



Comhshaol, Pobal agus Rialtas Áitiúil  
Environment, Community and Local Government



An Roinn Iompair  
Turasóireachta agus Spóirt

Department of Transport,  
Tourism and Sport

## **Motor Tax - New procedures for declaring a vehicle off the road**

### **Background**

The existing arrangement is that a vehicle owner may get his/her signature to the statement on Forms RF100A and RF111 that the vehicle has not been in use in a public place witnessed at a Garda Station. This has been sufficient to ensure that motor tax is not payable in respect of the period identified on the form. While the owner's signature is witnessed by a Garda, there is no requirement that the accuracy of the statement is checked.

The use of such declarations is increasing with a consequent loss of income to the State. An analysis of Garda-witnessed statements in the 12 months to the end of July 2012 showed that there were 539,000 declarations made during the period, with a value of over €110m. €22m related to changes of vehicle ownership, with the majority of the remaining €88m being made for periods of between 1 and 3 months.

While in some cases declarations will be genuine, it is suspected that there is widespread abuse, potentially costing up to €55m per annum. This level of evasion of motor tax is unfair to the majority who do pay their motor tax conscientiously.

Changes are being made to close off this loophole, and it is recognised that it will be necessary to make provisions for genuine periods of non-use of a vehicle.

### **New Measures**

New arrangements will apply to declaring a vehicle off the road for motor tax purposes from 1 July 2013. The new system requires a vehicle to be declared off the road *in advance*, and will replace the system whereby owners declare a vehicle off the road retrospectively when seeking to tax a vehicle.

**There is no change in the rules for those who pay their motor tax by its expiry date, or those who end up paying arrears after their tax has expired.**

There is a three month transition period from 1 July 2013 to 30 September 2013 during which those in arrears must pay the arrears and either take out a new vehicle licence or make a declaration of non-use, that is, inform the motor tax authorities of their intention not to use the vehicle in a public place.

Those whose vehicles have not been on the road must make a declaration of non-use for the period in question and either take out a new vehicle licence or make a declaration of non-use, that is, inform the motor tax authorities of their intention not to use the vehicle in a public place.

Following the end of the transition period, the current system whereby a person can go to a Garda Station and make a declaration that a vehicle was off the road, without having to pay arrears, will cease, **AND YOU WILL BE LIABLE TO PAY ALL MOTOR TAX ARREARS BEFORE A NEW VEHICLE LICENCE CAN BE ISSUED IN RESPECT OF THE VEHICLE.**



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The following question and answer factsheet summarises the new measures that will apply from 1 October 2013. The transitional arrangements for the period between 1 July and 30 September are set out at the end of this document.

**Q1. How do I declare my vehicle off the road?**

**A1.** If your vehicle is not going to be in use, and will not be kept in a public place, you will be able to declare it off the road by completing Form RF150 and submitting it to your local motor tax office. Form RF150 can be downloaded from [www.environ.ie](http://www.environ.ie), [www.motortax.ie](http://www.motortax.ie), or your local authority website. It is also available at your local motor tax office, Garda Station, Library or Citizens Information Centre.

An online application facility is currently being developed and applications will be able to be made on [www.motortax.ie](http://www.motortax.ie) later this year.

**Q2. If my vehicle is not in use, when do I need to declare it off the road?**

**A2.** You must make your off the road declaration in **advance**. The declaration must be made in the month of expiry of your current motor tax disc. All correctly completed applications will receive confirmation of their transaction, either by post or on the spot if the declaration is submitted in person at your local motor tax office.

**Q3. Can I do it after tax has expired?**

**A3.** No, it must be done in advance. If arrears in motor tax are due, these must be paid in full and motor tax paid for a minimum of 3 months before a declaration of non-use may be made. However, see Q14 below in respect of newly purchased vehicles (new or second hand).

**Q4. What if I send the declaration in after the tax has expired?**

**A4.** It will be returned to you and you will be notified that you are liable for tax on the vehicle for a minimum of 3 months before a declaration of non-use may be made. It is important, therefore, if you are posting the declaration, that you send it off in sufficient time to reach your local motor tax office.

