

# **Vehicle Registration Tax Manual**

## **Manual Section 10**

### **Authorised Trader Manual**

Document last reviewed August 2025

---

## Table of Contents

1	Introduction .....	4
1.1	General .....	4
1.2	Legislation .....	4
2	Authorisation of Traders .....	5
2.1	General .....	5
2.2	Procedure .....	5
2.3	Conditions of Authorisation .....	5
2.4	Benefits of Authorisation .....	5
2.5	Penalty for Trading Without an Authorisation .....	5
2.6	Additional Payment Options for Authorised Traders .....	6
3	Obligations on Authorised Traders .....	7
3.1	Stock Movements – Distributors only .....	7
3.2	Stock Movements - Traders only .....	7
3.3	Registration of Vehicles .....	8
3.4	Pre-Inspections .....	8
3.5	Registration Marks .....	8
3.6	Reserved Registration Number .....	9
3.7	ZV Registration Mark .....	9
3.8	ZZ Plates .....	9
3.9	Audit of Trader's Records .....	9
3.10	Other .....	9
3.11	Definition .....	10
3.12	New Vehicles .....	10
3.13	Used Vehicles .....	10
4	Payment of VRT .....	11
4.1	Time of Payment .....	11
4.2	Method of Payment .....	11
4.3	Cash Accounts .....	11
4.4	Deferred Payment .....	11
4.5	Monthly Statements and Weekly Transaction Lists .....	11
4.6	Methods of Payment at NCTS Centres .....	11
4.7	Payment of VAT .....	12
5	Offences and Penalties .....	13
5.1	Offences & Penalties .....	13
5.2	Penalties .....	13
5.3	Use of Unregistered Vehicles .....	13
6	Trade Licences/Trade Plates .....	14
6.1	Use of Trade Licences .....	14
6.2	Format of Trade Licences .....	14
6.3	Display of Trade Licences .....	14
6.4	Period of Validity .....	15

7    Conversions .....15

8    Miscellaneous.....16

    8.1    Permanent Reliefs .....16

    8.2    Appeal Procedures Relating to Vehicle Registration Tax .....16

    8.3    Repayments of Vehicle Registration Tax .....16

    8.4    De-Registration of Vehicles .....16

# 1 Introduction

## 1.1 General

Section 131(4) of Finance Act 1992, as amended, provides that a person may not be in possession of an unregistered vehicle unless that person is authorised by the Revenue Commissioners. Any person who wishes to hold unregistered vehicles in the State (e.g. manufacturers, distributors, dealers) must be authorised for this purpose by Revenue. While there are significant benefits to being an “authorised person”, there are also a number of statutory and administrative obligations. This manual sets out the process of authorisation, the benefits of being authorised and the obligations involved. (For ease of reading, the phrase “**authorised trader**” is used in this Manual rather than the legal phrase “**authorised person**”).

## 1.2 Legislation

The legislative provisions that apply to this section are:

**Primary:** Section 136, [Finance Act, 1992, as amended](#)

**Secondary:** [Vehicle Registration and Taxation Regulations, 1992 \(S.I. 318 of 1992\)](#)  
[Vehicle Registration and Taxation \(Amendment\) Regulations, 1999 \(S.I. No. 432 of 1999\)](#)  
[Vehicle Registration and Taxation \(Amendment\) Regulations, 2007 \(S.I. 576 of 2007\)](#)  
[Vehicle Registration and Taxation \(Amendment\) Regulations 2012 \(S.I. No. 542 of 2012\)](#)  
[Vehicle Registration \(Identification Marks\) Regulations 2013 \(S.I. No. 452 of 2013\)](#)  
[Vehicle Registration and Taxation \(Amendment\) Regulations 2025 \(S.I. No. 268 of 2025\)](#)

## 2 Authorisation of Traders

### 2.1 General

A trader who wishes to receive and hold unregistered vehicles must be authorised for this purpose by the Revenue Commissioners under Section 136, Finance Act, 1992, as amended. Additionally, traders involved in the manufacture, repair, storage, and modification of unregistered vehicles must be authorised for this purpose.

