AN COIMISIÚN UM ACHOMHAIRC CHÁNACH
TAX APPEALS COMMISSION

86TACD2026

Between

[redacted]

**Appellant**

and

**The Revenue Commissioners**

**Respondent**

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**Determination**

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**Contents**

**Introduction**

1. This is an appeal to the Tax Appeals Commission ("the Commission") by the Appellant against a determination of the Revenue Commissioners ("the Respondent") in relation to vehicle registration tax ("VRT").

2. The Respondent's determination in the first stage VRT appeal, and the Appellant's appeal to the Commission, concern the additional VRT ("VRT2") assessed on the registration in Ireland ("the State") of the Appellant's vehicle on the basis that the registration was made outside the statutory time limit applicable for such registrations.

3. The Appellant lodged a first stage VRT appeal with the Respondent against the VRT2 amount assessed on the registration of the imported vehicle in the State. On 28 August 2025, that appeal was denied by the Respondent. On 10 September 2025, the Appellant appealed to the Commission by filing [redacted] Notice of Appeal together with a copy of the Respondent's determination in the first stage VRT appeal. On 30 October 2025, the Appellant submitted [redacted] Statement of Case ("SoC") which built on [redacted] Notice of Appeal. On 13 November 2025 the Commission received the Respondent's SoC. Following a request from the Commission for both parties to submit pre-hearing documentation, the Commission received the Respondent's Outline of Arguments on 8 January 2026 and book of documents and authorities on 9 January 2026. On 22 January 2026, the Appellant submitted pre-hearing documentation to the Commission including a number of screenshots of email correspondence between the Appellant and [redacted] accountant. The appeal proceeded by way of remote oral hearing on 6 March 2026. The Appellant represented [redacted] at the hearing and gave evidence under civil affirmation. The Respondent was represented by two VRT Appeals Officers.

4. Prior to the hearing, the Appellant notified the Commission that [redacted] wished to have [redacted] appeal hearing in private. Therefore, the appeal hearing was held in private, and this determination will be redacted prior to its publication on the Commission's website pursuant to section 949AO of the TCA 1997.

5. In making this determination, the Commissioner has considered the Appellant's evidence at the hearing and the submissions from both parties.

**Background**

6. On 27 November 2023, the Appellant purchased [redacted] ("the Vehicle") from a motor vehicle dealership located in

Northern Ireland ("NI") for a price of [redacted]. The Vehicle was registered in NI under registration number [redacted]. On the same date, 27 November 2023, the Appellant imported the Vehicle into the State. [redacted]. The Appellant did not register the Vehicle in Ireland at this time. The purchase invoice for the Vehicle, issued by the motor vehicle dealership in NI, is addressed to the Appellant at a residential address in [redacted] England. The Appellant registered the Vehicle in the UK on purchase. The Vehicle was not brought to England at any stage following its purchase.

7. The Appellant hails from [redacted]. [redacted]

8. In May 2024 the Appellant [redacted] returned to live in the State full time. [redacted]

9. The Appellant first presented the Vehicle at the National Car Testing Service ("NCTS") on 3 August 2024. [redacted] was informed by the NCTS on that date that the Vehicle could not be registered due to the documentation, presented by the Appellant to the NCTS, being incomplete. The NCTS informed the Appellant that an import declaration (referred to as a "CID report") was required and this had not been provided.

10. The Appellant did not know how to obtain the required CID report. [redacted]

11. In June 2025, the Appellant was stopped in [redacted] Vehicle by a Customs official from the Respondent who queried the registration status of the Vehicle. The Appellant explained the delay in registration of the Vehicle was due to the difficulties [redacted] in understanding the CID report requirement and obtaining that report. The official referred the Appellant to the Respondent's Revenue Online Service ("ROS"). The Appellant then obtained the CID report from the Respondent via the Respondent's online My Enquiries email service ("MyEnquiries").

12. On 19 July 2025, the Appellant presented the Vehicle for a second time to the NCTS for registration. The VRT assessed on that date is as follows:

| | |
|---|---|
| VRT (VRT1) | €6,088.00 |

| | |
|---|---|
| VRT (VRT2) | €3,817.00 |
| NOx (VRT3) | €275.00 |
| vEMC Fee | €11.20 |
| Total | €10,191.20 |

13. The Appellant was taken aback by the VRT2 amount included in the assessment and [redacted] could not afford to pay the total amount assessed on that date. The Vehicle was not registered on that occasion.

14. On 15 August 2025, the Appellant presented the Vehicle for a third time at the NCTS. The VRT assessed on that date is as follows:

| | |
|---|---|
| VRT (VRT1) | €6,027.00 |
| VRT (VRT2) | €3,951.00 |
| NOx (VRT3) | €275.00 |
| vEMC Fee | €11.20 |
| Total | €10,264.20 |

15. The Appellant had borrowed the funds required to pay the VRT2 amount. The Appellant paid the total amount assessed (€10,264.20) on 15 August 2025. The Vehicle was registered in the State on that date (15 August 2025). The Irish registration number of the Vehicle is [redacted].

