

Vehicle Registration Tax Manual

Manual Section 2

Reliefs and Exemptions

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1 Introduction – Reliefs and Exemptions

This section deals with the following:

- **Permanent Reliefs** from the payment of VRT (VAT and Customs Duty (CCT Duty) where appropriate);
- **Temporary Exemptions** from the requirement to register a vehicle in the state.
- It also deals, with **refusal of relief** and with **restrictions on use/disposal** of vehicles which have been granted relief, as well as **control of relief**.

Since 1 January 2020 VRT is comprised of two parts: the Carbon Dioxide (CO₂) charge and the Nitrogen Oxide (NO_x) charge.

Applicants who are claiming relief from VRT (Customs Duty and VAT) must apply to the National VRT Service (NVRTS)¹. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to:

The National VRT Service

Office of the Revenue Commissioners

Anne Street

Wexford

Y35 E29K

Applicants may be requested to attend for an interview. Applicants must also make an appointment for a pre-registration examination with a National Car Testing Service (NCTS) Centre nearest to their residential location for the compulsory pre-registration examination.

The application form and relevant documentation should also be accompanied by confirmation that this pre-registration appointment has been made with the NCTS Centre.

All applications for relief/exemption from VRT (Customs Duty and VAT) must be entered on the eVRT Exemption System at the time the application is made. The letter approving or refusing an application will issue from this system.

¹ Where vehicles arrive unaccompanied from outside the EU applications must be made to the Customs official at the point of entry into the State

VRT (Customs and VAT) relief will only be granted at the time of registration when a letter of approval displaying the Exemption Identification Number is presented along with all other required vehicle documentation at the NCTS Centre.

Appeals against a refusal of an exemption may only be made when the VRT (Customs and VAT) has been paid.

Decisions in relation to the exemption applications must be made within 10 working days of receipt of the exemption application. Decisions should not be delayed because of incorrect documentation being submitted or no documentation being submitted. In such instances the application must be refused, and the applicant informed that if the correct documentation is submitted their application will be reviewed and if successful any VRT paid will be repaid.

The decision to grant a relief should not, under any circumstances, be delayed pending the production of the necessary documentation by the applicant.

Vehicles must be registered within 30 days of entering the state. If not registered the vehicle is liable to detention/seizure.

2 Permanent Reliefs

Permanent reliefs are dealt with under the following headings:

- Transfer of Residence
- Vehicles Acquired Tax/Duty-Free Abroad²
- 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 Agents etc.
- International Air Services etc.

(The reliefs provided under the Disabled Drivers/Passengers scheme are outlined in [VRT Manual Section 3](#))

All applications for VRT relief must be entered on the eVRT Exemption System as soon as the application is received.

The application procedures for reliefs outlined here, particularly in regard to transfer of residence, are divided into those arriving unaccompanied³ from outside the EU and all other applications. Great Britain ceased to be a member of the EU on 1 January 2021.

2.1 Transfer of Residence

This relief applies to a **private individual** transferring his/her [normal residence](#) permanently to the State from abroad. It extends to [CCT duty](#) and [VAT](#) where the transfer is from outside the EU. Eligibility criteria are the same for each tax, except where stated below. (A separate relief is provided for companies and businesses that transfer to the State)

2.1.1 Legislation

Primary: [Finance Act, 1992, s.134\(1\)\(a\)](#);

Secondary: [Vehicle Registration Tax \(Permanent Relief's\) Regulations, 1993, Reg. 4, \(S.I. No. 59/93\)](#).

² Treated as a separate relief here but is available and may be granted in transfer of residence situations.

³ Unaccompanied means the vehicle has not been driven into the State by the owner by land or from a Roll-On/Roll/Off ferry.

2.1.2 Eligibility Criteria

To qualify for relief the **applicant** must:

- in the case of relief from the payment of VRT have had his/her **normal residence** outside the State (normal residence is the place where a person usually lives for at least 185 days in each calendar year);
- In the case of relief from the payment of CCT duty and VAT, had his/her normal residence outside the EU for a **continuous period of 12 months**;
- have transferred his/her residence permanently to the State;
- be the owner of the vehicle/s at the time of transfer;
- have had **possession and actual** use of the vehicle/s:
 - outside the State for **at least 6 months prior to transfer** in the case of relief from the payment of VRT, or
 - at the former place of normal residence outside the State, **for 6 months prior to transfer** in the case of relief from the payment of CCT duty and VAT;
- **not** be a student returning to the State having attended a school, university or other educational or vocational establishment abroad;
- **not** be a person who was living abroad in order to carry out a task of definite duration of less than one year;
- in the case of VRT relief, **not** have availed of the relief within five years of the granting of such relief where the applicant went abroad for the purpose of carrying out a task of duration of one year or more and whose personal ties remained in the State during that time.

To qualify for relief the **vehicle/s** must:

- have been acquired duty-paid i.e. with all local taxes paid and not refunded;
- have arrived in the State **within one year** of the date of transfer of residence;
- **not** reflect any commercial/business interest of the applicant.

2.1.3 Proof of Eligibility for Transfer of Residence relief

The onus of proof is always on the applicant claiming relief. Such proof must be of a written/documentary and original nature and must be supplied **at the time an application** claiming relief is made. Where considered necessary, additional documentation/evidence should be requested. However, this request should only be made after the application has been refused. The applicant should be informed that the vehicle should be registered and when the additional documentation is submitted, and the relief is granted any VRT paid will be refunded.

Photocopies should be made of **all** documentation and the originals returned to the applicant.

Evidence of Transfer of Residence

Documents concerning the following may be accepted as evidence of living abroad and transfer of residence:

- sale/acquisition of property;
- evidence of payment of income tax or receipt of social benefits abroad;
- cessation/offer of employment;
- day-to-day transaction receipts/utility bills (electricity/gas/water/telephone), bank statements etc.).

Evidence of Vehicle Ownership and Usage

Documents concerning the following may be accepted as evidence of possession and/or actual usage:

- vehicle registration documentation;
- insurance documentation;
- vehicle servicing/fuelling;
- shipping/transportation/carriage etc.

2.1.4 Application Procedure

Transfers from within the EU and all non-EU applications where the vehicle is accompanied by the owner

Application for relief from VRT should be made on form [VRT TOR](#) to the [National VRT Service](#), **not later than 7 days after the arrival of the vehicle in the State**. An appointment must also be made within the same 7 days at the nearest [NCTS Centre](#).

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered **within 30 days of it arriving in the State**;

- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

The application for relief [Form C&E 1076](#) along with the appropriate documentation, must be made to the Customs official at the point of entry into the State. The applicant should be informed that an appointment must also be made with an NCTS Centre within 7 days of the vehicle being released from Customs Control.

