Vehicle Registration Tax

Manual Part 8

Valuation System for New and Used Vehicles

This document should be read in conjunction with Chapter IV of Part II of Finance Act 1992

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1 Introduction

Section 133 of the Finance Act, 1992, as amended**,** provides for the determination of the chargeable value of an EU Category M1 vehicle (passenger car) or EU Category N1 vehicle (commercial) for the purposes of calculating Vehicle Registration Tax (VRT) in VRT Categories A and B.

This part of the VRT Manual describes the method used by Revenue to determine the **Open Market Selling Price** (OMSP) of the various makes, models and versions of vehicles on presentation for registration.

2 Valuation of New Vehicles

For the purpose of valuation, new vehicles may be segregated into two groups:

- Those which are the subject of declarations by sole wholesale distributors
- New vehicles coming into the State outside the distributor network (often known as “grey imports”).

2.1 New Vehicles, which are the Subject of Declarations by Sole Wholesale Distributors

The value for VRT of a new vehicle on sale in the State which is supplied by a manufacturer or sole wholesale distributor, is the price, inclusive of all taxes and duties, declared to the Commissioners, in the prescribed manner, by the manufacturer or distributor, which, in his/her opinion, a vehicle of that model and specification, including any enhancements or accessories fitted or attached thereto or supplied therewith by such manufacturer or distributor, might reasonably be expected to fetch on a first arm’s length sale thereof in the open market in the State by retail.

In the absence of a declaration or where, in the opinion of the Commissioners, the market value is higher or lower than that declared, the legislation provides that the Commissioners may determine a value.

2.2 Other New Vehicles, which are not the Subject of Declarations by Sole Wholesale Distributors

The value for VRT is the price, inclusive of all taxes and duties, which in Revenue’s opinion would be declared by a manufacturer or sole wholesale distributor in relation to that vehicle if it were on sale in the State following supply by a manufacturer or sole wholesale distributor in the State. In determining the OMSP a Revenue official will be guided by:

- OMSPs standing declared by manufacturers or sole wholesale distributors for similar vehicles
- Market prices as published in Price Lists, Trade Guides, Websites and other publications

- Market prices of identical or comparable vehicles in other jurisdictions. Please refer to section 3 for details on the methodologies used to determine OMSP using market prices from other jurisdictions.

3 Valuation of Used Vehicles

3.1 Determination of the OMSP

In order to calculate the amount of VRT to be applied to a used vehicle imported into the State, Revenue is required to determine the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm's length sale thereof in the State by retail (the OMSP).

There are two primary ways in which the OMSP of a used vehicle may be determined:

A. Revenue determines the market price when new and the rate of depreciation for a particular model of vehicle. The OMSP of a specific vehicle of that particular model can then be calculated, by taking into account the age of the vehicle, the current kilometerage/ mileage, the current condition, and where relevant, the value of any optional extras. Please refer to sections 3.2 to 3.6 and the examples in section 4 for further details.

   The market price when new and depreciation rate for that vehicle model is typically stored on the Revenue System to enable estimates of VRT charges for vehicles of that exact model on the online VRT Calculator.

B. Where it is not feasible to establish a reliable market price when new and depreciation pattern for a particular model of vehicle, an individual valuation of the specific vehicle is required. In this scenario, the current value of the vehicle is determined on a case-by-case basis. This is a point-in-time valuation and does not involve the use of the market price when new and depreciation pattern. Sections 3.2 to 3.6 below are generally not applicable to these individual valuations.

Whether A or B above is used depends largely on the availability of Irish market data. In this respect, used vehicles may be divided into 3 groups:

(i) Used vehicles where the identical model is currently available new and for which an OMSP has been declared by a manufacturer or sole wholesale distributor;

(ii) Used vehicles where the identical model, while not currently available, was available at some stage in the past and for which an OMSP was declared by a manufacturer or sole wholesale distributor;

(iii) Used vehicles where the identical model was not available on the Irish market and for which an OMSP was never declared by a manufacturer or sole wholesale distributor. This group includes:

- Vehicles for which "similar models" are or were available in the UK or Northern Ireland markets but not in the State
- Used vehicles from Japan
- Used vehicles from other countries
- Modified vehicles
- Motor caravans
- Classic/collectible vehicles.

3.1.1 Used vehicles where it is possible to determine values on the basis of an OMSP which was declared to Revenue by a manufacturer or sole wholesale distributor

This will apply in the case of vehicles, referred to at (i) and (ii) above, which are or were at some time distributed as new vehicles in the State and were at some time the subject of a declaration of OMSP by a sole wholesale distributor. The OMSP of such a vehicle will be determined by reference to the relevant OMSP that was declared to Revenue.

3.1.2 Used vehicles where it is not possible to determine values on the basis of an OMSP which was declared to Revenue by a manufacturer or sole wholesale distributor

This will apply in the case of vehicles, referred to at (iii) above, where the identical model was never distributed as a new in the State and for which an OMSP was never declared by a manufacturer or sole wholesale distributor. In this case, the OMSP will be determined by reference to researched market data (e.g. price lists, sales guides, websites and direct enquiries with trade sources) from the State and/or from other jurisdictions.

Where appropriate, Revenue may use any of the following methodologies to determine an OMSP from researched market data:

Price Ratio Methodology

Where an identical vehicle is not available for comparison purposes, a "similar" model will be identified, having particular regard to characteristics such as price range, body type, engine capacity, transmission, fuel type, CO_2 emissions etc., by reference to the general motor vehicle guides available at the time of declaration, by consultation where necessary with trade sources and by reference to established precedents. An OMSP will be determined by comparison to the value of the "similar" model, with adjustments being made for increased or decreased specification as appropriate.