16. Following the registration of the Vehicle, the Appellant lodged a first stage VRT appeal with the Respondent against the imposition of the VRT2 charge of €3,951. On 28 August 2025, the Respondent issued a determination in the first stage VRT appeal, denying the appeal, and stating:

*"[…]*

*Firstly, I would point out that the charge is neither a fine nor a penalty. It is additional VRT collected as the vehicle was not registered within the 30-day limit. It allows Revenue to collect the VRT that should have been charged and can only be based on the date the vehicle is presented for registration.*

*The additional VRT that is due on late registrations is 0.1% (of the basic VRT), per day, from the date of importation.*

*Per NCT records your vehicle was imported on 27th November 2023 and registered on 15th August 2025, 627 days later. Therefore, the additional VRT was calculated as follows:*

*€6,302 x 0.1% x 627 = €3,951 = VRT2 due.*

*This is legislated for at*

*https://www.irishstatutebook.ie/eli/2008/act/25/section/62/enacted/en/html*

*As outlined in VRT Manual Section 1. Part 4 @ https://www.revenue.ie/en/taxprofessionals/tdm/vehicle-registration-tax/vrt-manual-section-01.pdf*

*Where registration did not take place within 30 days, a refund should only be made when the official is completely satisfied that registration could not be completed because of delays within Revenue or the NCTS (the pre-registration examination was booked within 7 days of the vehicle entering the State), and all the correct documentation was submitted at the time of registration.*

*In view of the above I regret to inform you that your appeal is unsuccessful.*

*[…]"*

17. The Respondent's determination in the first stage VRT appeal included details of the Appellant's right to appeal the determination to the Commission.

18. On 10 September 2025, the Appellant commenced the second stage VRT appeal with the Commission by filing [redacted] Notice of Appeal. The grounds of appeal stated in the Notice of Appeal are as follows:

*"[...] i wanted to VRT my car year. I brought to VRT office, was told it was 7 thousand euro. I tried to pay but was told i was not able to as they needed a CID report. Looked up CID report and could not find anything.* [redacted] *I got stopped by customs quite soon after this and he told me to contact through my revenue. I showed him all the paperwork in the car and he let me away a warning as i told him ive been trying to sort. Paying the VRT was never a problem for me as i had kept the 7 thousand aside for my car. But when i finally got all papework sorted i was given a nearly 4 thousand euro late fee. I would of understood having to pay the 7 thousand, as i wasnt relying on VRT coming down but and extra 4 thousand was an awful shock. I was told in VRT that it*

*would be waivered and contact revenue, and the custom officer who stopped me agreed.*

*As i said paying the VRT isnt a problem its the late fee that i am appealing."* (sic)

19. It is not in dispute between the parties that the Appellant purchased the Vehicle on 27 November 2023 in NI and imported the Vehicle into the State on that date. Furthermore, the parties are in agreement that the Vehicle was registered in the State on 15 August 2025, and that the registration took place six hundred and twenty-seven (627) days after the date the Vehicle was imported by the Appellant into the State.

**Legislation and Guidelines**

20. The legislation relevant in this appeal is set out below.

21. Section 132 of the Finance Act, 1992, as amended by section 62 of the Finance (No.2) Act 2008 ("the FA 1992, as amended"), entitled "Charge of excise duty", provides:

*"(1) Subject to the provisions of this Chapter and any regulations thereunder, with effect on and from the 1st day of January, 1993, a duty of excise, to be called vehicle registration tax, shall be charged, levied and paid at whichever of the rates specified in subsection (3) is appropriate on -*

*(a) the registration of a vehicle […]*

*[…].*

*(2) Vehicle registration tax shall become due and be paid at the time of the registration of a vehicle […] by -*

*[…]*

*(b) the person who registers the vehicle,*

*[…].*

*[…]*

*(3A) Notwithstanding subsection (3), where the Commissioners are of the opinion that a vehicle has not been registered at the time specified in Regulation 8 of the Vehicle Registration and Taxation Regulations 1992 (S.I. No. 318 of 1992), the amount of vehicle registration tax due and payable in accordance with subsection (3) shall be increased by an amount calculated in accordance with the following formula:*

*A × P × N*

*where -*

*A is the amount of vehicle registration tax calculated in accordance with subsection (3),*

*P is 0.1 per cent, and*

*N is the number of days from the date the vehicle entered the State to the date of registration of the vehicle.*

*[…]"*

22. Regulation 8 of the Vehicle Registration and Taxation Regulations, 1992 (S.I. No. 318 of 1992), as amended ("the Regulation"), provides:

*"(1)*

*(a) A person not being an authorised person who manufactures or brings into the State a vehicle which is not exempt from registration under section 135 of the Act shall—*

*(i) make an appointment for a pre-registration examination with the competent person concerned not later than 7 days after the manufacture or arrival in the State of the vehicle, and*