On receipt of an application, the Customs officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the Customs officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

2.1.5 Extenuating Circumstances

Circumstances can arise where a transfer of residence is forced on an individual at a time when his/her vehicle will not have been in his/her possession and use for the required 6-month period⁴. TOR relief in such cases may be allowed where evidence is available that a transfer of residence could not have been foreseen by the applicant when the vehicle was acquired. In such cases, the following guidelines should be observed:

- relief may only be allowed by an officer at the grade of Principal Officer or higher;
- the **bona fides** of the transfer of residence should be clearly established;
- the applicant should provide **conclusive** evidence that the transfer could not have been foreseen at the time the vehicle was acquired, or that the acquisition of the vehicle was because of **force majeure**. Some typical examples of this include:
 - an unexpected offer of employment - the emphasis here should be placed on the unexpected nature of the offer, e.g. if negotiations for the position were underway at the time the vehicle was acquired or an application for promotion was made, the application should be refused;
 - loss of employment abroad;
 - deterioration in health;
 - family bereavement;
 - change of vehicle forced on an applicant because the original **qualifying** vehicle was crashed/stolen (and not recovered);
 - other special circumstances including clearly justified cases arising from political upheaval in the country of former residence.

However, the vehicle should have been in the possession and use of the applicant for at least 3 months, except in cases of hardship such as the replacement of a crashed/stolen vehicle.

Relief in the case of **extenuating circumstances** is permitted in order to give effect to the discretion available to the Commissioners under the care and management provisions in Finance legislation. Where enquiries regarding the transfer of residence provisions are received, the information to be given is that set out in the [legislation](#).

In dealing with applications, Principal Officers may take other considerations into account, as appropriate, e.g. the length of time a person has spent abroad, the extent of upgrading of the replacement vehicle etc, where considered relevant.

Appropriate documentation confirming the “exceptional circumstances” should be sought from the applicant.

⁴ Tax/duty-free vehicles, where the possession and use requirement is 12 months, as distinct from 6 months, are not included in this arrangement.

Cases received/allowed under these provisions should be recorded.

To ensure uniform and consistent application of this procedure, applications and supporting documents are to be forwarded to the National VRT Service for review following registration of the vehicle.

2.1.6 Review of Relief's

The National VRT Service should carry out a review of at least 20% of all applications for relief received and processed to ensure accuracy and consistency of approach. Satisfactory applications should be endorsed accordingly. This review should be carried out on a quarterly basis.

2.1.7 Transfer of Residence of Vehicles Acquired Tax/Duty-Free Abroad

A tax/duty-free vehicle is a vehicle, which has either:

- been acquired without payment of VAT, CCT duty, Excise Duty or any other consumption tax payable, or
- if acquired fully tax/duty-paid, has been granted an exemption/refund, in whole or in part, of all/any of these taxes on the grounds of exportation/departure.

2.1.8 Scope of the Relief

Exemption from tax in respect of a **tax/duty-free vehicle on transfer of residence** is **only** available where the vehicle has been:

- supplied under diplomatic or consular arrangements, or
- supplied to an international organisation recognised by the Minister for Foreign Affairs, or to a member of such an organisation, within the limits and under the conditions laid down by the international convention establishing the organisation or by another similar agreement.

In all other cases, exemption from tax on transfer of residence is only available for vehicles acquired tax/duty-paid.

2.1.9 Diplomatic and Consular Arrangements

These arrangements apply to qualifying persons who transfer their residence following diplomatic service abroad, and who are entitled to purchase tax/duty-free goods (including vehicles) under the Diplomatic Relations and Immunities Acts, 1967 and 1976, if they had served in a similar position in the State. The list of qualifying persons includes:

- diplomatic agents etc. and their family members;
- members of the administrative and technical staff of a diplomatic mission;
- certain officials, including An Garda Síochána and the Defence Forces personnel, serving abroad on UN missions;

- certain categories of UN officials;
- officials of the European Commission on Human Rights.

2.1.10 Recognised International Organisations

In the case of a tax/duty-free vehicle supplied to a recognised international organisation, or to a member of such organisation, the formal recognition of such organisation by the Minister for Foreign Affairs and Trade is a pre-requisite for obtaining relief.

Persons who intend to seek exemption under this provision should be advised to obtain the necessary confirmation, from the Department of Foreign Affairs and Trade (Protocol 2 Section), **before** they purchase a tax/duty-free vehicle.

2.1.11 Eligibility Criteria

To qualify under either heading an **applicant**:

- must have been living or serving abroad for a **continuous period of 12 months or more**;
- must have had possession and actual use of the vehicle outside the State for **at least 12 months** before the date of transfer of residence, and
- in the case of relief from the payment of VRT, must **not** have been granted relief **within the preceding five years** where s/he went abroad for the purpose of carrying out a task of definite duration of one year or more and whose personal ties remained in the State during that time.

2.1.12 Application Procedure

The procedure for claiming exemption is the same as that for claiming exemption under the normal transfer of residence provisions. However, in addition to the documentary evidence required in that regard, an applicant here must also produce the following:

- a certificate from an appropriate authorised official confirming official status and entitlement to purchase a tax/duty-free vehicle;
- a copy of the contract of service abroad;
- evidence of service and actual residence abroad;
- evidence of acquisition of, and payment for, the vehicle (e.g. invoice, bank statement, hire-purchase agreement etc.);
- evidence of both possession and actual use of the vehicle abroad for a period of 12 months, (e.g. certificate of insurance, registration document, fuel and maintenance charges etc.);

- documents relating to shipment of the vehicle from the country of former residence, e.g. shipping documents etc. and, where appropriate, shipment of the vehicle from the country of acquisition to the country of former residence;
- other such evidence as may be requested in individual cases.

2.2 Transfer of Business Undertaking

This relief applies only where a business undertaking is being transferred in its entirety to the State from abroad.

2.2.1 Legislation

Primary: [Finance Act, 1992, s.134\(1\)\(b\)](#);

Secondary: [Vehicle Registration Tax \(Permanent Reliefs\) Regulations, 1993, Reg. 5, \(S.I. No. 59/93\)](#)

Eligibility Criteria

To qualify for relief the **undertaking** must:

- be an independent economic unit **prior to, and following**, the transfer⁵;
- have definitively ceased its entire activity abroad;
- have definitively transferred its entire activity to the State;
- intend to carry on the same activity in the State.

To qualify for relief the **vehicle/s**⁶ must:

- be part of the capital goods of the undertaking, and
- have been **used** by the undertaking **for 12 months** prior to the cessation of its activity abroad either in a production process or, in the case of a service company, **directly** in the provision of its service.

