



BETWEEN/

THE APPELLANT

Appellant

-and-

THE REVENUE COMMISSIONERS

Respondent

DETERMINATION

Appeal

1. This appeal concerns the valuation of a vehicle for the purposes of ascertaining the open market selling price (hereinafter referred to as the "OMSP") in respect of the calculation of Vehicle Registration Tax (hereinafter referred to as "VRT"). The Appellant submitted a first level appeal to the Revenue Commissioners ("the Respondent"). The Appellant appealed to the Respondent under section 145 of the Finance Act, 2001 (as amended) on the basis that the OMSP applied to the vehicle was overstated. Further to the appeal, the Respondent notified the Appellant by letter dated 14 December 2020 that the valuation of €51,950 assigned to the vehicle was correct and that no refund was due.
2. On 14th December 2020, the Respondent wrote to the Appellant with the outcome of his first level appeal. The letter stated :-

"The matter has been examined in some detail with reference to the tax and duty inclusive retail price a vehicle of the same description might fetch, and the Commissioners are satisfied that the valuation placed on your vehicle was a reasonable assessment of its minimum open market selling price at the time of registration."

3. This letter did not provide the Appellant with any of the detail that was examined. It would have been helpful to the Appellant to provide some information as to what was examined to reach this conclusion especially when the letter states that the matter had been examined in some detail. The Appellant appealed this decision to the Tax Appeals Commission (hereinafter referred to as "the Commission") pursuant to section 146 of the Finance Act, 2001 (as amended) by notice of appeal received on 17

January 2021. On agreement of the parties, this appeal is determined without an oral hearing in accordance with section 949U of the Taxes Consolidation Act, 1997.

Facts

4. The vehicle, the subject matter of this appeal, is a 2 berth 2017 Elddis Majestic 175 Motor Home with registration number [REDACTED]. The Appellant paid £40,750 in the UK for the vehicle, which equates to €45,537 based on the conversion rate applicable at the time. The Appellant imported the vehicle from the UK and registered it at the National Car Testing Service Centre on 20 November 2020. The Appellant paid a VRT amount of €6,909 based on a 13.3% VRT rate applied to an OMSP of €51,950, which was assigned by the Respondent. Motor homes are a specialist purchase and no doubt the market fluctuates more than other vehicles. At the present time, following research, the Commissioner has found that motor homes are a scarce commodity due to the demand for holidaying at home caused by the pandemic. Scarcity increases the value and hence price of any commodity. This may have been the detail the Respondent also checked but that is not evident from the appeal decision letter in December 2020. But the Commissioner cannot make any assumption if the detail is not set out as to the decision making process.

Legislation

5. Section 146 of the Finance Act, 2001 (as amended) provides:

- (1A) *Any person aggrieved by any of the following matters may appeal to the Appeal Commissioners in accordance with section 949I of the Taxes Consolidation Act, 1997 within the period specified in subsection (2)*
- (a) *a determination of the Commissioners under section 145;*
 - (b) *a refusal to authorise a person as an authorised warehousekeeper, or to approve a premises as a tax warehouse, under section 109, or a revocation under that section of any such authorisation or approval;*
 - (c) *a refusal to authorise a person as a registered consignee under section 109IA or a revocation under that section of any such authorisation.*
 - (d) *a refusal to authorise a person as a registered consignor under section 109A or a revocation under that section of any such authorisation;*
 - (e) *a refusal to approve a person as a tax representative under section 109U(2) or a revocation under that section of any such approval;*
 - (f) *a refusal to grant a licence under section 101 of the Finance Act 1999 or a revocation under that section of any such licence that has been granted.*
- (2) *The period specified for the purpose of making an appeal under this section is the period of 30 days after the date of –*
- (a) *the payment of excise duty in the case of an appeal under subsection (1)(a),*
 - (b) *the notice of assessment or other notice calling for payment of the amount concerned in the case of an appeal under subsection (1)(b),*
 - (c) *the repayment or the notice of the refusal to repay in the case of an appeal under subsection (1)(c), or*
 - (d) *the notice of the determination, refusal or revocation concerned in the case of an appeal under subsection (1A)."*

6. Section 133 of the Finance Act, 1992 (as amended) provides:

“(1) Where the rate of vehicle registration tax charged in relation to a category A vehicle or a category B vehicle is calculated by reference to the value of the vehicle, that value shall be taken to be the open market selling price of the vehicle at the time of the charging of the tax thereon.

.....

“open market selling price” means –

- (a) in the case of a new vehicle referred to in subsection (2), the price as determined by that subsection.*
- (b) in the case of any other new vehicle, the price, inclusive of all taxes and duties, which in the opinion of the Commissioners, would be determined under subsection (2) in relation to that vehicle if it were on sale in the State following supply by a manufacturer or sole wholesale distributor in the State,*
- (c) in the case of a vehicle other than a new vehicle, the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm’s length sale thereof in the State by retail and, in arriving at such price –*
 - (i) there shall be included in the price, having regard to the model and specification of the vehicle concerned, the value of any enhancements or accessories which at the time of registration are not fitted or attached to the vehicle or sold therewith but which would normally be expected to be fitted or attached thereto or sold therewith unless it is shown to the satisfaction of the Commissioners that, at that time, such enhancement or accessories have not been removed from the vehicle or not sold therewith for the purpose of reducing its open market selling price, and*
 - (ii) the value of those enhancements or accessories which would not be taken into account in determining the open market selling price of the vehicle under the provisions of subsection (2) if the vehicle were a new vehicle to which that subsection applied shall be excluded from the price.”*

Submissions

7. The Appellant submits that he spent 3 years renting and researching various motorhomes prior to purchasing the vehicle for use in his retirement. He states that prior to importing the vehicle he consulted the Respondent’s website in order to obtain some information on the VRT payable on the importation of the vehicle. The Appellant submits that the Revenue website stated the following:-

“Determining an OMSP

If a vehicle is not on the calculator, Revenue will determine its OMSP, but only after it is presented for registration. Revenue uses market indicators such as UK and Irish trade guides, advertisements, and experts”.

