

Vehicle Registration Tax (VRT) 2024



€949m

Vehicle Registration Tax (VRT) grew by 8% annually to €949 million in 2024.

$$\text{VRT Rate} = \left(\text{€ Open Market Selling Price} \times \text{Co2 Emissions} \right) + \text{NOx Levy}^{\text{€}}$$



Electric/Hybrid Engines

46% of all new car registrations in 2024



Electric/Hybrid Engines by county

- Highest – Wicklow 54%
- Lowest – Monaghan 27%



Average Open Market Selling Price

New ICE	€35,000
New Hybrid EV	€38,000
New Plug-in Hybrid	€63,000
New EV	€49,000

VRT Registrations Overview



New Vehicle Registrations

↑ 0.5% on 2023



Used Vehicle Registrations

↑ 18% on 2023



Used car imports from UK

↑ 12% on 2023



Used car imports from Japan

↑ 35% on 2023

Key Findings:

Vehicle Registration Tax (VRT) grew by 8 per cent, reaching €949 million in 2024, just a bit more than the €942 million recorded five years earlier in 2019. However, when adjusted for inflation, VRT receipts from 2024 are down on the 2019 peak.

New and used vehicle registrations grew by 0.5 per cent and 18 per cent respectively in 2024.

Electric/Hybrid engines were 46 per cent of all new car registrations in 2024. Wicklow had the highest share (54 per cent) and Monaghan the lowest (27 per cent).

The average Open Market Selling Price (OMSP) for a new Internal Combustion Engine registration was €35,000 in 2024, while the average OMSP for a new Electric registration was €49,000. However, the average VRT liability associated with an Electric vehicle was lower.

Imports from the UK have fallen year on year since 2019 but stabilised in 2023 and increased 2024. At the same time, there has been a significant increase in the number of used cars imported from Japan.

Commentary:

VRT grew strongly in 2024, increasing by €71 million (8 per cent) compared to 2023. While the number of electric vehicle (EV) registrations have declined from the previous year, the registration of new hybrid vehicles has increased. Hybrid & Electric vehicles tend to be more expensive than Internal Combustion Engine (ICE) vehicles, and although overall new vehicle registrations are marginally down, the total value of new car registrations has continued to rise. Although hybrids and EVs are subject to lower rates of VRT compared to ICE vehicles, their growing popularity and higher price points have led to an increase in tax revenue.

Government policy has encouraged a movement to “greener” engine types. In January 2020 the NOx levy was introduced and the following year the CO2 emission-based rates were overhauled, favouring lower emission vehicles. ICE registrations, and in particular diesel registrations, have trended down in recent years, while there has been significant growth observed in the registration of new electric and hybrid vehicles. In 2024, electric/hybrid vehicles made up 46 per cent of all new car registrations and 40 per cent of all car registrations.

In addition to this there has been an increase in the number of used cars registered in the state. This growth is driven primarily by a rise in the number of Japanese imports, up 35%, but also by a recovery in UK imports which are up 12%.

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Further statistical detail on VRT can be found here:
<https://revenue.ie/en/corporate/information-about-revenue/statistics/excise/vrt/index.aspx>

Previous annual reports on VRT can be found here:
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/excise/research-reports/vrt.aspx>

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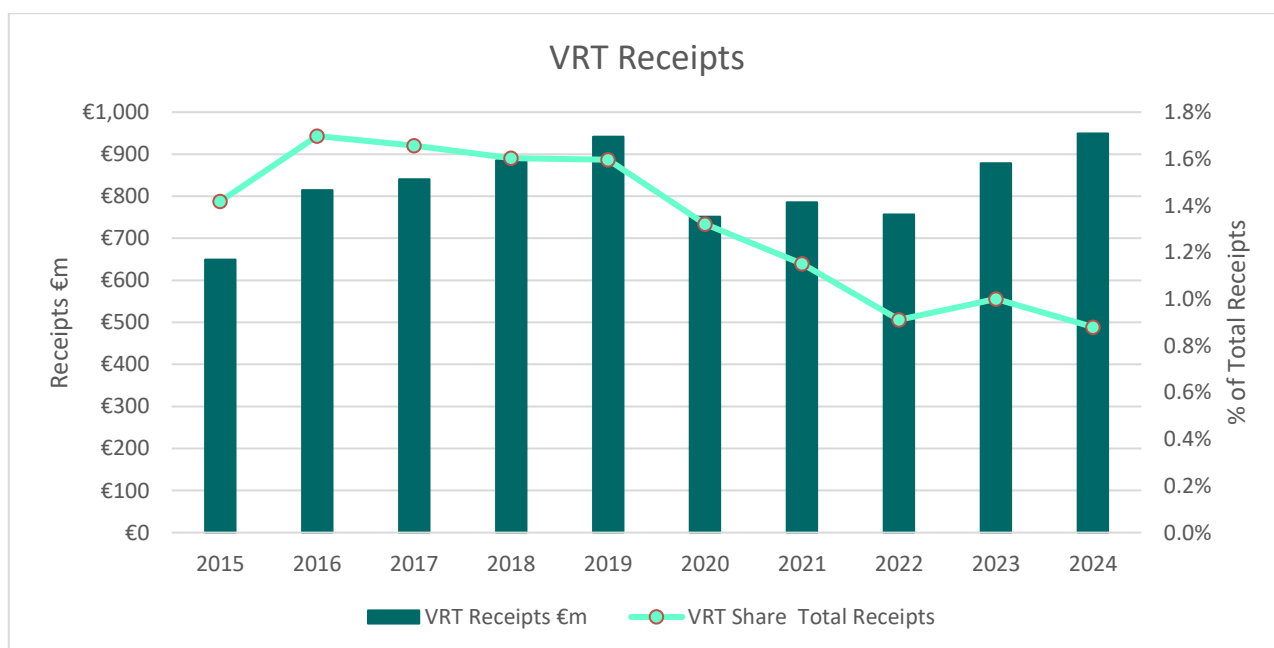
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1 Introduction