2.2.2 Application Procedure

Transfers from within the EU and all non-EU applications where the vehicle is accompanied by the owner

The application for relief, together with the appropriate documentation, must be made to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to:

Location: 'Per – National VRT Service'

⁵ Company/business amalgamations/mergers with State companies/businesses do not qualify for relief.

⁶ Company cars or staff transport vehicles do not qualify for relief.

Tax Type: 'VRT'**Category: 'TOR and Temp Exemptions Applic'**

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to –

The National VRT Service,
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K

not later than 7 days of the vehicle(s) arrival in the State. An appointment must also be made with the NCTS Centre within 7 days of arriving in the State. Confirmation that an appointment has been made should accompany the application for relief.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of all the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle must be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

The application for relief on form C&E 1078, along with the appropriate documentation, must be made to the Customs official at the point of entry into the State. When the Customs official is satisfied that the vehicle(s) is entitled to exemption from VRT (and any other taxes that may be due) they should process the application via the eVRT Exemption System and a letter will automatically issue to the applicant. The applicant should be informed that an appointment must also be made with the NCTS Centre within 7 days of the vehicle being released from Customs Control.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant; confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.
- On issuing a decision, the officer must:
- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter **must** be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

2.3 Inheritance

A vehicle which is brought into the State following the death of its owner abroad may be registered without payment of VRT⁷ if the applicant⁸:

⁷ Relief is also available from the payment of CCT duty (Council Regulation 918/83/EEC, 28.03.83) and VAT (Council Directive 83/181/EEC, 28.03.83).

⁸ Applicant may be a private individual or a non-profit-making company, society, firm etc.

- acquired the vehicle on inheritance, either under a will or under the law relating to intestacy, or
- is the personal representative⁹ of the deceased and resident in the State.

2.3.1 Legislation

Primary: [Finance Act, 1992, s.134\(1\)\(c\)](#);

Secondary: [Vehicle Registration Tax \(Permanent Reliefs\) Regulations, 1993 \(Reg. 6 S.I. No. 59/93.\)](#)

2.3.2 Eligibility Criteria

To qualify for relief the **applicant** must:

- have acquired the vehicle **directly**¹⁰ under the will;
- be resident or established in the State.
- To qualify for relief the **vehicle/s** must:
 - have been the personal property of the deceased at the time of death;
 - be brought into the State **within two years** of acquisition by the applicant.

2.3.3 Evidence of Eligibility

Required documentary evidence of eligibility differs depending on the means by which a vehicle is inherited, i.e. whether there was a valid will in existence or whether the deceased died intestate. Acceptable evidence in each of these situations should include the following:

Testate Inheritance (inheritance where there is a valid will)

- a copy of the will indicating that the applicant is either the beneficiary of the vehicle/s under the will, or is the executor of the will, and is resident in the State;
- a certificate from a court (probate) that the will has been proved and that the right to administer the estate has been granted to the executor;
- the death certificate of the deceased (or a copy thereof);
- the foreign Vehicle Registration Certificate/s.

Intestate Inheritance (inheritance where there is no valid will)

- a declaration issued by a Notary Public¹¹, either in the country where the person died or in the State, that the applicant is either entitled to ownership of the

⁹ Executor of a will or administrator appointed by a court to administer the estate of the deceased.

¹⁰ An indirect acquisition, e.g. from a beneficiary under a will to the applicant, does not qualify.

vehicle, or is the court-appointed, State-resident, administrator of the deceased's estate;

- the death certificate of the deceased (or a copy thereof);
- the foreign Vehicle Registration Certificate/s.

2.3.4 Application Procedure

Transfers from within the EU and all non-EU applications where the vehicle is accompanied by the owner

The application for relief¹², together with the appropriate declaration for registration, and the vehicle, must be made to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to –

The National VRT Service,
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of all the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;

¹¹ Usually a solicitor who certifies deeds or other legal documents.

¹² C&E 1081.

- advise the applicant that the vehicle must be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

The application for [relief](#), along with the appropriate documentation, must be made to the Customs official at the point of entry into the State. When the Customs official is satisfied that the vehicle(s) is entitled to exemption from VRT (and any other taxes that may be due) they should process the application via the eVRT Exemption System and a letter will automatically issue to the applicant. The applicant should be informed that an appointment must also be made with the NCTS Centre within 7 days of the vehicle being released from Customs Control.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VIN's may result in delays/refusal of registration.
- On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT Exemption system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

2.4 Donations by Official Bodies, Public Authorities or Groups

Before exemption can be granted under this heading, approval must be obtained in advance from the National VRT Service.

A vehicle, which is given as a gift/donation by:

- an official body, or
- a public authority, or
- a group carrying on an activity in the public service/interest established outside the State to
- a similar, non-related body/authority/group in the State, may be registered without payment of VRT subject to certain conditions, requirements and limitations. Relief from the payment of [CCT duty and VAT](#) is only allowed in respect of donations from Third Countries.

2.4.1 Legislation

Primary: [Finance Act, 1992, s.134\(1\)\(d\)](#);

Secondary: [Vehicle Registration Tax \(Permanent Reliefs\) Regulations, 1993 \(Reg.7 of S.I. 59/93\)](#)

2.4.2 Eligibility Criteria

To qualify for relief the **vehicle** must:

- be given as a donation (free transfer of ownership) as a token of friendship/ goodwill;
- **not** be used for commercial purposes, and
- **not** be part of a series of such donations, i.e. an occasional gift is acceptable.

2.4.3 Application Procedure

Transfers from within the EU and all non-EU applications where the vehicle is accompanied by the owner

The application for relief must be made to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to –

The National VRT Service
Office of the Revenue Commissioners
Anne Street
Wexford
Y35 E29K.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;

- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

The application for [relief](#), along with the appropriate documentation, must be made to the Customs official at the point of entry into the State. When the Customs official is satisfied that the vehicle(s) is entitled to exemption from VRT (and any other taxes that may be due) they should process the application via the eVRT Exemption System and a letter will automatically issue to the applicant. The applicant should be informed that an appointment must also be made with the NCTS Centre within 7 days of the vehicle being released from Customs Control.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and the vehicle/s meet the eligibility criteria;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle must be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State;

2.5 Vehicles Acquired for the Official Use of an EU Institution

For the purpose of this relief CCT duty and VAT applies, the recognised institutions of the European Community include:

- European Commission;
- European Council of Ministers;
- European Court of Auditors;
- European Court of Justice;
- European Parliament/Assembly;
- European Central Bank;
- European Investment Bank;
- European Investment Fund;
- European Foundation for the Improvement of Living and Working Conditions;
- European Monetary Institute;
- European Economic and Social Committee;
- European Committee of the Regions;
- Ombudsman of the European Union.

If the institution is not listed above the Department of Foreign Affairs and Trade should be contacted.

