



### Motor Tax Refunds

All refund applications must be made on Form RF120 (available from the Motor Tax Office or online, [https://www.motortax.ie/OMT/pdf/RF120\\_en.pdf](https://www.motortax.ie/OMT/pdf/RF120_en.pdf) ) signed by you, and stamped by An Garda Síochána.

The Vehicle Registration Certificate VRC (log-book RF101), Certificate of Destruction – if vehicle is scrapped, Current Tax Disc (unless vehicle is stolen and not recovered - RF134 required), and supporting documentation must accompany the RF120

Conditions for a refund and types of supporting documentation required:

1. **Vehicle Stolen and not recovered** – a letter from your insurance company or Gardai confirming;  
a) date of incident, b) registration of vehicle and c) that the vehicle remains un-recovered to date.
2. **Vehicle Scrapped/Destroyed** – a Certificate of Destruction from an Authorised Treatment Facility (ATF) and/or the Driver & Vehicle Computer Services Division (DVCS) in Shannon notified.  
Additionally a letter from your insurance company confirming;  
a) date of incident, b) registration of vehicle and c) the Vehicle is either Category 'A' or 'B' Write-Off.
3. **Vehicle Exported** – proof of exportation is required from the country the vehicle was re-registered in e.g. registration document identifying the vehicle.
4. **Vehicle Not Used** – refunds are only issued if the disc is returned unused on or before the commencement of the tax disc period. If the tax period has commenced a refund will not be granted.
5. **Vehicle Not Used: due to owner illness/injury** – a medical certificate from a doctor is required confirming the owner is unfit to drive for a period of time providing dates.
6. **Vehicle Not Used: due to owner absent from the State for work or educational purposes** – a letter from the Defence Forces, Employer, or College is required stating dates of absence.

#### NB

**Only whole calendar months will be refunded.**

**Refunds are generally calculated the first of the month following the surrender of the disc.**

**Vehicle being 'off the road' does not qualify for a refund. ( If a vehicle is unused a Statutory Off Road Declaration (SOR), in advance of the end of licensing period must be made, using form RF150 - Declaration of Non-Use of a Motor Vehicle )**

**Vehicles that are also deemed Category 'C' or 'D' Write-Off by an insurance company do not qualify for a refund as they can go back on the road.**

**Under current legislation there is no provision for the granting of a refund where the annual fee for the vehicle licence (tax) is less than €119 per annum, as in the case of a Taxi road, and Motor cycle Licence etc.**

**If your application is accepted and meets the criteria, we will refund you directly into your bank account within 15 working days.**