Vehicle Registration Tax (“VRT”) is a tax that is paid at the time a vehicle is first registered in the State. When a new vehicle is purchased, the motor dealer will register the vehicle at the point of sale and pay the VRT and Value Added Tax (“VAT”) to Revenue. A used vehicle imported into the State must be presented at the National Car Testing Service, registered, and the appropriate tax paid. Only when a vehicle has been successfully registered can it be Motor Taxed, and a registration certificate issued.

The VRT rate is calculated based on the Carbon Dioxide (“CO2”) emissions and the Nitrogen Oxide (“NOx”) emissions of the vehicle. VRT receipts in 2024 were €949 million, making up 1 per cent of the overall net tax receipts. They increased by €71 million or 8 per cent on 2023, however, when adjusted for inflation, receipts are down when compared to previous highs in 2019.

Figure 1: VRT Receipts



Source: Revenue analysis

Table 1: VRT Receipts

Year	VRT Receipts €m
2024	949.33
2023	878.28
2022	756.54
2021	785.66
2020	751.24
2019	941.98

Source: Revenue analysis

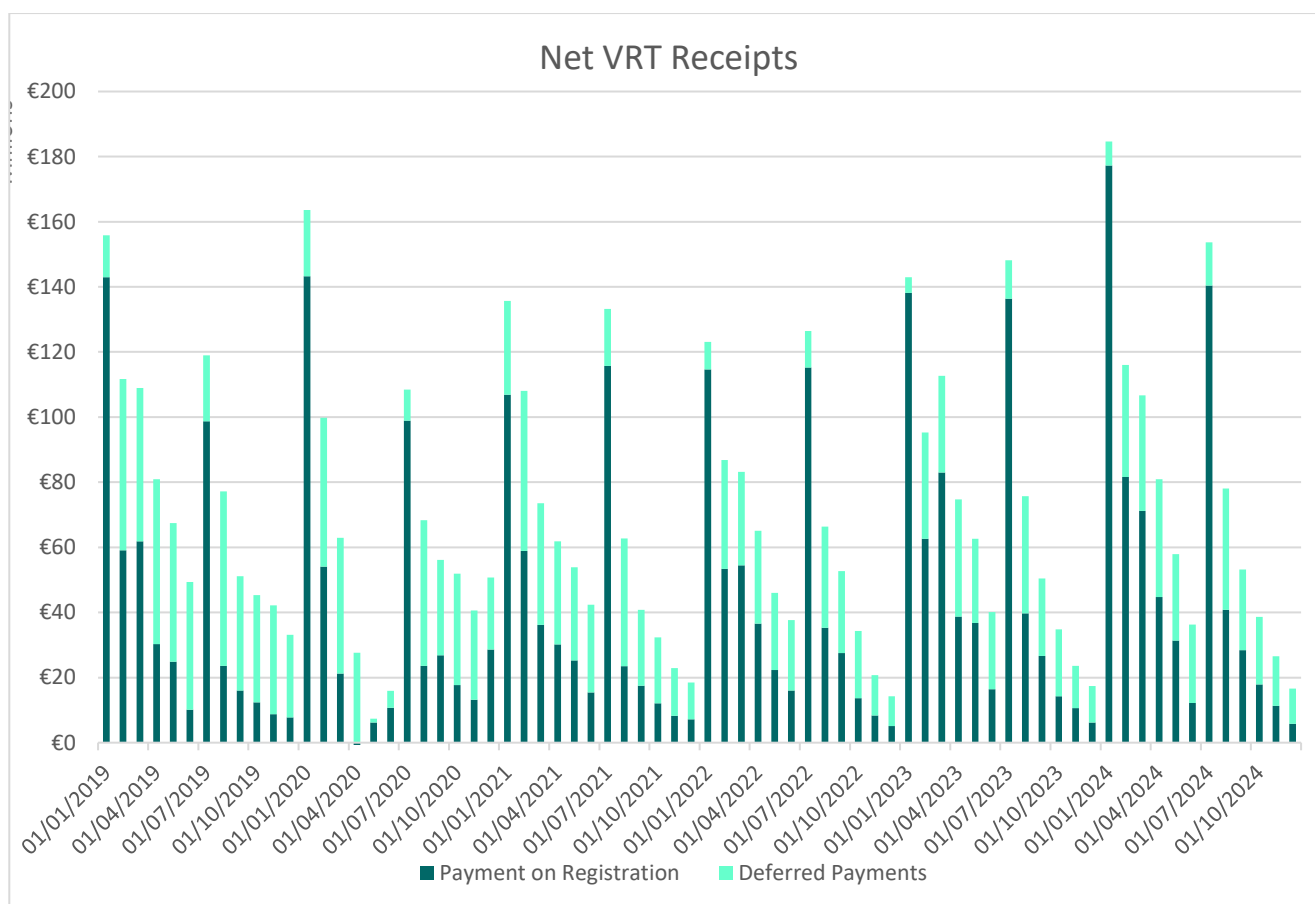
There has been considerable change in the vehicle market in recent years. The UK's departure from the EU, the COVID-19 pandemic, the move towards electric vehicles, and fuel price changes have all impacted on registrations and receipts.