8. The Appellant submits that he expected to pay 13.3% VRT on the price he paid for the vehicle (€45,537) which would result in a VRT amount payable of €6,056. The Appellant further submits that after presenting the vehicle for registration he was informed that the Respondent had valued the vehicle at €51,950 and applied the VRT rate of 13.3% to this valuation resulting in a VRT amount due of €6,909. The Appellant appealed this decision to the Respondent on the basis that this OMSP was excessive.
9. The Appellant submits that there were no similar vehicles for sale in the State at the time of making the appeal to the Commission. In support of his appeal the Appellant furnished copies of advertisements of similar vehicles for sale in the UK as follows;

Year of Manufacture	Model	Asking Price
2017	Elddis Autoquest 175	£37,995
2017	Elddis Autoquest 175	£38,995
2019	Elddis Majestic 175	£43,999

10. The Appellant states that there is no difference between the “Elddis Majestic” and the “Elddis Autoquest” models. The difference is simply the labelling used by Marquis Motorhomes, a motorhome dealer in the UK. The Commissioner has checked this information on the applicable website and this appears to be correct.
11. The Appellant also submits that Finance Act 1992, section 133 states that “*open market selling price*” means the price inclusive of vehicle registration tax. He further submits that he paid £40,750 (€45,537) for the vehicle plus €6,909 VRT, which gives a total of €52,443. The OMSP assigned by Revenue was €51,950 therefore the Appellant believes he is owed the difference i.e. a refund of €493.
12. The Respondent submits that it valued the vehicle at €51,950 when it was presented for registration. The Commission issued a direction to the Respondent to provide some further information as to how this value was arrived at. In response the Respondent advised “*the OMSP of €51,950 was arrived at by applying the procedure set out in the VRT manual section 8 (see attachment), in particular Section 8.2 – valuation of used vehicles*”. This VRT manual is attached to this determination at Appendix 1.
13. The Respondent submits that the Appellant gives two examples of advertised vehicles for sale in support of his appeal. The Respondent further submits;

“The Appellant gives two 2017 examples in support of his claim. One was a different model, while the second one was valued as less than the purchase price. The purchase price is more relevant in Revenue’s opinion”

14. The Respondent further submits that the Appellant paid €45,537 for the vehicle, which does not include VRT. The Respondent submits that 13.3% of this is €6,057 and if added to the €45,537 gives a notional OMSP of €51,594. The Respondent contends that as this notional OMSP is only marginally lower than the OMSP applied to the Appellant’s vehicle of €51,950 that they consider the OMSP of €51,950 to be reasonable.

Analysis

15. VRT is calculated by applying a VRT rate to the market value of the vehicle (the OMSP). The higher the OMSP the higher the VRT payable on the vehicle. The VRT rate for the vehicle the subject of this appeal is 13.3% and this is not in dispute between the parties. The issue and the matter to be determined in this appeal is the correct OMSP for this vehicle, namely how much would this vehicle likely sell for in the open market in the State. The Appellant seeks a lower OMSP to be applied to the vehicle than that applied by the Respondent.
16. The Respondent has placed an OMSP of €51,950 on this vehicle. The Appellant believes this is overstated. The Appellant submits that there are no similar vehicles on sale in the State with which to compare and hence he has relied on advertisements for the same make of motor home in the United Kingdom to support his valuation together with the price he did pay for the motor home.
17. In support of his appeal, the Appellant has furnished copies of three similar advertised vehicles for sale in the UK. The Appellant was unable to source any advertisements for similar vehicles for sale in the State as section 133 Finance Act 1992 defines the Open Market Selling Price as follows:

the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm’s length sale thereof in the State by retail

But the Commissioner notes that the Respondent’s website does refer to sales in the United Kingdom as market indicators. The Commissioner notes that the Respondent referred to the Appellant’s furnished copies of two advertised vehicles similar to his own and so it is evident that the Respondent was willing to take those into account. The Respondent pointed out that the Appellant’s advertisements included one for a different model and one that was valued at less than the purchase price and hence the purchase price is more relevant.

18. The Respondent has not furnished any information as to how they arrived at the valuation to the Appellant, in relation to his first level appeal and/or to the Commission other than a reference to the manual, to support their contention that the OMSP of €51,590 assigned to the vehicle is correct. The Commission invited the Respondent to furnish an explanation as to how the OMSP of €51,590 was arrived but unhelpfully the only response received was that *“the OMSP of €51,590 was arrived at by applying the procedure set out in the VRT manual section 8”*. The Commissioner has reviewed section 8 of this manual (see Appendix 1). Sections 8.2.1.1 and 8.2.1.2 explain how the OMSP is arrived at in particular situations. Section 8.2.1.1 refers to vehicles where it is possible to determine values on the basis of market values within the State. It states that in arriving at the OMSP, the Revenue Commissioners will carry out research of trade data (e.g.) price lists, sales guides, websites and

enquiries with trade sources. In the case of vehicles where it is not possible to determine values on direct comparison with market values in the State (section 8.2.1.2) the manual states that the OMSP will be determined by comparison to the value of a “similar” model, with adjustments being made for increased or decreased specification as appropriate. The manual goes on to say that ‘retail ratios’ are also used to estimate to a degree of confidence the likely OMSP for the vehicle. According to the manual, when the OMSP has been established then further adjustments are made to account for depreciation, mileage, optional extras and damage to the vehicle. The Commissioner notes that the Respondent has not provided any information that any of the above was carried out in accordance with their own tax and duty manual and which parts they are relying on in respect of this specialised vehicle, namely a motor vehicle in this particular market at this particular and unique time.

19. In support of his appeal the Appellant makes the argument that Finance Act 1992, section 133 states that “*open market selling price*” means the price inclusive of vehicle registration tax.
20. This is an incorrect interpretation of the legislation. The “open market selling price” in accordance with section 133 Finance Act 1992 is as follows;

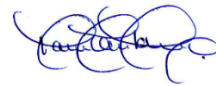
the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm’s length sale thereof in the State by retail

21. Notwithstanding the Appellant’s miscalculations (see paragraph 11 above), the Appellant is mistaken in his assertion that he is due a refund owing to the fact that the VRT paid of €6,909 added to the €45,537, which he paid for the vehicle, exceeds the OMSP of €51,684 assigned to the vehicle. The reference to “*inclusive of all taxes and duties*” cannot logically mean to include the tax (i.e. the VRT), which the Respondent is seeking to calculate.
22. The purpose of this determination is to ascertain how much this vehicle would likely sell for in the open market in the State. The Respondent has assigned an OMSP of €51,590 to the vehicle. The Appellant contends that this is overstated. He has adduced evidence which shows the price this vehicle was sold for and other similar vehicles could sell for in the United Kingdom. There are no examples provided by either party as to the selling price in the State.
23. In appeals before the Commission, the burden of proof rests on the Appellant who must prove on the balance of probabilities that the tax charged is incorrect. In the High Court case of *Menolly Homes Ltd v Appeal Commissioners and another*, [2010] IEHC 49, at para. 22, Charleton J. stated: ‘*The burden of proof in this appeal process is, as in all taxation appeals, on the taxpayer. This is not a plenary civil hearing. It is an enquiry by the Appeal Commissioners as to whether the taxpayer has shown that the relevant tax is not payable.*’
24. The Commissioner has noted the Respondent’s Statement of Case and the reference to the purchase price being “more relevant”. The Commissioner has taken into account the specialised nature of the motor home market, the fact that the Appellant’s evidence in relation to the make and model of his motor home being a branding matter compared to the models he submitted, the failure of the Respondents to provide even the barest of detail as to the application of the manual to this appeal, the amount paid by the Appellant. As such the Commissioner concludes that the Appellant has demonstrated sufficiently that the OMSP should be the price the Appellant paid for this specialised motor home. As such the OMSP is €51,594. This means the Appellant is due a refund of VRT in the

sum of €47. This is calculated as the Appellant paid €6,909 and the VRT due on the OMSP of €51,594 is €6,056. Hence, the differential is €47.

