

## Tax Refunds

Applications for refunds of motor tax can be made to your local motor tax office in the following circumstances:

1. The vehicle has been scrapped/destroyed/written off or sent permanently out of the state
2. The vehicle has been stolen and has not been recovered by the owner
3. The vehicle in respect of which a licence (tax disc) has been taken out has not been used in a public place at any time since the issue of the licence
4. The owner of the vehicle has ceased, because of illness, injury or other physical disability, to use the vehicle
5. The owner of the vehicle has ceased, because of absence from the state for business or educational purposes, to use the vehicle
6. The owner of the vehicle has ceased, because of service overseas with the Defence Forces, to use the vehicle.
7. Error in the calculation of the vehicle duty.

### Documentation required and Conditions.

*Applications for refunds should be made on **Form RF120**. (This form can be downloaded from this site).*

*Completed form should be witnessed at Garda Station.*

*The current vehicle licence i.e. Tax Disc to accompany application form.*

Please note that only fully completed applications will be accepted.

In the context of scrapping/destroying passenger cars /commercial vehicles up to 3,500 kg gross vehicle weight (see below), or vehicles “written off” by Insurers, the National Database for vehicles *must have recorded* the destruction of the vehicle on foot of notification from Authorised Treatment Facility or Insurer in order for the application to be complete.

In all cases a minimum of three unexpired whole calendar months must be left on the tax disc on the date of submission of complete refund application to the licensing authority. Refund is calculated on the basis of the number of whole months unexpired on the tax disc at the date of submission of completed application.

In the case of No. 1 where Vehicles are Scrapped/Destroyed

- All passenger/commercial vehicles up to 3500kg gross vehicle weight when being scrapped/destroyed are subject to the Waste Management (End of Life Vehicles) Regulations 2006. This requires that the vehicle must be disposed of at an Authorised Treatment Facility (ATF) (see list below). The owner of the vehicle is required to surrender the Vehicle Registration Cert/Vehicle Licensing Cert/Registration Book whichever is appropriate to the ATF. The ATF will then notify the National Database for vehicles of the destruction of the vehicle. Please note that the refund will be calculated from the month after the recording of the notification of destruction on the National Database. It is very important that the registered owner ensures that the ATF carries out the required notification as failure to do so could result in a lesser refund or no refund at all if there are not three whole unexpired months on the tax disc at the date of recording of the destruction of the vehicle on the National Database and submission of complete application.
- In cases where a vehicle has been “Written Off” by an Insurer the registered owner also submits with the application the Vehicle Registration Cert/Vehicle Licensing Cert/Registration Book as appropriate. If the registered owner has surrendered the

registration document to the Insurer a copy of the document should be obtained from the Insurer and submitted with the application. In the event of the registration documents being lost the applicant is required to submit a completed form RF134 stating that the document is lost and have same witnessed at Garda Station. An RF134 form can be obtained from this site or at any Motor Taxation Office. It is important to note that the refund is calculated from the month after the date recorded on National Database as notified by Insurer as being “Written Off” subject of course to there being at least three whole unexpired months on the tax disc on the date of recorded notification on National Database and date of submission of completed application. It is in the applicants interest to ensure that the notification is carried out by the Insurer to the Database otherwise a lesser refund may apply or none at all.

- Vehicles not subject to the Waste Management (End of Life Vehicles) Regulations 2006 which are being scrapped/destroyed are to be disposed of at car/vehicle dismantlers that have planning permission to operate as such. A certificate of destruction detailing name and address of the registered owner, registration number of vehicle, date of destruction and certification that the vehicle has been destroyed is required from car/vehicle dismantler and to be submitted with the application. The Vehicle Registration Cert/Vehicle Licensing Cert/Registration Book must also be submitted with the application. The refund is calculated from the month after the date of destruction of the vehicle subject to there being a minimum of three whole unexpired months on the tax disc on the date of submission of completed application.
- In the case of No.1 where a vehicle has been sent permanently out of the State documentary evidence of re-registration should be supplied. The registration details should include Chassis No., Make & Model and Date of Registration in country of destination.
- In the case of No. 2 where the vehicle has been stolen, a certificate signed by a member of the Gardai from the applicant’s local Garda Station, to the effect that they are satisfied that the vehicle was stolen on such a date and has not since been recovered.
- In the case of No. 3 a specific Declaration detailing Serial No. of Disc and declaring that the vehicle has not been used by the registered owner or with their consent in any public place since the issue of the disc. This Declaration to be signed by the applicant and witnessed by Gardai. Please note that in order to apply for a refund in this case Disc must be surrendered immediately after issue date.
- In the case of No. 4 a Doctor’s Certificate stating that the applicant has been unable to use the vehicle because of a stated illness or disability since a particular date. A Declaration to the effect that the vehicle will not be used by the applicant or with the applicant’s consent in any public place during the remainder of the licensing period unless it is properly licensed. This Declaration to be signed by applicant and witnessed by Gardai.
- In the case of No. 5 written independent confirmation should be produced by the applicant of intended absence abroad and the grounds of such absence. A letter from the appropriate educational body/business will normally suffice. A Declaration to the effect that the vehicle will not be used by the applicant or with the applicant’s consent in any public place during the remainder of the licensing period unless it is properly licensed. This Declaration to be signed by applicant and witnessed by Gardai.
- In the case of No. 6 the applicant should submit a letter from his/her Commanding Officer to the effect that the applicant will be going abroad on service with the Defence Forces on a particular date for a particular period. A Declaration to the effect that the vehicle will not be used by the applicant or with the applicant’s consent in any public place during the remainder of the licensing period unless it is properly licensed. This Declaration to be signed by applicant and witnessed by Gardai.
- **PLEASE NOTE THAT NO CLAIM FOR A REFUND CAN BE DEALT WITH IN RETROSPECT.**

- **APPEAL: If you consider that your application for a refund has not been dealt with in accordance with the above conditions, you may appeal the Licensing Authority's decision to; Dept. of Environment, Motor Tax Policy Section, Custom House, Dublin 1**

**Authorised Treatment Facilities – South Tipperary.**

**Michael Bailey, Doonoor, Greenane, Tipperary, Co. Tipperary.**

**Michael Bailey, T.R.C.D.S., Bansha, Co. Tipperary.**

**Michael Doyle, Car Dismantler, Ballinure, Thurles, Co. Tipperary.**