

BMW M4 3.0 (2016)

APPLICANT (BLOCK CAPITALS)

JOHN MURPHY

ADDRESS

14 Sample Road, Clontarf, Dublin 3, D03 AB12

EMAIL

john.murphy@example.ie

VIN (FROM THE V5C)

WBS3R92000K000000

ODOMETER AT THE APPOINTMENT (KM)

BOUGHT FROM (NAME, TOWN, COUNTRY)

Franchised dealer, Leicester, England

PPSN

1234567TA

PHONE

087 123 4567

NCTS CENTRE AND APPOINTMENT DATE

Deansgrange NCTS, 14 October 2026

PRICE PAID, CURRENCY AND DATE

£24,500 on 2 September 2026

DATE OF THIS REPRESENTATION

To: National VRT Service, Revenue Commissioners, Anne Street, Wexford Y35 E29K

Re: OMSP for VRT. BMW M4 3.0 (2016), first registered February 2016, UK registration AB16 CDE.

Dear Sir or Madam,

This model is not on the VRT calculator, so its Open Market Selling Price falls to be determined under section 133 of the Finance Act 1992. I enclose the market evidence and ask that it be used as the basis of the valuation.

1. Section 133(3) defines the OMSP as the price the vehicle might reasonably be expected to fetch on a first arm's length sale **in the State** by retail. Evidence of the Irish market is enclosed.

2. 4 adverts of the same model, within a year of this vehicle's age, are on sale in Ireland (items A1 to A4, pages attached). After the 5% allowance Revenue applies to dealer prices and a mileage correction of €1,960 on Revenue's scale, the average is **€38,165**.

3. 9 UK adverts are enclosed for completeness (items B1 to B9), grossed up for Irish VAT and VRT at the ECB rate of 9 September 2026: **€46,904**, 23% above the Irish asking prices. Grossing up is a fallback for when Irish evidence does not exist. Here it does.

4. Specific to this vehicle:

☒ Mileage above the average of the comparable adverts (55,220 km over, item M)

☐ Private import: no dealer warranty, preparation or history check in the price

☐ Wear, damage or missing equipment (photos enclosed)

☐ Lower specification than the comparable adverts (V5C and spec sheet enclosed)

I submit that the OMSP is **€38,165** and ask that VRT be charged on that figure (€16,247 at 41%, against €19,830 on the UK method). CO₂ per the V5C: 194 g/km NEDC, 41% band.

If a higher figure is issued, I ask for the basis of the valuation in writing and reserve the right of appeal under section 145 of the Finance Act 2001. I declare that the information above is correct and that the attached advert pages are unaltered copies of what was published on the dates shown.

Signature

Date

Schedule of evidence

Asking prices as advertised on 10 September 2026. Each item is reproduced in full on the pages that follow, under the same number.

A. Adverts in Ireland

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

M. Mileage correction (Revenue scale)

Average mileage of items A1 to A4	115,155 km
This vehicle	170,375 km
Excess	55,220 km
Reduction, giving an adjusted OMSP of €38,165	–€1,960

B. Adverts in the UK, grossed up for Irish VAT and VRT

Asking price ÷ 1.20 (UK VAT) ÷ 0.8590 (ECB, 9 September 2026) × 1.23 (Irish VAT) ÷ (1 – 41%).

#	ADVERT	YEAR	MILEAGE	SELLER	ASKING £	GROSSED-UP €
B1	BMW M4 (2015) pistonheads.com · Spath	2015	176,062 km	Dealer	£16,995	€34,373
B2	BMW M4 (2015) pistonheads.com · Buckingham	2015	125,529 km	Dealer	£18,390	€37,193
B3	BMW M4 (2016) pistonheads.com · Wakefield	2016	170,227 km	Dealer	£19,295	€39,024
B4	BMW M4 (2016) pistonheads.com · Hyde	2016	115,026 km	Dealer	£23,499	€47,529
B5	BMW M4 (2016) pistonheads.com · Farnham	2016	105,523 km	Dealer	£23,995	€48,531
B6	BMW M4 (2015) donedeal.ie · Donegal	2015	91,732 km	Dealer	£24,995	€50,553
B7	BMW M4 (2017) pistonheads.com · Bury	2017	82,022 km	Dealer	£26,990	€54,590

