



**93TACD2020**

**BETWEEN/**

**REDACTED**

**Appellant**

**V**

**REVENUE COMMISSIONERS**

**Respondent**

**DETERMINATION**

**Introduction**

1. This appeal concerns the imposition of additional Vehicle Registration Tax (VRT) by the Respondent due to the failure of the Appellant to register his UK acquired vehicle within the time specified in the VRT legislation.
2. On agreement of the parties this appeal is determined in accordance with section 949U of the Taxes Consolidation Act 1997, as amended ("TCA 1997").

**Background**

3. The vehicle, the subject matter of the appeal, entered the State on 21 May 2019. The vehicle was registered with the National Car Testing Service (NCTS) more than thirty days after its arrival in Ireland.
4. VRT was calculated on the vehicle in question in the normal way, but an additional charge to VRT of €324 was imposed by the Respondent and it is this amount that is the subject of this appeal. The Appellant made an unsuccessful first stage appeal to the Respondent who offered a refund of €150 in a goodwill gesture in the specific circumstances. The Appellant did not accept the findings in the matter and appealed to the Tax Appeals Commission on 3 September 2019.

## Legislation

Section 146 of the Finance Act 2001;

Section 132(3A) Finance Act, 1992, as amended;

Regulation 8 of the Vehicle Registration and Taxation Regulations 1992 (S.I. 318/1992)

## Submissions

### 5. The Appellant Submitted:

- a. That he informed the NCT of the arrival of the vehicle in the State by making an appointment for inspection in advance of the vehicle's arrival.
- b. That through no fault of his own the UK vehicle registration certificate (V5) was not available to him for appointments he made with the NCT centre on 21 May, 7 June, 20 June and 30 June 2019.
- c. That because he had declared the vehicle's presence in the State the penalty shouldn't be applied.
- d. That the UK Vehicle Registration Office says on its website that V5 certificates can take up to six weeks to be reissued.

### 6. The Respondent submitted:

- a. That the refund was refused because the delay in registration was not caused by any delays within Revenue or the NCTS.
- b. That their website and other material advises prospective purchasers of vehicles requiring registration of all the documentation required for vehicle registration.
- c. That there is a 30-day time limit to register vehicles in the state and therefore customers must ensure they have all their documentation at the time of inspection by the NCTS.
- d. That failure to provide the documentation including the V5 will delay registration.
- e. That the vehicle was presented for inspection later than 30 days from arrival in the State.
- f. That an additional charge to VRT of €324 was imposed as a result.





- g.* That by letter dated 13 September 2019 it offered a refund of €150 as a goodwill gesture.

### **Analysis**

7. All vehicles are subject to VRT on first registration in the State. The rate of VRT is based solely on the level of CO2 emissions.
8. Where a vehicle has not been registered within 30 days of its arrival in the State, an additional amount of VRT is due and payable in accordance with the formula set out in Regulation 8 of the Vehicle Registration and Tax Regulations 1992.
9. The Respondent has correctly applied the additional VRT of €324.

### **Conclusion**

10. The Appellant through no fault of his has failed to register the vehicle within the time limits set out and consequently the VRT charge imposed is correct.
11. It is entirely a matter for the Respondent to continue to consider the matter of its offer of a goodwill refund gesture.
12. This appeal is determined in accordance with section 949AL TCA 1997.

**COMMISSIONER CHARLIE PHELAN**

**17 January 2020**