Determination

25. In the circumstances, and based on a review of the facts and a consideration of the submissions, material and evidence provided by both parties, the Commissioner determines that the OMSP of €51,594 is assigned to the vehicle and the Appellant is due a refund of VRT in the sum of €47.
26. The appeal hereby is determined in accordance with section 949AL TCA 1997. This determination contains full findings of fact and reasons for the determination. Any party dissatisfied with the determination has a right of appeal on a point of law only within 21 days of receipt in accordance with the provisions set out in the Taxes Consolidation Act 1997.



**Marie-Claire Maney
Chairperson
Appeal Commissioner
29th July 2021**

Appendix 1

Vehicle Registration Tax

Section 8, Valuation System for New and Used Vehicles

This document should be read in conjunction with Chapter IV of Part II OF Finance Act 1992

Document last updated 26 September 2017

Table of Contents

INTRODUCTION	2
8.1 VALUATION OF NEW VEHICLES	2
8.1.1 NEW VEHICLES, WHICH ARE THE SUBJECT OF DECLARATIONS BY SOLE WHOLESALE DISTRIBUTORS	2
8.1.2 OTHER NEW VEHICLES, WHICH ARE NOT THE SUBJECT OF DECLARATIONS BY SOLE WHOLESALE DISTRIBUTORS	2
8.1.3 UNIQUE/ESOTERIC (MAINLY HIGH VALUE LUXURY) “GREY” IMPORTS	3
8.2 VALUATION OF USED VEHICLES	3
8.2.1 DETERMINATION OF THE OMSP	3
8.2.1.1 Used vehicles where it is possible to determine values on the basis of market values within the State	4
8.2.1.2 Used cars where it is not possible to determine values on direct comparison with market values in the State	4
8.2.2 ASSIGN A DEPRECIATION TABLE	5
8.2.3 ESTABLISH THE VALUE OF ANY OPTIONAL EXTRAS	5
8.2.4 ESTABLISH THE AGE	6
8.2.5 ESTABLISH THE CONDITION OF THE VEHICLE AS ‘GOOD’, ‘FAIR’ OR ‘POOR’	6
8.2.6 ASCERTAIN THE KILOMETERAGE	7
8.2.7 CALCULATE THE VRT	8
8.3 EXAMPLE OF A VRT CALCULATION	9
APPENDIX 1: DEPRECIATION TABLES	11
APPENDIX 2: CALCULATIONS FOR RECENTLY REGISTERED VEHICLES	14

APPENDIX 3: EXCESS KILOMETRE CLAIM FORM..... 17
APPENDIX 4: VRT PRE- REGISTRATION SELF ESTIMATE FOR MODELS NOT LISTED ON
ROS 20
APPENDIX 5: EXAMPLE OF COMPLETED VRT PRE-REGISTRATION SELF ESTIMATE
FOR MODELS NOT LISTED ON ROS.....21

Introduction

[Section 133 of the Finance Act, 1992](#), as amended, provides for the determination of the chargeable value of an EU Category M1 vehicle (passenger car) or EU Category N1 vehicle (commercial) for the purposes of calculating Vehicle Registration Tax (VRT) in VRT Categories A and B.

This section of the VRT Manual describes the method used by Revenue to determine the **Open Market Selling Price** (OMSP) of the various makes, models and versions of vehicles on presentation for registration.

8.1 Valuation of New Vehicles

For the purpose of valuation, new vehicles may be segregated into three groups:

- Those which are the subject of declarations by sole wholesale distributors;
- “Grey” imports i.e. new vehicles coming into the State outside the distributor network;
- Unique/esoteric (mainly high value luxury) “grey” imports.

8.1.1 New Vehicles, which are the Subject of Declarations by Sole Wholesale Distributors

The value for VRT of a new vehicle on sale in the State which is supplied by a manufacturer or sole wholesale distributor, is the price, inclusive of all taxes and duties, declared to the Commissioners, in the prescribed manner, by the manufacturer or distributor, which, in his/her opinion, a vehicle of that model and specification, including any enhancements or accessories fitted or attached thereto or supplied therewith by such manufacturer or distributor, might reasonably be expected to fetch on a first arm’s length sale thereof in the open market in the State by retail.

In the absence of a declaration or where, in the opinion of the Commissioners, the market value is higher or lower than that declared, the legislation provides that the Commissioners may determine a value.

8.12 Other New Vehicles, which are not the Subject of Declarations by Sole Wholesale Distributors

The value for VRT is the price, inclusive of all taxes and duties, which in Revenue's opinion would be declared by a manufacturer or sole wholesale distributor in relation to that vehicle if it were on sale in the State following supply by a manufacturer or sole wholesale distributor in the State. In determining the OMSP a Revenue official will be guided by:

- OMSPs standing declared by manufacturers or sole wholesale distributors for similar vehicles;
- Market prices as published in Price Lists, Trade Guides, Websites and other publications;
- Values in UK/NI for vehicles for which values are not available in the State but which can be compared with models of similar type that are available in both UK/NI and the State, having particular regard to characteristics such as price range, body type, engine capacity, transmission, fuel type, and CO₂ emissions.

8.13 Unique/Esoteric (mainly high value luxury) "Grey" Imports

For luxury vehicles (such as Aston Martin, Bentley, Hummer etc.) the values of a number of vehicles which are in the same market segment and also available in the Irish market are researched and an average value of the UK and Irish retail selling price is calculated. This data is then used to determine a ratio between the UK/NI and the State markets which will be applied to the UK/NI value in order to determine an OMSP.

Revenue may seek the opinion of an automotive consultant retained by Revenue.

8.2 Valuation of Used Vehicles

8.2.1 Determination of the OMSP

In order to calculate the amount of VRT to be applied to a used vehicle imported into the State, Revenue is required to determine the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm's length sale thereof in the State by retail (the OMSP). Used vehicles may be divided into 3 groups:

1. Used vehicles where the identical model is currently available new and for which an

OMSP has been declared by a manufacturer or sole wholesale distributor;

2. Used vehicles where the identical model, while not currently available, was available at some stage in the past and for which an OMSP was declared by a manufacturer or sole wholesale distributor;
3. Used vehicles where the identical model was not available on the Irish market and for which an OMSP was never declared by a manufacturer or sole wholesale distributor. This group includes:
 - Vehicles for which “similar models” are or were available in the UK or Northern Ireland markets but not in the State;
 - Used vehicles from Japan;
 - Used vehicles from other countries;
 - Modified vehicles;
 - Motor caravans;
 - Classic/collectible vehicles.