#	ADVERT	YEAR	MILEAGE	SELLER	ASKING £	GROSSED-UP €
B8	BMW M4 (2016) pistonheads.com · Colchester	2016	43,657 km	Dealer	£27,056	€54,722
B9	BMW M4 (2017) pistonheads.com · Warwick	2017	80,017 km	Dealer	£27,500	€55,619
Average of 9 grossed-up prices						€46,904

Enclosed

- ☒ Advert pages A1 to A4 and B1 to B9 (13 pages, attached)
- ☐ V5C or export certificate
- ☐ Purchase invoice and proof of payment
- ☒ Certificate of Conformity (NOx figure)
- ☐ Photos of condition

Signature

Date

Prepared with vrtcalc.ie, operated by Avlas Digital, Ireland. The OMSP is determined by the Revenue Commissioners.

Advert pages

Captured on the date shown under each page. Asking prices before adjustment.

A1

BMW M4 (2015)

2015 · 125,529 km · Louth

€37,950

DoneDealCars

BuySellResearchFind a dealership

Q

Place Ad

Sign up or Login

Back

Cars & Motor

Cars

BMW

M4

2015



Private seller · Louth

Basic verification: Phone, Payment card

★

No rating

0

No reviews yet

14 years

on DoneDeal

Send message

Show phone number

View all ads

BMW M4

44 days · 3,515 views

€37,950

From €749/mo

Share

Save

Mileage

125,529km

Year

2015

donedeal.ie · captured 9 Sept 2026, 19:08 · link in the full pack

A2

BMW M4 (2016)

2016 · 115,000 km · Kildare

€37,995

DoneDealCars

BuySellResearchFind a dealership

Q

Place Ad

Sign up or Login

Back

Cars & Motor

Cars

BMW

M4

2016



Private seller · Kildare

Partial verification: Email, Phone

★

No rating

0

No reviews yet

6 years

on DoneDeal

Send message

Show phone number

View all ads

BMW M4

17 days · 2,419 views

€37,995

From €750/mo

Share

Save

Mileage

115,000km

Below avg.

Year

2016

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A3

BMW M4 (2016)

2016 · 105,500 km · Kildare

€39,950

DoneDeal Cars

Buy Sell Research Find a dealership

Q

Place Ad

Sign up or Login

← Back Cars & Motor > Cars > BMW > M4 > 2016








Private seller · Kildare

Partial verification: Email, Phone

★ No rating

0 No reviews yet

4 years on DoneDeal

Send message

Show phone number

View all ads

BMW M4

2 days · 559 views

€39,950

From €789/mo

Share

Save

Mileage

105,500km Below avg.

Year

2016

donedeal.ie · captured 9 Sept 2026, 19:08 · link in the full pack

A4

BMW M4 (2017)

2017 · 114,590 km · Dublin

€46,950

DoneDeal Cars

Buy Sell Research Find a dealership

Q

Place Ad

Sign up or Login

← Back Cars & Motor > Cars > BMW > M4 > 2017








Dublin

Trusted Independent Dealer

4.8/5 ★ Excellent

146 Reviews

7 years on DoneDeal

Make an enquiry

Show phone number

Visit showroom

BMW M4 Coupe 425Bhp Auto High Spec (171)

2 days · 206 views · Dublin

Free history report Greenlight 3 month warranty History checked

€46,950

From €941/mo

Share

Save

Check finance eligibility

Mileage

114 590km

Year

2017

donedeal.ie · captured 9 Sept 2026, 19:07 · link in the full pack

BMW M4 3.0 (2016) · AB16 CDE · OMSP representation · vrtcalc.ie

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B1

BMW M4 (2015)

2015 · 176,062 km · Spath

£16,995

PISTONHEADS

AUCTIONSCLASSIFIEDSSELLFORUMSNEWSEVENTS

Sign in

Home · Buy · BMW · M4 F82 [14-20]

Save



Show all photos (39)



2015 BMW M4

£16,995

Contact seller

BMW M4 3.0 BiTurbo Coupe 2dr Petrol Manual Euro 6 (s/s) (431 ps)

 2015 BMW M4
£16,995

Message seller

pistonheads.com · captured 9 Sept 2026, 19:12 · link in the full pack

B2

BMW M4 (2015)

