

## Application for Motor Tax Refund for SPSVs (MT1)

## Section 1 Applicant details

**Name on Application:** These details must **exactly** match those on your small public service vehicle (SPSV) Licence.

**Email:** A monitored email address must be provided as all correspondence for this scheme is sent by email.

**SPSV Licence Number:** Please include the full licence number including the letter prefix (i.e.T12345).

SPSV Licence Details																			
Name of SPSV licence holder:																			
Address:																			
Email Address:																			
SPSV Licence number:								Vehicle registration:											
I wish to make an application for the refund of Motor Tax issued within the last 30 days, in relation to the above SPSV licence and provide bank account details below for the purpose of this refund.																			

## Section 2: Terms and Conditions

1. Applications will be accepted for Motor Tax paid on a licenced SPSV from 1st September 2021 to 31st August 2022.
2. Applications must be received within 30 days of issue of Motor Tax as evidenced on the motor tax certificate.
3. The operation of an SPSV licence is subject to the provisions of the Taxi Regulation Acts 2013 and 2016, Road Traffic Acts 1961- to date, Roads Act 2007, Public Transport Regulation Act 2009 and any statutory instruments made thereunder.
4. I confirm that the associated vehicle is taxed, and shall remain insured for use as an SPSV during the period of validity of the licence.
5. NTA collects and processes personal data that you provide in this form and supporting documentation, together with accessible records relating to this vehicle and the associated licence held by us, for the purpose of considering and processing your motor tax refund request. We also use such information for the purpose of performing our statutory oversight and enforcement functions in connection with the licensing of SPSVs and SPSV drivers. Further details regarding the personal data that we collect, the purposes for which we use it, individual rights in relation to personal data and how to exercise those rights are available at [www.nationaltransport.ie/further-information/spsv-privacy-statement](https://www.nationaltransport.ie/further-information/spsv-privacy-statement).

**I declare that the particulars furnished herein are true and accurate. I also accept that incomplete or inaccurate information may delay the issue of a refund of Motor Tax. I have read and understood the above terms and conditions which apply to the Motor Tax Refund Scheme and agree to be bound by them.**

Signed

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Date \_\_\_\_\_

D	D	/	M	M	/	Y	Y	Y	Y
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**Supporting documentation: Please provide copies of the following documents**

To support your application for a refund of Motor Tax please provide copies of the following documents along with the completed form	Tick to confirm
1. Copy of Motor Tax Certificate or Copy of Motor Tax Disc	<input type="checkbox"/>
2. Copy of current, valid SPSV Insurance Certificate	<input type="checkbox"/>
3. Copy of Vehicle Registration Certificate or Where the applicant is not the registered owner of the vehicle, evidence of legal entitlement to use the vehicle	<input type="checkbox"/>

Once you have read and agreed to the Terms and Conditions, and attached the required documentation to support your application, please send the complete application to: -

**Motor Tax Refund Section**

**PO Box 436**

**City North Business Park**

**Tuam Road**

**Galway**

**Or**

***SPSVMotortax@nationaltransport.ie***

Upon successful processing of this application refund monies will be issued to your nominated bank account within 20 Working Days. If your application is unsuccessful we will contact you to provide the reason. You may need to submit further information.

Please see page 3 for payment details.

**Section 4: Bank Details – Please provide the following details in BLOCK CAPITALS**

Account Name:	
Bank Name:	
Bank Address:	
IBAN:	
BIC/Sort Code:	

Name of SPSV licence holder:	
SPSV Licence number:	

**For further information or assistance please call 0761 064 000 or visit [www.nationaltransport.ie](http://www.nationaltransport.ie)**

# **Motor Tax Refund Scheme for SPSVs (MTR)**

## **APPLICATION FORM AND INFORMATION GUIDE FOR MTR SCHEME APPLICANTS**

This document is not a legal document and does not purport to be a legal interpretation of the relevant legislation or legal documents.

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## 1 Background

- 1.1 As a further support to the SPSV industry during the ongoing COVID-19 pandemic, the Department of Transport has provided €2 million to facilitate a one year Motor Tax Refund Scheme for licenced SPSVs, to be administered by NTA.
- 1.2 Motor tax paid during the 12 months commencing 01 September 2021 in respect of licenced small public service vehicles (SPSV) may be refunded to the licence owner.

## 2 Duration of Scheme

- 3.1 The Motor Tax Refund Scheme for SPSVs commences on 01 September 2021.
- 3.2 Motor tax payments made in respect of licenced SPSVs between 01 September 2021 and 31 August 2022 are eligible for refund where the conditions of the scheme are met.
- 3.3 The deadline for receipt of an application under the Scheme is 30 September 2022.

## 3 Who can avail of the Scheme?

- 3.1 The scheme is available nationwide to all SPSV Licence owners (individuals or companies).
- 3.2 Where persons (individuals or companies) hold more than one SPSV Licence an application for SPSV Motor Tax paid per SPSV can be submitted during the scheme.