To assist in the estimation of the likely VRT using this method, a VRT estimate form has been devised. Using this form, it is possible to estimate the OMSP, and thus the VRT due, for a particular vehicle by establishing retail ratios between similar models that are on sale in both the UK and Ireland. By applying an average of those ratios to the particular vehicle, it is possible to estimate the OMSP. It must be noted that this method will provide an estimate of OMSP only, which may differ from the actual

OMSP determined by Revenue when the vehicle is presented for registration. The form and instructions on its use are included at Appendix 3. A completed sample is attached at Appendix 4.

Grossing Up Methodology

For vehicles from other countries for which sufficient market price data is not available in the State, Revenue may use market prices from other jurisdictions to determine the OMSP. To determine what the vehicle might reasonably be expected to fetch on a first arm's length sale, a method of "grossing up" may be used. Advertised market prices from other jurisdictions, the purchase price for the individual vehicle in question, or an average of both may be used as a starting point. This is then grossed up to determine the OMSP. The "grossing up" calculation takes into account the exchange rate between the other jurisdiction and the State, differences in tax rates between the two jurisdictions, and may also allow for a dealer's profit margin.

Expert Opinion

Revenue may seek the opinion of an automotive consultant retained by Revenue, regarding the valuation of any vehicle. The OMSP is determined by taking their opinion and any other relevant information (including documentation provided by the person presenting the vehicle for registration) into account.

Conversion Calculation

Where a vehicle is modified or converted, Revenue may calculate the OMSP, by reference to the OMSP of the original vehicle (pre-conversion), adjusted for the cost of the conversion work and any changes in applicable taxation rates due to a change in vehicle category (e.g. a Category C commercial vehicle that is converted to a Category A passenger vehicle).

3.2 Assign a Depreciation Table

Having established the OMSP, the correct rate of depreciation for the vehicle must be established. This is done by examining the source literature available for the particular vehicle (or similar model) in order to establish what a vehicle of that type would fetch on first arm's length sale by retail in the State. The literature should be able to indicate what a similar model of various ages would fetch.

The officer carrying out the valuation will use a depreciation calculator to operate the OMSP against a set of depreciation tables maintained by Revenue (see 5 Depreciation Tables below) to produce a set of values based on those tables. The valuation officer will then compare the research findings against these values to find the closest possible match between the research and a particular depreciation table set of values. This corresponding depreciation table will be assigned to this model (see 5 - Depreciation Tables below for further details).

The OMSP and depreciation table relating to this vehicle will then be added to the Revenue database of used vehicles so that the VRT charge for all future vehicles of this particular make, model, version and variant can be calculated at registration. This data becomes the cornerstone of Revenue's on-line VRT calculator.

3.3 Establish the value of any optional extras

The next step in the valuation process is to establish if the particular vehicle has optional extras and to attach a value to them. This is done by reference to trade guides, supplier catalogues and other relevant sources of material. The extras are depreciated (at an accelerated basis) over the first 5 years of the life of the vehicle.

Age of vehicle	**Reduction in OMSP of extras**
Less than 3 months	0%
Less than 1 year	10%
Less than 2 years	25%
Less than 3 years	40%
Less than 4 years	55%
Over 4 years	100%

This depreciation in the value of extras is based on the age of the vehicle, which is calculated using a specific "extras" formula and which is different from the formula used to calculate the age of the vehicle.

First, the age of the vehicle in years is calculated using the formula:

> **Age in years** = Year of registration in the State – Year of first registration.

Then the age in months is calculated using the formula:

> **Age in months** = (age in years * 12) + (Month of registration in the State – Month of first registration).

Using these two pieces of information, the Year for depreciation purposes is calculated by using the formula:

> **Year** = (age in months/12) + 1

Using this formula, a vehicle with a first date of registration of 20/01/2013 that was presented for registration in the State on 10/10/2013 would be deemed to be one year but less than two years old, i.e.:

> **Age in years** = Year of registration in the State - Year of first registration
>
> Age in years = 2013 – 2013 = 0
>
> **Age in months** = (age in years * 12) + (Month of registration in the State – Month of first registration)
>
> Age in months = (0 * 12) + (10-01) = 9
>
> **Year** = (age in months/12) + 1
>
> Year = (9/12) + 1 = 1

Therefore, a depreciation rate of 10% would be applied to the extras.

3.4 Establish the Age

This is a simple process of calculating the number of years from the date of first registration to the date the vehicle is presented for registration and then determining the actual month of registration in the State. In order to refine further the valuation process, a supplementary adjustment is made depending on the month of registration in accordance with the following table:

Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**
+5%	+4%	+3%	+2%	+1%	0	0	-1%	-2%	-3%	-4%	-5%

The supplementary adjustments apply to vehicles aged between 1 year (change of calendar year) and 119 months old, based on the month the vehicle is registered in the State. For year one (change of calendar year) only the supplementary adjustments from July through to December apply.

3.5 Establish the Condition of the Vehicle as 'Good', 'Fair' or 'Poor'

Used vehicles may be assigned one of three condition headings: "Good", "Fair" or "Poor". Vehicles in "Good" condition would normally exhibit no major body/panel damage or rust or evidence of mechanical failure. Worn tyres and paintwork blemishes etc. would not constitute evidence of significant/excessive wear and tear and should be disregarded.

Vehicles assigned "Poor" condition will show significant evidence of wear and tear, e.g. body/panel damage, major mechanical failure/damage, severe/extensive rust. However, where assignment of a vehicle condition of "Poor" is being considered the vehicle must still be capable of being mechanically propelled to fall within the definition of a "mechanically propelled vehicle" for VRT purposes.

By a process of elimination, a vehicle not assigned a "Good" or "Poor" condition is assigned a condition of "Fair".

3.6 Ascertain the Kilometerage

The following excess kilometerage relief scheme is only applicable to vehicles registered in the State on or after 5 December 2011. A claim under this scheme should be lodged within 60 days of registration. Claims may only be accepted in respect of vehicles which were registered in the State after that date. Vehicles registered in the State prior to 5 December 2011 had different scales attached appropriate to their excess kilometerage at that time.

