



Can I pay for a car in cash?

Yes, there is no limit in the legislation, but restrictions may apply in practice. In principle, there are no restrictions on the sums of money or their equivalents that you can bring with you if arriving from or traveling to another EU Member State.

However, a Revenue Officer may search for, seize and detain cash of a value of over EUR 6 348.69 which is being imported into or exported from the State if he/she has reasonable grounds for suspecting that the cash directly or indirectly represents the proceeds of crime or is intended for use in connection with criminal conduct (see Section 38(1) Criminal Justice Act 1994, as amended by Section 20 Proceeds of Crime (Amendment) Act 2005). When entering or leaving the EU, you must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a [specific form](#).

What about payment of VAT?

Within an intra-EU transaction new cars, intended for export, should be sold without VAT. **A car is considered new if no more than 6 months have passed since the date on which it was first registered or if its mileage does not exceed 6 000 km.** In practice, some sellers may require payment of VAT, to be refunded once the car is registered in the buyer's country. Check in advance with the seller how to claim the VAT refund, i.e. what documentation the seller needs from you. Be aware that you have no direct claim against the fiscal authorities, only against the seller, so you should claim any refund quickly.

All other cars are considered second hand (more than 6 months since the date of first registration and mileage of more than 6 000 km). They are generally sold inclusive of VAT (currently 23 %) if the supplier is a commercial seller (the supply is not liable to VAT if the supplier is a private person). You don't have to pay VAT in your country of residence.

Is the seller obliged to provide a vehicle inspection?

There is no express obligation on the trader to provide this but you should ask the seller for a valid National Car Testing (NCT) certificate when buying a car more than 4 years old.

In Ireland, a first periodic inspection of the vehicle has to take place 4 years after the car is first registered. Then inspections take place at 2-year intervals. From 2 years after the second of these inspections (i.e. when the car is 10 years old), they take place every year. The current cost of an NCT test (2015) is EUR 55.

Is the Irish vehicle inspection recognised in my home country?

Some countries may recognise it. Check in advance with your national authority to avoid unnecessary costs. For further information, see the [country fact sheets on registration](#).

Can I have an expert carry out a check on the car at the seller's premises?

Generally, a garage will permit you to bring a mechanic or someone who has some experience with cars or buying cars. There is nothing set down in legislation expressing this right.

What should I look out for in the contract of sale?

Read the contract carefully and only sign contracts you understand. Some traders try to exclude legal guarantee rights by claiming that the contract is a business-to-business contract or that the car is sold "without warranties" (only in business-to-consumer contracts would such a clause be considered null and void). Make sure that the name of the seller is the same as the name given in the registration document, or that the seller has power of attorney to sell the car in the registered owner's name. If you buy from a trader, make sure that the name of the company is mentioned in the contract and that there is an indication regarding VAT.

Can I cancel a signed contract?

- If the contract is signed on the seller's premises, you have no legal right to withdraw unless the contract includes the possibility of withdrawal or the purchase is linked to a credit agreement. In such cases, whether you can cancel the contract will depend on the reason for cancellation or the type of credit agreement. Generally, they are viewed as separate contracts and the cancellation of one does not automatically cancel the other.
- If the contract is a distance sale contract and you have not yet collected the car from the seller's premises, you can withdraw from the contract before delivery. You can also withdraw up to 14 days from delivery of the car to your address. If you collect the car at the seller's premises, the contract is usually completed there and either will not foresee or will exclude the right to a cooling off period.

What documents should the seller provide?

- The contract of sale or an invoice;
- The vehicle registration certificate;
- The European Certificate of Conformity (COC) or European Community Whole Vehicle Type Approval (ECWVTA). If no COC is available, the National Standards Authority of Ireland (NSAI) is the Irish-appointed approval authority and is responsible for issuing National Small Series Type Approval (NSSTA) and Individual Vehicle Approval (IVA) for vehicles in Ireland.

Check if other documents are needed in the country where you intend to [register](#) the car.

COUNTRY OF PURCHASE

Ireland



Should I apply for temporary plates to drive the car home?

You cannot cross borders with Irish transit plates. They are only valid within Ireland and become invalid when the vehicle leaves Ireland.

Competent authority: The Automobile Association of Ireland
Unit 6 Carriglea Industrial Estate
Naas Road
Dublin 12

Price: EUR 10

Timeframe: 10 days maximum

Validity: 1 month maximum

You may also be able to apply for transit plates from your home country. Check with your relevant national authority.

Do I need temporary insurance?

When driving the car home, you must be covered by valid motor insurance (minimum third party cover) allowing you to drive on public roads. Temporary motor insurance can be difficult to obtain in Ireland and as such, it would be advisable to organise this in advance of purchase in case of difficulties. In any case, you will have to show proof of insurance cover to obtain temporary plates.

If I have a complaint about a cross-border purchase, whom do I contact?

Contact your local ECC: www.eccireland.ie

What out of court dispute resolution body is available in Ireland?

The Society of the Motor Industry (SIMI) provides for a complaints service and an arbitration scheme run by the Irish branch of the Chartered Institute of Arbitrators (CIArb). However, this service is only available where the vehicle is purchased from a member garage and is unlikely to be available in cross-border cases.

To whom do I report cases of fraud?

You are advised to report fraud to the Gardaí. Consumers resident in Ireland can report the problem to the [Garda Bureau of Fraud Investigation](#). They may also contact their local police station, which may in turn refer the complaint onward.