

**Application form**  
**MT1**  
**Motor Tax Refund for**  
**Small Public Service Vehicles**  
**(Taxis, Hackneys and Limousines)**

**Section 1: SPSV Licence details – please use BLOCK CAPITALS**

**Your name**

**Your address**

**Your email address**

**SPSV Licence number**

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**Vehicle registration**

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I wish to apply for the refund of Motor Tax issued within the last 30 days for the above SPSV licence.

I have provided bank account details on the next page for this refund.

## Section 2: Supporting documents

Please provide copies of the following documents along with the completed form.

Please tick each box to show you have included the relevant information.

**1. Copy of Motor Tax Certificate or copy of Motor Tax Disc**

☐

**2. Copy of current valid SPSV Insurance Certificate**

☐

**3. Copy of Vehicle Registration Certificate**

**Or if you are not the registered owner, include evidence that you are legally entitled to use the vehicle such as a hire purchase or leasing agreement with the name and contact details of the registered owner**

☐

### Section 3: Bank details – please use BLOCK CAPITALS

### Account name

**Bank name**

### Bank address

**IBAN**[illegible]

BIC/sort code

[illegible]

Name of SPSV licence holder

SPSV Licence number

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## Section 4: Term and conditions

For an application to be valid the following must apply.

1. The Motor Tax must be issued on a licenced SPSV between the dates 1 September 2021 to 31 August 2022
2. We must receive the application **within 30 days of the issue date on the Motor Tax Certificate**
3. The vehicle must be taxed and insured as an SPSV for the licence period

### The law that covers SPSV

The SPSV licence is governed by:

- Taxi Regulation Acts 2013 and 2016
- Taxi Regulation (Small Public Service Vehicle) Regulations 2015
- Ancillary statutory instruments

### Data policy

We collect and process your personal data for your motor tax refund request.

This can include processing:

- This form and supporting documentation
- Information we hold about this vehicle and the associated licence

We also use this information to oversee and enforce the licensing of SPSVs and SPSV drivers in line with legislation.

You can get more information about our data policy and your rights and how to exercise them at:

[www.nationaltransport.ie/further-information/spsv-privacy-statement](http://www.nationaltransport.ie/further-information/spsv-privacy-statement)

## Section 5: Your declaration and signature

I declare that the information I provide in this form is true and accurate.

I also accept that incomplete or inaccurate information may delay the 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 follow them.

**Signed (you must sign this by hand with a pen)**

**Date**

## **How you will receive the refund**

You will receive a refund with 20 working days into your bank account.

If your application is unsuccessful, we will contact you. You may need to send more information.

## **Where to send this form**

### Email

[SPSVMotortax@nationaltransport.ie](mailto:SPSVMotortax@nationaltransport.ie)

### Post

Motor Tax Refund Section  
PO Box 436  
City North Business Park  
Tuam Road  
Galway

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

## **Information guide for MTR scheme applicants**

This document is not a legal document and is not a legal interpretation of the relevant legislation or legal documents.

## Contents

About this form.....	<b>Error! Bookmark not defined.</b>
<b>Where to send this form .....</b>	<b>6</b>
1. Background .....	3
2. Duration of scheme.....	3
3. Who can use the scheme? .....	3
4. Key information .....	3
5. Application process.....	4
6. Contact us .....	5
Terms and conditions .....	6



## 1. Background

- 1.1 The Department of Transport has provided €2 million as a further support to the SPSV industry during the ongoing COVID-19 pandemic. This scheme facilitates the one-year Motor Tax Refund Scheme for licenced SPSVs. We in the NTA are administering this scheme.
- 1.2 This scheme means that motor tax paid during the 12 months beginning on 01 September 2021 may be refunded to the licence owner. The scheme is for licenced small public service vehicles (SPSV).

## 2. Duration of scheme

- 2.1 The Motor Tax Refund Scheme for SPSVs began on 01 September 2021.
- 2.2 Motor tax payments made for licenced SPSVs between 01 September 2021 and 31 August 2022 are eligible for refund. You must meet the conditions of the scheme to qualify.
- 2.3 The deadline for applications under the scheme is 30 September 2022.

## 3. Who can use the scheme?

- 3.1 The scheme is available nationwide to all SPSV Licence owners (individuals or companies).
- 3.2 If individuals or companies hold more than one SPSV Licence, they may apply for SPSV Motor Tax paid for each vehicle.

