

Vehicle Registration Tax

Manual Section 1B

Administration and Payments by Traders

Document last reviewed February 2025

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1 Executive Summary

This section provides information on the administration of Vehicle Registration Tax (VRT) including payment procedures, Value Added Tax (VAT) and the functions of the National VRT Service (NVRTS). This section is of benefit to members of the trade as it outlines the functions of the NVRTS. Information on the procedures relevant to contacting Revenue to make these payments can also be found below.

It is important to note that non-authorized persons i.e. private individuals who are paying VRT must do so at the point of registration through either the National Car Testing Service or the authorised dealer.

2 Legislation

Part II, Chapter IV, [Finance Act, 1992 \(as amended\)](#)

[Vehicle Registration and Taxation Regulations, 1992, \(S.I. 318/1992\)](#)

[Vehicle Registration and Taxation Regulations, 1993, \(S.I. 252/1993\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulation, 2010 \(S.I. 400/2010\)](#)

3 Communication and Lodgements

Applus/NCTS act as authorised traders and transfer the VRT, VAT and additional charges collected due to late registration to Revenue on the 15th day of the following month.

3.1 Revenue MyEnquiries

All correspondence to Revenue should now be sent through My Enquiries. MyEnquiries is a secure email service which is accessible via both Revenue Online Services (ROS) and MyAccount.

The NCTS have been set up on an encrypted system called TLS* which allows emails to be transmitted between Applus and Revenue securely. The secure e-mail system is automatically utilised when communicating by email with Applus/NCTS.

***Transport Layer Security (TLS) is a [protocol](#) that ensures privacy between communicating [applications](#) and their users on the Internet. When a [server](#) and [client](#) communicate, TLS ensures that no third party may eavesdrop or tamper with any message. TLS is enabled between two domain names/addresses by Information Communication Technology and Logistics Division.**

3.2 Top-Up Lodgements

Authorised distributors/dealers will be facilitated to lodge top-up amounts to their Trader Account Number (TAN). This will only apply to authorised TAN holders who register vehicles using the ROS system or the NCTS Pre-Registration Inspection facility – please refer to the VRT Trader Manual.

4 VRT Enquiries and Compliance Issues

The public may make enquiries regarding Vehicle Registration Tax through MyEnquiries on [MyAccount](#) or [the ROS system](#).

Revenue officials no longer provide speculative valuations i.e. valuations for vehicles that have not been presented for registration. Members of the public should be advised that the VRT due on a particular make and model of vehicle may be obtained by accessing the VRT Calculator. Where the **exact** model is not available on the website, an **estimated** valuation can be obtained by either:

- identifying similar models on the website where the VRT may be similar, taking care, for example, not to select models whose years of production are out of phase with the model in question
- consulting relevant trade publications, and/or dealers or valuers for a valuation and then calculating the VRT based on that valuation and the CO₂ and NOx emissions from the vehicle, and
- consulting the Tax and Duty Manual [VRT Valuation](#) on the website. This manual outlines the valuation process and depreciation rules used by Revenue valuation officers in determining an OMSP for a vehicle on which the VRT is due.

In this regard, customers should be advised that in carrying out their own estimate, the comparison method detailed in the valuation manual may yield a satisfactory estimate as this is one of the methods favoured by Revenue officials. To aid in this method, Appendix 3 of that manual contains a sample of the form used by Revenue officials and Appendix 4 contains a completed sample.

Additionally, a blank example of that [form](#) is available on the website for members of the public who wish to use this model to obtain an estimate of the valuation.

The customer should be informed that the details obtained from the VRT calculator (and any other method they may decide to use) are an indicator of what VRT **may** be due, as the valuation and VRT due (VAT and CCT duty also) on a vehicle can only be ascertained at the time the vehicle is presented for registration.

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[...]

5 Functions of the National VRT Service

The functions of the NVRTS may be grouped under four broad headings:

- Valuation and classification matters
- Registration matters
- Most Claims for Exemptions
- Most Appeals

5.1 Valuation and Classification

Vehicles are classified into VRT categories for the purpose of applying VRT rates. The VRT categories are aligned, since 1 January 2011, with the EU vehicle type-approval categories.

The NVRTS engages in classification work as follows:

- the NVRTS, before enabling the model profile (statistical code) in Revenue systems, checks manufacturer/sole wholesale distributor category/OMSP declarations by reference to type-approval documentation supplied in support of the declarations,
- the NVRTS, before enabling the model profile (statistical code) in Revenue systems, checks evidence of EU category in the case of manufacturer/sole wholesale distributor vehicles which have been modified prior to declaration for registration,
- the NVRTS, in setting up model profiles to provide for VRT estimates in respect of vehicles that might be imported outside of the franchised chains, and to provide for registrations, determines the VRT Category by reference to such information as may be to hand, e.g. data provided by the NCTS following a vehicle registration inspection; a distributor declaration for a similar model; and research, usually online, to find the weights required to establish if certain EU Category N1 vehicles qualify for the VRT rate of €200, and
- the NVRTS is the reception point for post-registration declarations of conversion; “conversion” is defined as the modification of a vehicle such that it no longer retains all of the characteristics of its certified type-approval category; the NVRTS checks declarations and supporting documents to determine if a conversion has taken place, to determine the new VRT Category, and to calculate and arrange collection of additional VRT.