Relief is normally granted:

- in respect of **one vehicle only per institution in normal circumstances;**
- for such period as may be determined by the Commissioners.

2.5.1 Legislation

Primary: [Finance Act, 1992, s.134\(1\)\(e\); s.134\(1\)\(h\);](#)

Secondary: [Vehicle Registration Tax \(Permanent Reliefs\) Regulations, 1993, \(Reg.8 S.I. 59/93\)](#)

2.5.2 Eligibility Criteria

To qualify for relief the **institution**:

- must be recognised by the Minister for Foreign Affairs and Trade;
- must have established an office/base of operations in the State.

To qualify for relief the **vehicle/s**:

- may be new or used;
- may be brought into, or acquired in, the State;
- must be for the official use of the institution while in the State.

2.5.3 Application Procedure

Vehicles acquired outside the State

Transfers from within the EU and all non-EU applications where the vehicle is accompanied by the owner

The application (VRT36) must be sent to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

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Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to –

The National VRT Service,
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the institution and the vehicle/s meet the eligibility criteria;
- ensure that the application is suitably endorsed by the Director/Head of the relevant EU organisation;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State;

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

The application for relief (VRT 36), along with the appropriate documentation, must be made to the Customs official at the point of entry into the State. When the Customs official is satisfied that the vehicle(s) is entitled to exemption from VRT (and any other taxes that may be due) they should process the application via the eVRT Exemption System and a letter will automatically issue to the applicant. The applicant should be informed that an appointment must also be made with the NCTS Centre within 7 days of the vehicle being released from Customs Control.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the institution and the vehicle/s meet the eligibility criteria;
- ensure that the application is suitably endorsed by the Director/Head of the relevant EU organisation
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.
- On issuing a decision, the officer must:
 - issue the decision letter (processed through the e-VRT system) to the applicant;
 - inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
 - remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Vehicles acquired in the State

The application must be sent to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to

The National VRT Service,
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the institution and the vehicle/s meet the eligibility criteria;
- ensure that the application is suitably endorsed by the Director/Head of the relevant EU organisation
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Note: Where a dealer has received the appropriate Exemption letter on behalf of the qualifying applicant, registration of a new exempt vehicle may be registered using ROS, without the need to attend to a NCTS Centre.

2.5.4 Transfers to the State of EU Officials

This relief is available only to officials of EU institutions who transfer their normal residence to the State in order to take up employment with one of those institutions.

An official may elect to apply for relief under this heading or under the standard rules governing TOR, or both. However, where the official elects to apply solely under this heading, or in conjunction with TOR relief, relief may only be granted for **a maximum of two vehicles** either brought into the State or purchased in the State, or one of each (CCT duty and VAT relief may also apply, however relief from CCT duty does not apply to vehicles purchased in the State).

Where an official has availed of relief under the TOR provisions for two vehicles or more, no further relief may be allowed under this heading. There is no restriction on the number of vehicles which may be granted relief under TOR provided the eligibility criteria are met.

Legislation

Primary: [Finance Act, 1992, s.134\(1\)\(f\); s.134\(1\)\(i\);](#)

Secondary: [Vehicle Registration Tax \(Permanent Reliefs\) Regulations, 1993, Reg. 8, \(Reg 8 S.I. No. 59/93\).](#)

Eligibility Criteria

To qualify for relief the **applicant** must:

- be an official or other member of the staff of an EU institution, and
- have transferred his/her normal residence to the State to take up a position with an EU institution.

To qualify for relief the **vehicle/s** may be new or used and may be:

- brought into, or acquired in, the State by the applicant at the time of transfer, or
- brought into, or acquired in, the State within 12 months of the applicant taking up his/her post in the State, and
- must be for the **personal** use of the applicant in the State.

Application Procedure

Transfers from within the EU and all non-EU applications where the vehicle is accompanied by the owner

the application (VRT 36), together with the appropriate documentation must be sent to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to –

The National VRT Service,
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K

- an appointment for the pre-registration examination must also be made at an NCTS Centre within 7 days of the vehicle arriving in the State.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the institution and the vehicle/s meet the eligibility criteria;
- ensure that the application is suitably endorsed by the Director/Head of the relevant EU organisation;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle **must** be registered within 30 days of it arriving in the State.

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

The application for relief, along with the appropriate documentation, must be made to the Customs official at the point of entry into the State. When the Customs official is satisfied that the vehicle(s) is entitled to exemption from VRT (and any other taxes that may be due) they should process the application via the eVRT Exemption System and a letter will automatically issue to the applicant. The applicant should be informed that an appointment must also be made with the NCTS Centre within 7 days of the vehicle being released from Customs Control.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the institution and the vehicle/s meet the eligibility criteria;
- ensure that the application is suitably endorsed by the Director/Head of the relevant EU organisation
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the e-VRT system) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State

Vehicles acquired in the State

In this case the application must apply to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to:

The National VRT Service
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K.

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the institution and the vehicle/s meet the eligibility criteria;
- ensure that the application is suitably endorsed by the Director/Head of the relevant EU organisation
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.
- On issuing a decision, the officer must:
 - issue the decision letter (processed through the e-VRT system) to the applicant;
 - inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
 - remind the applicant that the vehicle **must** be registered within 30 days of it arriving in the State.

Note: Where a dealer has received the appropriate Exemption letter on behalf of the qualifying applicant, registration of a new exempt vehicle may be registered using ROS, without the need to attend to a NCTS Centre

2.5.5 Diplomatic Agents Etc.

Vehicles supplied under diplomatic, consular or similar arrangements may be registered, subject

to certain conditions, requirements and limitations, without payment of VRT¹³. The relief is granted for such time as the Commissioners may decide following consultation with the Department of Foreign Affairs and Trade, Protocol 2 Section.

¹³ Relief from the payment of CCT duty (Council Regulation 918/83/EEC, 28.03.83) and VAT (Council Directive 83/181/EEC, 28.03.83) is also available.

Relief is available as follows:

- | | | |
|--|---|--|
| • unaccompanied diplomatic agent: | } | one vehicle; |
| • diplomatic agent accompanied by a spouse/family: | } | two vehicles; |
| • member of the administrative and technical staff of a
diplomatic mission: | } | one vehicle; |
| • diplomatic mission: | } | one vehicle (in
normal
circumstances). |

Legislation

Primary: [Finance Act, 1992, s134\(1\)\(g\)](#)

Secondary: [Vehicle Registration Tax \(Permanent Reliefs\) Regulations, 1993, \(Reg. 9, S.I. No. 59/93\).](#)

Eligibility Criteria

To qualify for relief the **applicant** must be:

- a diplomatic agent¹⁴ representing or protecting the interests of a foreign country in the State, or
- a consular officer¹⁵ representing or protecting the interests of a foreign country in the State;
- a diplomatic mission;
- a member of the administrative and technical staff of a diplomatic mission¹⁶, who must;
- be a non-national;
- and **not** have had his/her normal residence in the State immediately prior to taking up duty with the mission;
- have acquired the vehicle, or brought it into the State, **within 6 months** of taking up duty in the mission.

