



94TACD2020

BETWEEN/

REDACTED

Appellant

V

REVENUE COMMISSIONERS

Respondent

DETERMINATION

Introduction

1. This appeal concerns the refusal by the Respondent to make a refund of residual Vehicle Registration Tax (VRT) arising from the export of a vehicle by the Appellant.
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, was exported from the State by the Appellant.
4. Subsequent to exporting the car, the Appellant sought a repayment of the residual VRT. The Appellant made an unsuccessful first stage appeal to the Respondent who refused to make the refund. The Appellant did not accept the findings in the matter and appealed to the Tax Appeals Commission on 18 June 2018.

Legislation



Section 135D of the Finance Act 1992;

Statutory Instrument No. 110 of 2013 (Commencement Order for the Scheme)

Submissions

Appellant

5. The Appellant Submitted that she was unaware of the necessity to have her vehicle inspected in advance of exporting her vehicle to the UK, in order to qualify for a refund of the residual VRT thereon.
6. The Appellant cited extenuating circumstances in relation to the matter including, her misunderstanding of the legislation concerning the export VRT refund scheme, poor advice received from numerous persons and garages and personal probate issues following the death of her late mother.
7. The Appellant advised of the cost of bringing the car to the UK and suggested returning the car to Ireland for examination.
8. The Appellant stated that she was told it was too late to return the car for examination.

Respondent

9. The Respondent in a letter dated 14 May 2018 advised the Appellant that her first stage appeal was unsuccessful.
10. The Respondent has stated that the Appellant moved residence to the UK and exported the vehicle (no vehicle details supplied).
11. The Respondent submitted that after exporting the vehicle the Appellant made an application to the Central Repayments Office of the Revenue Commissioners in Monaghan for a refund of the residual VRT due on the export of the vehicle.



12. The Respondent has further stated that it has appointed Applus the National Car Test Service (NCTS) as the competent person for vehicle examination in relation to all VRT matters including the export repayment scheme.
13. The Respondent has advised that the process for exporting a vehicle under the Export Repayment Scheme is clearly outlined on its website.
14. The Respondent concluded that as the vehicle was not presented for examination by the NCTS prior to export it was not eligible for the repayment scheme.

Analysis

15. The legislation in the matter is clear and unambiguous: - the vehicle must be presented for inspection within 30 days of its removal from the State.
16. The Appellant did not qualify for a refund of the residual VRT because she did not present the vehicle for inspection prior to removal of the vehicle from the State.

Conclusion

17. The Appellant, despite the extenuating circumstances outlined has not satisfied the conditions necessary to qualify for a refund of the residual VRT. I have determined that the Respondent has acted correctly in refusing a repayment of the residual VRT amount following the export of the vehicle from the State.
18. This appeal is determined in accordance with section 949AL TCA 1997.

COMMISSIONER CHARLIE PHELAN

17 January 2020

