

BMW M4 3.0 (2016)

Prepared 10 September 2026 for registration AB16 CDE.
Revenue has no entry for this model and year, so a Revenue officer will value the car by hand after the NCTS appointment. This report shows the value the evidence supports. The second file, the signed representation, is what you hand in.

First registered	February 2016
Engine	2,979 cc petrol, automatic
CO ₂ (V5C)	194 g/km NEDC (213 g/km WLTP equivalent, Revenue conversion)
Euro standard	not on record
Odometer	170,375 km
VRT band	41% of OMSP

METHOD A · IRISH ADVERTS

€38,165

4 adverts, €37,950 to €44,603 after adjustment, less €1,960 for mileage

METHOD B · UK PRICES, GROSSED UP

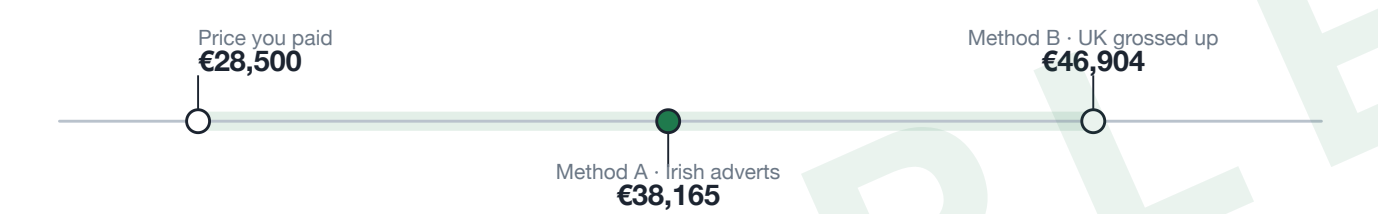
€46,904

9 adverts, €34,373 to €55,619

VRT AT THESE VALUES

€16,247 to €19,830

41% of OMSP plus NOx. The gap between methods is €3,583 of tax



1. What happens when the car is not in Revenue's list

DAY 0	DAYS 1 TO 5	DAYS 5 TO 10	WITHIN 2 MONTHS
NCTS appointment	Valuation desk	Figure issued	Disagree? Appeal
The inspector cannot find the model on the system. The file is referred to Revenue for an individual valuation. No registration that day.	A Revenue officer searches Irish adverts and, if there are none, UK prices. Whatever is in front of them shapes the number.	You get a letter or a call with the OMSP and the VRT due. Pay it to get the registration and plates.	Written appeal to Revenue under section 145 Finance Act 2001, then the Tax Appeals Commission if needed.

The NCTS inspector cannot find the car on the system and refers the file to Revenue's National VRT Service. An officer there looks up Irish adverts for the same or a similar car and averages them; where there are none, they work back from a UK price. What the officer finds is what you pay on. The representation puts the Irish evidence in front of them first.

2. Method A: Irish asking prices

Cars of the same model, one model year either side of 2016, advertised for sale in Ireland this week. Dealer prices are reduced by 5%, which is the allowance Revenue itself applies to a "garage advertisement" because the sticker includes the dealer's margin and warranty.

#	ADVERT	YEAR	MILEAGE	SELLER	ASKING	ADJUSTED
A1	BMW M4 (2015) donedeal.ie · Louth	2015	125,529 km	Private	€37,950	€37,950

#	ADVERT	YEAR	MILEAGE	SELLER	ASKING	ADJUSTED
A2	BMW M4 (2016) donedeal.ie · Kildare	2016	115,000 km	Private	€37,995	€37,995
A3	BMW M4 (2016) donedeal.ie · Kildare	2016	105,500 km	Private	€39,950	€39,950
A4	BMW M4 (2017) donedeal.ie · Dublin	2017	114,590 km	Dealer	€46,950	€44,603

Average of 4 adjusted asking prices

€40,125

Average of adjusted asking prices

€40,125

Mileage correction: this car 170,375 km, adverts average 115,155 km, excess 55,220 km. Worked on Revenue's published mileage scale (shown in the full pack).

–€1,960

Mileage-adjusted OMSP, Method A

€38,165

3 of the 4 adverts are private sales. Revenue officers lean on dealer adverts, which usually ask more, so expect their first figure to sit above this average. The private adverts still count as evidence of what the car fetches in Ireland.