The distance travelled should be established. An average monthly kilometerage of 2,100 km for diesel vehicles and 1,500 km for all other vehicle types is taken as the standard. For every additional 1,600 km in excess of this average that the vehicle has travelled, the depreciated value, prior to the application of "condition" and/or "kilometerage/mileage" allowance of the vehicle will be reduced further in accordance with the following tables, subject to a maximum reduction of 10%.

However, where the distance travelled exceeds 124,000 Km, the reduction in depreciated value for any additional kilometerage must be claimed by the individual using the Excess Kilometre Claim Form, (see Appendix 1). It should be noted however, that where the distance travelled exceeds 124,000 Km but does not exceed the computed standard kilometerage having regard to the age of the vehicle concerned, no claim will be accepted (see below for sample standard kilometerage figures). The reduction in depreciated value allowable in respect of any claim will be the lesser of that computed in accordance with the tables below or 10% of the depreciated value of the vehicle (see Example 3 at 6 Calculations for Recently Registered Category A Vehicles).

All claims must be supported by documentation demonstrating that the kilometerage is valid. Where a vehicle is more than 4 years old this documentation must include kilometerage recorded at the most recent Periodic Technical Inspection and a vehicle service report or invoice from a garage and where the vehicle is less than 4 years old, the kilometerage recorded on at least two vehicle service reports or invoices from the garage. A copy of the NCTS receipt confirming payment of VRT must also accompany any claim.

The fully completed claim form, accompanied by the supporting documentation referred to above, should be sent as attachments via MyEnquiries. Please select Vehicle Registration Tax in the Category and NVRTS – General Query in the subcategory.

Cars 0 - 35 months old:

€70 per 1,600 Km for the first 16,000 excess;

€60 per 1,600 Km for the next 16,000 excess;

€50 per 1,600 Km for the next 16,000 excess;

€40 per 1,600 Km for the next 16,000 excess;

€30 per 1,600 Km for the remainder subject to a valid claim.

Cars 36 - 71 months old:

€60 per 1,600 Km for the first 16,000 excess;

€50 per 1,600 Km for the next 16,000 excess;

€40 per 1,600 Km for the next 16,000 excess;

€30 per 1,600 Km for the next 16,000 excess;

€20 per 1,600 Km for the remainder subject to a valid claim.

Cars 72 or more months old:

€50 per 1,600 Km for the first 16,000 excess;

€40 per 1,600 Km for the next 16,000 excess;

€30 per 1,600 Km for the next 16,000 excess;

€20 per 1,600 Km for the next 16,000 excess;

€10 per 1,600 Km for the remainder subject to a valid claim.

Sample Standard Kilometerage per Vehicle Age/Fuel Type					
Age	**Diesel (kms)**	**Other (kms)**	**Age**	**Diesel (kms)**	**Other (kms)**
12 months	25,200	18,000	72 months	151,200	108,000
24 months	50,400	36,000	84 months	176,400	126,000
36 months	75,600	54,000	96 months	201,600	144,000
48 months	100,800	72,000	108 months	226,800	162,000
60 months	126,000	90,000	120 months	252,000	180,000

The maximum credit allowed will continue to be limited to 10% of the value of the vehicle.

3.7 Calculate the VRT

Once the OMSP of the vehicle is established, the VRT charge may be calculated.

VRT for VRT Category A vehicles consists of two distinct components, a CO_2 element and a NOx element. The two components combine to give the total VRT payable.

3.7.1 Calculate the CO_2 element

For Category A vehicles the first step is to determine the CO_2 element by reference to the below table:

CO_2 Emissions (CO_2 g/km)	**Percentage payable of the value of the vehicle**
0g/km up to and including 50g/km	7% or €140 whichever is the greater
More than 50g/km up to and including 80g/km	9% or €180 whichever is the greater
More than 80g/km up to and including 85g/km	9.75% or €195 whichever is the greater
More than 85g/km up to and including 90g/km	10.5% or €210 whichever is the greater
More than 90g/km up to and including 95g/km	11.25% or €225 whichever is the greater
More than 95g/km up to and including 100g/km	12% or €240 whichever is the greater

More than 100g/km up to and including 105g/km	12.75% or €255 whichever is the greater
More than 105g/km up to and including 110g/km	13.5% or €270 whichever is the greater
More than 110g/km up to and including 115g/km	15.25% or €305 whichever is the greater
More than 115g/km up to and including 120g/km	16% or €320 whichever is the greater
More than 120g/km up to and including 125g/km	16.75% or €335 whichever is the greater
More than 125g/km up to and including 130g/km	17.5% or €350 whichever is the greater
More than 130g/km up to and including 135g/km	19.25% or €385 whichever is the greater
More than 135g/km up to and including 140g/km	20% or €400 whichever is the greater
More than 140g/km up to and including 145g/km	21.5% or €430 whichever is the greater
More than 145g/km up to and including 150g/km	25% or €500 whichever is the greater
More than 150g/km up to and including 155g/km	27.5% or €550 whichever is the greater
More than 155g/km up to and including 170g/km	30% or €600 whichever is the greater
More than 170g/km up to and including 190g/km	35% or €700 whichever is the greater
More than 190g/km	41% or €820 whichever is the greater

When calculating the total VRT that is payable on a vehicle, this table is used to determine the CO_2 element of the VRT, based on the vehicle's CO_2 emissions.

Example 1

An imported vehicle's previous registration document shows CO_2 emissions of 102g/km. The table above shows that 12.75% is the percentage payable of the value of the vehicle where the CO_2 emissions are more than 100g/km up to and including 105g/km. Therefore, using the table, the CO_2 component of the VRT charge on this vehicle is calculated as 12.75% of the OMSP of the vehicle, or €255 whichever is the greater.

Example 2

An imported vehicle's previous registration document shows CO_2 emissions of 142g/km. The table above shows that 21.5% is the percentage payable of the value of the vehicle where the CO_2 emissions are more than 140g/km up to and including 145g/km. Therefore, using the table, the CO_2 component of the VRT charge on this vehicle is calculated as 21.5% of the OMSP of the vehicle, or €430 whichever is the greater.