2015 · 125,529 km · Buckingham

£18,390

PISTONHEADS

AUCTIONSCLASSIFIEDSSELLFORUMSNEWSEVENTS

Sign in

Home · Buy · BMW · M4 F82 [14-20]

Save



Show all photos (33)



2015 BMW M4

£18,390

Contact seller

BMW M4 3.0 BiTurbo DCT Euro 6 (s/s) 2dr

 2015 BMW M4
£18,390

Message seller

pistonheads.com · captured 9 Sept 2026, 19:12 · link in the full pack

B3

BMW M4 (2016)

2016 · 170,227 km · Wakefield

£19,295

PISTONHEADS

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Sign in

HomeBuyBMW · M4 F82 [14-20]

Save



Show all photos (52)



2016 BMW M4

£19,295

Contact seller



2016 BMW M4

£19,295

Message seller

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B4

BMW M4 (2016)

2016 · 115,026 km · Hyde

£23,499

PISTONHEADS

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Sign in

HomeBuyBMW · M4 F82 [14-20]

Save



Show all photos (12)



2016 BMW M4

£23,499

Contact seller



2016 BMW M4

£23,499

Message seller

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BMW M4 3.0 (2016) · AB16 CDE · OMSP representation · vrtcalc.ie

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B5

BMW M4 (2016)

2016 · 105,523 km · Farnham

£23,995

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AUCTIONS

CLASSIFIEDS

SELL

FORUMS

NEWS

EVENTS

Sign in

Home

Buy

BMW

M4 F82 [14-20]

Save







2016 BMW M4

£23,995

Contact seller

2016 BMW M4

£23,995

Message seller

pistonheads.com · captured 9 Sept 2026, 19:13 · link in the full pack

B6

BMW M4 (2015)

2015 · 91,732 km · Donegal

£24,995

DoneDeal Cars

Buy

Sell

Research

Find a dealership

Place Ad

Sign up or Login

Back

Cars & Motor

Cars

BMW

M4

2015






4.0/5

Good

16

Reviews

5 years

on DoneDeal

Make an enquiry

Show phone number

Visit showroom

BMW M4 Manual **£10435 OF OPTIONS**

9 hours · 40 views

3 month warranty

History checked

£24,995

Share Save

Mileage

91,732km

Year

2015

donedeal.ie · captured 9 Sept 2026, 19:08 · link in the full pack

BMW M4 3.0 (2016) · AB16 CDE · OMSP representation · vrtcalc.ie

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B7

BMW M4 (2017)

2017 · 82,022 km · Bury

£26,990

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AUCTIONS

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Home › Buy › BMW › M4 F82 [14-20]

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BMW APPROVED USED CARS COME WITH THE FOLLOWING BENEFITS:

COVERED

- Manufacturer's 3-year/50,000-mile warranty
- 5-year/100,000-mile BMW M Performance warranty
- 3-year/50,000-mile BMW M Performance warranty
- 5-year/100,000-mile BMW M Performance warranty

PROTECTED

- Manufacturer's 3-year/50,000-mile warranty
- 5-year/100,000-mile BMW M Performance warranty
- 3-year/50,000-mile BMW M Performance warranty
- 5-year/100,000-mile BMW M Performance warranty

2017 BMW M4

BMW M4 M4

£26,990

Contact seller

 2017 BMW M4

£26,990

Message seller

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B8

BMW M4 (2016)

2016 · 43,657 km · Colchester

£27,056

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2016 BMW M4

BMW M4 3.0 Biturbo DCT Euro 6 (s/s) 2dr

£27,056

Contact seller

 2016 BMW M4

£27,056

Message seller

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BMW M4 3.0 (2016) · AB16 CDE · OMSP representation · vrtcalc.ie

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B9

BMW M4 (2017)

2017 · 80,017 km · Warwick

£27,500

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AUCTIONS

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SELL

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EVENTS



 Sign in

Home › Buy › BMW › M4 F82 [14-20]

 Save



Show all photos (12)



2017 BMW M4

BMW M4 M4 2dr DCT

£27,500

or [finance this car](#) →

Contact seller



2017 BMW M4

£27,500

Message seller

pistonheads.com · captured 9 Sept 2026, 19:13 · link in the full pack

BMW M4 3.0 (2016) · AB16 CDE · OMSP representation · vrtcalc.ie

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