8.2.1.1 Used vehicles where it is possible to determine values on the basis of market values within the State

This will normally apply in the case of vehicles, referred to at 1 and 2 above, which are or were at some time distributed as new vehicles in the State and were at some time the subject of a declaration of OMSP by a sole wholesale distributor.

OMSPs of used vehicles will be directly related to the current market prices for vehicles of the same make, model and version with the equivalent specification in the State. These prices will be determined following research of trade data (e.g. price lists, sales guides, websites and direct enquiries with trade sources). For vehicles that are no longer available as new vehicles, the last retail price as new, will be used as the current OMSP.

8.2.1.2 Used cars where it is not possible to determine values on direct comparison with market values in the State

Where an identical vehicle is not available for comparison purposes, a “similar” model will be identified, having particular regard to characteristics such as price range, body type, engine capacity, transmission, fuel type, CO₂ emissions etc., by reference to the general motor vehicle guides available at the time of declaration, by consultation where necessary with trade sources and by reference to established precedents. An OMSP will be determined by comparison to the value of the “similar” model, with adjustments being made for increased or decreased specification as appropriate.

To assist in the calculation of the likely VRT using this method, a VRT estimate form has been devised. Using this form, it is possible to estimate the VRT due on a particular vehicle by

establishing retail ratios between similar models that are on sale in both the UK and Ireland. By applying an average of those ratios to the particular vehicle, it is possible to estimate to a degree of confidence the likely OMSP that may be determined by Revenue officials for this vehicle when it is presented for registration and thus the expected VRT liability. The form and instructions on its use are included at Appendix 4. A completed sample is attached at Appendix 5.

For vehicles from other countries for which there is no market and for which it is difficult to identify a “similar” model and therefore no base for calculating what the vehicle might reasonably be expected to fetch on a first arm’s length sale, a method of “grossing up” may be used. The original purchase price (or an average purchase price) of the imported model is taken as a starting point. This is then grossed up by reference to the exchange rate between the country of purchase and the State and the differences in the tax base (e.g. different VAT rates and a dealer’s profit margin). This process will yield a figure from which the current OMSP for VRT purposes can be derived.

For unique vehicles (e.g. classic/collectible vehicles, limousines, kit/reconstructed vehicles and other exotic vehicles) which, by their unique characteristics, are not capable of being valued by reference to other vehicles on sale in the State, Revenue seeks the opinion of an automotive consultant retained by Revenue. The OMSP is then determined by taking their opinion and any other relevant information (including documentation provided by the person presenting the vehicle for registration) into account.

822 Assign a Depreciation Table

Having established the OMSP, the correct rate of depreciation for the vehicle must be established. This is done by examining the source literature available for the particular vehicle (or similar model) in order to establish what a vehicle of that type would fetch on first arm’s length sale by retail in the State. The literature should be able to indicate what a similar model of various ages would fetch.

The officer carrying out the valuation will use a depreciation calculator to operate the OMSP against a set of depreciation tables maintained by Revenue (Appendix 1) to produce a set of values based on those tables. The valuation officer will then compare the research findings against these values to find the closest possible match between the research and a particular depreciation table set of values. This corresponding depreciation table will be assigned to this model (see Appendix 1 for further details).

The OMSP and depreciation table relating to this vehicle will then be added to the Revenue database of used vehicles so that the VRT charge for all future vehicles of this particular make, model, version and variant can be calculated at registration. This data becomes the cornerstone of Revenue’s on-line [VRT calculator](#).

823 Establish the value of any optional extras

The next step in the valuation process is to establish if the particular vehicle has optional extras and to attach a value to them. This is done by reference to trade guides, supplier catalogues and other relevant source material. The extras are depreciated (at an accelerated basis) over the first 5 years of the life of the vehicle.

Age of vehicle	Reduction in OMSP of extras
Less than 3 months	0%
Less than 1 year	10%
Less than 2 years	25%
Less than 3 years	40%
Less than 4 years	55%
Over 4 years	100%

This depreciation in the value of extras is based on the age of the vehicle, which is calculated using a specific “extras” formula and which is different from the formula used to calculate the age of the vehicle.

First, the age of the vehicle in years is calculated using the formula:

$$\text{Age in years} = \text{Year of registration in the State} - \text{Year of first registration.}$$

Then the age in months is calculated using the formula:

$$\text{Age in months} = (\text{age in years} * 12) + (\text{Month of registration in the State} - \text{Month of first registration}).$$

Using these two pieces of information, the Year for depreciation purposes is calculated by using the formula:

$$\text{Year} = (\text{age in months}/12) + 1$$

Using this formula, a vehicle with a first date of registration of 20/01/2013 that was presented for registration in the State on 10/10/2013 would be deemed to be one year but less than two years old, i.e.:

$$\text{Age in years} = \text{Year of registration in the State} - \text{Year of first registration}$$
$$\text{Age in years} = 2013 - 2013 = 0$$

$$\text{Age in months} = (\text{age in years} * 12) + (\text{Month of registration in the State} - \text{Month of first registration})$$

$$\text{Age in months} = (0 * 12) + (10-01) = 9$$

$$\text{Year} = (\text{age in months}/12) + 1$$

$$\text{Year} = (9/12) + 1 = 1$$

Therefore a depreciation rate of 10% would be applied to the extras.

824 Establish the Age

This is a simple process of calculating the number of years from the date of first registration to the date the vehicle is presented for registration and then determining the actual month of registration in the State. In order to refine further the valuation process, a supplementary adjustment is made depending on the month of registration in accordance with the following table:

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
+5%	+4%	+3%	+2%	+1%	0	0	-1%	-2%	-3%	-4%	-5%

The supplementary adjustments apply to vehicles aged between 1 year (change of calendar year) and 119 months old, based on the month the vehicle is registered in the State. For year one (change of calendar year) only the supplementary adjustments from July through to December apply.

825 Establish the Condition of the Vehicle as ‘Good’, ‘Fair’ or ‘Poor’

Used vehicles may be assigned one of three condition headings: “Good”, “Fair” or “Poor”. Vehicles in “Good” condition would normally exhibit no major body/panel damage or rust or evidence of mechanical failure. Worn tyres and paintwork blemishes etc. would not constitute evidence of significant/excessive wear and tear and should be disregarded.

Vehicles assigned “Poor” condition will show significant evidence of wear and tear, e.g. body/panel damage, major mechanical failure/damage, severe/extensive rust. However, where assignment of a vehicle condition of “Poor” is being considered the vehicle must still be capable of being mechanically propelled to fall within the definition of a “mechanically propelled vehicle” for VRT purposes.

By a process of elimination, a vehicle not assigned a “Good” or “Poor” condition is assigned a condition of “Fair”.

826 Ascertain the Kilometrage

The following excess kilometrage relief scheme is only applicable to vehicles registered in the State on or after 5 December 2011. A claim under this scheme should be lodged within 60 days of registration. Claims may only be accepted in respect of vehicles which were registered in the State after that date. Vehicles registered in the State prior to 5 December 2011 had different scales attached appropriate to their excess kilometrage at that time.