This report uses the VRT data available to Revenue to profile current trends in the market. It provides an overview of new and used registrations across the various VRT categories. It focuses on the most common category, Category A registrations, and provides statistics on the impact of recent changes to VRT rates, electric and hybrid reliefs, engine type, vehicle values, country of import and the distribution of registrations across the country.

2 VRT Overview

VRT is submitted into Revenue either on the registration of a vehicle or on a deferred basis. Deferred payments typically relate to liabilities that arose in the previous accounting period. Figure 2 shows the composition of these payments over the last four years. VRT is a highly seasonal tax; January and July are the peak periods for new car registrations and payments. January 2024 is the highest month on record to date; payments on registration that month were €177.3m, while deferred payments from January were €7.4m, totalling €184.7m.

Figure 2: VRT Seasonality (Net Receipts)



Source: Revenue analysis

The VRT calculation or charge depends on what type of vehicle is being registered. Each vehicle must be put into a VRT category before a determination of the amount of tax payable can be made. Table 2 shows the total number of registrations in each category over the past six years, together with the total VRT liability and the number of registrations with an exemption. There are five categories, VRT category A, B, C, D and M, which are explained further below.

Table 2: Overall Registrations¹

All Vehicle Registrations							
Category	Year	2019	2020	2021	2022	2023	2024
All Vehicles	VRT Liability €m	958.6	771.96	776.16	760	886.26	957.55
	Gross Registrations	293,079	221,729	230,001	203,544	233,734	247,546
	Registrations with Exemption	9,277	7,829	9,179	8,788	9,170	8,805

New Vehicle Registrations							
Category	Year	2019	2020	2021	2022	2023	2024
A	VRT Liability €m	597.00	459.64	536.04	584.11	679.13	702.26
	Gross Registrations	117,514	88,935	105,254	106,106	123,078	121,931
	Registrations with Exemption	5,143	4,661	4,793	4,816	5,429	5,433
B	VRT Liability €m	16.62	16.56	23.53	18.62	31.08	33.29
	Gross Registrations	3,783	3,276	4,523	3,574	5,230	5,161
	Registrations with Exemption	27	20	32	25	40	35
C	VRT Liability €m	5.35	4.59	6.10	5.08	5.99	6.38
	Gross Registrations	26,782	22,996	30,444	25,441	29,877	31,922
	Registrations with Exemption	12	15	23	18	17	19
D	VRT Liability €m	--	--	--	--	--	--
	Gross Registrations	79	95	143	121	98	142
	Registrations with Exemption	--	--	--	--	--	--
M	VRT Liability €m	1.55	1.47	2.01	2.46	2.63	2.63
	Gross Registrations	1,937	1,781	2,470	2,924	3,002	2,782
	Registrations with Exemption	0	0	1	2	0	2
All New Vehicles	VRT Liability €m	620.52	482.26	567.68	610.27	718.83	744.56
	Gross Registrations	150,095	117,083	142,834	138,166	161,285	161,938
	Registrations with Exemption	5,182	4,696	4,849	4,861	5,486	5,489

