



Circular Letter MT 6/2013

30 August 2013

Procedures for processing Declarations of Non-Use of a Motor Vehicle from owners of vintage vehicles

Dear Authorised Officer

In connection with the transition period provided for in section 9 of the Non-Use of Motor Vehicles Act 2013, I wish to advise you of the procedures to apply where Declarations of Non-Use of a Motor Vehicle (RF150) are received from owners of vehicles that are not currently recorded on the National Vehicle and Driver File (NVDF). These are most likely to be vintage vehicles.

Where records can be created

Records are to be created in the local motor tax office and updated to the NVDF where the registered owner presents:

- the original log book, or
- Driver and Vehicle Computer Services Division (DVCS) can verify the record in respect of both the registration number and the chassis/VIN number and provide details to the motor tax office, or the motor tax office can locate the pre-1979 file.

In the latter case, where the log book is not available, the registered owner should be asked to apply for a duplicate log book using Form RF134 – Application for Replacement Document.

Applicants should be advised that liability for motor tax and the opportunity to make a declaration of non-use of a vehicle will only arise from the date of the creation of the record on the NVDF.

Where records may not be created

Applicants are advised to apply to the Revenue Commissioners for registration where:

- the original log book is not available **and**
- DVCS does not hold an archived record of the vehicle, or DVCS does hold an archived record of the vehicle, but the chassis/VIN number given on the RF150 does not match the archived record.

Where applicants are advised to apply to the Revenue Commissioners, they may also be informed that liability for motor tax and the opportunity to make a declaration of non-use of a vehicle will only arise from the date the vehicle is registered with the Revenue Commissioners i.e. the owner need take no action until such time as he or she needs to register the vehicle.



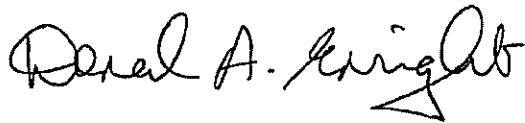
Where transfer of ownership arises

Where applications are received from individuals who are not the current registered owner of the vehicle, they should be advised that the vehicle must be transferred into their name using Form RF200 – Notification of Transfer of Vehicle Ownership. Where the registered owner is deceased/ cannot be identified/ located etc., a declaration (affidavit) in relation to a change of ownership should be made in line with section 3 of Circular NVDF 12/2006 (copy attached). In such instances, applicants should be advised that liability for motor tax will arise from the date of acquisition as quoted on the declaration.

The rules listed above in relation to the provision of documentation and the availability of confirmatory records via the DVCSD or the manual files held in Motor Tax offices will also apply.

Any enquiries in relation to this circular can be addressed to any member of the Motor Tax unit of the Department at 01 8882262/3.

Yours sincerely



Donal A. Enright
Principal
Motor Tax Policy