The distance travelled should be established. An average monthly kilometerage of 2,100 Km for diesel vehicles and 1,500 Km for all other vehicle types is taken as the standard. For every additional 1,600 Km in excess of this average that the vehicle has travelled, the depreciated value, prior to the application of “condition” and/or “Kilometerage/mileage” allowance of the vehicle will be reduced further in accordance with the following tables, subject to a maximum reduction of 10%.

However, where the distance travelled exceeds 124,000 Km, the reduction in depreciated value for any additional kilometerage must be claimed by the individual using the Excess Kilometre Claim Form, (see Appendix 3). It should be noted however, that where the distance travelled exceeds 124,000 Km but does not exceed the computed standard kilometerage having regard to the age of the vehicle concerned, no claim will be entertained (see below for sample standard kilometerage figures). The reduction in depreciated value allowable in respect of any claim will be the lesser of that computed in accordance with the tables below or 10% of the depreciated value of the vehicle (see Example 3 at Appendix 2).

All claims must be supported by documentation demonstrating that the kilometerage is valid. Where a vehicle is more than 4 years old this documentation must include kilometerage recorded at the most recent Periodic Technical Inspection and a vehicle service report or invoice from a garage and where the vehicle is less than 4 years old, the kilometerage recorded on at least two vehicle service reports or invoices from the garage. A copy of the NCTS receipt confirming payment of VRT must also accompany any claim.

The fully completed claim form, accompanied by the supporting documentation referred to above, should be sent to the following freepost address:- Central Vehicle Office, Rosslare Harbour, Co. Wexford.

Cars 0 - 35 months old:

- €70 per 1,600 Km for the first 16,000 excess;
- €60 per 1,600 Km for the next 16,000 excess;
- €50 per 1,600 Km for the next 16,000 excess;
- €40 per 1,600 Km for the next 16,000 excess;
- €30 per 1,600 Km for the remainder subject to a valid claim.

Cars 36 - 71 months old:

- €60 per 1,600 Km for the first 16,000 excess;
- €50 per 1,600 Km for the next 16,000 excess;
- €40 per 1,600 Km for the next 16,000 excess;
- €30 per 1,600 Km for the next 16,000 excess;
- €20 per 1,600 Km for the remainder subject to a valid claim.

Cars 72 or more months old:

- €50 per 1,600 Km for the first 16,000 excess;
- €40 per 1,600 Km for the next 16,000 excess;
- €30 per 1,600 Km for the next 16,000 excess;
- €20 per 1,600 Km for the next 16,000 excess;
- €10 per 1,600 Km for the remainder subject to a valid claim.

Sample Standard Kilometrage per Vehicle Age/Fuel Type					
Age	Diesel (Kms)	Other (Kms)	Age	Diesel (Kms)	Other (Kms)
12 months	25,200	18,000	72 months	151,200	108,000
24 months	50,400	36,000	84 months	176,400	126,000
36 months	75,600	54,000	96 months	201,600	144,000
48 months	100,800	72,000	108 months	226,800	162,000
60 months	126,000	90,000	120 months	252,000	180,000

The maximum credit allowed will continue to be limited to 10% of the value of the vehicle.

8.2.7 Calculate the VRT

Having established the variables, the VRT due on the vehicle is calculated, based on the OMSP and depreciation rates for the particular make, model, version and variant, adjusted to reflect the extras, condition and mileage for each individual vehicle presented for registration.

8.3 Example of a VRT Calculation

The example below uses an EU Classification M1 (passenger car) petrol engine vehicle that emits 160 grams of CO₂ per kilometre and is therefore charged VRT at 27% and is presented for registration in June 2013.

In practice, when a vehicle is presented for registration and the vehicle category and CO₂ emissions have been established, the valuation process takes place as set out below (if the same make, model, version and variant has previously been valued, steps 1 and 2 will have previously been carried out by a valuation officer):

Step 1 **Establish an OMSP** for the particular make, model, version and variant.

For this example assume the OMSP is €20,000;

- Step 2 **Establish a rate of depreciation** for the particular make, model, version and variant. For this example assume the rate of depreciation is similar to table A1 at Appendix 1;
- Step 3 **Establish the extras** on the vehicle. It has been established that this particular vehicle has a package of extras valued at €1,000;
- Step 4 **Establish the age** of the vehicle. Assuming the vehicle was first registered in July 2010, it is now 3 years old (see para. 8.3.4.). Furthermore, the month of registration in the State is June (if the date of registration in the State was any month other than June or July a supplementary adjustment would be made depending on the month of registration);
- Step 5 **Establish the condition** of the car. The condition is “Fair”;
- Step 6 **Establish the kilometerage**. The odometer reading is 72,000 kilometres and the age in months is 35 (July 2010 – June 2013).

Activity		Value €
Step 1	Has verified an OMSP of 20,000	20,000
Step 2	Has assigned depreciation table Appendix 1	A1
Step 3	Has established an extras package of 1,000 but this is depreciated by 55% (refer to para. 8.3.3 above)	450
Step 4	Adjusted OMSP of the vehicle	20,450
Step 5	Has established that the vehicle is 3 years old, and in conjunction with Step 2 that the vehicle has depreciated to €14,519. It should be noted here that if the vehicle was registered in March a supplementary adjustment of +3% would be included increasing the OMSP to €14,954 but if the vehicle was registered in October the supplementary adjustment of – 3% would decrease the OMSP to €14,083	14,519
Step 6	Has calculated a reduction of 5% for “Fair” condition	725

Step 7	Has imposed a reduction for excess kilometres 72,000-52,500 (1500 x 35 months) = 19,500 Excess Allowance (refer to para. 8.3.6 above) (10x €70)+(2 x 60) (first 16000 excess €70, 3500 = 2 x €60)	820
	Total for VRT	12,974
	VRT due @ 27%	3,502

In practice, once the make, model, version and variant has been previously valued, the vehicle characteristics, the OMSP, the vehicle classification, levels of CO₂ emissions and the rate of depreciation for that model and version are recorded on the Revenue valuation database. Then the software applies the individual vehicle characteristics of extras, age, mileage and condition against that data to calculate a VRT charge.

Appendix 1: Depreciation Tables

Prior to the introduction of Vehicle Registration Tax, Revenue officials conducted extensive research into the used car market in the State to determine if there was a pattern to the depreciation of used vehicles. This examination showed that a number of different patterns could be identified and that different models within the same marque often depreciated at different rates. As a result of this examination, the officials developed a set of tables. They then validated these tables against the used vehicle trade in the State. Following a number of iterations, the officials were satisfied that the tables accurately reflected the market conditions at the time and the depreciation tables became a part of the valuation process. Since then the tables have been constantly monitored and refined to ensure that they reflect the market conditions. In this way they have retained currency with the used vehicle market.