The NVRTS maintains the model profile databases used to provide online VRT estimates and to provide for registrations. The valuation methods employed by the NVRTS are set out in VRT Manual 8.

Declarations of new models, and amending declarations, are made on Form VRT40. Most manufacturers/distributors lodge declarations via [ROS](#). On receipt of a declaration the NVRTS checks the declaration for completeness and accuracy and also checks that the declared OMSP/RRSP is reasonable having regard to published prices.

The NVRTS also prompts manufacturers/distributors to review their declarations where published prices differ, and where a change in price might be expected, e.g. following a VRT or VAT rate change, or a change in classification. The NVRTS, at more senior officer level, may determine an OMSP where the manufacturer/distributor fails to make a declaration or where a declaration is considered to be an under or overstatement of the price at which the model, or similar, is being traded.

5.2 Registration Matters

In registration matters the NVRTS acts as a control centre for the registration system and is also responsible for:

- processing applications to reserve registration numbers,
- processing applications for de-registration,
- amending registration particulars, and
- issuing information from the register of vehicles (including certificates for legal purposes).

5.2.1 Reservation of Registration Numbers

Registration numbers are assigned in sequence at the time of registration. However, a facility exists whereby an owner may reserve, subject to certain conditions, a registration number of their choice.

5.2.1.1 Conditions

- An application may only be made on or after 1 November in the year before it is intended to first bring the vehicle into use.
- A reserved registration number can only be assigned to the vehicle in the year to which it relates.
- The number chosen must be one in the normal format and must correspond with the place (licensing authority area) where the applicant normally resides and the year in which the vehicle is to be brought into use, e.g. 131-D-2 may only be reserved by an applicant living in Dublin intending the vehicle to be first brought into use in the year 2013.
- The registered owner must be the person in whose name the number was reserved. Reserved numbers are not transferable.
- All registration numbers are available for reservation with the exception of the first number of each year issued in Cork, Dublin, Limerick and Waterford e.g. 131-C-1, 131-D-1, 131-L-1, and 131-W-1, which are traditionally reserved for the Mayor/Lord Mayor of those cities and are not available for reservation by anyone else.
- A reserved registration number can only be assigned to a vehicle when it has been reached in the normal sequence. It may not be displayed on a vehicle before it has been formally assigned by Revenue following the presentation and acceptance of a completed declaration for registration.
- Under normal circumstances the fee paid will not be refunded where the reservation of a number is cancelled.

5.2.1.2 Application Procedure

Applications should be made on [Form VRT 15A](#) - one form per registration number - and sent to the NVRTS. The fee should be enclosed with the application. Cheques etc. should be made payable to the "**Revenue Commissioners**". Processing of applications for the coming year commences on the 1 November. Applications received before that date will be returned unprocessed.

5.2.1.3 Notification

Successful applicants will be notified by the NVRTS on VRT Form 15N. This form must be presented at the NCTS at the time of registration. Unsuccessful applicants will also be notified, and the fees returned.

All enquiries concerning the availability of particular registration numbers or related matters should be made to the NVRTS via MyEnquiries

5.3 Amendment of Registration Details

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Where amendments of vehicle particulars are required in respect of vehicles examined by the NCTS, the vehicle and documentation must be re-presented to the NCTS Centre where the vehicle was registered and who in turn may submit a work item to the NVRTS.

Where amendments of vehicle particulars are required in respect of new vehicles registered online, i.e. sole wholesale distributor supplied vehicles which have not been examined by the NCTS, the declarant should make application directly to the NVRTS on [Form VRT19](#).

In cases where exemption is granted or withdrawn post registration, the Revenue Division must send a report to the NVRTS through local management showing details of the amendment(s) to be made with an explanation as to the reason for the amendment. Form VRT19 may be used to assist that purpose.

5.4 Maintenance of the Register of Vehicles

The register of vehicles comprises all declarations for registration and declarations of conversion (and any amendments thereto) accepted by the Commissioners as permitted by law (section 131 (1)(a) & (b) of Finance Act, 1992, as amended). The NVRTS is responsible for maintaining the register.

