

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS, DUBLIN.*

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## INTRODUCTION

- 1 The European Communities (Road Passenger Transport) Regulations, 1991, S.I. 59 of 1991, and the European Communities (Merchandise Road Transport) Regulations, 1991 S.I. 60 of 1991, which have been promulgated by the Minister for Transport, Energy and Communications, establish a licensing regime for those wishing to operate as national/international road passenger transport operators or national/international road freight carriers respectively.
2. These Regulations came into force on 21st March 1991. With the exception of certain matters so highlighted in both sets of these Regulations, the following Regulations are revoked from that date:
  - (i) The European Communities (Road Passenger Transport) Regulations, 1977 -S.I. 388 of 1977;
  - (ii) The European Communities (Road Passenger Transport) Regulations, 1981 -S.I. 432 of 1981;
  - (iii) The European Communities (Merchandise Road Transport) Regulations, 1988 S.I. 180 of 1988;
  - (iv) The Road Transport (Merchandise Licence Application Form) Regulations, 1988 S.I. 211 of 1988
- 3 A certificate of competence granted under the European Communities (Road Passenger Transport) Regulations of 1977 and 1981, which is, immediately before 21st March 1991, a subsisting certificate of competence shall continue in force as if granted under the relevant 1991 Regulations  
  
A certificate of competence granted under the European Communities (Merchandise Road Transport) Regulations, 1988, which is, immediately before 21st March 1991, a subsisting certificate of competence shall continue in force as if granted under the relevant 1991 Regulations.
- 4 Hauliers all of whose vehicles have an unladen weight of 2.5 tonne or less, or road passenger transport operators all of whose vehicles are constructed and equipped for the carriage of 8 persons or less, excluding the driver, do not need to be licensed under the respective Regulations. The carriage of certain specified commodities is exempt from the requirement to have a licence provided that carriage is completely within the Republic of Ireland

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5. The detailed provisions of these Regulations specify that. in both cases, the licence applications must be accompanied by affidavits confirming certain detailed information one of which will incorporate an accountants' report, prepared either by an auditor - defined in the Regulations as a person qualified for appointment as an auditor of a company by virtue of the Companies Acts, 1963 to 1990- or by an accountant recognised in an individual capacity by the Minister for Transport, Energy and Communications, relating to the applicant's current financial position.
6. The European Communities (Merchandise Road Transport) (Amendment) Regulations, 1995-S .1. 67 of 1995 and the European Communities (Road Passenger Transport) (Amendment) Regulations, 1995-S.1. 68 of 1995, promulgated by the Minister for Transport, Energy and Communications and which came into force on 24th March 1995, make changes to the format of affidavit by the accountant/solicitor contained in the Third Schedule to the earlier 1991 Regulations.
7. As the 1991 and 1995 Regulations impose almost identical requirements on hauliers and passenger transport operators respectively, the commentary hereunder applies to the circumstances arising from the Regulations for both industries, except where stated otherwise.

## **AFFIDAVITS**

8. The Regulations provide that one of the relevant affidavits, that mentioned in the Third Schedule to the Regulations, may be made by an accountant or by a solicitor.
9. The affidavit in the Third Schedule, a copy of which will be included with every application form, is necessarily based on the records, information and explanations made available by the applicant. It is to be accompanied by a duly completed application form for the relevant national/international road passenger transport operator's (road freight carrier's) licence together with the other relevant affidavits. The statements to be included in the relevant affidavit, all of which must be made if the application is to be accepted for consideration by the relevant Division of the Department of Transport, Energy and Communications, are discussed in greater detail below.
10. It should be noted that the Third Schedule affidavit includes a confirmation by the accountant, or assurance given by a bank or other suitably qualified establishment, that the applicant has currently available sufficient financial resources for either the proper launching and proper administration of a road passenger transport/merchandise road transport business or the continued proper administration of a road passenger transport/merchandise road transport business.

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11. The form and content of the affidavit contained in the Third Schedule, as amended in March 1995, in making reference to a confirmation/assurance states "...I beg to refer to the said confirmation/assurance marked with the letter "B" which is attached and upon which I have endorsed my name...". Where the confirmation is made by the accountant this will be in the style as agreed between the Institute of Chartered Accountants in Ireland and the Road Haulage Division, Department of Transport, Energy and Communications (Appendices 1, 2, 4 and 5 to this document).