When a vehicle of a model or variant not previously valued by Revenue officials is presented for registration, it is valued by Revenue valuation officials. Part of the valuation process is to determine, by examination of various sources of information (including the Car Sales Guide, motoring magazines and the internet, etc.), what vehicles of various ages of that or a similar model might fetch on first arm's length sale by retail in the State. Having established a range of values, depending on age, the valuation officer will try to model those values against the 24 valuation tables until one with the closest match to that range of values is identified. This depreciation table is then assigned to that particular model or variant.

For example, vehicle X is presented for registration. Part of the research into that vehicle has shown that a 2 year old version depreciates on average to 68%, a 3 year old to 62% and a 4 year old version to 53%. The table matching those depreciation characteristics most closely is Table D1 with rates of 69%, 61% and 52% for 2, 3 and 4 year old models respectively. Therefore, this table is allocated to vehicle X. Thus, if in the future a 6 year old example of vehicle X is imported,

the VRT will be calculated based on 37% of the OMSP as, according to Table D1, a six year old vehicle has depreciated to that level.

In this way, the Revenue systems can calculate the VRT due on all subsequent vehicles of that particular model and variant, irrespective of the age of the actual vehicle presented, because the valuation officer has already established the depreciation characteristics for that particular model and variant.

For completeness, Revenue officials regularly review the valuation of all vehicles on the database. A significant part of this review is to determine if the depreciation characteristics previously assigned to a particular model and variant still reflect the actual depreciation of that model. Where the literature indicates that the depreciation characteristics have changed, a new depreciation table - one that best reflects the current market conditions - is assigned. The review also highlights situations where a table might reflect the depreciation of a range of models over a number of years but not the full range. The depreciation table itself is then examined by reference to the market and elements may be adjusted as a result of this examination.

AGE	Depreciation Groups												2015
	A6	A4	A1	B1	C1	D1	E1	F1	G1	H1	J1	K1	
New	100	100	100	100	100	100	100	100	100	100	100	100	New
0..1mth	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	0..1mth
1..2mths	98	98	98	98	98	98	98	98	98	98	98	98	1..2mths
2..3mths	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	2..3mths
3..6mths	97.2	97	96	95	93	92	90	89	87	86	84	82	3..6mths
6..12mths	96	94	92	90	88	86	83	81	79	77	74	72	6..12mths
Year 1	94	91	88	85	82	79	76	73	70	67	64	63	2014
Year 2	85	82	79	75	72	69	65	63	60	57	54	51	2013
Year 3	76	73	71	67	63	61	55	54	50	47	44	41	2013
Year 4	68	65	62	59	55	52	46	45	42	39	36	33	2011
Year 5	60	57	54	51	46	44	39	38	34	30	27	24	2010
Year 6	51	48	46	44	39	37	32	31	27	23	20	16	2009
Year 7	43	40	38	37	32	30	26	25	21	17	14	11	2008
Year 8	38	35	33	31	27	25	20	19	15	11	8	6	2007
Year 9	31	28	27	25	23	20	17	16	11	6	6	5	2006

Year 10	24	22	21	20	19	15	13	11	7	4	4	4	2005
Year 11	17	16	15	14	13	9	8	7	4	4	4	4	2004
Year 12	10	10	9	9	7	5	5	5	4	4	4	3	2003
13..30yrs	9	9	9	7	6	5	4	3	3	3	3	3	13..30yrs

AGE	Depreciation Groups												2015
	A5	A3	A2	B2	C2	D2	E2	F2	G2	H2	J2	K2	
New	100	100	100	100	100	100	100	100	100	100	100	100	New
0..1mth	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	0..1mth
1..2mths	98	98	98	98	98	98	98	98	98	98	98	98	1..2mths
2..3mths	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	97.2	2..3mths
3..6mths	97.2	97	96	95	93	92	90	89	87	86	84	82	3..6mths
6..12mths	95	93	91	89	87	85	82	80	78	76	73	70	6..12mths
Year 1	92	89	86	83	80	77	74	71	68	65	62	58	2014
Year 2	83	80	75	72	68	65	61	59	55	51	48	44	2013
Year 3	73	70	64	61	57	53	49	47	44	41	38	34	2012
Year 4	63	60	53	52	47	43	39	37	35	33	30	26	2011
Year 5	54	51	43	43	38	34	30	28	26	25	22	19	2010
Year 6	46	43	35	34	31	27	23	22	21	19	16	12	2009
Year 7	38	35	27	27	24	20	17	16	14	13	10	7	2008
Year 8	32	29	21	21	18	14	12	11	9	7	6	5	2007
Year 9	27	25	18	14	14	11	7	7	5	5	5	4	2006
Year 10	21	20	14	10	10	7	5	5	4	4	4	3	2005
Year 11	15	13	10	7	7	5	5	5	4	4	4	3	2004
Year 12	9	9	8	7	6	5	5	4	4	4	4	2	2003
13..30yrs	9	9	8	7	6	5	4	3	3	3	3	2	13..30yrs

Appendix 2: Calculations for Recently Registered Vehicles

Example 1 - Information

Make/Model/Version	4 door Saloon (Petrol)
CO ₂	113g/Km giving VRT rate 17%

Date of 1st Registration	24.10.2012
Date of registration in the State	04.01.2015
Kilometerage	31,000 Km
Condition of Vehicle	'Good' (OMSP reduction for 'Fair' = 5% and 'Poor' = 10%)
Top level OMSP	€44,595
Depreciation Table	G1
Age for Extras (primary) depreciation	(Year = Divide age in months by 12 and add 1) = 3 years = 55% depreciation (residual 45%)
Age for vehicle depreciation	(Year = Subtract year of registration in the State from year of 1 st registration) = 3 years on table G1 = 50% depreciation (residual 50%)
AGE FOR EXCESS KILOMETERAGE ADJUSTMENT	27 months
Standard Kilometerage	27 months x 1500 Km per month = 40,500 Km
Excess Kilometerage allowance	See Appendix 3
OMSP Monthly adjustment	+ 5% for January registration

Example 1 - Calculation

Extras €967 x 45% (primary depreciation)	€435
Vehicle Top Level OMSP	€ 44,595
Combined top level value	€ 45,030
x 50% (Yearly element of depreciation)	€ 22,515
x 105% (monthly adjustment for January)	€ 23,640
Condition adjustment	0
Excess Kilometerage Adjustment N/A	0
OMSP =	€23,640
VRT @ 17% =	€4,018

Example 2 - Information

Make/Model/Version	4 door Saloon (Diesel)
CO₂	153g/Km giving VRT rate 23%
Date of 1st Registration	24.10.2012
Date of registration in the State	04.01.2015
Kilometerage	96,000 Km
Condition of Vehicle	"Fair" (OMSP reduction for "Fair" = 5% and "Poor" = 10%)
Top level OMSP	€44,595
Depreciation Table	G1