3. Method B: UK price, grossed up

Where Irish adverts are thin, Revenue takes a UK asking price and reconstructs the Irish retail price the way its own valuation manual describes. The figure below uses the European Central Bank reference rate of 0.8590 GBP per EUR on 9 September 2026 and the 41% band for this car's CO₂.

Worked example for the first row, step by step, is shown in the full pack.

#	UK ADVERT	YEAR	MILEAGE	ASKING £	€ INCL. IRISH VAT	GROSSED-UP OMSP
B1	BMW M4 (2015) pistonheads.com · Spath	2015	176,062 km	£16,995	€20,280	€34,373
B2	BMW M4 (2015) pistonheads.com · Buckingham	2015	125,529 km	£18,390	€21,944	€37,193
B3	BMW M4 (2016) pistonheads.com · Wakefield	2016	170,227 km	£19,295	€23,024	€39,024
B4	BMW M4 (2016) pistonheads.com · Hyde	2016	115,026 km	£23,499	€28,042	€47,529
B5	BMW M4 (2016) pistonheads.com · Farnham	2016	105,523 km	£23,995	€28,633	€48,531
B6	BMW M4 (2015) donedeal.ie · Donegal	2015	91,732 km	£24,995	€29,826	€50,553
B7	BMW M4 (2017) pistonheads.com · Bury	2017	82,022 km	£26,990	€32,208	€54,590
B8	BMW M4 (2016) pistonheads.com · Colchester	2016	43,657 km	£27,056	€32,286	€54,722
B9	BMW M4 (2017) pistonheads.com · Warwick	2017	80,017 km	£27,500	€32,815	€55,619

Average of 9 grossed-up prices

€46,904

UK mileages converted from miles. The highest and lowest priced adverts were dropped before averaging so that one collector-grade or one damaged car does not steer the result.

Method B comes out 17% above the Irish adverts. That is normal for cars that sell cheaper in Britain than here, and it is exactly why the Irish adverts need to be in front of the officer before the file goes to the valuation desk. Without them, Method B is what Revenue has.

4. What the VRT bill looks like

The V5C records 194 g/km CO₂ on the older NEDC test. Revenue converts that to 213 g/km WLTP, which puts the car in the 41% band. VRT is 41% of the OMSP, plus a NOx charge. No NOx figure is on the UK record, so the maximum €600 NOx charge is assumed below. With the Certificate of Conformity a Euro 6b/6c petrol car of this age usually lands between €100 and €500.

SCENARIO	OMSP	CO ₂ CHARGE (41%)	NOX CHARGE	VRT DUE
Method A: Irish adverts, mileage-adjusted	€38,165	€15,647	€600	€16,247
Method B: UK prices grossed up	€46,904	€19,230	€600	€19,830
If Revenue picks the dearest Irish advert	€44,603	€18,287	€600	€18,887

5. What to do

- Print the representation** (the second file), check the details, sign both pages. Everything else is already inside it: the letter, the evidence schedule and the advert pages.
- At the NCTS centre**, when the inspector says the car is not on the system, hand over the representation with the V5C, the purchase invoice and the Certificate of Conformity. Ask that it go on the file.
- The same day**, send the PDF to the National VRT Service through MyEnquiries on myAccount (Vehicle Registration Tax), or post it to Anne Street, Wexford Y35 E29K. Two copies, two routes.
- If the figure comes back higher**, pay, then appeal in writing under section 145 of the Finance Act 2001 within two months, through MyEnquiries (VRT Appeals), attaching the same representation. Beyond that lies the Tax Appeals Commission, which decides on paper and has accepted exactly this kind of evidence: several Irish adverts of the same model and year, or a documented sale.

6. Where the numbers come from

- DoneDeal, BMW M4 2014-2018
- DoneDeal, BMW M3 2014-2018
- Carzone, BMW M4 2014-2018
- Carzone, BMW M3 2014-2018
- PistonHeads (UK), BMW M4 2015-2017
- Revenue, VRT Manual Section 8, Valuation System for New and Used Vehicles: the 5% garage allowance, the mileage scale and the grossing-up method.
- European Central Bank euro reference rates, for the GBP rate in Method B.

SAMPLE