This report specifically links the financial statements to capital and reserves:

- (i) For hauliers, ECU 3,000 per vehicle over 2.5 metric tonnes unladen weight, or ECU 150 per metric tonne of the maximum authorised weight, whichever is the lower;
  - (ii) For passenger transport operators, ECU 3,000 per vehicle, or ECU 150 per passenger seat, whichever is the lower, operated/to be operated under the licence.
12. The reporting accountant should consider carefully whether he is in a position to give such a confirmation or whether, alternatively, he should request the client to obtain such an assurance from his bank or "other suitably qualified establishment". The Regulations define "other suitably qualified establishment" as a building society authorised under the Building Societies Act, 1989, the Industrial Credit Corporation plc, the Agricultural Credit Corporation plc, the Post Office Savings Bank or the Trustee Savings Bank.
13. The applicant must be the holder of a current tax clearance/C 2 certificate, issued by the Revenue Commissioners under Section 17 of the Finance Act, 1970, as amended.

*The period of validity of that certificate is to be stated in the affidavit.*

14. The applicant must specify, in the application form, the vehicles it is intended to operate under the licence, should the application be successful.  
*Sufficient details of the vehicles concerned should be provided to enable them to be readily identifiable.*

15. As at the application date confirmation is required that each vehicle listed in the application form is registered in the business's name, together with confirmation that each vehicle is insured for use for hire or reward.

*Confirmation is required that each vehicle is "currently" registered and insured. Details of the period of validity of such registration or insurance are not required. Such validity can be determined by sight of the relevant registration book and appropriate certificate from the applicant's insurance company.*

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*Where a vehicle listed on the application is not owned by the business for example where it is hired or leased paragraph 2 of list “A “ of the affidavit should be marked accordingly and explanatory commentary should be attached thereto outlining the particular circumstances as the vehicle may be registered to the hire/lease company.*

16. A certificate from an approved Tachograph Installation Centre is required indicating that each vehicle listed in the application form has been calibrated within a period of 6 years prior to the application date.
17. The carriage of passengers, nationally and cross border, in vehicles with seating accommodation for up to 17 persons including the driver is exempt from meeting the tachograph requirements mentioned in paragraph 4 in list “A” contained in Part II of the Third Schedule to the relevant Regulations.  
The carriage of passengers, internationally, in vehicles with seating accommodation for up to 9 persons including the driver is exempt from meeting the tachograph requirements mentioned in paragraph 4 in list “A” contained in Part II of the Third Schedule to the relevant Regulations.
18. Confirmation is also required, where the applicant is trading under the limited liability format, that:
  - (i) It is a limited company incorporated under the Companies Acts, 1963 to 1990, and a Certificate of Incorporation (together with, if appropriate, a Certificate of Incorporation on Change of Name) has been issued by the Companies Registration Office; or
  - (ii) It is a cooperative registered with the Registrar of Friendly Societies under the Industrial and Provident Societies Acts, 1893 to 1978; or
  - (iii) It is a limited company incorporated under the statute of ...

*In such cases the current directors/committee members together with the company/society’s secretary must be listed in the application form.*

*The applicant should ensure that the name of the limited liability undertaking in respect of which application is made is its officially registered name and that this registered name is the name used on the relevant registration books and insurance certificates.*

19. Where the applicant proposes to trade using a registered business name under the Business Names Registration Act, 1963, such details must be included on the application form.

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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## **ACCOUNTANTS' REPORT**

20. The Regulations require the accountant when making his report, to have had regard in particular, by reference to the audited financial statements/unaudited statement of affairs (depending on the corporate form of the applicant), to the amount and other information included in those financial statements in respect of:

- (i) Funds available, including cash at bank and overdraft and loan facilities;
- (ii) Assets, including property, available to provide security for the undertaking;
- (iii) Costs, including purchase costs or initial payments for vehicles, premises, plant and equipment; and
- (iv) Working capital,

in confirming whether that audited balance sheet/unaudited statement of affairs demonstrates the required minimum relationship between the net assets of the road passenger transport/merchandise road transport business and the number of vehicles in respect of which the application is made.