### 2.2 Procedure

A trader who wishes to be authorised to hold unregistered vehicles must apply via MyEnquiries on form [VRT 1](#).

### 2.3 Conditions of Authorisation

There are a number of legal criteria relating to the granting of an authorisation. An authorisation will be granted only to a trader who:

- (a) intends to be actively engaged in a business such as manufacture, repair, storage, and modification of unregistered vehicles for which the authorisation is being sought, at premises occupied by them and at which such business may legally be carried on,
- (b) is registered under section 65 of Chapter 1 Part 9 of Value-Added Tax Consolidation Act 2010, as amended, for the purpose of carrying on a business referred at paragraph (a) above, and
- (c) is, at the time of application for the authorisation, the holder of a current tax clearance certificate issued in accordance with section 1095 of the Taxes Consolidation Act 1997.

The trader must also provide details of each premises at which it is intended to hold unregistered vehicles and undertake to comply with the law and regulations relating to all aspects of vehicle registration. Finally, the trader must fulfil any other conditions which the Revenue Commissioners may impose in relation to the granting of an authorisation.

### 2.4 Benefits of Authorisation

An authorised trader may:

- Hold unregistered vehicles at specified premises,
- Use the Revenue Online System (ROS) for the registration of vehicles, and
- Avail of a range of payment methods.

### 2.5 Penalty for Trading Without an Authorisation

Section 139 of Finance Act, 1992, as amended, provides for a number of offences and penalties in relation to VRT. For example, it is an offence for an unauthorised person to be in possession of an unregistered vehicle in excess of the statutory period allowed for registration (a person who is not authorised must register a vehicle within 30 days of bringing it into the State). Also, it is an offence to take possession of unregistered vehicle/s prior to an authorisation being issued by the Revenue Commissioners and can render the vehicle/s liable to forfeiture. Therefore, unregistered vehicles cannot be received or stored until an authorisation has been granted.

If any person is knowingly concerned in the evasion of VRT they can be guilty of an offence and be liable:

- on summary conviction to a penalty of €5,000 or to imprisonment for a term not exceeding 12 months, or both, or
- on conviction on indictment, to a penalty of three times the amount of vehicle registration tax concerned or €126,970, whichever is the greater, or to imprisonment for a term not exceeding 5 years or to both, and
- to forfeiture of the vehicle.

Any trader who is doubtful about any transaction should consult with their Revenue Office for advice and guidance.

## 2.6 Additional Payment Options for Authorised Traders

An authorised trader must register new, birth cert vehicles through ROS. They may also register used vehicles, previously registered in another jurisdiction, through ROS provided they have availed of the pre-inspection facility operated by the National Car Test Centres (NCTS) on behalf of Revenue. Two methods of payment are available for ROS registered vehicles:

- Cash account, and
- Deferred payment.

When traders are authorised to hold unregistered vehicles they are issued with a unique Trader Account Number (TAN). Under this TAN, authorised traders are automatically approved for the cash facility and may apply for a deferred payment facility using the Banks' Direct Debiting Scheme.

Further information on the payment options available to TAN holders can be found in section 4 Payment of VRT below.

### 3 Obligations on Authorised Traders

#### 3.1 Stock Movements – Distributors only

On receipt of every consignment of new vehicles distributors must upload, via Revenues Online Service (ROS), a Certificate of Conformity (COC) for each new vehicle. When uploading the COC the distributor will be required to complete the following particulars under the National Data tab:

1. Birth Cert Number\*
2. SAD Number
3. Value of Extras (in Euro)
4. Statistical Code
5. SAD Date
6. Individual Vehicle Approval or National Small Series Type Approval Number (if applicable)
7. Further description (as required)

When a vehicle is being registered the birth cert reference number as inputted on the National Data must be quoted. The registration of all new vehicles must be completed via ROS.