Age for Extras (primary depreciation)	(Year = Divide age in months by 12 and add 1) =3 years = 55% depreciation (residual 45%)
Age for vehicle depreciation	3 years on table G1 = 50% depreciation (residual 50%)
Age for excess Kilometrage adjustment	27 months
Standard Kilometrage	27 months x 2,100 Km per month = 56,700Km
Excess Kilometrage allowance	39,300 Km (10x€70) + (10x€60) +(4x€50) = €1,500
OMSP Monthly adjustment	+ 5% for January registration

Example 2 – Calculation

Extras €967 x 45% (primary depreciation)	€435
Vehicle Top Level OMSP	€44,595
Combined top level value	€45,030
x 50% (Yearly element of depreciation)	€22,515
x 105% (monthly adjustment for December)	€23,640
x 95% Condition adjustment 5% Fair	€22,458
Excess Kilometrage Adjustment: 39,300 Km (10x€70) + (10x€60) +(4x€50) = €1,500	-€1,500
OMSP =	€20,958
VRT @ 23% =	€4,820

Example 3 - Information

Make/Model/Version	5 door hatchback (petrol)
CO₂	175 g/Km giving VRT rate 30%
Date of 1st Registration	14.01.2011
Date of Registration in the State	06.03.2015
Kilometrage	123,000 Km
Condition of Vehicle	“Fair” (OMSP reduction for “Fair” = 5% and “Poor” = 10%)
Top level OMSP	20,000
Depreciation Table	B2
Age for Extras (primary depreciation)	(Year = Divide age in months by 12 and add 1) > 4 yrs 100 % depreciation (residual 0%) ref. para. 8.3.3
Age for vehicle depreciation	4 years on table B2 = depreciated to 52%
Age for excess Kilometrage Adjustment	50 months
Standard Kilometrage	50 months x 1,500 Km per month = 75,000
Excess Kilometrage allowance	48,000 Km (10 x €60) + (10 x €50) + (10 x €40) = €1500 max. allowance subject to 10% OMSP limit

OMSP Monthly adjustment	+ 3% for March registration
--------------------------------	-----------------------------

Example 3 - Calculation

Extras €1000 x 0% (primary depreciation)	€0
Vehicle Top Level OMSP	€20,000
Combined top level value	€20,000
X 52% (Yearly element of depreciation)	€10,400
X 103% (Monthly adjustment for March)	€10,712
X 95% Condition adjustment (- 5% Fair)	€10,176
Excess Kilometrage Adjustment: the lesser of €1500 or 10% of depreciated OMSP prior to application of Condition adjustment 10% of €10712 = €1071 which is less than €1500 – reduction of €1071 applies	- €1,071
OMSP	€9,105
VRT @ 30%	€2,731

Appendix 3: Excess Kilometre Claim Form



EXCESS KILOMETERAGE VRT REPAYMENT CLAIM

A CLAIM SHOULD BE LODGED WITHIN 60 DAYS OF REGISTRATION
 ONLY A CLAIM WHICH MEETS THE FOLLOWING CONDITIONS, AND IS ACCOMPANIED BY EVIDENCE OF THE ACTUAL
 KILOMETERAGE (SEE NOTES) AND OF PAYMENT OF VRT, WILL BE CONSIDERED: -

Vehicles:

- (1) Registered on or after 5th December, 2011.
- (2) Where the actual kilometerage is greater than 124,000Km **and**,
- (3) Where the actual kilometerage is greater than the standard kilometerage for the year/fuel type of the vehicle concerned (see sample standard kilometerage figures in notes).

VEHICLE DETAILS

[YEAR] [COUNTY] [NUMBER]

REGISTRATION NUMBER - -

MAKE
 AND MODEL..... VIN.....

ACTUAL KILOMETERAGE KM

DATE OF **FIRST** REGISTRATION DD / MM / YYYY

*NUMBER OF MONTHS ELAPSED SINCE DATE OF **FIRST** REGISTRATION MONTHS

ACTUAL KM IS GREATER THAN:124,000 Kms **and** Standard Kilometerage for the age/fuel Y or N

CLAIMANT DETAILS (The claimant must be the person who paid the VRT to the NCTS)

Name
 Address

..... PPSN OR VAT NUMBER OR TAN >.....

Tel. Nos.

CLAIMANT DECLARATION and waiver

I declare that I paid the VRT and that the information herein and in the documents produced by me in support of this claim are true and complete to the best of my knowledge and belief. I have no objection to the release by the Revenue Commissioners of the vehicle details, including the actual kilometerage, in the public interest.

Signature Date.....

FOR CENTRAL VEHICLE OFFICE USE ONLY

Received in CVO
 (date stamp and initials)

Records noted
 (tick and initial)

WARNING. A PERSON WHO IS KNOWINGLY CONCERNED IN THE EVASION OR THE TAKING OF STEPS FOR THE PURPOSES OF EVASION, BY HIMSELF OR ANOTHER, OF VRT, SHALL BE GUILTY OF AN OFFENCE PUNISHABLE ON CONVICTION WITH FINES AND IMPRISONMENT

* "Registration Year" - "First Registration Year" = "years".

[(years x 12) + "Registration Month"] - "First Registration Month" = "elapsed months".

Notes

A Claim should be lodged within 60 days of registration. Claims will only be accepted in respect of vehicles registered after 5/12/2011.

The applicant's claim must be supported by documentation demonstrating that the claimed actual kilometrage is genuine.

In the case of a vehicle over four years old, this documentation must include the kilometrage/mileage recorded at the most recent Periodic Technical Inspection and a vehicle service report or invoice from the garage where that service took place.

In the case of a vehicle less than four years old, this documentation must include the kilometrage/mileage recorded on at least two vehicle service reports or invoices from the garage where such services took place.

This distinction (over four years / less than four years) is drawn because the requirement to have a periodic technical inspection only applies currently to vehicles of four or more years old, and therefore this source of documentation will not be available to the applicant in the case of a vehicle under four years old.

The claim must also be supported by evidence of payment of VRT.

The reduction in value for VRT purposes arising from excess kilometrage is limited to 10% of the depreciated value (prior to application of condition and mileage allowances) of the vehicle. This 10% limitation is built into the calculation routine of the VRT system. Where this 10% limit was applied to the original calculation of the VRT due, no further reduction in the VRT will be allowed on foot of a post- registration Excess Kilometrage Claim.

Revenue may offset any repayment if the customer has an outstanding Tax liability or withhold the repayment if the customer has a tax return outstanding. Any queries regarding this, if applicable, should be addressed to your local District Office.

No repayment will be made where the VRT paid at registration did not exceed one of the prescribed VRT minimum amounts as below.