21. The audited balance sheet/unaudited statement of affairs used for the purposes of making the relevant accountants' report should be drawn up to a date not earlier than 6 months prior to the date of the licence application where the applicant is applying for a licence for the first time, or 12 months where a renewal application is being made.

*In the case of applicants for a road freight carriers licence the reporting accountant is asked to confirm that the audited balance sheet/unaudited statement of affairs indicate that the applicant has available either:*

- (i) ECU 3000 per vehicle over 25 metric tonnes unladen weight of the vehicles to be authorised; or
- (ii) ECU 150 per tonne of the maximum authorised weight of the vehicles to be authorised

*whichever is the lower.*

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In the case of applicants for a road passenger transport operators licence the reporting accountant must be satisfied that the audited balance sheet/unaudited statement of affairs indicates that the applicant has available either:

- (i) ECU 3000 *per vehicle to be operated; or*
- (ii) ECU 150 *per passenger seat of the vehicles to be operated*

*whichever is the lower.*

*Where the audited balance sheet/unaudited statement of affairs shows that net assets are not sufficient as would permit either of the alternate statements referred to above to be made then no accountants report should be made.*

*The exchange rate to be used for the purpose of making the report should normally be the spot rate between the ECU and the business's reporting currency at the balance sheet date.*

*In the case of audited financial statements where the audit report was qualified by reference to a quantifiable disagreement the ability to make one of the alternate statements above will be determined by reference to the financial statements adjusted for the amount of that disagreement.*

*Where the audit report contains an adverse opinion or a disclaimer of opinion no Accountants Report should be made.*

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**APPENDIX 1**

**ROAD PASSENGER TRANSPORT OPERATOR TRADING AS  
LIMITED COMPANY**

Accountants' Report

To: Road Haulage Division  
Department of Transport, Energy and Communications  
Setanta Centre  
South Frederick Street  
Dublin 2

1. On .... (date) we reported, as auditors of ABC Ltd, whose registered office is at .... Street, Anytown, to the members on the company's financial statements for the year/period ended .... 19.. to be laid before its Annual General Meeting, and our report was as follows:
2. In making this report we have had regard to the financial statements referred to above and, in particular, to the amounts and other information included in those financial statements in respect of:
  - (i) funds available, including cash at bank and overdraft and loan facilities;
  - (ii) assets, including property, available to provide security for the undertaking; (iii) costs, including purchase cost or initial payment for vehicles, premises, plant and equipment; and
  - (iv) working capital.
3. We confirm that the audited balance sheet of the Company at 19 shows Capital and Reserves of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 3,000 per vehicle to be operated under the company's road passenger transport operator's licence.

OR

We confirm that the audited balance sheet of the Company at .... 19.. shows Capital and Reserves of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 150 per passenger seat of the vehicles to be operated under the company's road passenger transport operator's licence.

Firm of Accountants .....

Address .....

Signature .....

Date .....



*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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## NOTES

1. If the audited balance sheet shows Capital and Reserves which are not large enough to allow either of the statements in paragraph 3 to be made, then no Accountants' Report should be made. The terms "Capital" and "Reserves" should be interpreted in a manner consistent with the Companies Acts.
2. If the audit report on the financial statements was qualified by reference to a quantifiable disagreement, the reporting accountant's ability to make one of the statements in paragraph 3 should be determined by reference to the financial statements as adjusted for the amount of the disagreement.

If a report can still be made the wording of paragraph 3 should be suitably amended, for example, as follows:

"We confirm that the audited balance sheet of the Company at ....., after adjusting for the matter referred to at paragraph 1 above, shows ....".

3. Where the audit report contains an adverse opinion, or a disclaimer of opinion, no Accountants' Report should be made.
4. The exchange rate to be used for the purposes of making the report should normally be the spot rate between the ECU and the company's reporting currency at the balance sheet date.