\*A birth cert number consists of a unique three-character reference followed by a six-digit identifying code which is unique to the vehicle. New distributors, on receiving their TAN, should contact the National VRT Service through [MyEnquiries](#) in order to apply for their three-character reference code.

In addition to the COC referred to above, distributors are required to keep in permanent form (approved by the Revenue Commissioners) records (Stock Register) as outlined below in Section 3.2. Distributors are also required to send stock statements to the Revenue Commissioners. The [Periodic Stock Statement](#) should include details of all stock movements, conversions etc. carried out by the distributor during the period in question. The statement should be made to the local VRT Control Officer online via MyEnquiries or in hard copy.

#### 3.2 Stock Movements - Traders only

Authorised traders are required to keep in permanent form (approved by the Revenue Commissioners) records (Stock Register) of:

- All unregistered vehicles received or manufactured,
- All additions, accessories or options fitted or attached to or supplied with unregistered vehicles disposed of by the trader in the course of their business,
- All registered vehicles which have been converted by them,
- All unregistered vehicles sent out of their premises temporarily for display or exhibitions,
- All unregistered vehicles delivered by the trader to another authorised trader,
- All unregistered vehicles sent outside the State or sold to a person who is not a resident of the State for use outside the State, and
- All unregistered vehicles disposed of in a manner other than those mentioned above.

The keeping of records is both a business and a legal requirement and therefore all records must be stored in such a manner that when required they may be retrieved in an easy and legible format.

Authorised traders are required to send stock statements to the Revenue Commissioners. The [Periodic Stock Statement](#) should include details of all stock movements, conversions etc. carried out during the period in question. The statement should be made to the local VRT Control Officer online via MyEnquiries or in hard copy.

Authorised traders may not send out or otherwise make available an unregistered vehicle to any person other than to an authorised trader except where:

- the vehicle has been properly registered,
- the vehicle registration tax has been paid or properly accounted for, and
- the correctly assigned registration number has been displayed on the vehicle.

In the case of movements between authorised traders, the responsibility is on the authorised trader moving the vehicles to ensure that the other trader is authorised.

### 3.3 Registration of Vehicles

Under no circumstances may a vehicle be released from the premises of an authorised trader for use on the road without first being registered.

#### **New vehicles**

The trader must register all new vehicles on ROS before making them available to customers. Details of the [ROS](#) service may be found online.

#### **Used vehicles**

Used vehicles brought into the State can only be registered at an NCTS Centre or through ROS having availed of the pre-inspection facility at an NCTS Centre. These vehicles must be registered prior to the trader making the vehicle available to the customer.

### 3.4 Pre-Inspections

In order to avail of the pre-inspection facility provided by the NCTS, an appointment must be made with the NCTS before the vehicle can be presented for its pre-registration examination. Additional details in relation to registration at NCTS centres are available at [www.ncts.ie](http://www.ncts.ie) or on the [Revenue website](#).

#### **Exempt Vehicles**

New vehicles that are exempt from VRT can be registered on the ROS Exempt system. Used vehicles can be registered on the ROS pre-inspection system or at an NCTS centre.

### 3.5 Registration Marks

Normally, the next number in the sequence for the county of residence of the registered owner will be assigned to the vehicle by Revenue. This number must be displayed on the vehicle in the prescribed format for:



- new and used vehicles registered by an authorised trader before they are released to the customer, or
- for used vehicles registered by a private individual or company within three days of being registered.

The prescribed format, design and dimension of the registration plate is prescribed by law and must be complied with (please refer to the Revenue webpage on the [Format of Registration Plates](#)).

From 1 July 2025, vehicles that do not emit CO<sub>2</sub> tailpipe emissions are eligible for a green “flash” registration plate. The registration plates will look the same as existing plates, but with an added green stripe.

All categories of vehicles such as cars, motorbikes, vans, buses and trucks which do not emit CO<sub>2</sub> tailpipe emissions will be permitted to carry the new green stripe.

The green “flash” registration plate is optional and those who already have electric vehicles may retrofit their vehicle with a registration plate with a green stripe.