Minimum VRT amounts – VRT Category A/M1

VRT Rate	Min. VRT Amount
14%	€280
15%	€300
16%	€320
17%	€340
18%	€360
19%	€380

VRT Rate	Min. VRT Amount
23%	€460
27%	€540
30%	€600
34%	€680
36%	€720

Minimum VRT Amount – VRT Category B/N1 = €125

Sample Standard Kilometrage per Vehicle Age/Fuel Type					
Age	Diesel (Kms)	Other (Kms)	Age	Diesel (Kms)	Other (Kms)
12 months	25,200	18,000	72 months	151,200	108,000
24 months	50,400	36,000	84 months	176,400	126,000
36 months	75,600	54,000	96 months	201,600	144,000
48 months	100,800	72,000	108 months	226,800	162,000
60 months	126,000	90,000	120 months	252,000	180,000

Appendix 4: VRT Pre- registration Self Estimate for Models not listed on ROS

VRT PRE-REGISTRATION SELF-ESTIMATE FOR MODELS NOT LISTED AT WWW.ROS.IE

NOT FOR USE FOR MAKES COMMONLY DISTRIBUTED IN IRELAND

**EVIDENCE OF OWNERSHIP AND NCTS VRT BOOKING MUST BE ATTACHED IF SUBMITTING TO CENTRAL VEHICLE OFFICE.
ADDITIONAL VRT MAY BE PAYABLE IF THE VEHICLE IS FITTED WITH CHARGEABLE ENHANCEMENTS/ACCESSORIES.**

NAME OR COMPANY NAME TEL
 FAX EMAIL DATE

SIGNATURE..... NAME & POSITION

VIN CO2 g/km MILEAGE KM MILES

REG. NUMBER DATE FIRST REG MAKE

MODEL FURTHER DESCRIPTION

Step 1. Select four models listed in both Glass's Guide (UK) and The Car Sales Guide (ROI) which match the subject vehicle closely under the engine/fuel/transmission/bodytype headings.

VEHICLE	MAKE/MODEL	ENGINE CC	FUEL	TRANSMISSION	BODY
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	SUBJECT VEHICLE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Step 2. Enter Glass's Guide details from the current edition for all five models; enter Car Sales Guide (CSG), current edition, details for the closest equivalents to the four UK "comparison" models; calculate & enter the ratios of UK to ROI prices to find the average ratio. **If the subject model is not listed in Glass's, equivalent evidence of VAT inclusive UK selling price should be referenced and attached. VRT calculator details may be used instead of CSG details.**

	GLASS'S GUIDE MONTH & PAGE	REVENUE STATISTICAL CODE or CSG MONTH & PAGE	GLASS'S GUIDE UK PRICE £	REVENUE OMSP or CSG ROI PRICE €	RATIO OF UK TO ROI PRICE
VEHICLE 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
VEHICLE 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
VEHICLE 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
VEHICLE 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SUBJECT	<input type="text"/>			AVERAGE RATIO	<input type="text"/>

Step 3. The OMSP is calculated by applying the average ratio to the Glass's Guide price of the subject vehicle.

SUBJECT VEHICLE	UK PRICE £	AVG RATIO	ROI PRICE € (OMSP)
GLASS'S (OR EQUIVALENT VAT INCLUSIVE UK) PRICE £	<input type="text"/>	<input type="text"/>	<input type="text"/>

Step 4. Apply rate of VRT per CO2 emissions of subject vehicle to OMSP to calculate VRT estimate.

OMSP	% RATE	VRT ESTIMATE
<input type="text"/>	<input type="text"/>	<input type="text"/>

Evidence of ownership is attached Evidence of NCTS VRT booking is attached FINISHED

Appendix 5: Example of Completed VRT Pre-registration Self Estimate for Models Not Listed on ROS

VRT PRE-REGISTRATION SELF-ESTIMATE FOR MODELS NOT LISTED AT WWW.ROS.IE
 NOT FOR USE FOR MAKES COMMONLY DISTRIBUTED IN IRELAND

EVIDENCE OF OWNERSHIP AND NCTS VRT BOOKING MUST BE ATTACHED IF SUBMITTING TO CENTRAL VEHICLE OFFICE. ADDITIONAL VRT MAY BE PAYABLE IF THE VEHICLE IS FITTED WITH CHARGEABLE ENHANCEMENTS/ACCESSORIES.

NAME OR COMPANY NAME TEL
 FAX EMAIL DATE
 SIGNATURE _____ NAME & POSITION _____

VIN CO2 g/km MILEAGE KM MILES
 REG. NUMBER DATE FIRST REG MAKE
 MODEL FURTHER DESCRIPTION

Step 1. Select four models listed in both Glass's Guide (UK) and The Car Sales Guide (ROI) which match the subject vehicle closely under the engine/fuel/transmission/bodytype headings.

VEHICLE	MAKE/MODEL	ENGINE CC	FUEL	TRANSMISSION	BODY
1	AUDI S5 4.2 FSI QUATTRO	4183	PETROL	AUTO	COUPE
2	JAGUAR XK V8 5.0 PORTFOLIO	5000	PETROL	AUTO	COUPE
3	BMW M3 4.0A	3999	PETROL	AUTO	COUPE
4	MERCEDES BENZ 4.7 CL500 BE	4663	PETROL	AUTO	COUPE
	SUBJECT VEHICLE	4163	PETROL	AUTO	COUPE

Step 2. Enter Glass's Guide details from the current edition for all five models; enter Car Sales Guide (CSG), current edition, details for the closest equivalents to the four UK "comparison" models; calculate & enter the ratios of UK to ROI prices to find the average ratio. If the subject model is not listed in Glass's, equivalent evidence of VAT inclusive UK selling price should be referenced and attached. VRT calculator details may be used instead of CSG details.

	GLASS'S GUIDE MONTH & PAGE	REVENUE STATISTICAL CODE or CSG MONTH & PAGE	GLASS'S GUIDE UK PRICE £	REVENUE OMSP or CSG ROI PRICE €	RATIO OF UK TO ROI PRICE
VEHICLE 1	PAGE 36 FEB 2011	PAGE 21 FEB 2011	43340	74700	1.7235
VEHICLE 2	PAGE 76 FEB 2011	PAGE 42 FEB 2011	64440	123480	1.9162
VEHICLE 3	PAGE 45 FEB 2011	PAGE 28 FEB 2011	54875	101158	1.8434
VEHICLE 4	PAGE 93 FEB 2011	PAGE 51 FEB 2011	91475	181985	1.9894
SUBJECT	PAGE 88 FEB 2011			AVERAGE RATIO	1.8681

Step 3. The OMSP is calculated by applying the average ratio to the Glass's Guide price of the subject vehicle.

SUBJECT VEHICLE	UK PRICE £	AVG RATIO	ROI PRICE € (OMSP)
GLASS'S (OR EQUIVALENT VAT INCLUSIVE UK) PRICE £	57750	1.8681	107882

Step 4. Apply rate of VRT per CO2 emissions of subject vehicle to OMSP to calculate VRT estimate.

OMSP	% RATE	VRT ESTIMATE
€107882	36	€38837

Evidence of ownership is attached Evidence of NCTS VRT booking is attached FINISHED