3.7.2 Calculate the NOx element

The NOx charge will be calculated in accordance with the following table:

NOx emissions (NOx mg/km or mg/kWh)	**Amount payable per mg/km or mg/kWh**
The first 0-40 mg/km or mg/kWh, as the case may be	€5
The next 40 mg/km or mg/kWh, or part thereof, as the case may be, up to 80 mg/km or mg/kWh, as the case may be	€15
The remainder above 80 mg/km or mg/kWh, as the case may be	€25

To the maximum of €4,850 for diesel vehicles, including diesel hybrids, or €600 for all other Category A vehicles.

When calculating the NOx charge it is important to know that it applies cumulatively as follows.

A diesel vehicle with NOx of 150 mg/km will have a charge as follows:

40 mg/km @ €5 = €200

40 mg/km @ €15 = €600

70 mg/km @ €25 = €1,750

Total NOx charge = €2,550

The NOx charge is included in the OMSP for all Category A vehicles. In the examples below customers should consider all Category A OMSPs to be inclusive of the NOx charge.

4 Example of a VRT Calculation

The example below uses an EU Classification M1 (passenger car) petrol engine vehicle that emits 160 grams of CO_2 per kilometre and is therefore liable at 30%. It also has Nitrogen Oxides emissions of 60 milligrams per kilometre and is presented for registration in June 2022.

In practice, when a vehicle is presented for registration and the vehicle category and emissions have been established, the valuation process takes place as set out below (if the same make, model, version and variant has previously been valued, steps 1 and 2 will have previously been carried out by a valuation officer):

Step 1 **Establish an OMSP** for the particular make, model, version and variant. For this example, assume the OMSP is €20,000.

Step 2 **Establish a rate of depreciation** for the particular make, model, version and variant. For this example, assume the rate of depreciation is similar to table A1 (see 5 - Depreciation Tables below).

Step 3 **Establish the extras** on the vehicle. It has been established that this particular vehicle has a package of extras valued at €1,000.

Step 4 **Establish the age** of the vehicle. Assuming the vehicle was first registered in July 2019, it is now 3 years old (see section 3.4.). Furthermore, the month of registration in the State is June (if the date of registration in the State was any month other than June or July a supplementary adjustment would be made depending on the month of registration);

Step 5 **Establish the condition** of the car. The condition is "Fair".

Step 6 **Establish the kilometerage.** The odometer reading is 72,000 kilometres and the age in months is 35 (July 2019 – June 2022).

Activity		**Value €**
Step 1	Has verified an OMSP of 20,000	20,000
Step 2	Has assigned depreciation table	A1
Step 3	Has established an extras package of 1,000 but this is depreciated by 55% (refer to section 3.3 above)	450
Step 4	Adjusted OMSP of the vehicle	20,450
Step 5	Has established that the vehicle is 3 years old, and in conjunction with Step 2 that the vehicle has depreciated to €14,519. It should be noted here that if the vehicle was registered in March a supplementary adjustment of +3% would be included increasing the	14,519

Activity		**Value €**
	OMSP to €14,954 but if the vehicle was registered in October the supplementary adjustment of –3% would decrease the OMSP to €14,083	
Step 6	Has calculated a reduction of 5% for "Fair" condition	725
Step 7	Has imposed a reduction for excess kilometres 72,000-52,500 (1500 x 35 months) = 19,500 Excess Allowance (refer to section 3.6 above) (10x €70) +(2 x 60) (first 16000 excess €70, 3500 = 2 x €60)	820
	Total for VRT Calculation	12,974
Step 8	CO_2 element (Component 1), due @ 30%	3,892
Step 9	NOx (Component 2), due as follows 40mg/km @ €5 = €200 20mg/km @ €15 = €300 €200 + €300 = €500	500
Step 10	Combine €3,892 + €500 for total VRT payable	4,392

In practice, once the make, model, version and variant has been previously valued, the vehicle characteristics, the OMSP, the vehicle classification, levels of CO_2 emissions, levels of NOx emissions and the rate of depreciation for that model and version are recorded on the Revenue valuation database. Then the software applies the individual vehicle characteristics of extras, age, mileage and condition against that data to calculate a VRT charge.

5 Depreciation Tables

Prior to the introduction of Vehicle Registration Tax, Revenue officials conducted extensive research into the used car market in the State to determine if there was a pattern to the depreciation of used vehicles. This examination showed that a number of different patterns could be identified and that different models within the same marque often depreciated at different rates. As a result of this examination, the officials developed a set of tables. They then validated these tables against the used vehicle trade in the State. Following a number of iterations, the officials were satisfied that the tables accurately reflected the market conditions at the time and the depreciation tables became a part of the valuation process. Since then the tables have been constantly monitored and refined to ensure that they reflect the market conditions. In this way they have retained currency with the used vehicle market.

When a vehicle of a model or variant not previously valued by Revenue officials is presented for registration, it is valued by Revenue valuation officials. Part of the valuation process is to determine, by examination of various sources of information (including the Car Sales Guide, motoring magazines and the internet, etc.), what vehicles of various ages of that or a similar model might fetch on first arm's length sale by retail in the State. Having established a range of values, depending on age, the valuation officer will try to model those values against the 24 valuation tables until one with the closest match to that range of values is identified. This depreciation table is then assigned to that particular model or variant.

For example, vehicle X is presented for registration. Part of the research into that vehicle has shown that a 2-year-old version depreciates on average to 68%, a 3-year-old to 62% and a 4-year-old version to 53%. The table matching those depreciation characteristics most closely is Table D1 with rates of 69%, 61% and 52% for 2, 3 and 4-year-old models respectively. Therefore, this table is allocated to vehicle X. Thus, if in the future a 6-year-old example of vehicle X is imported, the VRT will be calculated based on 37% of the OMSP as, according to Table D1, a six-year-old vehicle has depreciated to that level.