Used Vehicle Registrations							
Category	Year	2019	2020	2021	2022	2023	2024
A	VRT Liability €m	321.24	274.16	193.36	136.63	151.46	192.68
	Gross Registrations	115,724	81,444	65,606	48,117	52,445	63,524
	Registrations with Exemption	3,862	2,945	3,964	3,582	3,376	3,125
B	VRT Liability €m	12.01	11.44	11.55	10.30	12.69	16.68
	Gross Registrations	4,485	4,129	3,953	3,187	3,632	4,147
	Registrations with Exemption	84	72	133	131	117	65
C	VRT Liability €m	3.64	3.00	2.66	2.06	2.51	2.9
	Gross Registrations	18,246	14,998	13,368	10,394	12,638	14,540
	Registrations with Exemption	39	21	85	83	68	23
D	VRT Liability €m	--	--	--	--	--	--
	Gross Registrations	32	50	35	41	34	36
	Registrations with Exemption	--	--	--	--	--	--
M	VRT Liability €m	1.19	1.10	0.91	0.74	0.77	0.73
	Gross Registrations	4,497	4,025	4,205	3,639	3,700	3,361
	Registrations with Exemption	110	95	148	131	123	103
All Used Vehicles	VRT Liability €m	338.08	289.70	208.48	149.73	167.43	212.99
	Gross Registrations	142,984	104,646	87,167	65,378	72,449	85,608
	Registrations with Exemption	4,095	3,133	4,330	3,927	3,684	3,316

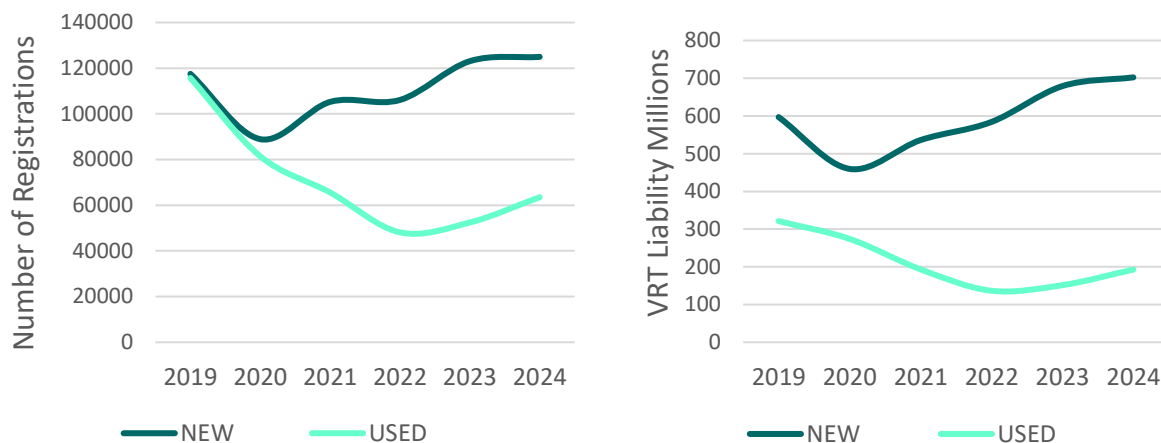
Source: Revenue analysis

Note: The VRT liability will differ from the receipts collected in a calendar year due primarily to factors such as deferred payments, repayments and adjustments to taxpayer returns.

¹ Reserved Number Plates: 2018, 198; 2019, 195; 2020, 193; 2021, 311; 2022, 418; 2023, 344; 2024, 368

VRT Category A is for passenger vehicles including cars and minibuses. This Category typically accounts for more than 90 per cent of VRT liabilities. The VRT rate is calculated based on the Carbon Dioxide (“CO2”) emissions plus the Nitrogen Oxide (“NOx”) emissions. The CO2 component is calculated by multiplying the applicable rate by the Open Market Selling Price (“OMSP”). The NOx levy is calculated separately and then added to the CO2 value to produce the VRT due. Both the CO2 component and the NOx levy are discussed further below.

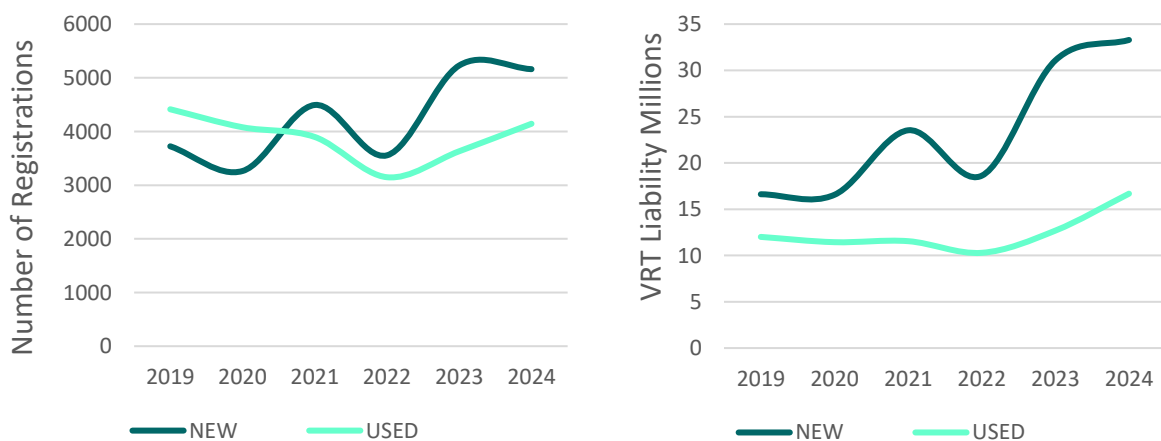
Figure 3: Trend in Category A Registrations and VRT Liability



Source: Revenue analysis

VRT Category B includes commercial vehicles, designed and constructed for the carriage of goods and not exceeding 3.5 tonnes. Category B also includes motor caravans. The VRT is generally 13.3% of the OMSP and the minimum due is €125. Some Category B vans are assigned a VRT charge of €200 if they have less than four seats and laden mass greater than 130% of the mass in service.

