

NOTES

A. When to use this form

This form should be used when:

- You do not have a computer-printed Motor Tax Renewal Form (RF100B) or
- There is a change of owner details (not ownership) i.e. Name/Address (e.g. on Marriage) since the vehicle was last taxed.

B. When NOT to use this form

Do NOT use this form if your vehicle has never been taxed before – in that case, you should complete the appropriate “First Motor Tax Application” form (RF100), obtainable from the motor dealer or person from whom the vehicle was purchased.

Do NOT use this form if any of the following vehicle details have changed since the vehicle was last taxed:

- Vehicle Engine - Vehicle colour - Vehicle Body type - Vehicle Tax Class - Unladen weight (Goods Vehicles only)

You must complete a “Change of Particulars” Form (RF111) **INSTEAD** of this form.

Do NOT use this form to register changes of ownership of a vehicle. This should be done using either;

Vehicles Registered BEFORE 1/1/93:

If sold **PRIVATELY**, a completed Change of Ownership Form (RF200) AND the Registration (Log) Book should be brought/sent to your local Motor Tax Office

If sold to a **MOTOR DEALER**, a completed Change of Ownership Form (RF200) should be brought/sent to your local Motor Tax Office and the Registration (Log) Book should be given to the Motor Dealer.

Vehicles Registered ON OR AFTER 1/1/93:

If sold **PRIVATELY**, complete the reverse of the Vehicle Registration Certificate and send to the Department of Transport, Shannon Town Centre, Co. Clare.

If sold to a **MOTOR DEALER**, complete Form RF105 (form is available from Motor Dealer) and send to the Department of Transport, Shannon Town Centre, Co. Clare and give the Vehicle Registration Certificate to the Motor Dealer.

C. How to complete this form

C.1 You MUST complete Section 1. Section 1 CANNOT be used to register a change of ownership of any kind – see Note B above.

Enter the name and address of the person in whose name the vehicle is to be licensed. In the case of a LEGAL ENTITY, the full and correct legal title must be declared, e.g. in the case of a registered company, the name should be stated as per the Certificate of Incorporation. In the case of a private firm, the name by which it is ordinarily known and the names of the partners must be given, e.g. “John and Mary Murphy trading as Murphy Motors”.

C2 Section 2 – Tick one of the listed tax classes, or if the tax class of the vehicle is not listed, write the tax class description in the box provided.

C3 Section 3 – A Certificate of roadworthiness (CRW) is required for:

- Goods vehicles with an unladen weight over 1.524 kg, which are over 1 year old
- Goods vehicles with an unladen weight up to 1,524 kg, which are over 4 years old
- Buses (seating capacity of 9 or more, excluding driver) and ambulances, over 1 year old.

If you do not have a current CRW, you must include a Pass Statement issued by an Authorised Tester, together with the appropriate fee with this application and a CRW will be issued to you.

IMPORTANT See tax class definitions at your local Motor Tax Office and ensure that the vehicle is eligible to be taxed in the class selected.

C4 Section 4 – Enter details of your Insurance – Your Insurance must be current on the first day of the renewal period or the renewal date, whichever is later and the Insurance is appropriate to the declared use of the vehicle. See also Note D below.

C5 Section 5 is used to calculate the amounts of Motor Tax and Arrears (if any) which are payable. Please follow the instructions at 5.1 to 5.6 below.

Note that Motor Tax discs are issued for periods of 3, 6, or 12 whole calendar months and are not issued in respect of months already elapsed.

ARREARS must be paid for elapsed months after the expiry of the last Motor Tax disc (5.4 below), unless a Change of Ownership or Non-Use Period applies (5.2, 5.3 below).

5.1 Enter the expiry month and year of the last Motor Tax Disc in the boxes provided at 5.1 on the form, e.g. if the Disc expired in June 2009, enter this as:

0	6	2	0	0	9
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5.2 If the ownership of the vehicle has changed since it was last taxed, you are NOT liable for the arrears period from the expiry of the last tax disc to the end of the month immediately preceding the date of sale. Enter these dates at the boxes provided at 5.2 on the form. If you are a new owner since the vehicle was last taxed and the renewal is in respect of (i) a goods vehicle whose unladen weight does not exceed 1524 kg or (ii) a recovery vehicle, it is necessary to complete a Declaration Form {(i) RF111A or (ii) RF111B} available from the Motor Tax Office.

5.3 If you are declaring non-use of the vehicle, you must complete Section 6 at a Garda station. Enter the period of non-use as declared in Section 6 in the boxes provided at 5.3 on the form.

5.4, 5.5 If there are elapsed months since the expiry of the last Motor Tax disc, which are not covered by a Past Owner Period or a Declaration of Non-Use, arrears are due. Enter a continuous period of arrears in the boxes provided at 5.4 on the form. If the arrears period is broken, enter the details using the boxes at 5.4 and 5.5 on the form. Enter relevant amount of arrears.

5.6 Enter the renewal period you require and the relevant fee in the boxes provided. Renewal options of 3 months, 6 months or one year are available unless the annual fee is less than €14 in which case, only a renewal period of one year is available.

C6 Section 6 – Complete this section if payment is being made by Credit Card or Debit Card

C7 Section 7 - Complete at a Garda station if you are declaring non-use of the vehicle.

C8 Section 8 - The **signature** on the application must be that of the owner of the vehicle (defined in Section 130 of the Finance Act, 1992 as the Keeper of the vehicle). In the case of companies registered under the Companies Act 1963, the signature must be that of the Managing Director or Secretary. Where a private firm is concerned, one of the partners' signatures must be inserted.

D. What should accompany this form

You **MUST** include the following with application:

- Fee – You must include a cheque or postal order for the correct fee (including arrears where appropriate), made payable to the appropriate County Council/city council and crossed “Motor Tax Account”. DO NOT SEND CASH THROUGH THE POST. Contact your local Motor Tax Office for clarification of the appropriate Motor Tax rates or other payment methods.
- Certificate of Roadworthiness or Pass statement issued by authorised tester where appropriate (see Note C3).
- Goods or Recovery Declaration, if applicable (see Note 5.2).
- PSV (plate) Licence – Public Service Vehicles only.
- Article 60 Licence – School Buses only.

WARNING – FALSE DECLARATIONS

Any person making a false declaration, or who subsequently fails to notify any changes in the licensing particulars now furnished, including disposal of the vehicle is liable to heavy penalties. A licensing authority may require appropriate evidence as to the accuracy of particulars declared.