**Q5. Do I have to get it witnessed at a Garda Station?**

**A5.** No – there is no requirement to have the form witnessed at a Garda Station.

**Q6. Will I have to explain why the vehicle is being taken off the road or produce evidence?**

**A6.** No, you will not be asked to explain why the vehicle is not going to be used or to produce any documentary evidence. However, there is a fine and potential prison sentence on conviction for making a false or misleading declaration of non-use, in addition to existing penalties for non-display of a valid motor tax disc.

**Q7. Will I have to pay an administration charge for making an off the road declaration?**

**A7.** No.



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**Q8. How long can I declare the vehicle off the road for?**

**A8.** The minimum period is three calendar months, the maximum is twelve calendar months i.e. you cannot declare a vehicle off the road for either one or two months. The declaration must be for full calendar months, starting on the first day of a month and ending on the last day of a month.

**Q9. Will I get a renewal notice at the end of the period specified in the declaration?**

**A9.** Yes – in the same way that you currently get a renewal notice when your tax is about to expire.

**Q10. What do I do if I want to keep the vehicle off for longer?**

**A10.** In the month before the end of the period specified in your first declaration, you can make a new declaration for between a further three and 12 months. This can be repeated for as long as you intend to keep the vehicle off the road.

**Q11. What if I want to put the vehicle back on the road before the period specified in the declaration expires?**

**A11.** You can cancel the declaration at any time by renewing your tax in your local motor tax office – the validity of the tax disc will commence from the first day of the month in which you tax the vehicle.

**Q12. What if I sell the car before the expiry of the declaration?**

**A12.** The declaration will be cancelled automatically as and from the date of sale.

**Q13. Can I transfer the declaration if I sell one vehicle, but purchase another?**

**A13.** No, you must make a new declaration in respect of the vehicle being purchased. The declaration must be made to your local motor tax office within ten days of the date of sale.

**Q14. I've just bought a vehicle – how can I make a declaration that I intend to keep it off the road for a while?**

**A14.** If you have just bought a new vehicle or just acquired a second hand one and do not intend to use it immediately, you will have ten days from the date of purchase (as specified in the registration document or the notification of transfer of vehicle ownership) to furnish a declaration of non-use. In that case, the declaration will commence from the first day of the month in which the sale takes place, or the first day of the month of registration in the case of new vehicles.

Make sure you notify the seller that you are intending to declare the vehicle off the road and that you need him or her to ensure that the change of ownership is notified to the National Vehicle and Driver File as soon as possible.



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**Q15. What if I'm due to have an NCT while my car is off the road?**

**A15.** A vehicle may be used during the period of a non-use declaration in two cases:

- to bring it to and from a test centre for the test; or
- to bring it for repair after a re-test, or back to where you are keeping it while it is off the road after the repairs. This option may only be used where an appointment has already been made for a re-test.

The same rules apply to roadworthiness testing for commercial vehicles.

If you are bringing the vehicle to a test centre or to or from repairs after a test failure, it would be advisable to carry a copy of the appointment for the test or re-test with you.

**Q16. I have an old vehicle in the garage that hasn't been used for years. Do I need to declare it off the road?**

**A16.** If you think that, at any stage in the future, the car might be put back on the road then, yes, you will need to make a declaration during the transition period from 1 July 2013 to 30 September 2013 to avoid having to pay arrears, *back to the date of expiry of the last motor tax licence*, when the vehicle is being put back on the road. If you are absolutely certain that the vehicle will never go back on the road, then you need to do nothing.

**Q17. Can I keep the vehicle parked in a public place after I make an off the road declaration?**

**A17.** No, you cannot keep or use the vehicle in a public place while an off the road declaration is in effect in respect of the vehicle. It must be kept in off the road and not in a public place to avoid a liability for motor tax (and penalties for non-payment of motor tax and for making a false off-road declaration).

**Q18. Can I get a refund if I need to take a taxed vehicle off the road?**

**A18.** Only if you qualify for a refund under existing rules. These include the vehicle being stolen and not recovered, scrapped or permanently exported, or if you are keeping the vehicle off the road for reasons of illness, absence from the State for business or educational purposes or for services overseas with the Defence Forces. In all of these instances, a minimum of three months must remain on the disc.

**Q19. If I am entitled to a refund, what happens?**

**A19.** You will only have to complete one form (Form RF120) to obtain a refund. You do not have to complete a separate declaration of non-use.