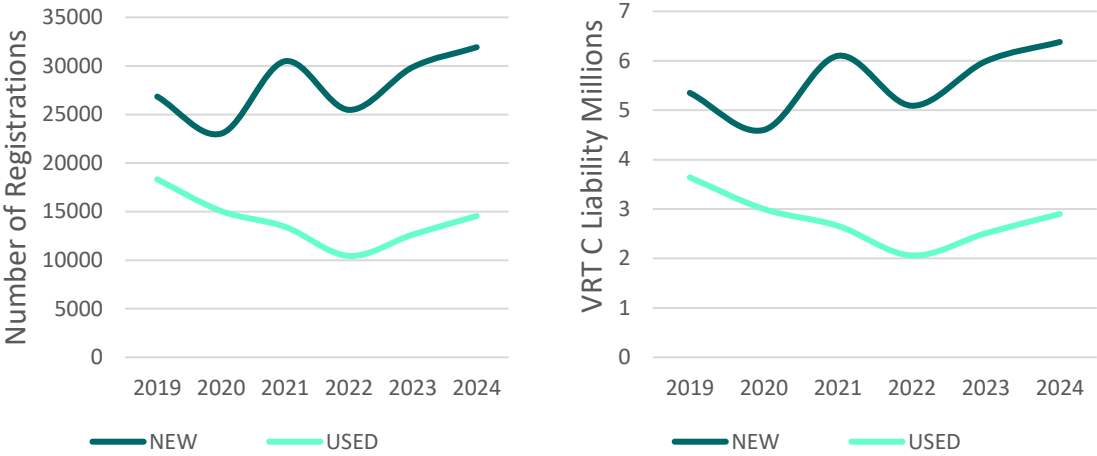
Figure 4: Trend in Category B Registrations and VRT Liability



Source: Revenue analysis

VRT Category C vehicles include larger commercial vehicles, agricultural tractors and buses. Category C vehicles incur a fixed VRT charge of €200.

Figure 5: Trend in Category C Registrations and VRT Liability

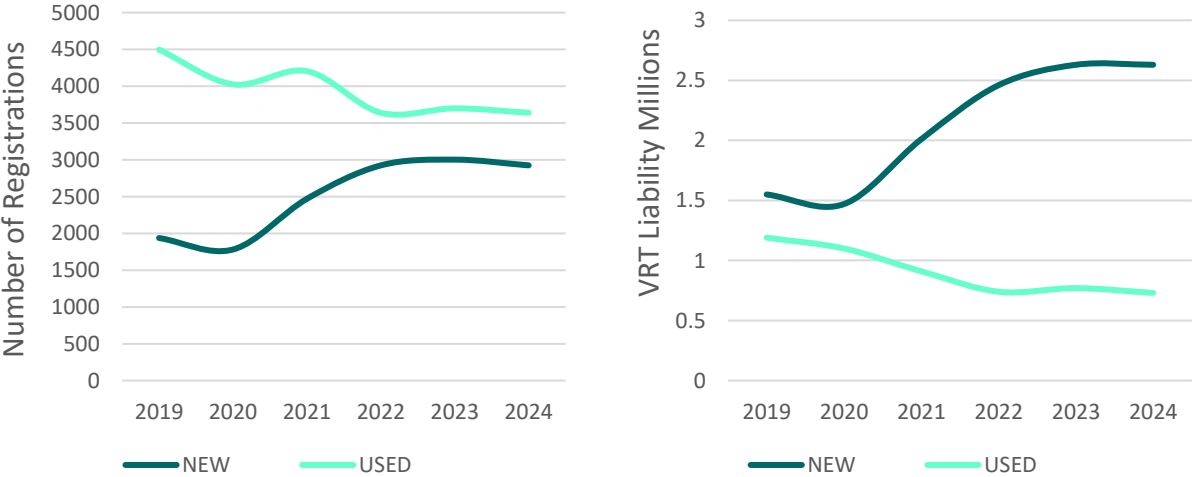


Source: Revenue analysis

VRT Category D vehicles do not have to pay VRT and include ambulances, refuse carts, sweeping machines and fire engines amongst others.

VRT Category M includes motorcycles. The VRT charge is based on the cubic capacity (cc) of the engine. The rates are €2 per cc up to 350cc and €1 for each cc thereafter, with the tax amount reduced for used motorcycles according to age.

Figure 6: Trend in Category M Registrations and VRT Liability



Source: Revenue analysis

3 Components of VRT

As outlined in Section 2, there are two components to the calculation of the total VRT charge in Category A vehicles: the CO2 component and the NOx levy or charge.

