Goods Only Declaration

Please read the following note before completing this declaration.

Article 3 of the Road Vehicles (Registration & Licensing) (Amendment) Regulations 1992 provides that a licensing authority must be satisfied that a vehicle is correctly taxed. In this regard, in order to tax a vehicle at the goods rate all applicants must confirm that they are registered for tax purposes as a business with the Revenue Commissioners by providing their Revenue Registration identity number.

Please note these details are strictly confidential and are for the sole purpose of ascertaining entitlement to tax a vehicle as a goods vehicle.

RF111A

Goods Only Declaration - You must complete this Declaration at a Garda Station if you are taxing the vehicle at the goods rate and the design gross vehicle weight of the vehicle does not exceed 3,500 kg.

I declare that vehicle registration number {_____} will be used only as a goods carrying vehicle in the course of my business/trade and will **not** <u>be used at any time</u> <u>for social, domestic or pleasure purposes.</u>

I confirm that my business is registered with the Revenue Commissioners for tax purposes. My Income Tax Registration number is

<u>NB:</u> (PROOF OF MY BUSINESS REGISTRATION AND/OR EMPLOYEES DECLARATION IS ATTACHED)

The nature of my business/trade is;

Signature: _____

The foregoing declaration was completed in my presence by the applicant.

Garda Signature: _____

Date: _____

Date:

Garda Station Stamp				

<u>Declaration of Use of Employee's V</u>	ehicle in Course of Employer's Business				
(To be accompanied by proof of the Employers VAT or Revenue Registration number)					
confirm that	(Name of Employee)				
is a PAYE employee (PPS No					
- £					
)]	(Name of Company/Employer)				
	(Address of Company/Employer)				
	(Employer's Revenue Registration No.)				
	(Employer's Kevenue Kegistration No.)				
and is required to use his/her Goods	Vehicle Registration No.				
	-				
for the conveyance of goods/burden	in the course of his/her trade or employment				
with this business as indicated below	The vehicle is used for				
with this submess as maleated below	v. The vehicle is used for				
Signed:	Date:				
Company/Business Stamp					

FIRST TIME TAXING OF GOODS VEHICLES (NOT GREATER THAN 3500KG)

Owners of Goods Vehicles registered in their names with design gross vehicle weight of 3500kg or less can obtain a goods rate of motor tax when they have a business or trade registered with the Revenue Commissioners.

Documents Required: RF100 (1st Taxing of new/imported vehicle or **RF100(A)** (renewal of tax/change of ownership)

Weight Docket (from Authorised Weighbridge) Commercial Insurance Certificate Vehicle Registration Certificate (if change of tax class, change of weight etc.) RF111A (plus proof of business registration see notes below)

RF111A Notes

To avail of the goods rate a signed and stamped Goods Only Declaration (Form RF111A) with supporting evidence of registration of business/trade with the Revenue Commissioners must be submitted when taxing the vehicle for the first time (new or imported), or following change of ownership, or change of tax class.

Any one of the following documents will be accepted as proof of business registration with Revenue (document should be dated within the last 12 months).

PROOF OF BUSINESS REGISTRATION

- Evidence that registered owner of the vehicle is registered for VAT/Tax e.g. letter from Revenue, letter from business/trader's Auditors/Accountants, on Accountant Headed Paper (showing Accountant's Tax or Vat No.) stating that Registered Owner is sole trader / business owner, quoting their Tax/Vat No., and that Vehicle Registration No. is used in the course of their trade / business. Tax / Vat No. must match Tax / Vat No. entered on RF111A form.
- Copy of "Notice of Tax Registration Form" in name of registered owner (issued to sole traders/businesses when setting up new business).
- Letter from Revenue seeking submission of current annual accounts. (Issued to business/sole traders annually).

NB: Vehicle owners who cannot produce proof of business registration as above must tax the vehicle at the private rate based on engine size.

Limited Companies: Submission of Certificate of Incorporation is required for goods taxing where a vehicle is to be registered in the name of a **limited company**. The CRO website will be used to verify whether a company is currently registered or not.

Sole Traders: (single owner) and those with the designation of **trading as** or **t/a** must apply to Revenue when establishing their business and will receive a "Notice of Tax Registration" as a once off process. Thereafter, Revenue issue annual requests for accounts in respect of the business. The most recent of these documents issued in the name of the registered owner of the vehicle can be accepted as proof of registration with Revenue.

New Businesses/Trade: Vehicle owners who indicate that they have just started a new business must tax the vehicle at the private rate initially until they can produce the <u>Notice of Tax Registration</u> from Revenue for their business or trade.

Employees: Employees can tax a vehicle which is being used **ONLY** for their employers business use, providing that the **Declaration of Use of Employee's Vehicle in Course** of **Employer's Business** (attached) is completed by the Employer either,

- i. on employer's headed paper, which must show the Employer's Revenue Registration No., or
- ii. (ii) on plain paper but stamped by the Employers business stamp, which must show the Employers Revenue Registration No. or
- iii. If neither the headed paper, nor the business stamp contain the Employers Revenue Registration number, additional proof of the Employers Revenue Registration (see Proof of Business Registration above) must be submitted.

Farming family members who want to tax a vehicle at the goods rate but do not own the family farm, or do not have evidence of registration of the farm business with the Revenue Commissioners, can only tax a vehicle as goods if they are an employed on the farm and must submit a **Declaration of Use of Employee's Vehicle in Course of Employer's Business** (attached) in accordance with either (i), (ii) or (iii) above as per employees.

Sub-contractors of companies and businesses must be registered themselves as a business/trade with Revenue in order to avail of the goods rate of tax.

FURTHER DETAILS MAYBE REQUIRED AT THE DISCRETION OF KILKENNY MOTOR TAX OFFICE.

PRIVACY STATEMENT

The Department of Transport, Tourism and Sport (DTTAS) requires customers to provide certain personal data in order to carry out our legislative and administrative functions. The Department will treat all information and personal data that you provide as confidential, in accordance with the General Data Protection Regulation and Data Protection legislation.

Your personal data may be exchanged with other Government Departments or agencies under the remit of DTTAS in accordance with law. Full details of the Department's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available at www.dttas.gov.ie/dataprotection. Details of this policy are also available in hard copy upon request by emailing dataprotection@dttas.gov.ie or in writing to Data Protection Unit, Department of Transport, Tourism and Sport, Leeson Lane, Dublin D02 TR60.