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**APPENDIX 2**

**ROAD PASSENGER TRANSPORT OPERATOR TRADING AS  
PARTNERSHIP/SOLE TRADER**

**Accountants' Report**

To: Road Haulage Division  
Department of Transport, Energy and Communications  
Setanta Centre  
South Frederick Street  
Dublin 2

1. On .... (date), in accordance with instructions given to us, we prepared, without carrying out an audit or review procedures, the attached statement of affairs as at .... 19.. from the accounting records of XYZ ("the Business") which carries on business at .... Street, Anytown, and from information and explanations supplied to us.
2. In making this report we have had regard to the unaudited statement of affairs referred to above and, in particular, to the amounts and other information included in that statement of affairs in respect of:
  - (i) funds available, including cash at bank and overdraft and loan facilities;
  - (ii) assets, including property, available to provide security for the undertaking; (iii) costs, including purchase cost or initial payment for vehicles, premises, plant and equipment; and
  - (iv) working capital .
3. We confirm that the unaudited statement of affairs of the Business at .... 19.. shows Total Assets less Total Liabilities of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 3,000 per vehicle to be operated under the company's road passenger transport operator's licence.  
OR  
We confirm that the unaudited statement of affairs of the Business at .... 19.. shows Total Assets less Total Liabilities of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 k;CU = IR£:Y ....., exceeds ECU 150 per passenger- seat of the vehicles to be operated under the company's road passenger transport operator's licence.

Firm of Accountants.....

Address .....

Signature .....

Date .....

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS, DUBLIN.*

**NOTES**

1. If the unaudited statement of affairs shows Total Liabilities equal to or greater than Total Assets then no Accountants' Report should be made.
2. The exchange rate to be used for the purposes of making the report should normally be the spot rate between the ECU and the business's reporting currency at the balance sheet date.

**ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**APPENDIX 3**

**THIRD SCHEDULE**

**PART I**

Form of affidavit to be completed by accountant or solicitor

**EUROPEAN COMMUNITIES (ROAD PASSENGER TRANSPORT)  
REGULATIONS, 1991 TO 1995**

I \_\_\_\_\_ (name) of \_\_\_\_\_ (address)  
being an accountant/solicitor\* make oath and say as follows:

1. I make this affidavit on the basis of the documentation submitted to me in respect of the following transport operator who intends to apply (hereinafter referred to as “the applicant”) for a national/international\* road passenger transport operator’s licence under the European Communities (Road Passenger Transport) Regulations 1991 to 1995:

Name:

\_\_\_\_\_

Address:

\_\_\_\_\_

2. I say that I believe that the applicant will submit a duly completed application.
3. I say that I have inspected the documents specified in the list attached to this affidavit marked with the letter “A” and upon which I have endorsed my name prior to the swearing of this affidavit and to the best of my knowledge and belief I have duly completed it and the documentation referred to therein is in order.
4. I hereby say that \_\_\_\_\_ being

*(insert here the name and address of the accountant or the bank or other suitably qualified establishment recognised for the purpose of this affidavit), has issued in writing a confirmation/assurance\* that the applicant has currently sufficient financial resources for the proper launching and proper administration of a road passenger transport business/the continued proper administration of a road passenger transport business\* and I beg to refer to the said confirmation/assurance\* marked with the letter “B” which is attached and upon which I have endorsed my name prior to swearing this affidavit.*

**(Jurat as in form contained in Second Schedule to these Regulations)**

\*Delete where not applicable

**ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**PART II**

List "A" to be completed and attached to affidavit referred to  
in Part I of this Schedule

**DOCUMENTS INSPECTED BY ACCOUNTANT/SOLICITOR IN SUPPORT OF  
THE  
APPLICATION FROM \_\_\_\_\_ FOR A  
ROAD PASSENGER TRANSPORT OPERATOR'S LICENCE**