*(ii) register the vehicle to the satisfaction of [the Respondent] not later than 30 days after its manufacture or arrival in the State.*

*[…]*

*[…]"*

23. Section 145 of the Finance Act 2001 ("the FA 2001"), entitled "Appeals to Commissioners" provides for a first stage VRT appeal to the Respondent as follows:

*"[…]*

*(3) Any person who is the subject of a decision of [the Respondent] in relation to any of the following matters and who is aggrieved by the decision may appeal to [the Respondent] against that decision:*

*(a) the registration of a vehicle, or the amendment of an entry in the register referred to in section 131 of the Finance Act 1992;*

*[…]*

*(d) the liability to vehicle registration tax or the repayment of vehicle registration tax.*

*[…]"*

24. Section 146 of the FA 2001, entitled "Appeals to Appeal Commissioners", provides for a second stage VRT appeal to the Commission as follows:

*"[…]*

*(1A) Any person aggrieved by any of the following matters may appeal the matter to [the Commission in accordance with section 949I of [the TCA 1997] within the period specified in subsection (2):*

*(a) a determination of [the Respondent] under section 145;*

*[…]*

*[…]"*

25. Section 4 of the Respondent's Tax and Duty Manual entitled "Vehicle Registration Tax Manual Part 1 Processes and Procedures in Revenue" ("the TDM") states:

*"4. Outstanding VRT on Late/Incorrect Registration*

*4.1 Section 46, Finance (No.2) Act 2008 (Liability of Persons)*

*[…] Section 62, Finance (No. 2) Act 2008 amends section 132, Finance Act, 1992 and provides for an additional VRT charge (where, for example, a vehicle has not been registered within the 30-day limit) calculated using the formula A x P x N where A is the VRT, P is 0.1% and N is the number of days […].*

*[…]*

*4.1.2 Procedures for calculating outstanding VRT*

*The NCTS captures the date the vehicle was brought into the State and Revenue systems calculate if the vehicle has remained unregistered in the State longer than the prescribed time (i.e. appointment with NCTS not booked within 7 days of the vehicle entering the State and vehicle registration not completed within 30 days of the vehicle entering the State). […] [T]he system will automatically calculate an outstanding VRT charge.*

*When the outstanding charge is raised, the NCTS will request payment of both the VRT calculated and the outstanding charge of VRT due to late registration, as calculated by Revenue, at the time of registration.*

*[…]*

*The Revenue VRT IT systems [...] will calculate any late charge automatically, and will do so by following the steps outlined below:*

- *Calculating the VRT charge in the normal way ("A"),*
- *Determining, from the information entered, the number of days the vehicle has been in the State unregistered ("N"), and*
- *Calculating an outstanding charge of 0.1% ("P") of the VRT charge for each of these days.*

*[…]*

*4.1.4 Claims for Refund of VRT Late Charge*

*Customers may claim that they should not have paid VRT due on late registration […]. […] The customer must give clear and concise reasons as to why the necessary documentation/details were not presented at the time of registration.*

*Refunds should only be made when completely satisfied that the vehicle entered the State and was registered within 30 days of arrival, and all the correct documentation was submitted at the time of registration.*

*Where registration did not take place within 30 days, a refund should only be made when the official is completely satisfied that registration could not be completed because of delays within Revenue or the NCTS (the pre-registration examination was booked within 7 days of the vehicle entering the State), and all the correct documentation was submitted at the time of registration.*

*Refunds should not be made where all the correct documentation was not submitted at the time of presentation at the NCTS.*

*[…]"*

**Evidence and submissions**

*Appellant's evidence*

26. During the appeal hearing, the Appellant testified as follows:

26.1. On 27 November 2023, the Appellant purchased the Vehicle in NI and brought the Vehicle into the State.

26.2. At the time of the purchase of the Vehicle, the Appellant was splitting [redacted] time between England and the State. On purchase, the Appellant registered the Vehicle [redacted] in England. The Appellant did not bring the Vehicle to England at any stage. The Vehicle was maintained [redacted] in County [redacted]. [redacted]

26.3. In May 2024, the Appellant returned to live in Ireland full-time [redacted].

26.4. [redacted].

26.5. The Appellant attempted to register the Vehicle by presenting it at the NCTS in August 2024. On that occasion, the NCTS informed the Appellant that the Vehicle could not be registered at that time because the paperwork presented by the Appellant was incomplete. The NCTS informed the Appellant that an import declaration form, referred to by the NCTS as a CID report, was required to be provided to the NCTS. At that time, the NCTS indicated to the Appellant that the VRT on the registration of the Vehicle would be approximately €7,000.

26.6. [redacted]

26.7. In June 2025, a Customs official for the Respondent stopped the Appellant [redacted] in the Vehicle, reviewed the paperwork the Appellant had in [redacted] possession at that time documenting [redacted] efforts to register the Vehicle, and advised the Appellant to contact the Respondent online via MyEnquiries to obtain the required CID report. The Customs official provided his mobile telephone number to the Appellant in the event that [redacted] might require further assistance.