In this way, the Revenue systems can calculate the VRT due on all subsequent vehicles of that particular model and variant, irrespective of the age of the actual vehicle presented, because the valuation officer has already established the depreciation characteristics for that particular model and variant.

For completeness, Revenue officials regularly review the valuation of all vehicles on the database. A significant part of this review is to determine if the depreciation characteristics previously assigned to a particular model and variant still reflect the actual depreciation of that model. Where the literature indicates that the depreciation characteristics have changed, a new depreciation table - one that best reflects the current market conditions - is assigned. The review also highlights situations where a table might reflect the depreciation of a range of models over a number of years but not the full range. The depreciation table itself is then examined by reference to the market and elements may be adjusted as a result of this examination.

AGE	Depreciation Groups											
	A6	A4	A1	B1	C1	D1	E1	F1	G1	H1	J1	K1
New	100	100	100	100	100	100	100	100	100	100	100	100
0..1mth	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7
1..2mths	98	98	98	98	98	98	98	98	98	98	98	98
2..3mths	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2
3..6mths	97.2	97	96	95	93	92	90	89	87	86	84	82
6..12mths	96	94	92	90	88	86	83	81	79	77	74	72
Year 1	94	91	88	85	82	79	76	73	70	67	64	63
Year 2	85	82	79	75	72	69	65	63	60	57	54	51
Year 3	76	73	71	67	63	61	55	54	50	47	44	41
Year 4	68	65	62	59	55	52	46	45	42	39	36	33
Year 5	60	57	54	51	46	44	39	38	34	30	27	24
Year 6	51	48	46	44	39	37	32	31	27	23	20	16
Year 7	43	40	38	37	32	30	26	25	21	17	14	11
Year 8	38	35	33	31	27	25	20	19	15	11	8	6
Year 9	31	28	27	25	23	20	17	16	11	6	6	5
Year 10	24	22	21	20	19	15	13	11	7	4	4	4
Year 11	17	16	15	14	13	9	8	7	4	4	4	4
Year 12	10	10	9	9	7	5	5	5	4	4	4	3
13..30yrs	9	9	9	7	6	5	4	3	3	3	3	3

AGE	Depreciation Groups											
	A5	A3	A2	B2	C2	D2	E2	F2	G2	H2	J2	K2
New	100	100	100	100	100	100	100	100	100	100	100	100
0..1mth	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7
1..2mths	98	98	98	98	98	98	98	98	98	98	98	98
2..3mths	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2
3..6mths	97.2	97	96	95	93	92	90	89	87	86	84	82
6..12mths	95	93	91	89	87	85	82	80	78	76	73	70
Year 1	92	89	86	83	80	77	74	71	68	65	62	58
Year 2	83	80	75	72	68	65	61	59	55	51	48	44
Year 3	73	70	64	61	57	53	49	47	44	41	38	34
Year 4	63	60	53	52	47	43	39	37	35	33	30	26
Year 5	54	51	43	43	38	34	30	28	26	25	22	19
Year 6	46	43	35	34	31	27	23	22	21	19	16	12
Year 7	38	35	27	27	24	20	17	16	14	13	10	7
Year 8	32	29	21	21	18	14	12	11	9	7	6	5
Year 9	27	25	18	14	14	11	7	7	5	5	5	4
Year 10	21	20	14	10	10	7	5	5	4	4	4	3
Year 11	15	13	10	7	7	5	5	5	4	4	4	3
Year 12	9	9	8	7	6	5	5	4	4	4	4	2
13..30yrs	9	9	8	7	6	5	4	3	3	3	3	2

6 Calculations for Recently Registered Category A Vehicles

6.1 Example 1: 4 Door Petrol Saloon

Vehicle Information

CO_2	113g/Km giving rate of 15.25%
NOx	60 mg/km
Date of 1st registration	24.10.2019
Date of registration in the State	04.01.2022
Kilometerage	31,000 Km
Condition of vehicle	'Good' (OMSP reduction for 'Fair' = 5% and 'Poor' = 10%)
Top level OMSP	€44,595
Depreciation Table	G1
Age for extras (primary) depreciation	(Year = Divide age in months by 12 and add 1) = 3 years = 55% depreciation (residual 45%)
Age for vehicle depreciation	(Year = Subtract year of registration in the State from year of 1st registration) = 3 years on table G1 = 50% depreciation (residual 50%)
Age for excess kilometerage adjustment	27 months
Standard kilometerage	27 months x 1500 km per month = 40,500 Km
Excess kilometerage allowance	See Appendix 1
OMSP monthly adjustment	+ 5% for January registration

Calculation

Extras €967 x 45% (primary depreciation)	€435
Vehicle Top Level OMSP	€ 44,595
Combined top level value	€ 45,030
x 50% (Yearly element of depreciation)	€ 22,515
x 105% (monthly adjustment for January)	€ 23,640
Condition adjustment	0
Excess Kilometerage Adjustment N/A	0
OMSP =	€23,640
CO_2 (Component 1) @ 15.25% =	€3,605
NOx (Component 2)	€500
Total VRT Payable (CO_2 + NOx)	€4,105

6.2 Example 2: 4 Door Diesel Saloon

Vehicle Information

CO_2	153g/Km giving rate of 27.5%
NOx	120 mg/km
Date of 1st Registration	24.10.2019
Date of registration in the State	04.01.2022
Kilometerage	96,000 Km
Condition of Vehicle	‘‘Fair’’ (OMSP reduction for ‘‘Fair’’ = 5% and ‘‘Poor’’ = 10%)
Top level OMSP	€44,595
Depreciation Table	G1
Age for Extras (primary depreciation)	(Year = Divide age in months by 12 and add 1) **=**3 years = 55% depreciation (residual 45%)
Age for vehicle depreciation	3 years on table G1 = 50% depreciation (residual 50%)
Age for excess Kilometerage adjustment	27 months
Standard Kilometerage	27 months x 2,100 Km per month = 56,700Km
Excess Kilometerage allowance	39,300 Km (10x€70) + (10x€60) +(4x€50) = €1,500
OMSP Monthly adjustment	+ 5% for January registration