		Please tick	
		YES	NO
1.	Tax Clearance/C 2 Certificate valid from _____ to _____ (insert dates) in the name of the applicant:		
2.	A vehicle registration book/vehicle licensing certificate in respect of each vehicle to which the application relates showing each vehicle to be currently registered and taxed in the name of the applicant:		
3.	A certificate of insurance in respect of each vehicle to which the application relates showing each vehicle to be currently insured in the name of the applicant for use for hire or reward:		
4.	Where appropriate' evidence of tachograph calibration within the past six years for each vehicle to which the application relates (where tachograph calibration is not required for any vehicle to which the application relates, please put "not appropriate" under the "NO" column):		
5.	Certificate of incorporation, memorandum of association and articles of association (if applicant is a limited company), or partnership agreement (if the applicant is a partnership), or evidence of registration with the registrar of friendly societies (if the applicant is a cooperative) or such other relevant evidence if the applicant is a statutory body corporate:		
6.	Certificate of registration of the business name issued by the Companies Office and used by the applicant (Where not appropriate, please put "not appropriate" under the "NO" column):		
Signature of accountant/solicitor who inspected documents			
Date: _____			

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**APPENDIX 4**  
**HAULIER TRADING AS LIMITED COMPANY**

**Accountants' Report**

To: Road Haulage Division  
Department of Transport, Energy and Communications  
Setanta Centre  
South Frederick Street  
Dublin 2

1. On ... (date) we reported, as auditors of ABC Ltd, whose registered office is at .... Street, Anytown, to the members on the company's financial statements for the year/period ended .... 19.. to be laid before the Annual General Meeting, and our report was as follows:
2. In making this report we have had regard to the financial statements referred to above and, in particular, to the amounts and other information included in those financial statements in respect of:
  - (i) funds available, including cash at bank and overdraft and loan facilities;
  - (ii) assets, including property, available to provide security for the undertaking;
  - (iii) costs, including purchase cost or initial payment for vehicles, premises, plant and equipment; and
  - (iv) working capital.
3. We confirm that the audited balance sheet of the Company at .... 19.. shows Capital and Reserves of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 3,000 per vehicle over 2.5 metric tonnes unladen weight of the vehicles to be authorised for use under the company's road freight carrier's licence.

OR

We confirm that the audited balance sheet of the Company at .... 19.. shows Capital and Reserves of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 15() per tonne of the maximum authorised weight of the vehicles to be authorised for use under the company's road freight carrier's licence.

Firm of Accountants .....

Address .....

Signature .....

Date .....

*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**NOTES**

1. If the audited balance sheet shows Capital and Reserves which are not large enough to allow either of the statements in paragraph 3 to be made, then no Accountants' Report should be made. The terms "Capital" and "Reserves" should be interpreted in a manner consistent with the Companies Acts.
2. If the audit report on the financial statements was qualified by reference to a quantifiable disagreement, the reporting accountant's ability to make one of the statements in paragraph 3 should be determined by reference to the financial statements as adjusted for the amount of the disagreement.

If a report can still be made the wording of paragraph 3 should be suitably amended, for example, as follows:

"We confirm that the audited balance sheet of the Company at ....., after adjusting for the matter referred to at paragraph I above, shows ....".

3. Where the audit report contains an adverse opinion, or a disclaimer of opinion, no Accountants' Report should be made.
4. The exchange rate to be used for the purposes of making the report should normally be the spot rate between the ECU and the company's reporting currency at the balance sheet date.

**ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**APPENDIX 5  
HAULIER TRADING AS PARTNERSHIP/SOLE TRADER**

**Accountants' Report**

To: Road Haulage Division  
Department of Transport, Energy and Communications  
Setanta Centre  
South Frederick Street  
Dublin 2

1. On .... (date) in accordance with instructions given to us, we prepared, without carrying out an audit or review procedures, the attached statement of affairs as at .... 19.. from the accounting records of XYZ ("the Business") which carries on business at .... Street, Anytown, and from information and explanations supplied to us.
2. In making this report we have had regard to the unaudited statement of affairs referred to above and, in particular, to the amounts and other information included in that statement of affairs in respect of:
  - (i) funds available, including cash at bank and overdraft and loan facilities;
  - (ii) assets, including property, available to provide security for the undertaking;
  - (iii) costs, including purchase cost or initial payment for vehicles, premises, plant and equipment; and
  - (iv) working capital.
3. We confirm that the unaudited statement of affairs of the Business at .... 19.. shows Total Assets less Total Liabilities of IR£ .... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 3,000 per vehicle over 2.5 metric tonnes unladen weight of the vehicles to be authorised for use under the company's road freight carrier's licence.