The Appellant stated that the Customs official did not seize the Vehicle on that date.

26.8. After the Appellant had been stopped by the Customs official, [redacted] contacted the Respondent via MyEnquiries and, as [redacted] did not receive a response, [redacted] contacted the Customs official for assistance. Shortly thereafter, a member of staff of the Respondent replied to the Appellant via MyEnquiries and provided the required CID report [redacted].

26.9. When the Appellant received the CID report from the Respondent, [redacted] brought the Vehicle to the NCTS without delay. The NCTS assessed VRT in excess of €10,000 including a significant sum of approximately €4,000 in VRT2 for the late registration of the Vehicle. The quantum of the VRT2 was a shock to the Appellant and [redacted] was not in a position to pay the assessed amount at that time. The Appellant did not register the Vehicle on that date. The Appellant subsequently contacted the Respondent via MyEnquiries seeking a waiver of the VRT2 amount, and this request was denied by the Respondent.

26.10. On 15 August 2025, the Appellant presented the Vehicle at the NCTS, paid the total amount assessed on that date (€10,264.20, including VRT2 of €3,951) and registered the Vehicle in the State.

26.11. The VRT2 amount is a lot of money on top of the VRT1 amount, and, while the Appellant had set aside funds to cover the VRT1, [redacted] had to borrow the funds [redacted] in order to pay the VRT2.

26.12. [redacted]

27. The Respondent did not contest any of the evidence provided by the Appellant.

28. The Commissioner notes that the Appellant's evidence is consistent with the submissions made in [redacted] SoC.

*Appellant's submissions*

29. The Appellant submitted that the VRT2 charge is excessive and unfair and should be waived in this case. The Appellant did not provide copies of any statutory provisions in support of this submission.

*Respondent's submissions*

30. One of the two VRT Appeals Officers present at the hearing presented the case on behalf of the Respondent and made legal submissions at the hearing. That VRT Appeals Officer referred to section 132 of the FA 1992, as amended, and submitted that an additional VRT charge (known as VRT2) arises in accordance with that legislation when an imported vehicle is not registered in the State within thirty days of the date of its importation. Furthermore, the VRT Appeals Officer submitted that VRT2 is computed in accordance with the formula "A x P x N" as set down in the legislation and that the formula has been correctly applied in this case. The VRT Appeals Officer submitted that it is not in dispute that the Appellant imported the Vehicle from NI into the State on 27 November 2023, the Appellant did not bring the Vehicle to England at any stage [redacted] the Vehicle was registered in the State on 15 August 2025, and a period of six hundred and twenty-seven (627) days elapsed between the date of importation and the date of registration. Therefore, the Respondent's position is that VRT2 was correctly assessed on 15 August 2025 in the amount of €3,951. It was further submitted that section 4 of the TDM provides for certain situations where a refund of VRT2 may arise when the delay in registration is due to a delay on the part of the Respondent or the NCTS. The Respondent's position is that the circumstances of this case do not fall into the terms of the refund situations specified in section 4 of the TDM as the delay in the registration of the Vehicle was not due to any delay on the part of the Respondent or the NCTS.

**Material Facts**

31. Having considered the Appellant's evidence at the hearing and the submissions from both parties in this appeal, the Commissioner makes the following material findings of fact, which are not in dispute between the parties in this appeal:

    31.1. The Appellant purchased the Vehicle from a motor car dealership in NI on 27 November 2023 for a price of [redacted]

    31.2. [redacted]

    31.3. On the date of purchase, 27 November 2023, the Appellant imported the Vehicle into the State.

    31.4. On 3 August 2024, the Appellant presented the Vehicle at the NCTS for registration.

31.5. The Vehicle was not registered on 3 August 2024 due to incomplete documentation provided by the Appellant to the NCTS.

31.6. On 19 July 2025, the Appellant presented the Vehicle at the NCTS for registration, providing all the documentation for the purposes of the registration, and the following amounts of VRT were assessed on that date:

| | |
|---|---|
| VRT (VRT1) | €6,088.00 |
| VRT (VRT2) | €3,817,00 |
| NOx (VRT3) | €275.00 |
| vEMC Fee | €11.20 |
| Total | €10,191.20 |

31.7. The Vehicle was not registered on 19 July 2025 as the Appellant was not expecting the VRT2 charge and did not have access to the funds required to pay the full amount which was assessed on that date.

31.8. On 15 August 2025, the Appellant presented the Vehicle at the NCTS, the documentation was complete and the following amounts of VRT were assessed:

| | |
|---|---|
| VRT (VRT1) | €6,027.00 |
| VRT (VRT2) | €3,951.00 |
| NOx (VRT3) | €275.00 |
| vEMC Fee | €11.20 |
| Total | €10,264.20 |

31.9. On 15 August 2025, the Appellant paid the total amount assessed (€10,264.20).

31.10. On 15 August 2025, the Vehicle was registered in the State and allocated the registration number [redacted]

31.11. The Vehicle was registered in the State six hundred and twenty-seven (627) days after the date of its importation into the State.