5.5 Requests for Information from the Register of Vehicles

Section 131(1) Finance Act, 1992, as amended, requires the Commissioners to establish and maintain a register of all vehicles in the State and provides that the Commissioners may enter such particulars in relation to a vehicle and its ownership and connected matters as they consider appropriate.

Regulation 6, Vehicle Registration and Taxation Regulations, 1992 (S.I. 318/1992), provides that the register consists of the declarations for registration and the declarations concerning conversions, and the information may be recorded on computer or other medium. The register therefore contains both vehicle particulars and personal data.

Section 131(7) Finance Act, 1992 provides that the appropriate Minister has access to and may inspect and examine the register and may take or be supplied by the Commissioners with such information, including copies or extracts, from the register as he considers appropriate for the purpose of his functions.

Section 131(9) Finance Act, 1992, as amended, provides that the Commissioners may, at the request of a person who shows to their satisfaction that he has reasonable grounds for making the request, and subject to any conditions (if any) as they may specify, furnish particulars from the register.

It is considered that these powers to release information, which includes personal information, must be exercised within the confines of data protection legislation. In this regard the NVRTS should not release personal data to persons other than the Minister for Environment, Climate and Communications and the Minister for Transport only in accordance with section 8 of the Data Protection Act, 1988, as amended:

S8.-Any restrictions in this Act on the processing of personal data do not apply if the processing is:

- in the opinion of a member of the Garda Síochána not below the rank of chief superintendent or an officer of the Permanent Defence Force who holds an army rank not below that of colonel and is designated by the Minister for Defence under this paragraph, required for the purpose of safeguarding the security of the State;

- required for the purpose of preventing, detecting or investigating offences, apprehending or prosecuting offenders or assessing or collecting any tax, duty or other moneys owed or payable to the State, a local authority or a health board, in any case in which the application of those restrictions would be likely to prejudice any of the matters aforesaid;
- required in the interests of protecting the international relations of the State;
- required urgently to prevent injury or other damage to the health of a person or serious loss of or damage to property;
- required by or under any enactment or by a rule of law or order of a court;
- required for the purposes of obtaining legal advice or for the purposes of, or in the course of, legal proceedings in which the person making the disclosure is a party or a witness;
- deleted by section 9(b) of Data Protection (Amendment) Act, 2003;
- made at the request or with the consent of the data subject or a person acting on his behalf.

In this regard persons/organisations seeking disclosure of personal data should be asked to state the purpose for which they require the information and, in cases of doubt or difficulty, should be asked to support their statement with evidence, e.g. evidence of an order of a court.

While it is not possible to list the range of persons or organisations who might request Revenue to disclose information from the register, the following draft protocol contains principles which might usefully be applied to the processing of most requests.

Protocol for data exchange between Revenue and the Competition and Consumer Protection Commission in relation to car clocking investigations.

Requests should be made on Commission stationery, which can be emailed to the relevant area in Revenue.

5.5.1 Signature

The request should be signed by an “authorised officer” within the meaning of the Consumer Protection Act, 2007. The CCPC should provide a list of authorised officers for security purposes to Revenue, and this can be updated as required.

5.5.2 Legal basis

The legal basis grounding the request for information should be clearly stated. For instance, the relevant Section of the Data Protection Act, usually Section 8(b), **“required for the purpose of preventing, detecting, or investigating offences”**, or 8(e), **“required by or under any enactment or by a rule of law or order of a court”** should be referenced and quoted.

The corresponding Consumer Protection legislation should also be stated and particularly the Section under which an investigation is taking place. A brief description of the alleged offence, and why the Revenue-held data is required is also needed under Section 8(b) requests as evidence to back up the decision process for Revenue.

It is anticipated that this process will speed up the process whereby such requests are dealt with by Revenue.

6 Managing VRT

To ensure uniform application of the instructions, HEOs responsible for VRT operations in Revenue offices are to ensure compliance with the instructions contained in this manual.

More senior officers (AP) are required to occasionally carry out checks with particular attention being given to checks in relation to the reconciliation of accounts.

6.1 Customer Service

Ensure that:

- an efficient, courteous and professional level of service is provided to customers at all times,
- all enquiries and general correspondence are dealt with fully and properly,
- where applications for relief/repayment/exemption etc. are refused, the applicant has been advised in full as to the reasons for such refusal and advised of their right to appeal, and
- copies of all VRT information leaflets, Public Notices etc. are printed from the website when requested by customers.

6.2 Reconciliation of Accounts/Disposal of Documents where necessary

Ensure that:

- accounts are properly balanced, and tax collected accounted for, and
- all registrations/exemptions etc. are properly recorded.

If satisfied, reports so examined should be endorsed to that effect, initialled and dated. Where this instruction is not complied with, a monthly return of all overdue files is to be called for. All cases where a satisfactory explanation of the delay is not furnished are to be investigated.