For the CO2 component, the higher the CO2 emissions, the more VRT that is payable. From 1 January 2021, the CO2 emissions level of a vehicle is determined by the emissions value assigned by the World Light Vehicle Test Procedure ("WLTP"). Prior to this CO2 emissions had been determined by reference to the New European Drive Cycle ("NEDC") test.²

Table 3 and Table 4 set out the current VRT rates, together with the VRT rates in place prior to 2021.

Table 3: VRT Rates Applicable 2021 and 2022 On

Band	CO2 Emissions (CO2 g/km)	VRT Rate 2021	VRT Rate 2022 On
1	0g/km up to and including 50g/km	7%	7%
2	More than 50g/km up to and including 80g/km	9%	9%
3	More than 80g/km up to and including 85g/km	9.75%	9.75%
4	More than 85g/km up to and including 90g/km	10.50%	10.50%
5	More than 90g/km up to and including 95g/km	11.25%	11.25%
6	More than 95g/km up to and including 100g/km	12%	12%
7	More than 100g/km up to and including 105g/km	12.75%	12.75%
8	More than 105g/km up to and including 110g/km	13.50%	13.50%
9	More than 110g/km up to and including 115g/km	14.25%	15.25%
10	More than 115g/km up to and including 120g/km	15%	16%
11	More than 120g/km up to and including 125g/km	15.75%	16.75%
12	More than 125g/km up to and including 130g/km	16.50%	17.50%
13	More than 130g/km up to and including 135g/km	17.25%	19.25%
14	More than 135g/km up to and including 140g/km	18%	20%
15	More than 140g/km up to and including 145g/km	19.50%	21.50%
16	More than 145g/km up to and including 150g/km	21%	25%
17	More than 150g/km up to and including 155g/km	23.50%	27.50%
18	More than 155g/km up to and including 170g/km	26%	30%
19	More than 170g/km up to and including 190g/km	31%	35%
20	More than 190g/km	37%	41%

² The NEDC testing regime for CO2 emissions was shown to be less representative of typical operations than WLTP testing and as such WLTP testing provides a more robust measure of a vehicle's typical operational CO2 emissions. New vehicles registered in 2021 and onwards are required to be tested using WLTP emission profiles.

Table 4: Pre-2021 VRT Rates

Band	CO2 Emissions (CO2 g/km)	VRT Rate
1	0 – 80g	14%
2	81 – 100g	15%
3	101 – 110g	16%
4	111 – 120g	17%
5	121 – 130g	18%
6	131 – 140g	19%
7	141 - 155g	23%
8	156 - 170g	27%
9	171 - 190g	30%
10	191 - 225g	34%
11	226g and over	36%

Table 5 shows the distribution of vehicles (new and used) across each of the relevant VRT bands from 2019 to 2024. Band 1 is the most common band for Category A vehicles. Registrations in this Band dropped by 4% in 2024.

Table 5: Gross Registrations by Band - New and Used*

Category Type	Band	2019	2020	2021	2022	2023	2024
A	1	13,549	16,383	16,913	25,307	38,422	36,956
	2	29,947	25,562	4,454	2,447	2,462	2,511
	3	45,483	38,802	269	198	213	540
	4	58,549	37,049	2,078	2,068	2,377	2,189
	5	40,016	26,615	1,697	2,051	2,020	1,892
	6	22,669	11,456	1,733	2,181	3,290	3,042
	7	11,700	6,502	4,251	5,601	5,957	7,673
	8	5,249	3,227	2,158	2,583	3,706	7,452
	9	2,071	1,384	9,189	8,694	8,732	6,295
	10	1,428	1,156	10,345	9,293	11,929	13,175
	11	1,084	786	19,500	16,622	16,073	16,894
	12			19,278	16,425	18,244	18,677
	13			14,979	11,696	14,627	13,754
	14			17,295	17,687	15,197	14,479
	15			12,860	9,034	10,320	14,503
	16			12,418	7,240	7,268	8,521
	17			5,017	3,077	2,935	3,169
	18			7,895	5,232	5,417	6,942
	19			3,081	2,231	1,886	2,382
	20			3,481	3,042	2,800	2,697
B	Fixed Charge	1,492	1,457	1,969	1,513	1,574	1,708
	Commercial	8,184	7,314	8,348	6,669	8,771	9,199
C	Fixed Charge	85	91	128	93	91	109
	Fixed Charge	45,028	37,994	43,812	35,835	42,492	46,461
D		111	145	178	162	132	178
M		6,434	5,806	6,675	6,563	6,702	6,143
Total		293,079	221,729	230,001	203,544	233,734	247,546

*Excludes misclassified vehicles: 2024, 4 Category A & 1 Category C; 2023 74 Category A & 23 Category C
Source: Revenue analysis

The following tables breakdown the number of new and used Category A vehicle registrations by year and VRT Band. As well as providing the associated VRT liability for each band, the average vehicle value for VRT within each band is also given. In 2024 VRT liabilities in bands 7 through 16 for new vehicles contributed an additional €47m on 2023, while band 1 was down 13%. This reflects the drop off EV registrations during 2024 compared to 2023. Used vehicles registration liabilities across virtually all bands were up in 2024 compared to 2023, reflecting the marginal recovery in used car registrations from the UK and the continued increase in Japanese used car imports.

