

First Time Taxing of a Light Goods Vehicle owned by a Company or Self-Employed person

Owners of Light Goods Vehicles (commercial vehicles with Design Gross Vehicle Weight [D.G.V.W.] of 3,500kg or less) can obtain a concessionary rate of motor tax when they have a **business or trade registered with the Revenue Commissioners.**

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.

The following documentation is required when a Light Goods Vehicle is being taxed for the first time by the current owner:

1. A **Goods Only Declaration Form (Form RF111A)** signed and stamped at your local Garda Station.
2. Your original commercial insurance certificate for your vehicle(copy). Your insurance certificate should indicate that your vehicle is covered for the carriage of goods in the course of your trade or business.
3. Proof the registered owner is registered with the Revenue Commissioners dated within the previous 12 months. Consequently, **one** of the below category requirements must be satisfied (see items **a, b, c, or d**).

a) CRO Registered Companies:

- If the vehicle is registered to a **“Company”** (not **“Business Name”**) registered with the Companies Registration Office, proof of Revenue registration is not required as CRO Registered Companies, can be checked online in office.
- If a **“Business Name”** only is registered with the CRO, this is not a legal entity and tax returns will not be made under this Business Name. In these cases, please refer to the **“VAT Numbers”**, **“Sole Trader Non-VAT”** or **“New Business/Trade”** sections below as required.

b) VAT Numbers:

- If the vehicle owner holds a **VAT no. registered for cross border transactions**, proof of Revenue registration is not required as these VAT numbers (provided on RF111A) can be checked online in office.
- If the owner holds a **Domestic Only VAT no.**, these cannot be checked online so proof will be required as below (see Sole Trader Non-VAT below.)

c) Sole Trader Non-VAT: If the vehicle is registered to a person registered for Self-Assessment Sole Trader Non-VAT, one of the following must be submitted:

- Request from Revenue seeking submission of current annual accounts (Issued to Business / Sole Traders Annually.)
- Confirmation from Revenue of receipt of your Income Tax Return for Self-Assessment.
- Statement of accounts paid for the most recent year of finalised accounts.
- Letter from the registered owners Accountant stating that the owner is registered for self-assessment income tax with revenue. (**note:** see overleaf for the requirements for such a letter.)

d) New Business/Trade: If the vehicle is registered to a Business or Trade which has recently been set up, and cannot provide any of the Revenue documents listed above, must provide the **“Notice of Tax Registration”** issued from Revenue. If the owner has not yet received this document, the vehicle must be taxed at the private tax rate until this document has been received.

Goods vehicle owners who cannot produce supporting documentation must tax the vehicle at the private tax rate.

Accountant Letter Guidelines

If you wish to supply a letter from your business or trades auditor i.e. your accountant, the following guidelines must be adhered to:

- The letter must be printed on the accountants headed paper
- The accountant must state that they act as your accountant for tax purposes
- The letter must state your full name and address as they appear on your tax account with the Revenue commissioners.
- The letter must state your P.P.S.N. or relevant Revenue Registration Number (if different to P.P.S.N.)
- The letter must contain a clear statement from the accountant that “you” (name and address) are registered with the Revenue Commissioners for Self-Assessment of Tax on “your number” (P.P.S.N. or relevant Revenue Registration number.)
- The letter must be signed by the Accountant

If the letter supplied does not contain any one of the above points, it will not be accepted as proof of Revenue registration.

Note: The Revenue Commissioners can also issue a letter stating that you are registered for Self-Assessment of Tax upon request.