31.12. The Appellant did not make an appointment for a pre-registration examination with a competent person within seven days of the importation of the Vehicle into the State.

31.13. The Appellant did not register the Vehicle within thirty days of importing the Vehicle into the State.

31.14. After the Vehicle was registered (15 August 2025), the Appellant made a first stage VRT appeal to the Respondent against the VRT2 amount assessed on 15 August 2025 (€3,951).

31.15. On 28 August 2025, the Appellant's first stage VRT appeal was denied by the Respondent.

31.16. On 10 September 2025, the Appellant filed a second stage VRT appeal with the Commission.

**Analysis**

*Burden of proof in tax appeals*

32. The appropriate starting point in this analysis is to confirm that, in a tax appeal before the Commission, the burden of proof rests on the Appellant. The Appellant must prove that, on the balance of probabilities, the assessment to tax or the decision of the Respondent is not correct. In this appeal the Appellant is required to show, on the balance of probabilities that the decision of the Respondent, in the first stage VRT appeal, is not correct.

33. This proposition is now well established by case law. For example, in the High Court case of *Menolly Homes Ltd v Appeal Commissioners & Revenue Commissioners* [2010] IEHC 49 ("*Menolly Homes*"), at paragraph 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."*

34. The Commissioner considers it helpful to also set out paragraph 12 of the judgment of Charleton J. in *Menolly Homes,* wherein he stated:

> *"Revenue law has no equity. Taxation does not arise by virtue of civic responsibility but through legislation. Tax is not payable unless the circumstances of liability are defined, and the rate measured, by statute […]"*

35. The Court of Appeal affirmed this position recently in the case of *JSS & Others v A Tax Appeal Commissioner* [2025] IECA 96. In that case McDonald J. stated at paragraph 34:

*"[…] the taxpayer bears the burden of demonstrating that a tax assessment is wrong. […]"*

36. In *Hanrahan v The Revenue Commissioners* [2024] IECA 113 ("*Hanrahan*"), the Court of Appeal clarified the burden of proof where an appeal relates to the interpretation of law only. In that case, the joint judgment of Donnelly J. and Butler J. stated:

*"97. Where the onus of proof lies can be highly relevant in those cases in which evidential matters are at stake. […]*

*98. In the present case however, the issue is not one of ascertaining the facts; the facts themselves are as found in the case stated. The issue here is one of law; [...]. Ultimately when an Appeal Commissioner is asked to apply the law to the agreed facts, the Appeal Commissioner's correct application of the law requires an objective assessment of what the law is and cannot be swayed by a consideration of who bears the burden. If the interpretation of the law is at issue, the Appeal Commissioner must apply any judicial precedent interpreting that provision and in the absence of precedent, apply the appropriate canons of construction, when seeking to achieve the correct interpretation […]."*

*Principles of statutory interpretation*

37. This appeal involves consideration of the applicability of section 132 of the FA 1992, as amended, to the facts of the Appellant's case. Therefore, the Commissioner considers it appropriate at this stage to set out the well-settled principles of statutory interpretation.

38. The principles to be applied to statutory interpretation, which the Commissioner adopts in this appeal, were set out by McDonald J. in the High Court case of *Perrigo Pharma International Designated Activity Company v McNamara, the Revenue Commissioners, the Minister for Finance, Ireland and the Attorney General* [2020] IEHC 552 (*"Perrigo"*). In that case, McDonald J. considered the most up to date jurisprudence and summarised the fundamental principles of statutory interpretation at paragraph 74 as follows:

*"The principles to be applied in interpreting any statutory provision are well settled. They were described in some detail by McKechnie J. in the Supreme Court in Dunnes Stores v. The Revenue Commissioners [2019] IESC 50 at paras. 63 to 72 and were reaffirmed recently in Bookfinders Ltd v. The Revenue Commissioner [2020] IESC 60.*

*Based on the judgment of McKechnie J. [in Dunnes Stores v. The Revenue Commissioners], the relevant principles can be summarised as follows:*

> (a) *If the words of the statutory provision are plain and their meaning is self-evident, then, save for compelling reasons to be found within the Act as a whole, the ordinary, basic and natural meaning of the words should prevail;*
>
> (b) *Nonetheless, even with this approach, the meaning of the words used in the statutory provision must be seen in context. McKechnie J. (at para. 63) said that:*
>
> *"… context is critical: both immediate and proximate, certainly within the Act as a whole, but in some circumstances perhaps even further than that";*
>
> *[…]"*

39. The principles of statutory interpretation, as stated in the judgment of McDonald J. in *Perrigo* have been confirmed in the more recent decisions in *Heather Hill Management Company CLG & McGoldrick v An Bord Pleanála, Burkeway Homes Limited and the Attorney General* [2022] IESC 43 and *Hanrahan* (as referred to previously).

40. The approach to statutory interpretation as set down in *Perrigo* is authoritative. The judgment provides a framework for the interpretation of the statutory provisions which are relevant in this appeal.