Table 6: New Registrations by Band and Liability*

VRT Band	2023			2024		
	Registrations	Value for VRT €	VRT Liability €m	Registrations	Value for VRT €	VRT Liability €m
Band 01	33,589	55,079	107.63	29,383	56,612	94.09
Band 02	375	98,350	3.36	236	94,000	2.02
Band 03	<10	<10	<10	-	-	-
Band 04	1,784	24,463	4.67	1,597	25,487	4.35
Band 05	305	25,448	0.89	260	27,475	0.82
Band 06	1269	30,841	4.72	1,238	30,102	4.5
Band 07	4,640	30,313	18.11	5,969	32,730	25.23
Band 08	3,141	28,712	12.42	6,321	33,363	28.83
Band 09	7,206	32,113	35.6	4,771	33,146	24.34
Band 10	9,407	26,656	41.08	10,361	28,892	48.79
Band 11	11,936	30,077	61.41	12887	30,222	66.55
Band 12	14,532	34,076	87.88	14,511	37,213	95.55
Band 13	9,789	36,036	69.12	8,708	37,185	63.38
Band 14	8,401	39,385	67.11	6,990	42,017	59.44
Band 15	4,490	42,772	42.21	6,489	44,037	62.64
Band 16	3,335	50,299	42.73	3,744	53,125	50.63
Band 17	1,052	54,804	16.25	958	58,624	15.86
Band 18	1,340	56,805	23.35	1,216	59,735	22.34
Band 19	197	83,159	6.02	251	68,450	6.06
Band 20	786	102,424	33.85	604	103,290	26.79

*Excludes exempt registration and excludes misclassified vehicles: 2024, 4 Category A & 1 Category C; 2023 74 Category A & 23 Category C
Source: Revenue analysis

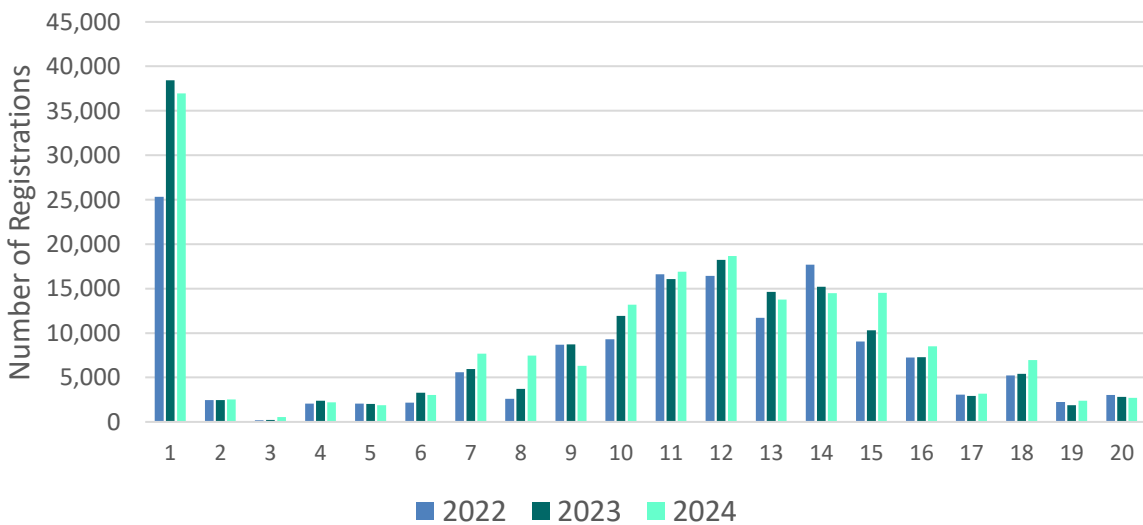
Table 7: Used Registrations by Band and Liability*

VRT Band	2023			2024		
	Registrations	Value for VRT €	VRT Liability €m	Registrations	Value for VRT €	VRT Liability €m
Band 01	4,116	49,954	11.87	6,910	50,477	22.5
Band 02	2,048	41,552	7.75	2,251	41,134	8.5
Band 03	208	68,595	1.42	532	61,744	3.29
Band 04	536	15,347	0.89	546	15,004	0.89
Band 05	1,703	12,092	2.42	1,612	11,939	2.25
Band 06	1,969	13,782	3.38	1,737	13,170	2.85
Band 07	1,106	11,009	1.61	1,432	11,527	2.18
Band 08	464	17,727	1.15	861	18,998	2.28
Band 09	1,148	10,720	2.03	1,257	11,760	2.42
Band 10	2,270	9,451	3.76	2,496	11,099	4.8
Band 11	3,503	11,021	7.24	3,461	11,631	7.49
Band 12	2,664	14,802	7.25	3,137	17,122	9.87
Band 13	4,030	11,043	9.09	4,438	11,132	10.02
Band 14	5,881	14,420	17.93	6,662	14,651	20.62
Band 15	5,109	13,228	15.19	7,009	12,576	19.65
Band 16	3,262	15,070	12.98	4,137	13,619	14.7
Band 17	1,533	15,144	6.65	1,920	14,455	7.87
Band 18	3,429	14,089	15.05	5,129	13,537	21.16
Band 19	1,222	16,756	7.63	1,735	17,207	10.14
Band 20	1,330	29,114	15.87	1,454	31,022	18.86

