

First Time Taxing Of Goods Vehicles (not greater than 3,500kg)

Owners of Goods Vehicles registered in their names with design gross vehicle weight of 3,500 kg. or less can obtain a concessionary rate of motor tax when they have a business or trade registered with the Revenue Commissioners.

To avail of the concessionary rate a signed / stamped Goods Only Declaration (Form RF111A) and supporting evidence as proof of registration of business / trade must be submitted when taxing the vehicle for the first time.

Goods vehicle owners who cannot produce supporting documentation must tax the vehicle at the private rate based on engine size.

Any one of the following documents will be accepted:

- Evidence that Registered Owner of Vehicle is Registered for VAT. e.g. Letter from Revenue, Letter from Business / Trader's Auditors.
- Tax Clearance Certificate to Registered Owner of Vehicle from Revenue referencing nature of Business or Trade.
- Copy of "Notice of Tax Registration Form" in name of Registered Owner. (Issued to Sole Traders / Businesses when setting up new business.)
- Request from Revenue seeking submission of current annual accounts.(Issued to Business / Sole Traders Annually.)

There are a number owners status's as follows:

Limited Companies: Submission of extra documentation is not required for Goods taxing where a vehicle is registered in the name of a **limited company**. The CRO website will be used to check whether a company is registered or not.

Sole Traders (single owner) and those with the designation of **trading as** or **'t/a'** must apply to Revenue when establishing their business and will receive a 'Notice of Tax Registration' as a once off process. Thereafter Revenue issues annual requests for accounts in respect of the business. The more recent of these documents issued in the name of the registered owner of the vehicle can be accepted as proof of registration with Revenue.

New Businesses/ Trade: Vehicle owners who indicate that they have just started a new business must tax the vehicle at the private rate initially until they can produce the Notice of Tax Registration from Revenue for their business or trade.

Employees: Employees can tax a vehicle which is being used **ONLY** for their employers business use, providing that the **Declaration of Use of Employees Vehicle in course of Employers Business** (below) is completed by the Employers either, (i) On employers headed paper, which must show the Employers Revenue Registration Number, or (ii) On plain paper but stamped by the Employers business stamp, which must show the Employers Revenue Registration Number. If neither the headed paper nor the business stamp contain the Employers Revenue Registration number, additional proof of the Employers Revenue Registration (as above) must be submitted.

Sub contractors of companies and businesses must be registered themselves as a business / trade with Revenue in order to avail of the goods rate of tax. If this is not the case, the procedure for **Employees** above must be followed

Farmers who want to tax goods vehicles but do not own the family farm, or do not have evidence of registration of the farm business with the Revenue Commissioners, should provide a letter from the owner of the farm / business to certify the use of the vehicle for goods use. The farm owner must also provide proof of registration with the Revenue Commissioners.

A flock or herd number submitted must be accompanied with proof of registration with the Revenue Commissioners.

Confirmation of use of Employee's Vehicle for Employer's Business

(To be completed on Employers headed paper showing VAT or Revenue registration no.)

I confirm that _____ (Name of employee)

PPS Number _____ is employed by

(include Name & Address of Company / Employer)

Employers Revenue Registration No.: _____

and is required to use his / her Goods Vehicle (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: _____