41. The Commissioner is satisfied that the words in section 132(3A) of the FA 1992, as amended, and the Regulation are plain and the meaning of those words is self-evident. Therefore, the ordinary, basic and natural meaning of the words should prevail when interpreting the legislation and the Regulation relevant to this appeal. In addition, the Commissioner notes that the words must be interpreted in context.

*Charge to VRT2*

42. Section 132(1) of the FA 1992, as amended, provides that VRT *"shall"* be imposed on the registration of a vehicle which is imported into the State.

43. In accordance with section 132(2) of the FA 1992, as amended, the person who registers the vehicle is liable to the VRT on registration of that vehicle in the State. In this appeal, the Appellant is the person who registered the Vehicle in the State, and therefore the Appellant is the person liable to the VRT arising on the registration of the Vehicle in the State.

44. The Regulation sets down two time limits that are required to be complied with when registering an imported vehicle in the State. The first time limit requires that the person

importing the vehicle shall make an appointment for a pre-registration examination with the competent person not later than seven days after the arrival of the vehicle into the State. The second time limit requires that the person importing the vehicle shall register the vehicle to the satisfaction of the Respondent not later than thirty days after its arrival into the State. The Commissioner notes the use of the word *"shall"* in the Regulation applies to both time limits specified therein. The Commissioner is satisfied that this wording means the time limits are mandatory and there is no discretion in the matter. The Commissioner further notes the use of the word *"and"* between where the two time limits are set down. The Commissioner is satisfied that both time limits apply by reference to the date of the importation of the vehicle into the State. Furthermore, there is no optionality between these time limits.

45. Section 132(3A) of the FA 1992, as amended, refers to the Regulation (as previously set out) and provides that, where the time limits set down in the Regulation are not complied with, the amount of VRT due and payable *"shall"* be increased by an amount calculated in accordance with the formula *"A x P x N"*.

46. The Commissioner is satisfied that the use of the words *"shall"* in section 132(3A) of the FA 1992, as amended, means that it is mandatory to increase in the VRT due and payable by the amount of the VRT2, computed in accordance with the formula provided in the subsection, and no discretion is afforded in the legislation itself in relation to the increase of the VRT by inclusion of the VRT2 amount so computed.

47. The Commissioner has found as material facts that the Vehicle was imported by the Appellant into the State on 27 November 2023, the Vehicle was registered in the State on 15 August 2025, the Appellant did not make an appointment for a pre-registration examination with a competent person within seven days of the importation of the Vehicle into the State, and the Appellant did not register the Vehicle within thirty days of importing the Vehicle into the State. These material facts are not in dispute between the parties.

48. The Commissioner is satisfied that the mandatory time limits laid down in the Regulation have not been satisfied in this case. As a consequence, the provisions of section 132(3A) of the FA 1992, as amended, apply. It follows that a charge to VRT2 arises in this case as the provisions of section 132(3A) of the FA 1992, as amended, are mandatory and there is no discretion provided within the wording of the legislation in circumstances where both time limits provided in the Regulation have not been complied with.

*Computation of VRT2*

49. The Commissioner now turns to the computation of the amount of the VRT2 assessed in this case.

50. As outlined above, section 132(3A) of the FA 1992, as amended, provides that the amount of VRT due shall be increased by an amount calculated in accordance with the formula *"A x P x N"*. That subsection of the legislation proceeds to define each component part of the formula. It provides that *"A"* is equal to the amount of VRT, *"P"* is equal to 0.1%, and *"N"* is equal to the number of days from the date the vehicle entered the State to the date of registration of the vehicle. The Commissioner finds that *"A"* is equal to the total VRT1 and VRT3 assessed on 15 August 2025, which equals €6,302. Furthermore, the Commissioner finds that *"N"* is equal to six hundred and twenty-seven (627), being the number of days from the date the Vehicle entered the State to the date of its registration on 15 August 2025. The Commissioner finds that the VRT2 amount assessed on 15 August 2025 (€3,951) is computed in accordance with the formula *"A x P x N"* as laid down in section 132(3A) of the FA 1992, as amended. The Commissioner concludes that the amount of VRT2 has been correctly computed in this case.

*VRT2 refund possible in limited circumstances*

51. The Commissioner notes that the TDM provides guidance on the limited circumstances in which the Respondent may issue a refund of VRT2. The Commissioner notes that the TDM is not legislation but is a useful reference point as it is the Respondent's guidance on the practical application of complex tax legislation. Section 4.1.4 of the TDM recognises that certain cases where VRT2 has been charged may merit a refund, despite the charging legislation not referring to refunds of VRT2. Section 4.1.4 of the TDM states:

> *"[...]*
>
> *Refunds should only be made when completely satisfied that the vehicle entered the State and was registered within 30 days of arrival, and all the correct documentation was submitted at the time of registration.*
>
> *Where registration did not take place within 30 days, a refund should only be made when the official is completely satisfied that registration could not be completed because of delays within Revenue or the NCTS (the pre-registration examination was booked within 7 days of the vehicle entering the State), and all the correct documentation was submitted at the time of registration.*
>
> *Refunds should not be made where all the correct documentation was not submitted at the time of presentation at the NCTS.*