¹⁴ Diplomatic agent means the head of a mission or a member of the diplomatic staff of a mission.

¹⁵ Consular Officer means any person, including the head of a consular post, entrusted in that capacity with the exercise of consular functions; it does not include honorary consuls to whom relief is not available.

¹⁶ Relief is for one vehicle only.

To qualify for relief the **vehicle/s**:

- may be new or used;
- must be for the personal use of the applicant and/or spouse/family living with him/her;
- may be acquired in the State or brought in from abroad.

2.5.5.1 Application Procedure

Applications for relief¹⁷ should be submitted to, and certified by, the Department of Foreign Affairs and Trade prior to the arrival of the diplomatic agent etc. in the State.

The certified application must be presented to the National VRT Service. The preferred means of contact will be through MyEnquiries. Applications should submit claims for exemption and any supporting documentation to-

Location: 'Per – National VRT Service'

Tax Type: 'VRT'

Category: 'TOR and Temp Exemptions Applic'

MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or the Revenue Online Service (ROS).

For queries about registering for myAccount please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

Where this is not possible customers can send their applications to –

The National VRT Service,
Office of the Revenue Commissioners,
Anne Street,
Wexford,
Y35 E29K.

¹⁷ Form Dip 2.

2.5.5.2 Procedure at VRT Exemptions Area

Transfers from within the EU

On receipt of an application, the officer must:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- take a photocopy of **all** the supporting documentation and return the originals back to the applicant;
- confirm that the applicant has made a registration appointment at an NCTS Centre;
- advise the applicant that the vehicle **must** be registered within 30 days of it arriving in the State;
- process the application via the e-VRT System, ensuring that the VIN number is entered correctly, as incorrect VINs may result in delays/refusal of registration.

On issuing a decision, the officer must:

- issue the decision letter (processed through the eVRT Exemption System) to the applicant;
- inform the applicant that the decision letter must be presented when attending the NCTS Centre for registration of the vehicle;
- remind the applicant that the vehicle must be registered within 30 days of it arriving in the State.

Non-EU applications where the vehicle is not accompanied by the owner

Including vehicles from Great Britain since 1 January 2021

When vehicles are “shipped” from outside the EU and presented for customs clearance, the Customs officer should examine the documentation and if satisfied: advise the applicant to contact the NVRTS;

- advise the applicant to make an appointment with the local NCTS Centre within 7 days following the vehicle’s release from Customs control;
- send the application and supporting documents to the NVRTS;
- where appropriate, write off the manifest/report;

When presented with an application the NVRTS should:

- ensure that the application details are correct and supported by satisfactory documentary evidence;
- ensure that the applicant and vehicle/s meet the eligibility requirements;
- if satisfied, approve the application on the eVRT Exemption System;
- file all exemption documents locally;
- the applicant should be informed that the exemption letter must be presented when attending the NCTS Centre appointment.

2.5.6 International Air Services

This relief applies to vehicles used by organisations:

- in the establishment or maintenance of an international air service using, or involving the use of, an airport in the State;
- in the establishment or maintenance of radio or meteorological services or other aids to air navigation ancillary to any such international air service, or
- for experimental purposes connected with the establishment or maintenance of any such international air service.

Relief is confined to:

- remission of VRT on unregistered vehicles, or
- repayment of residual VRT in the case of registered vehicles intended for use in any one of the above activities.

The onus is always on the applicant to satisfy the Commissioners that the eligibility criteria have been met.

The relief does **not** apply:

- where a vehicle is used for private purposes;
- to CCT duty or VAT.

Legislation

Primary: [Finance Act, 1992, s.134\(4\)](#).

2.5.6.1 Application Procedure

Applications form (VRT 39) for relief should be:

- signed by a responsible official of the relevant organisation/airline;
- addressed to the responsible HEO at the relevant airport.

As with all other reliefs, satisfactory documentary evidence is required, e.g. registration certificate/log-book, insurance certificate, servicing/fuel receipts, bill of lading etc.

Procedure at Airport

When presented with an application form the officer must:

- ensure that the application details are correct and that it is signed by a person authorised to do so;
- inform the responsible individual of the relevant organisation that an appointment **must** be made with the local NCTS Centre within 7 days of an application being submitted to Revenue;
- if satisfied, grant the relief and approve the application on the eVRT Exemption System;
- file all relevant documents locally.

Control Measures at Airport

The following control measures should be applied:

- a record of each vehicle should be maintained locally;
- each vehicle should be examined at least once (or as frequently as deemed necessary) annually to ensure correct usage and the details noted in the local records;
- where the Revenue officer is notified of a change of use or disposal of a vehicle, s/he must ensure that the appropriate tax is paid.

2.5.7 Refusal of Permanent Relief

Refusal Procedures

Where an officer decides that an applicant is not entitled to relief, either because the eligibility criteria are not met, or because there is insufficient evidence to support the application, the application should be refused.

A decision to refuse relief should be made when it is not possible to make a decision within 10 working days of receipt of the application and the required documentation. If the required documentation is not submitted with the application form, the application should be refused immediately. A decision **must not be delayed** pending the submission of the correct

documentation. The applicant must be made aware as quickly as possible of what is required and pending the production of the correct documentation the decision is to refuse the application.

The letter of refusal should outline the reasons for the refusal and will issue from the eVRT Exemption System. The refusal letter should be signed by a HEO or higher. The contents of the letter should include:

- a statement that an appeal against the decision may only be lodged when the **tax has been paid** on registration of the vehicle. They should be further informed that if they lose their appeal there are no facilities for the refund of VRT paid even if they then opt to remove the vehicle from the State;
- the precise grounds for the refusal;
- the options open to the applicant, e.g. payment of tax, removal of the vehicle from the State within a specified time limit, etc.;
- a request for payment of tax within a specified period i.e. 10 working days within which the tax must be paid or no later than 30 days of the vehicle arriving in the State;
- a link or reference to [Appeals procedures](#).

Payment of VRT

If the person pays the VRT and registers the vehicle, the appeal should proceed to the first stage appeal under section 145 of the F.A. 2001. The applicant should be informed that if the appeal is successful, the amount of the VRT paid on registration will be refunded.

