



Competent authority:

The Revenue Commissioners. A vehicle must be registered before it can be licensed for motor tax purposes. The National Car Testing Service (NCTS) has been appointed by the Revenue Commissioners to carry out a range of vehicle registration functions on their behalf.

What documents do I need to present to register a car?

In order to register any vehicle, you need to present proof of identity, i.e. a passport or a driving licence, along with the vehicle and all the other required documentation.

A used vehicle presented for registration must be accompanied by:

- Evidence of previous registration, e.g. foreign certificate of registration, a certificate of permanent exportation or a certificate of de-registration;
- A completed Vehicle Registration Tax (VRT) Vehicle Purchase Declaration Form for each vehicle being registered;
- An invoice with the date of purchase/sale clearly indicated;
- Documentation with the registered owner's name and address (utility bill, bank statement);
- Personal Public Service Number (PPSN) of the person in whose name the vehicle is to be registered. When an authorised trader (TAN Holder) registers a vehicle on behalf of a customer, they should give their Revenue Customer Number (i.e. VAT or corporation tax (CT) number) in place of the PPSN of the person in whose name the vehicle is being registered;
- Satisfactory evidence of the date of entry of the vehicle into the State. This can include shipping details, travel documents or evidence of vehicle storage outside the State in cases where the invoice is dated more than 30 days earlier than the date on which the vehicle is presented for registration;
- Where an exemption from VRT is claimed, the exemption notification issued by Revenue;
- Documentation (as approved by the Revenue Commissioners) confirming the level of CO2 emissions of the vehicle at the time of manufacture. If this is not available at the time of registration, VRT will be charged at the highest rate applicable;

*Documents 1-5 above are compulsory and the vehicle will not be registered unless they are all presented with it at registration.

A new vehicle presented for registration must be accompanied by:

- European Community Whole Vehicle Type Approval (ECWVTA), Certificate of Conformity (COC), Individual Vehicle Approval (IVA) or National Small Series Type Approval (NSSTA). If the vehicle has been registered previously, evidence of previous registration (e.g. foreign certificate of registration, a certificate of permanent exportation or a certificate of de-registration) will be required;
- A completed VRT Vehicle Purchase Declaration Form for each vehicle being registered;
- An invoice with the date of purchase/sale clearly indicated;
- Documentation with the registered owner's name and address (utility bill, bank statement);
- PPSN of the person in whose name the vehicle is to be registered. When an authorised trader (TAN Holder) registers a vehicle on behalf of a customer, they should give their Revenue Customer Number (i.e. VAT or CT number) in place of the PPSN of the person in whose name the vehicle is being registered;
- Satisfactory evidence of the date of entry of the vehicle into the State. This can include shipping details, travel documents or evidence of vehicle storage outside the State in cases where the invoice is dated more than 30 days earlier than the date on which the vehicle is presented for registration;
- Where an exemption from VRT is claimed, the exemption notification issued by Revenue.

*Documents 1-5 above are compulsory and the vehicle will not be registered unless they are all presented with it at registration

This document is intended to present the information consumers might need for a successful car purchase abroad and the registration in various European countries at the moment of publication and in the most user-friendly manner possible. It has no legal value however and the working group will not be held liable for any loss or cost incurred by reason of any person using or relying on the information in this publication.

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When it has been established that the vehicle is eligible for registration, you will be presented with a document containing the vehicle details which you will be asked to sign as confirmation that you wish to register the vehicle. Following

confirmation, Revenue will assign a registration number to the vehicle and this will be issued by the NCTS on payment of the tax due. The vehicle registration certificate will be issued by the Department of Transport, Tourism and Sport.

Good to know:

Anyone importing a vehicle into Ireland will have 7 days to make an appointment for the pre-registration inspection and 30 days to complete the registration process. After the vehicle owner registers and pays the Vehicle Registration Tax, a

registration number is assigned to his/her car. The registration number must be displayed within 3 days. Failure to display the new registration number is an offence and can lead to a fine by An Garda Síochána.

To register the car, do I have to show that a technical inspection has been performed?

Since 2002, all cars over 4 years of age, with a few exceptions, must pass the National Car Test (NCT) to ensure that they are safe and roadworthy. After the initial NCT which takes place when the vehicle reaches 4 years of age, they need to be tested every 2 years. Cars over 10 years of age must be tested annually. Consumers should ensure that any used car that they buy has passed the NCT and has a valid certificate to prove it. At the test centre, the vehicle will be examined to ensure it matches the various characteristics described in the accompanying documentation, for example, vehicle identification number

(VIN), registration number (in the case of a used vehicle), make, model and variant, engine size, number of doors, etc.. If the requisite documentation is not available at the time of the examination or the vehicle details do not match the documentation, the vehicle will not be registered and a re-test fee will be payable on return with relevant documentation.

If the car was sold with a valid foreign vehicle inspection certificate, is this recognised in Ireland? The vehicle needs to pass the NCT in order to be registered in Ireland.

Is it mandatory to show proof of insurance to the registration service?

It is a legal requirement to have motor insurance and to display the insurance disc on the windscreen, if you want to drive on public roads. You will need to have motor insurance before you can pay motor tax. The vehicle registration certificate for the car will be posted to you only after you paid local motor tax.

To whom should VAT be paid?

A car is considered new if no more than 6 months have passed since the date on which it was first registered or if its mileage does not exceed 6 000 km. For intra-EU transactions, **new cars are VAT exempt**. Thus, the supplier should not charge VAT. Instead, if you have bought a new car in another EU Member State with the intention of importing it to and registering it in your country of residence, you must pay VAT in your own Member State at that country's rate.

All other cars are considered second hand (more than 6 months since the date of first registration and mileage of more than 6 000 km). They are generally sold inclusive of VAT if the supplier is a taxable person for VAT purposes. You don't have to pay VAT in your country of residence.

VAT should be paid to the Revenue Commissioners.

Documents to be presented:

The same as for the registration. VAT will be charged at the time of registration of the vehicle.

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Whom do I contact in the event of difficulties with the registration authority/administration?

Vehicle registration-related decisions made by the Revenue Commissioners can be appealed. The first stage of the process consists of the re-examination/assessment of the matter under appeal by a senior manager within Revenue who was not involved in the original decision. If you are dissatisfied with the

outcome of the first stage of the process, you may proceed to the second stage of the process by further appealing the decision to the Appeal Commissioners. The Appeal Commissioners, who are appointed by the Minister for Finance, are completely independent of the Revenue Commissioners.

The Office of the Ombudsman examines complaints about the administrative actions of government departments and offices, including the Revenue Commissioners.

The Office of the Appeal Commissioners:

8th Floor, Fitzwilton House, Wilton Place, Dublin 2.

Office of the Ombudsman:

18 Lower Leeson St., Dublin 2.

If you have a question linked to your consumer rights when purchasing a car cross-border, contact your local ECC: www.eccireland.ie