### 3.6 Reserved Registration Number

A facility exists for reserving registration marks on payment of a fee of €1,000.00. Details of this facility are contained on the [website](#).

### 3.7 ZV Registration Mark

Identification marks consisting of the index mark ZV and a number will, on application, be assigned to vehicles which are shown to the satisfaction of the Revenue Commissioners to have been constructed or to have first entered into service more than 30 years before registration. Unless a “ZV” mark is expressly requested these vehicles will receive “normal” identification marks.

### 3.8 ZZ Plates

ZZ plates are issued subject to qualifying circumstances by the Automobile Association of Ireland (the AA) who administer the scheme on behalf of Revenue. An authorised trader should become familiar with the conditions of issue before entering into a transaction, the success of which depends on the issue of ZZ plates. The “[Guidelines on the Issue of Temporary Registration \(ZZ Plates\)](#)” issued by the AA provides details of these conditions.

### 3.9 Audit of Trader’s Records

All authorised traders are subject to audit procedures including inspection of stock and scrutiny of accounts and records. Distributors are obliged to send to the Revenue Commissioners, if requested, particulars of all vehicles that they bring into the State. Distributors and traders are required to give periodic stock statements to Revenue officials indicating details of all vehicles received and disposed of by them. Stock statements must be available to Revenue officials at all times.

### 3.10 Other

Authorised traders must comply with all aspects of VRT regulations and must advise the Revenue Commissioners of any change in substance related to their company or their trading including

change of company officers or company name, change of trading address, cancellation of VAT registration or dissolution of company.

If in doubt please contact your local [Revenue Office](#).

## **Chargeable Value**

### **3.11 Definition**

The chargeable value for VRT purposes is the open market selling price (OMSP) of the vehicle at the time of registration.

The OMSP (the chargeable value) is defined in Section 133 of the Finance Act, 1992, as amended, and is the price, inclusive of all taxes and duties, which a vehicle may reasonably be expected to fetch on a first arm's length sale in the open market in the State by retail.

### **3.12 New Vehicles**

Distributors of new vehicles are required to declare to the Revenue Commissioners the OMSP for each vehicle supplied by them. Such declarations must be made to the National VRT Service through [MyEnquiries](#). A minimum of twenty-one days' notice of changes in declared selling prices is required. It should be noted that, at the time of registration, the value for tax purposes is the OMSP as currently declared by the distributor, increased by the value of any distributor extras, enhancements or accessories fitted and not included in the list price.

Where a distributor fails to make a declaration in the prescribed format, or where, in the opinion of the Revenue Commissioners, the OMSP declared is higher or lower than the price at which a vehicle of similar characteristics is being offered for sale in the State, the Revenue Commissioners may determine the OMSP for that vehicle.

### **3.13 Used Vehicles**

In the case of used vehicles, the OMSP is determined by the Revenue Commissioners at the time of registration. In determining the OMSP, Revenue takes into account depreciation and other market factors (i.e. age, mileage and general condition) influencing the OMSP of the used vehicle being valued.

## 4 Payment of VRT

### 4.1 Time of Payment

VRT is payable at the time the vehicle is registered unless the trader has an approved deferred accounting facility.

### 4.2 Method of Payment

For ROS registered vehicles (New & Pre-Inspected Vehicles) There are two methods of payment, cash account or deferred payment.

### 4.3 Cash Accounts

Credit remaining on the trader's account at the end of the day/month is carried forward into the next day/month. Further details regarding payment available in [Vehicle Registration Tax \(VRT\) Online Payments in ROS and MyAccount](#).

### 4.4 Deferred Payment

Under this scheme, payment of vehicle registration tax is deferred to a day not later than the 15th day of the month following the month of registration of the vehicle, subject to the limits of the deferred guarantee. In the event that the debit day falls on a non-working day the VRT becomes payable on the previous working day. An authorised trader wishing to avail of this facility must first arrange a guarantee from a financial institution and then apply for approval by Revenue for the use of this guarantee. Applications for approval must be made to [Customs Accounts](#) via MyEnquiries.