Removal of a Vehicle from the State

In cases where the applicant does not register the vehicle and states that they will remove the vehicle from the State, the appropriate registration document (V5C in the case of UK registered vehicles) should be stamped and the applicant requested to remove the vehicle from the State within 10 days of the date of the decision letter. The applicant **must** subsequently provide proof within 21 days of the date of the decision letter that the vehicle has been removed from the State. If this proof has not been provided within the prescribed time limit, the relevant Special Compliance area, or Revenue Anti-Avoidance Teams (RAATs) should be asked to verify that the vehicle has been removed from the State.

If the vehicle has not been removed from the State normal enforcement procedures apply.

Refund of VRT

Where an applicant who has registered the vehicle and paid the VRT subsequently wins their appeal, a refund of the VRT paid should be made as soon as possible. The normal refund procedures apply when refunding the VRT paid and the Vehicle Registration file should be updated accordingly.

2.5.8 Restrictions on Use/Disposal in the State

Restrictions on the use/disposal in the State are imposed, in most cases, on vehicles, which have been granted relief. These are outlined below under each individual relief heading.

Generally, an application for disposal of a vehicle, which is to be scrapped and never returned to the road, may be allowed by the NVRTS, on production of an End of Life Certificate, without formality¹⁸. Similarly, a request for disposal of a vehicle, which has been registered in the State for nine months or more, may be allowed by the local AP, if satisfied as to the circumstances.

Transfer of Residence /Business Undertaking¹⁹

In the case of relief granted under either of these headings, a vehicle may not be sold, lent, hired out or otherwise disposed of in the State within 12 months of the date of registration except where:

- residual VRT (also CCT duty and VAT, where appropriate) has/have been fully paid, or
- the prior permission of the Commissioners has been obtained.

Applications, for disposal, should be made in writing and addressed directly to the Manager of the NVRTS.

Donations/Inheritance

There are no restrictions on the disposal of a vehicle, which has been the subject of relief under either of these headings.

EU Institutions/Personnel

Vehicles granted relief under this heading may not be sold, lent, hired out or otherwise disposed of in the State within two years of the date of registration except where:

- The Appropriate Residual Tax/es Has/Have Been Fully Paid, or
- The Prior Permission of The Commissioners Has Been Obtained.

Applications, for disposal, should be made in writing and addressed directly to the Manager of the NVRTS.

¹⁸ Insurance write-offs **per se** may not qualify where there is a possibility that a particular vehicle will be repaired and returned to the road.

¹⁹ Includes vehicles acquired tax/duty-free abroad and granted relief under the transfer of residence provisions.

Diplomatic Agents etc.

Vehicles granted relief under this heading may not be sold, lent, hired out or otherwise disposed of in the State within two years of the date of registration except where:

- the appropriate residual tax/es has/have been fully paid, or
- the prior permission of the Commissioners has been obtained.

Applications, for disposal, should be made in writing and addressed directly to the Manager of the NVRTS.

The rules concerning disposal in each case are as follows:

Diplomatic Agents/Spouses

- within the minimum retention period, all vehicles are subject to payment of the appropriate residual tax/es;
- after the minimum retention period:
 - the first vehicle may be disposed of without payment of appropriate residual taxes;
 - replacement or subsequent vehicles may be disposed of only on payment of the appropriate residual tax/es.

Administrative and Technical Staff of a Diplomatic Mission

Where a vehicle is disposed of within the minimum retention period vehicles are subject to the payment of the appropriate residual tax/es.

Diplomatic Mission

Each vehicle granted relief is subject to the payment of the appropriate residual tax/es only where it is disposed of within the minimum retention period.

International Air Services etc.

A vehicle which has been the subject of relief under this heading may not be used other than in accordance with the terms under which the relief was granted, but it may be disposed of at any time provided that the appropriate residual tax has been fully paid.

2.5.9 Control of Permanent Reliefs²⁰**Diplomatic Agents etc.**

VRT Exemptions Section, Tallaght should maintain a computer record of all relief granted to diplomatic agents etc. and of the disposal of the vehicles in question. The records should

²⁰ The Customs & Excise Enforcement Procedures Manual, Parts 4.3 and 5.1, respectively, should be noted in this

also be compared with those maintained by the Department of Foreign Affairs and Trade²¹ in individual Embassy files. Discrepancies, where they occur, should be investigated and, if they cannot be reconciled, should be reported to the HEO VRT Exemptions for further action as necessary.

International Air Services etc.

The NVRTS should be informed of vehicles granted relief from VRT under this section.

TOR, EU and Other Reliefs

Details of relief granted under these headings are to be advised on a quarterly basis to the Audit/Compliance/Anti-Evasion Teams in each office. From the details advised, the above teams should select vehicles for follow-up enquiry based on the amount of VRT relieved²² as follows:

- up to €2,000: only where there are grounds for suspicion;
- €2,001 - €4,000: 2%
- €4,001 - €6,000: 5%
- €6,001 - €12,000: 10%
- €12,001- €20,000: 25%
- €20,000 and above: 100%.

To maximise control potential, this selection will normally be made approx. 3-6 months following the granting of the relief. In addition, the VRT HEO should stipulate a number/quantity of vehicles (not more than an additional 1%) for selection by the local AP.

In each of the selected cases, the Special Compliance team should confirm that the recipient of the relief is resident at the address declared.²³ If not, efforts should be made to ensure that the person concerned is in fact resident in the State. For this purpose, the Department of Transport, NVDF or local motor taxation office should be consulted to ascertain whether a vehicle is currently taxed for use in a public place and, if so, where the vehicle is stated to be ordinarily kept and, in whose name/s it is currently registered/taxed and also if:

- the vehicle is in the possession of that individual;
- the individual is registered for tax purposes.

regard.

²¹ Protocol 2 Section; see Appendix V.

²² Other criteria may also be used for this purpose from time to time.

²³ If not, efforts should be made to ensure that the person concerned is resident in the State and the Department of Transport NVDF or local motor taxation office should be utilised to ascertain where the vehicle is ordinarily kept.

In each case above, where no irregularities are discovered, the lists should be endorsed: **“Satisfied as to vehicle and owner status”**. However, where irregularities are discovered, or where the compliance officer is not satisfied with the facts as found, a separate report should be drafted indicating:

- the reason for the dissatisfaction and/or the nature of the irregularity;
- what action was taken to rectify the situation;
- the result of any action taken, e.g. VRT collected, fine imposed, seizure of vehicle;
- the person’s PPS.

2.6 Temporary Exemptions

Subject to certain conditions, restrictions and limitations, a qualifying (see para. 2.2.1), unregistered vehicle, i.e. a vehicle which is validly registered **abroad**, may be granted temporary exemption from the requirement to be registered in the State. This relief normally applies for a period not exceeding twelve months²⁴ and in such cases, there is no requirement to make a formal application. Where a formal application is required, evidence of eligibility, as necessary, must be produced. Application can be made at the NVRTS and where exemption is granted the local special compliance unit is to be advised of the details.