## 4 Key Information

- 4.1 The vehicle which is the subject of the motor tax payment must be associated with a valid SPSV licence.
- 4.2 Fully completed application forms and supporting documentation must be received by NTA within 30 days of issue of motor tax as evidenced on the motor tax certificate/disc.
- 4.3 Only one refund may be issued per SPSV licence.
- 4.4 The applicant name included on the application must exactly match the name on SPSV Licence.
- 4.5 The vehicle which is the subject of the motor tax payment must have valid SPSV insurance.
- 4.6 All Motor Tax refunds are paid by electronic bank transfer.

## 5 Application Process

- 5.1 Applicants must download, print and complete the application form MT1 (available within this guide and on the “Forms and Guides” section of our website).
- 5.2 The application form MT1 must be hand signed.
- 5.3 Applicants must provide the following supporting documentation as part of their application:
- 5.3.1 A clear and legible copy of the relevant motor tax certificate. If the motor tax certificate is not available, then a clear and legible copy of the relevant motor tax disc must be provided;
  - 5.3.2 A clear and legible copy of the vehicle registration certificate (VRC). If the applicant is not the registered owner of the vehicle, then clear and legible evidence of the applicant’s entitlement to the use and possession of the vehicle must be provided (including the name and contact details of the registered owner for verification purposes). This may be a hire purchase or leasing agreement for example;
  - 5.3.3 A clear and legible copy of the insurance certificate for the SPSV, denoting appropriate insurance for the carriage of persons for hire or reward;
- 5.4 Completed application forms and supporting documentation should be sent to “Motor Tax Refund Section, PO Box 436, City North Business Park, Tuam Road, Galway” or via email to [SPSVMotortax@nationaltransport.ie](mailto:SPSVMotortax@nationaltransport.ie).
- 5.5 Completed application forms and supporting documentation must be received by NTA within 30 days of issue of motor tax as evidenced on the motor tax certificate/disc.
- 5.6 Incomplete applications will be returned and applicants will be informed of the reason. Applicants who wish to re-submit the application with amendments will be required to do so within a reasonable timeframe.
- 5.7 Applicants will be advised where applications are rejected. Any subsequent submissions will be considered new applications and the original scheme rules will apply, including the requirement to submit applications within 30 days of the motor tax issue as evidenced on the motor tax certificate/disc.
- 5.8 All correspondence related to the application will be sent by email.
- 5.9 Refunds will be issued to the bank account nominated on the application form within 20 Working Days of receipt of the completed application forms and supporting documentation. A remittance advice will be emailed to the applicant to confirm payment has been made. NTA will not accept any liability for errors made by the applicant in relation to the details of the nominated bank account.

## 6 Contact us

6.1 If you require any further information/assistance please do not hesitate to contact us on 0761 064 000 or email [SPSVMotortax@nationaltransport.ie](mailto:SPSVMotortax@nationaltransport.ie)

## 7 Terms and Conditions

1. NTA reserves the right to reject/approve an application, based on the criteria set out in this Information Guide, for a refund under the scheme.
2. This Information Guide must be read along with the MT1 application form.
3. Applications for refunds will be considered only for motor tax which was paid from 1st September 2021 to 31st August 2022 inclusive on a licenced SPSV.
4. The deadline for receipt of any application under the scheme is 30 September 2022.
5. Applications and supporting documentation must be received by NTA within 30 days of payment of the motor tax as evidenced on the motor tax certificate/disc.
6. NTA collects and processes personal data that you provide in this form and supporting documentation, together with accessible records relating to this vehicle and the associated licence held by us, for the purpose of considering and processing your motor tax refund request. We also use such information for the purpose of performing our statutory oversight and enforcement functions in connection with the licensing of SPSVs and SPSV drivers. Further details regarding the personal data that we collect, the purposes for which we use it, individual rights in relation to personal data and how to exercise those rights are available at [www.nationaltransport.ie/further-information/spsv-privacy-statement](http://www.nationaltransport.ie/further-information/spsv-privacy-statement).
7. NTA reserves the right to review or supplement the Terms and Conditions of the scheme at any time, including after the Applicant's submission of an application, and shall not incur any liability for such revision or supplementation.

## 8 Glossary

### Definitions

In this Information Guide:

**“Applicant”** means a person (individual or a company) who signs the application form for the motor tax refund (MT1);



**“Company”** means a company formed and registered under the Companies Act;

**“MT1”** means the Motor Tax Refund application form.

**“Owner”** means, in relation to a Vehicle, any of:

- a) the Registered Owner of the Vehicle; or

the person whom a member of An Garda Síochána or an officer of NTA can reasonably ascertain keeps or has possession or charge or control, whether actual or constructive (including arising from a leasing or similar arrangement) of the Vehicle;

**“Small Public Service Vehicle”** or **“SPSV”** has the meaning assigned to it by section 2 of the Taxi Regulation Acts 2013 and 2016;

**“Vehicle Registration Certificate (VRC)”** means the document generated by the National Vehicle and Driver File (NVDF) certifying registered ownership of a vehicle, also commonly known as the logbook or vehicle licensing certificate;

**“Working Day”** means a day (other than a Saturday or Sunday or public holiday) on which banks are open for general business in Ireland.