Calculation

Extras €967 x 45% (primary depreciation)	€435
Vehicle Top Level OMSP	€44,595
Combined top level value	€45,030
x 50% (Yearly element of depreciation)	€22,515
x 105% (monthly adjustment for December)	€23,640
x 95% Condition adjustment 5% Fair	€22,458
Excess Kilometerage Adjustment: 39,300 Km (10x€70) + (10x€60) +(4x€50) = €1,500	-€1,500
OMSP =	€20,958
CO_2 (Component 1) @ 27.5% =	€5,763
NOx (Component 2)	€1,800
Total VRT Payable (CO_2 + NOx)	€7,563

6.3 Example 3: 5 Door Petrol Hatchback

Vehicle Information

CO_2	175 g/Km giving rate of 35%
NOx	60 mg/km
Date of 1st Registration	14.01.2018
Date of Registration in the State	06.03.2022
Kilometerage	123,000 Km
Condition of Vehicle	"Fair" (OMSP reduction for "Fair" = 5% and "Poor" = 10%)
Top level OMSP	20,000
Depreciation Table	B2
Age for Extras (primary depreciation)	(Year = Divide age in months by 12 and add 1) > 4 yrs 100 % depreciation (residual 0%) ref. para. 8.3.3
Age for vehicle depreciation	4 years on table B2 = depreciated to 52%
Age for excess Kilometerage Adjustment	50 months
Standard Kilometerage	50 months x 1,500 Km per month = 75,000
Excess Kilometerage allowance	48,000 Km (10 x €60) + (10 x €50) + (10 x €40) = €1500 max. allowance subject to 10% OMSP limit
OMSP Monthly adjustment	+ 3% for March registration

Calculation

Extras €1000 x 0% (primary depreciation)	€0
Vehicle Top Level OMSP	€20,000
Combined top level value	€20,000
X 52% (Yearly element of depreciation)	€10,400
X 103% (Monthly adjustment for March)	€10,712
X 95% Condition adjustment (- 5% Fair)	€10,176
Excess Kilometerage Adjustment: the lesser of €1500 or 10% of depreciated OMSP prior to application of Condition adjustment 10% of €10712 = €1071 which is less than €1500 – reduction of €1071 applies	- €1,071
OMSP	€9,105
CO_2 (Component 1) @ 35%	€3,186
NOx (Component 2)	€500
Total VRT Payable (CO_2 + NOx)	€3,686

Appendix 1: Excess Kilometre Claim Form

Excess KM Claim

A claim should be lodged within 60 days of registration

Only a claim which meets the following conditions, and is accompanied by evidence of the actual kilometerage (see notes) and of payment of VRT, will be considered: -

Vehicles:

(1) Registered on or after 5 December, 2011

(2) Where the actual kilometerage is greater than 124,000Km and,

(3) Where the actual kilometerage is greater than the standard kilometerage for the year / fuel type of the vehicle concerned (see sample standard kilometerage figures in VRT Manual Section 8).

Vehicle Details

Registration Number | YEAR | County | Number

Make

Model

VIN

Actual Kilometerage KM

Date of First Registration D D M M Y Y Y Y

Number of Months elapsed since Date of First Registration Months

Actual KM is greater than: 124,000 Kms and Standard Kilometerage for the age / fuel Yes No

Claimant details (The claimant must be the person who paid the VRT to the NCTS)