*[…]"*

52. The Commissioner has found as a material fact that there was a delay on the part of the Appellant in making an appointment to present the Vehicle to a competent person and a delay on the part of the Appellant in registering the Vehicle in this case, such that these matters were done outside the time limits prescribed in the statutory provisions, specifically the Regulation. The Commissioner notes that the Appellant has not contended that the delays were due to any delay on the part of the Respondent or the NCTS. The Respondent has submitted that the delay in registration of the vehicle was not due to any delay on the part of the Respondent or the NCTS. The Commissioner finds that the circumstances of this case do not fall within the terms of refund provisions in section 4.1.4 of the TDM.

53. The Commissioner notes the Appellant's oral evidence at the appeal hearing that [redacted] was living in England when [redacted] purchased the Vehicle and brought it into the State, and [redacted] The Commissioner is satisfied that the TDM does not provide for a refund of VRT2 in such circumstances.

54. The Commissioner has found as material facts that the Appellant's first attempt to register the Vehicle in the State was made on 3 August 2024 and the Vehicle was not registered on that date due to incomplete documentation provided by the Appellant to the NCTS. The Commissioner notes the Appellant's evidence that this was the first time [redacted] attended the NCTS for the purpose of registering the Vehicle in the State. The Commissioner notes that this appointment at the NCTS was more than eight months after the date the Appellant purchased the Vehicle and brought it into the State (27 November 2023). The Commissioner is satisfied that the Vehicle was presented to the NCTS after the expiry of both of the time limits set down in the Regulation. Furthermore, based on the evidence before her, the Commissioner is satisfied that the Appellant did not present all the required documentation to the NCTS on 3 August 2024. The TDM states a refund of VRT2 is not due where the delay in the registration of the Vehicle is due to incomplete documentation presented at the time of the presentation of the Vehicle at the NCTS. The Commissioner is satisfied that the TDM does not provide for a refund of VRT2 in the circumstances outlined on appeal.

55. The Commissioner has found as material facts that the Appellant's second attempt to register the Vehicle in the State was made on 19 July 2025, and the Vehicle was not registered on that date as the Appellant was not expecting the VRT2 charge and did not

have access to the funds required to pay the full amount assessed on that date. The Commissioner is satisfied that the TDM does not provide for a refund of VRT in these circumstances.

56. While noting the Appellant's efforts to register the Vehicle, the Commissioner notes that those efforts were made outside the time limits set down in the Regulation. Furthermore, there is no evidence or submission before the Commissioner that this delay was due to the actions or inactions of the Respondent or the NCTS. Therefore, the Commissioner is satisfied that the Appellant has not established a basis for a claim for a refund of the VRT2, pursuant to the terms of section 4.1.4 of the TDM, based on the facts and the evidence adduced in this case.

57. The Commissioner notes the Appellant's stated difficulties in obtaining the required import declaration (the CID report). The Commissioner is satisfied that publicly available information on both the Respondent's website and the NCTS website outlines the requirement to obtain and present certain import declaration documentation when registering a vehicle in the State which has been imported from outside the European Union, as well as the requirement to present the vehicle to the NCTS for registration following importation. The Commissioner finds that the delay in obtaining the import declaration (the CID report) from the Respondent does not constitute a delay on the part of the Respondent or the NCTS such that this case would fall within the refund provisions set out in section 4.1.4 of the TDM.

58. In summary, the Commissioner is satisfied that there is no evidence or submission before her that this case falls within the refund provisions as set out in section 4.1.4 of the TDM. Therefore, the Commissioner is satisfied that no refund of VRT2 is due under the terms of the TDM.

59. The Commissioner has considered the Appellant's submissions in respect of the quantum of the VRT2 being excessive in this case, the VRT2 charge being an unfair additional cost and the use of the Vehicle to [redacted] The Commissioner is satisfied that the VRT legislation, including section 132 of the FA 1992, as amended, and the Regulation, do not afford any discretion to determine that the VRT2 assessed should be refunded, in whole or in part, in the circumstances outlined on appeal.

*Jurisdiction of an Appeal Commissioner*

60. Finally, the Commissioner deems it appropriate to consider her jurisdiction in the context of the points raised by the Appellant that the VRT2 amount is excessive, the VRT2 charge

is unfair [redacted] The Appellant submits that the a refund of the VRT2 charged should be considered in light of these circumstances.

