

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 own name, 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 obtain commercial tax on a vehicle which is being used **ONLY** for their employers business use, providing that a signed letter (sample overleaf) from the employer is provided.

The following documentation is required:-

1. A Goods Only Declaration Form (Form RF111A) on which your signature needs to be witnessed, then signed and stamped, at your local Garda Station.
2. Your original commercial insurance certificate for your vehicle. 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/European Health Insurance Card/Social Services Card or any correspondence from the Revenue Commissioners within the last year showing your PPS number.

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

- Vehicle Registration Certificate.
- 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).
- The vehicle must hold a current Certificate of Roadworthiness if it is over one year old. (Test documentation is not required to be produced when taxing but 2 hours must have passed since the test passed in order for it to appear on the vehicle record.)
- Appropriate fee.

SAMPLE LETTER

The following is a sample letter which must be printed on an Employers headed paper (where possible) and signed by the Owner/Director of the Business/Company.

If the Employer is not either 1) a Company registered with the Companies Registration Office or 2) VAT Registered, then proof of the Employers Registration with The Revenue Commissioners, showing their Revenue Registration Number, must be submitted with this letter.

Declaration of Use of Employee's Vehicle in course of Employer's Business

I confirm that _____ (Name of employee)

_____ (P.P.S. Number)

is a P.A.Y.E. employee of:

_____ (Name and Address of Company / Employer)

_____ (Employers Revenue Registration Number)

and is required to use his / her Vehicle bearing Registration No. _____, for the conveyance of goods / burden in the course of his / her trade or employment with this business as indicated below. The vehicle is used for

Signed: _____
Business Owner/Company Director.

Date: _____