## 4. Key information

- 4.1 The vehicle for which you are claiming the refund must be associated with a valid SPSV licence.
- 4.2 You must send us a completed application forms and supporting documents within 30 days of issue of motor tax as shown on the Motor Tax Certificate or disc.
- 4.3 We will issue only one refund per SPSV licence.
- 4.4 The applicant's name included on the application must **exactly** match the name on the SPSV Licence.
- 4.5 The vehicle which is the subject of the motor tax payment must have valid SPSV insurance.
- 4.6 We pay all Motor Tax refunds by electronic bank transfer.

## 5. Application process

### Complete application form

- 5.1 To apply, you must download, print and complete the application form MT1. It is available with this guide and on the 'Forms and Guides' section of our website.
- 5.2 You must hand sign the MT1 application form.

### Provide supporting documents

- 5.3 Applicants must provide the following supporting documents as part of their application.

#### Motor Tax Certificate

- 5.3.1 You must supply 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.

#### Vehicle Registration Certificate

- 5.3.2 You must supply a clear and legible copy of the Vehicle Registration Certificate (VRC), often called a 'Logbook'. Sometimes the applicant is not the registered owner of the vehicle. If so, you must provide clear and legible evidence that you are entitled to the use and possession of the vehicle for a period of not less than 12 months. This includes the name and contact details of the registered owner so we can verify it. For example, a hire purchase or leasing agreement.

#### Insurance certificate for each SPSV

- 5.3.3 You must supply a clear and legible copy of the insurance certificate for the SPSV. This must show that it has appropriate insurance for the transporting people for hire or payment.
- 5.4 Please post your completed application forms and supporting documents to:

#### Motor Tax Refund Section

PO Box 436

City North Business Park

Tuam Road

Galway

#### Or email

[SPSVMotortax@nationaltransport.ie](mailto:SPSVMotortax@nationaltransport.ie)

- 5.5 We will let you know if your application is incomplete. Applicants who wish to re-submit the application with amendments must do so within a reasonable timeframe.
- 5.6 We will let you know if we are rejecting your application. We will consider any subsequent submissions as new applications. The original scheme rules will apply. This includes the need to submit applications within 30 days of the motor tax issue – as shown on the Motor Tax Certificate or disc.
- 5.7 We will send all correspondence about the application by email.
- 5.8 We will send your refund to the bank account named on the application form. This will be done within 20 working days of receiving the completed application forms and supporting documents. We will email you to confirm we have made the payment. We will not accept any responsibility for errors made by the applicant about the details of the named bank account.

## **6. Contact us**

- 6.1 If you need any further information or help, please do contact us:

- Phone – 0818 064 000
- Email – [SPSVMotortax@nationaltransport.ie](mailto:SPSVMotortax@nationaltransport.ie)

## Terms and conditions

1. We may reject or approve an application. Our decision about whether or not to give you a refund under the scheme will be based on the criteria set out in this information guide.
2. You must read this information guide along with the MT1 application form.
3. We can consider applications for refunds only for motor tax which was issued between the dates 01 September 2021 to 31 August 2022 inclusive on a licenced SPSV.
4. We can only consider applications we receive by the scheme deadline of 30 September 2022.
5. We must receive applications and supporting documentation within 30 days of payment of the motor tax as shown on the Motor Tax Certificate or disc.
6. When processing your motor tax refund request, we collect and process personal information that you provide in this form and supporting documents. We will use this together with accessible records about this vehicle and the associated licence held by us.

We also use such information to perform our statutory oversight and enforcement functions in connection with the licensing of SPSVs and SPSV drivers.

At [www.nationaltransport.ie/further-information/spsv-privacy-statement](http://www.nationaltransport.ie/further-information/spsv-privacy-statement) you can get more details about:

- The personal data we collect
  - How we use your personal data
  - Individual rights about personal data
  - How to exercise those rights
7. We may review or supplement the terms and conditions of the scheme at any time. This includes after any applicants have submitted their applications. We may do this without incurring any liability for doing so.

## Glossary – A guide to the terms we use in this guide

### **Applicant**

A person (individual or a company) who signs the application form for the motor tax refund (MT1).

### **Company**

A company formed and registered under the Companies Act.

### **MT1**

The Motor Tax Refund application form.

### **Small Public Service Vehicle, or SPSV**

These terms have the meanings given to them in section 2 of the Taxi Regulation Acts 2013 and 2016.

### **Vehicle Registration Certificate (VRC)**

The document from the National Vehicle and Driver File (NVDF) certifying registered ownership of a vehicle. It is also commonly known as the 'logbook' or 'Vehicle Licensing Certificate'.

### **Working day**

A day (other than a Saturday, Sunday or public holiday) on which banks are open for general business in Ireland.