The following Automated Entry Processing (AEP) forms may, according to requirements, have to be completed in order to obtain deferred payment facilities for VRT payments:

[Excise and VRT Guarantee Form](#)

[Direct Debit for Customs Duty, Excise and VRT Form](#)

[VRT Associated Dealers Form](#)

[Excise and VRT Deferral Form](#)

Further details are available on the [eCustoms](#) website.

### 4.5 Monthly Statements and Weekly Transaction Lists

Monthly statements issue to ROS inboxes on the 10<sup>th</sup> day of the month following the month of registration of the vehicle. More than one transaction is required to receive the monthly statement. Weekly transaction lists also issue in ROS. Monthly statements and weekly transaction lists issue in CSV and PDF format.

### 4.6 Methods of Payment at NCTS Centres

- Cash up to €200,
- Debit Card (up to €2,500 per account per day),

- Bank Draft (payable to Applus Car Testing Service Ltd.),
- Credit Card, and
- Company cheque with TAN numbers only (to a limit of €10,000 for each cheque, payable to Applus Car Testing Service Ltd.).

#### 4.7 Payment of VAT

In cases where VAT falls to be accounted for at the time of registration, the trader should either provide their VAT number or pay the amount due at the NCTS Centre at the time of registration.

## 5 Offences and Penalties

### 5.1 Offences & Penalties

Under section 139 of the Finance Act, 1992, as amended, certain offences are liable to a fine on summary conviction of €5,000, and some of these are listed below.

In respect of a vehicle in the State, some of the offences are:

- to be in possession of a vehicle on which an identification mark (i.e. number plates) is not displayed or is not displayed in the prescribed manner,
- to make a declaration under Section 131 Finance Act, 1992, as amended, which is false or in any material respect misleading or to allow any other person to make such a declaration on their behalf,
- to be in possession of an unregistered vehicle unless s/he is an authorised trader or the vehicle is exempt from registration,
- to fail to pay the registration tax due,
- to deliver or otherwise make available for use, an unregistered vehicle other than to another authorised trader,
- to use an unregistered vehicle in a public place in contravention of the prescribed conditions, and
- to fail to account for a converted vehicle.

### 5.2 Penalties

If any person is knowingly concerned in the evasion of VRT they can be guilty of an offence and be liable:

- on summary conviction, to a penalty under the law relating to excise of €5,000 or to imprisonment for a term not exceeding 12 months, or both, or
- on conviction on indictment, to a penalty, under the law relating to excise, of three times the amount of vehicle registration tax concerned or €126,970, whichever is the greater, or to imprisonment for a term not exceeding 5 years or to both, and
- to forfeiture of the vehicle.

In addition, if the person concerned is an authorised trader, his authorisation (TAN) is liable to be revoked.

### 5.3 Use of Unregistered Vehicles

It is an offence for an authorised trader to use an unregistered vehicle without a trade licence. More information on trade licences is contained in the section below.

## 6 Trade Licences/Trade Plates

Trade licences, usually referred to as trade plates, are issued by the Department of Transport via local authority Motor Taxation Offices. They are issued to a motor trader who can satisfy an authority that he is **“a person carrying on the business of manufacturing, dealing in, distributing or repairing vehicles (but excluding a person carrying on the business of manufacturing, dealing in or distributing components or parts for vehicles or of the carriage of vehicles and not carrying on any of the businesses aforesaid)”** (Finance (No.2) Act, 1992, s.21).

### 6.1 Use of Trade Licences

The use of trade licences is important from a VRT perspective in the context of the use of unregistered vehicles in a public place by an authorised person. Briefly, the purposes for which such vehicles may legally be used in a public place include:

- inspection or testing in the course of, or following, repair or modification;
- delivery to another authorised person;
- driving to a port/airport or to a place on the land frontier for the purposes of immediate exportation/removal from the State;
- demonstration to a prospective purchaser.