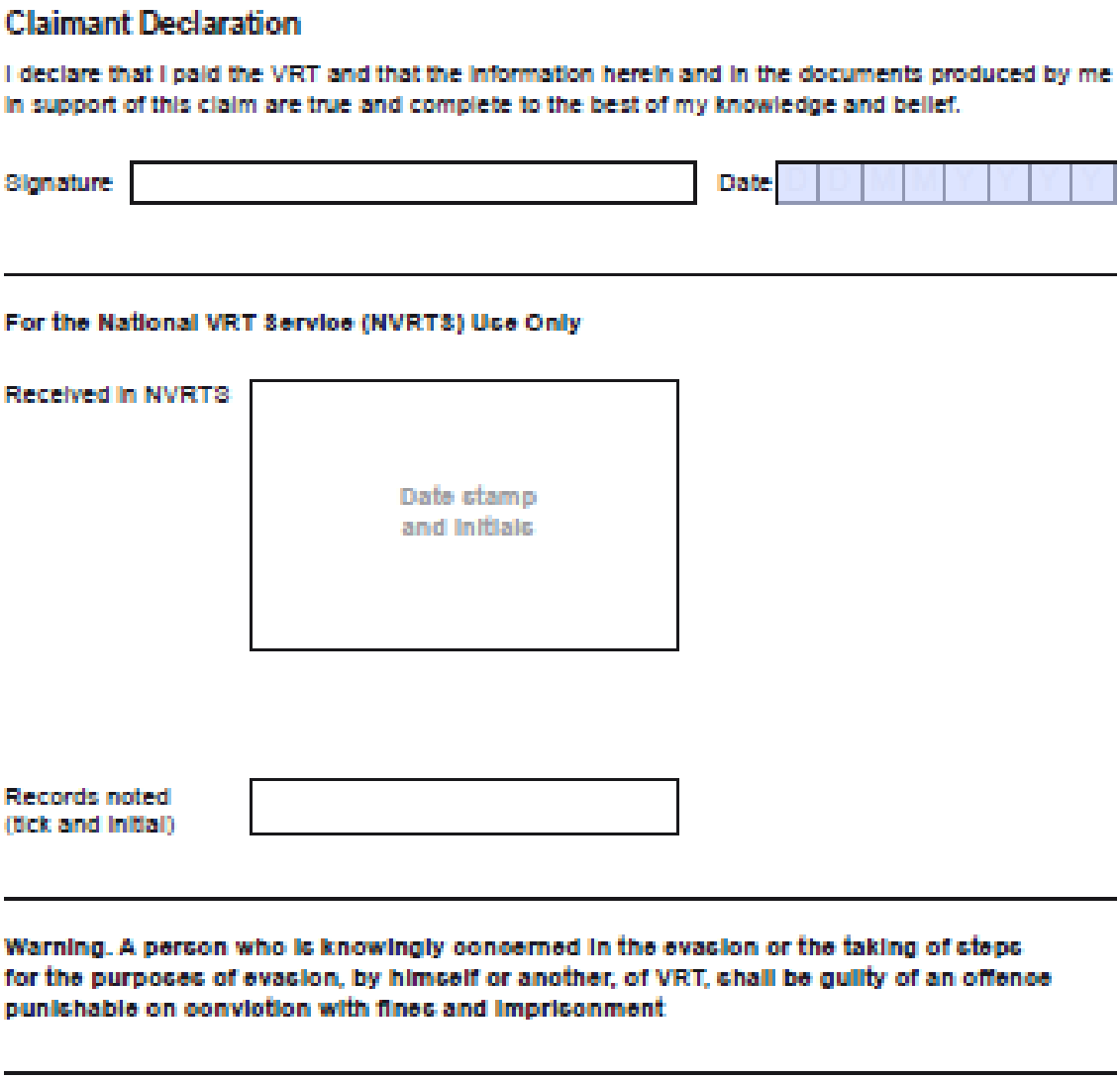
Name

Address (Include Eircode)

PPSN OR VAT Number OR TAN

Telephone Number

Figure 1 Excess kilometre claim form



Claimant Declaration

I declare that I paid the VRT and that the information herein and in the documents produced by me in support of this claim are true and complete to the best of my knowledge and belief.

Signature: Date:

For the National VRT Service (NVRTS) Use Only

Received in NVRTS

Date stamp and initials

Records noted (tick and initial)

Warning. A person who is knowingly concerned in the evasion or the taking of steps for the purposes of evasion, by himself or another, of VRT, shall be guilty of an offence punishable on conviction with fines and imprisonment.

Figure 2: Excess kilometre claim form continued

* “Registration Year” - “First Registration Year” = “years”.

[(years x 12) + “Registration Month”] - “First Registration Month” = “elapsed months”.

Notes

A Claim should be lodged within 60 days of registration. Claims will only be accepted in respect of vehicles registered after 5/12/2011.

The applicant's claim must be supported by documentation demonstrating that the claimed actual kilometerage is genuine.

In the case of a vehicle over four years old, this documentation must include the kilometerage/mileage recorded at the most recent Periodic Technical Inspection and a vehicle service report or invoice from the garage where that service took place.

In the case of a vehicle less than four years old, this documentation must include the kilometerage/mileage recorded on at least two vehicle service reports or invoices from the garage where such services took place.

This distinction (over four years / less than four years) is drawn because the requirement to have a periodic technical inspection only applies currently to vehicles of four or more years old, and therefore this source of documentation will not be available to the applicant in the case of a vehicle under four years old.

The claim must also be supported by evidence of payment of VRT.

The reduction in value for VRT purposes arising from excess kilometerage is limited to 10% of the depreciated value (prior to application of condition and mileage allowances) of the vehicle. This 10% limitation is built into the calculation routine of the VRT system. Where this 10% limit was applied to the original calculation of the VRT due, no further reduction in the VRT will be allowed on foot of a post-registration Excess Kilometerage Claim.

Revenue may offset any repayment if the customer has an outstanding Tax liability or withhold the repayment if the customer has a tax return outstanding. Any queries regarding this, if applicable, should be addressed to the National VRT Service (NVRTS).

No repayment will be made where the VRT paid at registration did not exceed one of the prescribed VRT minimum amounts as below.

Appendix 2: Minimum VRT amounts – VRT Category A (M1/N1)

VRT Rate	Min. VRT Amount
7%	€140
9%	€180
9.75%	€195
10.5%	€210
11.25%	€225
12%	€240
12.75%	€255
13.5%	€270
15.25%	€305
16%	€320

VRT Rate	Min. VRT Amount
16.75%	€335
17.5%	€350
19.25%	€385
20%	€400
21.5%	€430
25%	€500
27.5%	€550
30%	€600
35%	€700
41%	€820

Minimum VRT Amount – VRT Category B = €125

From 1 July 2025, Minimum VRT amounts – VRT Category B

VRT Rate	Min. VRT Amount
8%	€160
13.3%	€266

Sample Standard kilometerage per vehicle age/fuel type					
Age	**Diesel (Kms)**	**Other (Kms)**	**Age**	**Diesel (Kms)**	**Other (Kms)**
12 months	25,200	18,000	72 months	151,200	108,000
24 months	50,400	36,000	84 months	176,400	126,000
36 months	75,600	54,000	96 months	201,600	144,000
48 months	100,800	72,000	108 months	226,800	162,000
60 months	126,000	90,000	120 months	252,000	180,000

Appendix 3: VRT Pre- registration Self Estimate for Models not listed on ROS

VRT PRE-REGISTRATION SELF-ESTIMATE FOR MODELS NOT LISTED AT https://www.ros.ie/evrt-enquiry

NOT FOR USE FOR MAKES COMMONLY DISTRIBUTED IN IRELAND

EVIDENCE OF OWNERSHIP AND NCTS VRT BOOKING MUST BE ATTACHED IF SUBMITTING TO THE NATIONAL VRT SERVICE. ADDITIONAL VRT MAY BE PAYABLE IF THE VEHICLE IS FITTED WITH CHARGEABLE ENHANCEMENTS / ACCESSORIES.

NAME OR COMPANY NAME | TEL

FAX | EMAIL | DATE

SIGNATURE..... NAME & POSITION .....

VIN | CO2 g / km | NOx mg / km | MILEAGE | KM | MILES

REG. NUMBER | DATE FIRST REG | MAKE

MODEL | FURTHER DESCRIPTION

Step 1. Select four models listed in both Glass's Guide (UK) and The Car Sales Guide (ROI) which match the subject vehicle closely under the engine / fuel / transmission / bodytype headings.

