First time Taxing of a Light Goods Vehicle by an Employee

Owners of Light Goods Vehicles (commercial vehicles with Design Gross Vehicle Weight [D.G.V.W.] of 3,500kg or less) registered in their names can obtain a concessionary rate of motor tax when they are employed by a registered business or company and are **using the vehicle in the course of that business or company ONLY.**

Remember if a vehicle is used in ANY private capacity i.e. social, pleasure or domestic purposes, it must be taxed at the private motor tax rate.

Employees can tax a vehicle which is being used **ONLY** for their employers business use, providing that a signed letter from the employer is provided.

The following documentation is required:-.

1. A Goods Only Declaration Form (Form RF111A) which needs to be signed and stamped at your local Garda Station.
2. The commercial insurance **certificate** for your vehicle (copy is sufficient.) Your insurance certificate should indicate that your vehicle is covered for the carriage of goods in the course of trade or business.
3. A confirmation letter (sample overleaf) printed on headed paper (where possible) and signed and dated by your Employer within 3 months of your application.

   The employer confirmation letter must include the following:

   - Employees name and PPS Number
   - Confirmation that you are a PAYE employee of the business/company
   - Details of Employer's name, address and Revenue registration number
   - The vehicle registration number
   - Confirmation that the vehicle is required for commercial use
   - The nature of the commercial use required of the vehicle,
4. Evidence of your PPS Number. e.g. Payslip from Employer or correspondence from Revenue Commissioners.

In addition to the above the following should also be submitted:

- Vehicle Registration Certificate (if required – i.e. change of owner, weights or vehicle details.)
- Weight Docket (if required – i.e. for **all first time taxing of Imported Commercial Vehicles** OR if alterations have been made to the vehicle since the last tax, OR if there is no Unladen Weight [U.L.W.] on the vehicle record)
- Motor Tax Application Form (RF100, RF100A, RF100B or RF111 as appropriate).
- Appropriate fee.

SAMPLE LETTER

The following is a sample letter only, which must be reproduced on the employers headed paper (or stamped with employers business stamp if only plain paper is available.) The letter must be signed by the owner/director of the business/company. Letter must contain ALL of the points contained in the sample below, or it may be refused.

If the employer is not either 1) a COMPANY registered with the Companies Registration Office (not Business Name,) or 2) Cross Border VAT registered, then proof of the employers registration for self-assessment of tax with the Revenue Commissioners must be submitted with this letter (see notes "*First Time Taxing of a Light Goods Vehicle owned by a Company or Self Employed person*" available on request from the MTO or www.wexfordcoco.ie.)

Declaration of Use of Employee's Vehicle in the course of an Employers Business or Trade

I confirm that ______________________________ (Employee name)

______________________________ (Employee PPS number)

is a PAYE employee of:

______________________________ (Employer/Company name)

______________________________ (Employer/Company address

____

____

______________________________ (Employer's Revenue Registration Number)

and are required to use their own vehicle bearing registration no. ________________ for the conveyance of goods/burden in the course their trade/employment with the above business.

The vehicle is required to be used for:

____

____

Signed: ______________________________ Date: ________________
Business Owner/Company Director

06/05/2026