The times within which such vehicles may legally be used in a public place are between the hours of 6 am to 10 pm from Monday to Saturday inclusive provided that a valid trade licence is displayed on the vehicles always while they are being so used. Usage for purposes other than those mentioned above, or outside of the times stated (e.g. on Sundays and Bank Holidays) is permitted only with the prior permission of the Revenue Commissioners. Such permission must be obtained in advance from the Revenue Office. The number of unregistered cars which can be used at any one time by the authorised person is restricted.

### 6.2 Format of Trade Licences

The format of trade licences issued by the Department of Transport is different to the registration numbers issued by the Revenue Commissioners. The format **sequential number – County – year** applies to trade licences. All letters and numerals are WHITE in colour on a GREEN background. In addition, the licence will contain the logo of the Department in the top right-hand corner.



### 6.3 Display of Trade Licences

Trade licences must be displayed in the case of a motor-cycle on the rear of the vehicle, or, in the case of a vehicle other than a motor-cycle, two plates, one on front of the vehicle, the other on the rear. Trade licences may not be displayed on any vehicle where they have expired or been revoked, or where the vehicle is being used for domestic, pleasure or social purposes.

## 6.4 Period of Validity

Trade licences are valid for the year of issue only and remain valid until 31st December in that year. **They are renewable annually from 1st January.**

For more information on trade plates and trade licences please contact your local authority.

## 7 Conversions

Please refer to [VRT Manual Section 1C](#) for details of vehicle conversion requirements. These details are also available on the Revenue [website](#).

## 8 Miscellaneous

### 8.1 Permanent Reliefs

Permanent relief from VRT is available, subject to the Revenue Commissioners being satisfied that all the relevant criteria have been met, for the following:

- [Transfer of Residence](#)
- [Transfer of Residence of Vehicles Acquired Tax/Duty Free Abroad](#)
- [Transfer of Business Undertaking](#)
- [Inheritance](#)
- [Donations by Official Bodies, Public Authorities or Groups](#)
- [Vehicles Acquired for the Official Use of an EU Institution](#)
- [Transfers to the State of EU Officials](#)
- [Diplomatic and Related Relief](#)
- [International Air Services](#)
- [Vehicles for People with Disabilities - Tax Relief Scheme](#)

### 8.2 Appeal Procedures Relating to Vehicle Registration Tax

Sections 145 and 146, Finance Act, 2001 provide for appeals against VRT related decisions. Details of the scope of the appeal procedures are contained on the [appeals procedure webpage](#).

### 8.3 Repayments of Vehicle Registration Tax

In certain circumstances, vehicle registration tax may be refunded as a result of an overpayment or the incorrect rate of VRT being used. In such instances, if the vehicle was registered by an authorised trader on behalf of a customer, the repayment will be made on condition that the authorised trader refunds the amount of the repayment, minus a fee of not more than 10 per cent, to the first registered owner of the vehicle. This is to ensure that the person who was charged the tax receives the benefit of any repayment.

### 8.4 De-Registration of Vehicles

A vehicle may be de-registered and VRT repaid where the Revenue Commissioners are satisfied that de-registration is warranted by exceptional circumstances, and provided that the following 3 conditions are met:

- The exceptional circumstances arise within seven working days of the date of registration;
- The vehicle has not been licensed for use in a public place, i.e. road-tax has not been paid;
- An application for de-registration is received within twenty-one days of the date of registration. An application must be made in writing to the National VRT Service, Revenue Commissioners, Anne Street, Wexford, Y35 E29K and should include the following supporting information/documentation:
  - a full description of the circumstances giving rise to the application;
  - confirmation:
    - that the vehicle has not been licensed for use in a public place,



- that the vehicle has not, and will not, be the subject of a repayment under any of the VRT repayment schemes,
- whether the VRT was paid/deferred,
- evidence from the owner's insurance company (where the circumstances are such that a claim would be likely, e.g. stolen vehicle, etc.) of:
  - the amount claimed and paid out, if any, or
  - alternatively, that no claim will be made/accepted,
  - or if a claim is made that the amount to be paid out will exclude VRT.