VEHICLE	MAKE / MODEL	ENGINE CC	FUEL	TRANSMISSION	BODY
1					
2					
3					
4					
	SUBJECT VEHICLE				

Step 2. Enter Glass's Guide details from the current edition for all five models; enter Car Sales Guide (CSG), current edition, details for the closest equivalents to the four UK "comparison" models; calculate & enter the ratios of UK to ROI prices to find the average ratio. **If the subject model is not listed in Glass's, equivalent evidence of *VAT inclusive* UK selling price should be referenced and attached. VRT calculator details may be used instead of CSG details.**

	GLASS'S GUIDE MONTH & PAGE	REVENUE STATISTICAL CODE *or* CSG MONTH & PAGE	GLASS'S GUIDE UK PRICE £	REVENUE OMSP *or* CSG ROI PRICE €	RATIO OF UK TO ROI PRICE
VEHICLE 1					
VEHICLE 2					
VEHICLE 3					
VEHICLE 4					
SUBJECT				***AVERAGE RATIO***	

Step 3. The OMSP is calculated by applying the average ratio to the Glass's Guide price of the subject vehicle.

SUBJECT VEHICLE	UK PRICE £	AVG RATIO	ROI PRICE € (OMSP)
GLASS'S (OR EQUIVALENT VAT INCLUSIVE UK) PRICE £			

Step 4. Apply rate of VRT per CO2 emissions subject to OMSP and the NOx charge to calculate VRT estimate

OMSP	NOx levy	% RATE	VRT ESTIMATE

Evidence of ownership is attached ☐ Evidence of NCTS VRT booking is attached ☐ FINISHED ☐

VRTESTIMATE March 2022

RPC016001_EN_WB_L_1

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Figure 3: VRT Pre-registration self-estimate for models not listed on ROS

Appendix 4: Example of Completed VRT Pre-registration Self Estimate for Models Not Listed on ROS

VRT PRE-REGISTRATION SELF-ESTIMATE FOR MODELS NOT LISTED AT https://www.ros.ie/evrt-enquiry

NOT FOR USE FOR MAKES COMMONLY DISTRIBUTED IN IRELAND

EVIDENCE OF OWNERSHIP AND NCTS VRT BOOKING MUST BE ATTACHED IF SUBMITTING TO THE NATIONAL VRT SERVICE. ADDITIONAL VRT MAY BE PAYABLE IF THE VEHICLE IS FITTED WITH CHARGEABLE ENHANCEMENTS / ACCESSORIES.

NAME OR COMPANY NAME | TEL

FAX | EMAIL | DATE

SIGNATURE..... NAME & POSITION .....

VIN | CO2 g / km 345 | NOx mg / km 120 | MILEAGE 24000 | KM ☐ | ☑ MILES

REG. NUMBER | DATE FIRST REG 01/01/2008 | MAKE MASERATI

MODEL GRAN TURISMO GT | FURTHER DESCRIPTION 4.2 PETROL AUTO COUPE

Step 1. Select four models listed in both Glass's Guide (UK) and The Car Sales Guide (ROI) which match the subject vehicle closely under the engine / fuel / transmission / bodytype headings.

VEHICLE	MAKE / MODEL	ENGINE CC	FUEL	TRANSMISSION	BODY
1	AUDI S1 4.2 RSI QUATTRO	4163	PETROL	AUTO	COUPE
2	JAGUAR XK V8 5.0 PORTFOLIO	5000	PETROL	AUTO	COUPE
3	BMW M3 4.0A	4663	PETROL	AUTO	COUPE
4	MERCEDES BENZ 4.7 CL500 BE	4163	PETROL	AUTO	COUPE
	SUBJECT VEHICLE	4163	PETROL	AUTO	COUPE

Step 2. Enter Glass's Guide details from the current edition for all five models; enter Car Sales Guide (CSG), current edition, details for the closest equivalents to the four UK "comparison" models; calculate & enter the ratios of UK to ROI prices to find the average ratio. **If the subject model is not listed in Glass's, equivalent evidence of *VAT inclusive* UK selling price should be referenced and attached. VRT calculator details may be used instead of CSG details.**

	GLASS'S GUIDE MONTH & PAGE	REVENUE STATISTICAL CODE *or* CSG MONTH & PAGE	GLASS'S GUIDE UK PRICE £	REVENUE OMSP *or* CSG ROI PRICE €	RATIO OF UK TO ROI PRICE
VEHICLE 1	PAGE 36 FEB 2011	PAGE 21 FEB 2011	43,340.00	74700	1.7235
VEHICLE 2	PAGE 76 FEB 2011	PAGE 42 FEB 2011	64,440.00	123400	1.9162
VEHICLE 3	PAGE 45 FEB 2011	PAGE 28 FEB 2011	54,875.00	101158	1.8434
VEHICLE 4	PAGE 93 FEB 2011	PAGE 51 FEB 2011	91,475.00	181985	1.9894
SUBJECT	PAGE 86 FEB 2011			***AVERAGE RATIO***	1.8681

Step 3. The OMSP is calculated by applying the average ratio to the Glass's Guide price of the subject vehicle.

SUBJECT VEHICLE	UK PRICE £	AVG RATIO	ROI PRICE € (OMSP)
GLASS'S (OR EQUIVALENT VAT INCLUSIVE UK) PRICE £	57,750.00	1.8681	107882

Step 4. Apply rate of VRT per CO2 emissions subject to OMSP and the NOx charge to calculate VRT estimate

OMSP	NOx levy	% RATE	VRT ESTIMATE
107882	600	41	44,832

Evidence of ownership is attached ☐ | Evidence of NCTS VRT booking is attached ☐ | FINISHED ☐

VRTESTIMATE March 2022

RPC016001_EN_WB_L_1

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Figure 4: Completed VRT Pre-registration self-estimate for models not listed on ROS form