**Q20. If I owe arrears, can I make an off the road declaration?**

**A20.** No, you will not be allowed to declare the vehicle off the road if arrears are owed – the arrears will have to be paid and the vehicle taxed for a minimum of three months before you will be able to declare the vehicle off the road. There will be an exception during the transition period – see the month-by-month guide below.

**Q21. My vehicle is exempt from motor tax – do I have to make a declaration?**

**A21.** Yes, in order to keep your vehicle record up to date.



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**Q22. What do I need to do during the transition period?**

**A22.** The transition period will run from 1 July 2013 to 30 September 2013. For those not wishing to declare their intention to keep their vehicle off the road for a period of time, and those whose motor tax affairs are up to date, nothing changes and there is no need to do anything new during the transition period.

For those that do intend to declare their intention to keep their vehicle off the road or who have been keeping their vehicle off the road already, what you need to do depends on your own particular circumstances. The month by month guide, as set out below, will apply to you.



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## Month-by-Month Guide

### If your motor tax is due to expire and you want to declare your vehicle off the road:

- **... at the end of June 2013:**  
You can make a declaration of non-use in July to your local motor tax office with a commencement date of 1 July 2013 for a period of between 3 and 12 months.
- **... at the end of July 2013:**  
You can make a declaration of non-use in July or August to your local motor tax office with a commencement date of 1 August 2013 for a period of between 3 and 12 months.
- **... at the end of August 2013:**  
You can make a declaration of non-use in August or September to your local motor tax office with a commencement date of 1 September 2013 for a period of between 3 and 12 months.
- **... at the end of September 2013:**  
You can make a declaration of non-use in September to your local motor tax office with a commencement date of 1 October 2013 for a period of between 3 and 12 months.
- **... in subsequent months:**  
You can make a declaration of non-use in the last month of the vehicle licence or previous declaration of non-use. This must be made to your local motor tax office by the last day of that month. The declaration will commence from the first day of the following month for a period of between 3 and 12 months.

### If your vehicle has been off the road and will continue to be off the road:

#### ... during July 2013:

You can make a declaration witnessed by a Garda covering the period to the end of June 2013 and make a declaration of non-use in July 2013 with a commencement date of 1 July 2013 for a period of between three and 12 months.

#### ... during August 2013:

You can make a declaration witnessed by a Garda covering the period to the end of July 2013 and make a declaration of non-use in August 2013 with a commencement date of 1 August 2013 for a period of between three and 12 months.



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**... during September 2013:**

You can make a declaration witnessed by a Garda covering the period to the end of August 2013 and make a declaration of non-use in September 2013 with a commencement date of 1 September 2013 for a period of between three and 12 months.

**... in subsequent months:**

You will no longer be able to make a declaration witnessed by a Garda, and motor tax arrears and a minimum of three months motor tax will be payable in respect of the vehicle before a declaration of non-use can be made.

**If your vehicle has been off the road and you want to put it back on the road:**

**... during July 2013:**

You can make a declaration witnessed by a Garda covering the period to the end of June 2013 and tax the vehicle from the beginning of July 2013.

**... during August 2013:**

You can make a declaration witnessed by a Garda covering the period to the end of July 2013 and tax the vehicle from the beginning of August 2013.

**... during September 2013:**

You can make a declaration witnessed by a Garda covering the period to the end of August 2013 and tax the vehicle from the beginning of September 2013.

**... in subsequent months:**

You will no longer be able to make a declaration witnessed by a Garda and arrears from the date of expiry of the last motor tax disc, and a minimum of three months tax, will be payable.

**If you owe arrears on the vehicle and you want to declare it off the road**

**... during July 2013:**

You can pay arrears to the end of June 2013 and make a declaration of non-use in July 2013 with a commencement date of 1 July 2013 for a period of between 3 and 12 months.

**... during August 2013:**

You can pay arrears to the end of July 2013 and make a declaration of non-use in August 2013 with a commencement date of 1 August 2013 for a period of between 3 and 12 months.

**... during September 2013:**

You can pay arrears to the end of August 2013 and make a declaration of non-use in September 2013 with a commencement date of 1 September 2013 for a period of between 3 and 12 months.



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**... in subsequent months:**

You will not be able to make a declaration of non-use until arrears and a minimum of three months tax are paid in respect of the vehicle. You will be able to make a declaration of non-use in the month of expiry of the motor tax.