61. In *Lee v Revenue Commissioners* [2021] IECA 18 (*"Lee"*), the Court of Appeal made clear that the function of the Appeal Commissioner is to determine by reference to applicable legislation the correct amount of tax owed. In that case, at paragraph 20, Murray J. stated:

> *"The Appeal Commissioners are a creature of statute, their functions are limited to those conferred by the TCA, and they enjoy neither an inherent power of any kind, nor a general jurisdiction to enquire into the legal validity of any particular assessment. Insofar as they are said to enjoy any identified function, it must be either rooted in the express language of the TCA or must arise by necessary implication from the terms of that legislation."*

62. In *Lee*, Murray J. continued, at paragraph 76 of the judgment:

> *"The jurisdiction of the Appeal Commissioners […] is limited to determining whether an assessment correctly charges the relevant taxpayer in accordance with the relevant provisions of the TCA. That means that the Commissioners are restricted to inquiring into, and making findings as to, those issues of fact and law that are relevant to the statutory charge to tax. Their essential function is to look at the facts and statutes and see if the assessment has been properly prepared in accordance with those statutes."*

63. The Commissioner is satisfied that she does not have the jurisdiction to set aside a decision of the Respondent which is in compliance with the VRT legislation and the Regulation relevant in this appeal based on grounds that the VRT2 amount is excessive, that the VRT2 charge is unfair [redacted] Such grounds of appeal do not fall within the jurisdiction of an Appeal Commissioner and thus, do not fall to be determined as part of this appeal.

64. While the Commissioner empathises with the Appellant's difficulties in the circumstances, she is satisfied that she has no equitable jurisdiction or discretion to set aside a determination of the Respondent, which the Commissioner has found to be in accordance with VRT legislation and the Regulation relevant to this appeal, on the basis of these difficulties as outlined on appeal.

*Conclusion*

65. As set out above, in an appeal before the Commission, the burden of proof rests on the Appellant who must prove, on the balance of probabilities, that an assessment to tax or a decision of the Respondent is incorrect. Furthermore, in accordance with the decision in *Hanrahan*, where the material facts in a tax appeal are not in dispute, as in this appeal, the Commissioner must objectively assess the relevant tax legislation and its application to the facts outlined on appeal when making her determination.

66. The Commissioner has objectively considered the statutory provisions relevant to this appeal, and the terms of the TDM, and applied those provisions, and the terms of the TDM, to the facts in this case. The Commissioner concludes as follows:

    66.1. The time limits set down in the Regulation, for registration of a vehicle imported into the State, are not satisfied in this case.

    66.2. The Vehicle was not registered in the State within the time limits set down in the Regulation and therefore an additional VRT amount (VRT2) arises in accordance with the provisions of section 132(3A) of the FA 1992, as amended.

    66.3. The VRT2 charge of €3,951 is correctly computed in accordance with the legislative formula and is assessed in accordance with the VRT legislation and the Regulation relevant to this appeal.

    66.4. The conditions for a refund of VRT2, as set out in section 4.1.4 of the TDM, are not satisfied in this case.

67. Following objective assessment and application of the relevant statutory provisions setting down the charge to VRT2, and the terms of the TDM regarding when refunds of VRT2 may arise, this appeal fails as the Appellant has not discharged the burden of proof to satisfy the Commissioner that the Respondent was incorrect in its application of the statutory provisions to charge VRT2 or the refund terms of the TDM. Hence, the Commissioner finds that the Respondent's decision, to deny the Appellant's first stage VRT appeal, is correct.

68. While empathising with the Appellant's difficulties outlined on appeal, the Commissioner does not have jurisdiction or discretion to set aside a determination of the Respondent, which the Commissioner has found to be correct.

**Determination**

69. The Respondent's decision in the first stage VRT appeal, dated 28 August 2025, is that the VRT2 assessed on 15 August 2025 (€3,951) is correct. For all the reasons set out

above, the Commissioner determines that the decision of the Respondent in the first stage VRT appeal shall stand.

70. The Commissioner appreciates that this determination will be disappointing for the Appellant. The Appellant was entitled to check if the determination of the first stage VRT appeal was correct and was prudent to do so in the circumstances. However, as noted above, the legislation does not afford the Commissioner any discretion in this matter.

71. This appeal is determined in accordance with Part 40A of the TCA 1997 and in particular section 949AL thereof. This determination contains full findings of fact and reasons for the determination, as required under section 949AJ(6) of the TCA 1997.

**Notification**

72. This determination complies with the notification requirements set out in section 949AJ of the TCA 1997, in particular section 949AJ(5) and section 949AJ(6) of the TCA 1997. For the avoidance of doubt, the parties are hereby notified of the determination under section 949AJ of the TCA 1997 and in particular the matters as required in section 949AJ(6) of the TCA 1997. This notification under section 949AJ of the TCA 1997 is being sent via digital email communication **only** (unless the Appellants opted for postal communication and communicated that option to the Commission). The parties will not receive any other notification of this determination by any other methods of communication.

**Appeal**

73. Any party dissatisfied with the determination has a right of appeal on a point or points of law only within 42 days after the date of the notification of this determination in accordance with the provisions set out in section 949AP of the TCA 1997. The Commission has no discretion to accept any request to appeal the determination outside the statutory time limit.

Suzanne Carter
Appeal Commissioner
5 June 2026