2.6.1 Legislation

Primary: [Finance Act, 1992, Section 135](#)

Secondary: [S.I. No. 60/1993 — Temporary Exemption from Registration of Vehicles Regulations, 1993.](#)

2.6.2 Vehicles Brought into the State by Persons Established Outside the State.

Eligibility Criteria

In order to qualify for this relief a vehicle or a motorcycle must:

- be brought into the State by a **person established outside the State**;
- be owned or registered in the name of a **person established outside the State**;
- be for the personal/business use of the person concerned while in the State;
- have been acquired tax/duty-paid²⁵ where the tax has not been refunded/repaid in whole or in part;

²⁴ This time limit does not apply to a vehicle brought into and out of the State regularly by a person established outside the State while travelling between his residence and his place of work in the State.

²⁵ Vehicles supplied under diplomatic arrangements or to a member of an international organisation recognised by the Minister for Foreign Affairs or which display a **permanent** registration number from the country of registration are deemed to meet this requirement.

- display its permanent foreign registration number while in the State.

Note: A qualifying vehicle **must not** be disposed of or hired²⁶ in the state or lent to a person established in the state.

Restrictions on use within the State

Passenger Vehicles (Category M1) and Motorcycles (Categories L1-L7)

A passenger vehicle or a motorcycle, which is the subject of a temporary exemption, must **not** be:

- whilst in the State, driven by a person established in the state:
- used in the State for the carriage of persons for reward;²⁷
- used for the transport of goods commercially between places in the State.

Other Categories of Vehicles

A vehicle, other than a passenger vehicle or a motor-cycle, which is the subject of a temporary exemption, **must not be**:

- whilst in the State, driven by a person established in the state, except for business use.
- used for the carriage of persons for reward²⁸ save with the permission of the Commissioners.

Note: In June 1998, the cabotage regime was liberalised, i.e. for EU-based, licensed road-haulage operators there are no legal restrictions on the internal haulage of goods within other Member States. However, the regime continues to apply to the carriage of persons (e.g. taxi/hackney services licensed abroad, and whose vehicles are registered abroad, are not entitled to pick up and drop-off passengers within the State) and to non-EU-based haulage operators. Restricted cabotage licences are available to the latter from the Department of Transport²⁹.

Period for Temporary Exemption

The period available for temporary exemption should not exceed 12 months from the date the vehicle arrived in the State, however, there are two exceptions to this limit.

The 12-month limit is not applied when:

²⁶ Vehicles brought into the State under short-term self-drive contracts which expire in the State may be re-hired in the State only once more to a person established outside the State for removal from the State on the expiration of the original hire contract.

²⁷ Other than those it carried into the State or persons being carried directly out of the State.

²⁸ Other than those it carried into the State or persons being carried directly out of the State.

²⁹ Road Haulage Division; see Appendix V.

- the foreign registered vehicle is a passenger vehicle and the person established outside the state, uses it to travel from their foreign residence to a business undertaking here in the State. No time limit applies.
- when a student residing temporarily in the State to study, uses a passenger vehicle registered in the country of their normal residence. The limit applied is for the duration of time that the student pursues such study here.

2.6.3 Vehicles Brought into the State by Persons Established in The State.

Eligibility Criteria

In order to qualify for relief **the individual** must be;

- employed by an employer established in another Member State who provides a vehicle as part of their contract of employment, where such vehicle is owned or leased by the employer, or
- self-employed and has an established legally accountable undertaking in another member state, where his business is solely or principally carried on.

Note: If the foreign registered vehicle is a passenger vehicle it must be used principally for business use in the other Member state.

This relief is not available where an application for exemption is requested from a legal undertaking established outside the State:

- which is not trading in the jurisdiction in which it is established, or
- which provides a vehicle as part of a contract of employment to an employee who is a State resident where the vehicle is to be used solely/principally for business/pleasure purposes **in** the State.

To qualify the vehicle must:

- be owned or registered in the name of the person established outside the State.
- not be disposed of, hired out or lent to a person established in the State.
- not be used for the carriage of passengers for reward or for the transport of goods commercially between places in the State.

These procedures permit Category M1 vehicles to be approved for use in the State by State residents subject to the requirements and procedures set out below.

NOTE – CATEGORIES M2, M3, N1, N2, N3 VEHICLES

Category M2, M3, N1, N2, N3 vehicles brought into the State on behalf of a person established outside the State for his/her private or business use are not subject to the restrictions imposed on the use of Category M1 vehicles by State residents in the State.

2.6.4 Demonstration/Exhibition/Trade Shows/ Professional Equipment etc.

A qualifying vehicle may be granted temporary exemption provided:

- it is used only for the purpose/s for which it is brought into the country;
- it is not offered for sale, sold or otherwise disposed of, hired out, lent or given as security in the State during the period for which the exemption is granted.

Exemption must be claimed and granted by the National VRT Service (NVRTS), prior to the arrival of the vehicle/s in the State. The application, together with necessary supporting documentation, should be addressed to the HEO at the NVRTS and should specify:

- the name and address of the owner/applicant;
- vehicle details;
- venue/s where the vehicle/s is/are to be used/demonstrated/displayed;
- the date on which the vehicle/s will be removed from the State.

The letter of approval, if granted, should also contain the above details.

2.6.5 Persons Involved in Competitions/Rallying etc

A person falling into this category may bring into, and/or use in, the State a qualifying vehicle³⁰ provided:

- permission is granted by the NVRTS³¹ in advance of the sporting event/competition;
- the vehicle is used solely³² for the purpose for which the exemption is granted;
- the vehicle is removed from the State once the sporting event/competition has concluded.

Applications for exemption should be addressed in writing to the HEO at the NVRTS. They should specify vehicle, owner, event/s details and the date on which it is intended to remove the vehicle from the State.

In considering the application, the HEO should ensure that the applicant and the vehicle meet the specified eligibility criteria and that satisfactory supporting documentation is produced. If granted, the letter of approval should contain all these details. Additionally, exemption may be granted for one week prior to, and following, the event/s in question. The

³⁰ However, by way of exception to the normal rules, it should be noted that a vehicle owned by a State resident may be granted exemption under this heading.

³¹ Permission may be granted by any Revenue District Office.

³² A vehicle granted exemption may not be driven outside of the sporting event for which exemption has been granted and must be transported by car-transporter or similar means between events etc.

HEO should also advise the relevant special compliance unit/s of the application details, whether granted or not.