OR

We confirm that the unaudited statement of affairs of the Business at .... 19.. shows Total Assets less Total Liabilities of IR£.... at .... 19.. which, on the basis of the licence application for .... vehicles and using an exchange rate of 1 ECU = IR£Y ....., exceeds ECU 150 per tonne of the maximum authorised weight of the vehicles to be authorised for use under the company's road freight carrier's licence.

Firm of Accountants.....

Address .....

Signature .....

Date .....



*ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**NOTES**

1. If the unaudited statement of affairs shows Total Liabilities equal to or greater than Total Assets then no Accountants' Report should be made.
2. The exchange rate to be used for the purposes of making the report should normally be the spot rate between the ECU and the business's reporting currency at the balance sheet date.

**ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
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**APPENDIX 6  
THIRD SCHEDULE**

**PART I**

**Form of affidavit to be completed by accountant or solicitor**

**European Communities (Merchandise Road Transport) Regulations, 1991 to 1995**

I \_\_\_\_\_ (name) of \_\_\_\_\_ (address)  
being an accountant/solicitor\* make oath and say as follows:

1. I make this affidavit on the basis of the documentation submitted to me in respect of the following transport operator who intends to apply (hereinafter referred to as "the applicant") for a national/international\* road freight carrier's licence under the European Communities (Merchandise Road Transport) Regulations, 1991 to 1995:

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

2. I say that I believe that the applicant will submit a duly completed application.
3. I say that I have inspected the documents specified in the list attached to this affidavit marked with the letter "A" and upon which I have endorsed my name prior to the swearing of this affidavit and to the best of my knowledge and belief I have duly completed it and the documentation referred to therein is in order.
4. I hereby say that \_\_\_\_\_ being \_\_\_\_\_

*(insert here the name and address of the accountant or the bank or other suitably qualified establishment recognised for the purpose of this affidavit),* has issued in writing a confirmation/assurance\* that the applicant has currently sufficient financial resources for the proper launching and proper administration of a merchandise road transport business/the continued proper administration of a merchandise road transport business\* and I beg to refer to the said confirmation/assurance\* marked with the letter "B" which is attached and upon which I have endorsed my name prior to swearing this affidavit.

***(Jurat as in form contained in Second Schedule to these Regulations)***

\*Delete where not applicable

**ACCOUNTANTS REPORTS ON LICENCE APPLICATIONS TO THE  
DEPARTMENT OF TRANSPORT, ENERGY AND COMMUNICATIONS, DUBLIN.**

**PART II**

List "A" to be completed and attached to affidavit referred to  
in Part I of this Schedule

**DOCUMENTS INSPECTED BY ACCOUNTANT/SOLICITOR IN SUPPORT OF  
THE  
APPLICATION FROM \_\_\_\_\_ FOR  
A ROAD FREIGHT CARRIER'S LICENCE**

		Please tick	
		YES	NO
1.	Tax Clearance/C 2 Certificate valid from _____ to (insert dates) in the name of the applicant:		
2.	A vehicle registration book/vehicle licensing certificate in respect of each vehicle to which the application relates showing each vehicle to be currently registered and taxed in the name of the applicant:		
3.	A certificate of insurance in respect of each vehicle to which the application relates showing each vehicle to be currently insured in the name of the applicant for use for hire or reward:		
4.	Where appropriate, evidence of tachograph calibration within the past six years for each vehicle to which the application relates (where tachograph calibration is not required for any vehicle to which the application relates, please put "not appropriate" under the "NO" column):		
5.	Certificate of incorporation, memorandum of association and articles of association (if applicant is a limited company), or partnership agreement (if the applicant is a partnership), or evidence of registration with the registrar of friendly societies (if the applicant is a co operative) or such other relevant evidence if the applicant is a statutory body corporate:		
6.	Certificate of registration of the business name issued by the Companies Office and used by the applicant (Where not appropriate, please put "not appropriate" under the "NO" column):		
_____ Signature of accountant/solicitor who inspected documents			
Date: _____			