



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

### **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.enviro.n.ie](http://www.enviro.n.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.

Alternatively, you can declare your vehicle off the road at [www.motortax.ie](http://www.motortax.ie) using the PIN issued to you with your renewal notice.

### **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.

### **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.

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

**A16.** 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).

**Q17. Can I get a refund if I need to take a taxed vehicle off the road?**

**A17.** 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.

**Q18. If I am entitled to a refund, what happens?**

**A18.** You will have to complete Form RF120 – Application for a Refund of Motor Tax - to obtain a refund. You do not have to complete a separate declaration of non-use to cover the period in respect of which the refund was given. However, if you are continuing to keep the vehicle off the road for a period after the expiry of the disc, you will have to complete Form RF150 and submit it in the month in advance of the commencement of that period.

**Q19. If I owe arrears, can I make an off the road declaration?**

**A19.** 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.

**Q20. My vehicle is exempt from motor tax – do I have to make a declaration?**

**A20.** Yes, in order to keep your vehicle record up to date.