2.6.6 Persons Employed Outside the State Who Return Home at Weekends³³

The exemption granted here differs from that granted in all other areas of temporary exemption in that it is granted **on a concessionary basis only** and is not supported by legislation. Notwithstanding, a person falling into this category may bring into, and use in, the State a qualifying vehicle provided:

- the person concerned spends at least four nights per week outside the State on business (occupational ties);
- his/her personal ties remain within the State at all times;

Application for exemption should be addressed to the HEO at the NVRTS³⁴. In considering the application the HEO should ensure that the applicant and the vehicle meet the specified eligibility criteria and that satisfactory supporting documentation is produced. S/he should also advise the relevant special compliance unit of the application details, whether granted or not.

2.6.7 Processing of Applications

A State resident who wishes to be approved to use a foreign registered company vehicle in the State should make application on the form provided. The granting and administration of this exemption is assigned to **Higher Executive Officers in charge of Revenue Anti-Evasion Teams** for the area in which the applicant resides.

Forms of application and approval are provided at Appendix I and Appendix II. These forms should be printed and then photocopied for use locally as required. An application may be lodged at the NVRTS but should be forwarded without delay to the appropriate HEO (special compliance).

The officer (HEO, special compliance) considering the application should:

- record receipt of the application in a suitable local record and number the application in an annual local series. (This number will be applied to the approval where granted);
- ensure that the application form has been fully completed and that the applicant has received a copy of the [Temporary Exemption](#) guidelines
- ensure that the applicant has supplied his/her PPSN in the State and his/her UK National Insurance No. or other foreign national identity number (if appropriate);
- inform the appropriate National VRT Service with regard to benefit in kind implications for an applicant;

³³ Persons who return home daily, or more than three nights per week, are not entitled to temporary exemption.

³⁴ Application and approval forms are available at Appendix I and II.

- examine the supporting documentation provided in support of the application in accordance with section on supporting documentation below.

2.6.8 Supporting Documentation Required

Where the **employer** (State resident/non-resident) providing the vehicle to an applicant employee is a **sole trader or private individual** who has established a legally accountable undertaking outside the State, the supporting documentary evidence may include:

- evidence that the employer (sole trader/individual) has established their principal place of business outside the State;
- documentary evidence that the applicant is an employee of the sole trader/individual;
- documentary evidence that the business is currently trading - primarily in a jurisdiction outside the State;
- evidence to confirm that the vehicle is an asset of the employer or leased by the employer;
- employment records, copies of contracts, payslips, P60, national insurance number;
- work contracts confirming the vehicle is provided as part of a contract of employment;
- any other evidence required by the Revenue Commissioners.
- Where the **employer** providing the vehicle is a **foreign registered company**, the supporting documentary evidence should also include the certificate of incorporation, memorandum and articles of association confirming that the company is incorporated outside the State.

2.6.9 Recording and Monitoring of Approvals

A copy of the application and a copy of the approval should be sent to the VRT Prosecution Unit, IPD, Bridgend and a copy filed in the local office with the original application form and supporting documents (or copies where originals are returned). The local record should also be noted accordingly.

Special compliance units should monitor compliance with the approval in the normal course of their duties and record the results in the local record. Approvals should be reviewed regularly by the Assistant Principal.

Where the approved person ceases to meet the requirements for exemption, e.g. through a change of employer, a change in business arrangements etc., the person should be advised that the exemption is withdrawn, and the records noted accordingly. Withdrawal of approval and subsequent enforcement action should be carried out in consultation with IPD, Bridgend.

2.6.10 Refusals and Appeals

The instructions at paragraph should be followed where an application for temporary exemption has been refused.

Please note that the formal appeals procedure is not an option in any case where the applicant has not actually acquired a foreign registered vehicle. In such cases the next line manager should review the application.

2.6.11 Seizures

Staff are reminded that in dealing with possible breaches of the VRT Regulations, they should issue all appropriate warnings before seizure action is taken. Where persons may qualify for exemption from VRT or from the registration requirement, seizure should be undertaken only as a last resort and after staff are satisfied that exemption is not appropriate.

2.6.12 Refusal of Temporary Exemption

Where a Revenue Official decides that an applicant is not entitled to relief, either because the eligibility criteria are not met, or because there is insufficient, satisfactory documentary evidence to support the application, the application should be refused.

A decision to refuse relief should be made:

- only when all the facts have been established (where possible this should be done by the National VRT Service) and all available evidence submitted and assessed;
- in writing, by an official not below the grade of HEO.
- The letter of refusal should contain:
 - the precise grounds for the refusal;
 - the options open to the applicant, e.g. payment of tax, removal of the vehicle from the State etc.;
 - a request for payment of tax within a specified period;
 - a reference to the formal appeals procedure.

It should be accompanied by a copy of the leaflet on [Temporary Exemption](#) and that on [VRT Appeals](#).

Appendix I

APPLICATION TO USE A NON-STATE REGISTERED MOTOR VEHICLE IN THE STATE.
(S.135, Finance Act, 1992)

APPLICATION

I of

 (FULL NAME) (FULL ADDRESS IN THE STATE)

.....hereby apply to the Revenue Commissioners for permission to use the under mentioned motor vehicle in the State: -

Registration No.	Make and Model	
Colour	Chassis No.	Year of Manufacture

I declare that

1. I am normally resident in the State for the purpose of Vehicle Registration Tax;
2. I am employed aswith.....
 (state occupation)
3. My employer is a legally accountable undertaking established outside the State.
4. My P.P.S.No. is my National Insurance No. (U.K.) is
5. The vehicle is owned * / leased * by my employer. ***delete as appropriate.**

6. Type of employer’s business: sole trader */ partnership */ limited company */ other *
***delete as appropriate.**

If other, please state type.....

In the event that the exemption applied for herein is granted, **I acknowledge that** I am required to comply with the provisions of Public Notice VRT 2, subject to any modifications imposed by the granting of this exemption. **In particular I acknowledge that:**

- while in the State, vehicle bearing Reg. No. may not be sold, loaned or otherwise disposed of to any other person whatsoever, and may not be driven by any other State Resident except with the permission of the Revenue Commissioners;
- approval to use vehicle bearing Reg. No. in the State will terminate without notice when the circumstances at 2, 3, or 5 above cease to apply, and I am required to notify the Revenue Commissioners accordingly;
- the vehicle is to be used principally outside the State; and
- I am required to abide by these and any other conditions laid down in the approval certificate.

Signed bythisday of20...

(signature of applicant) (day) (month) (year)

Witnessed by Officer of the Revenue Commissioners.

Notes: The following should be submitted in support of your application:

- documentary evidence that your employer is a legally accountable undertaking established outside the State;
- a copy of your present work contract and documents relating to the payments of income tax;
- a photocopy of the vehicle registration document/lease agreement;
- any other documentation which may be sought.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