*Excludes exempt registrations
Source: Revenue analysis

Figure 7 compares Category A registrations by band for the years 2022, 2023 and 2024. Band 1 (electric vehicles) represents the band with highest number of registrations with over 35,000 in both 2023 and 2024. The growth in Band 1 registrations has declined in 2024 versus 2023, reflecting a drop in EV registration.

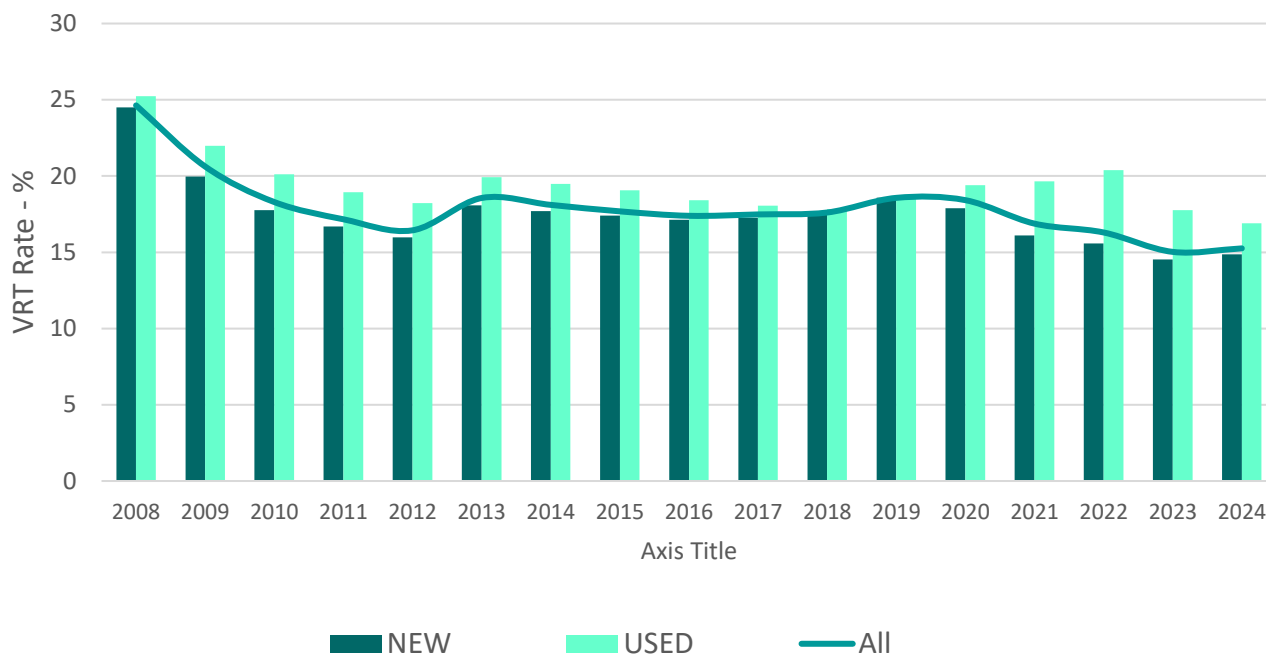
Figure 7: Category A Registrations by Band - 2023 V 2024



Source: Revenue analysis

The introduction of the series of new bands in 2021 provided the opportunity for a reduced VRT rate on low CO2 emitting vehicles, with higher rates applying on vehicles emitting elevated levels of CO2. Consequently, the average VRT rate applied to vehicles has fallen since 2021 as more purchasers availed of the reduced VRT rate and more environmentally friendly vehicles (Figure 8).

Figure 8: Average VRT Rate



Source: Revenue analysis

Table 8 shows the average NOX rates, the overall average VRT rates and the contribution of new and used Category A registrations to the VRT average rates for the past five years. Since its introduction in 2020, the average NOX rate shows a downward trend. The overall average VRT rate has also decreased. The principal contributor to this has been the introduction in 2021 of reduced VRT rates on low CO2 emitting vehicles. In 2023 the average VRT rate for both new and used category A vehicles continued to fall relative to previous years. However, in 2024 this downward trend has stabilised and increased marginally to 15.3%. This is due to a drop in EV registrations during 2024 but is offset by higher HEV registrations.

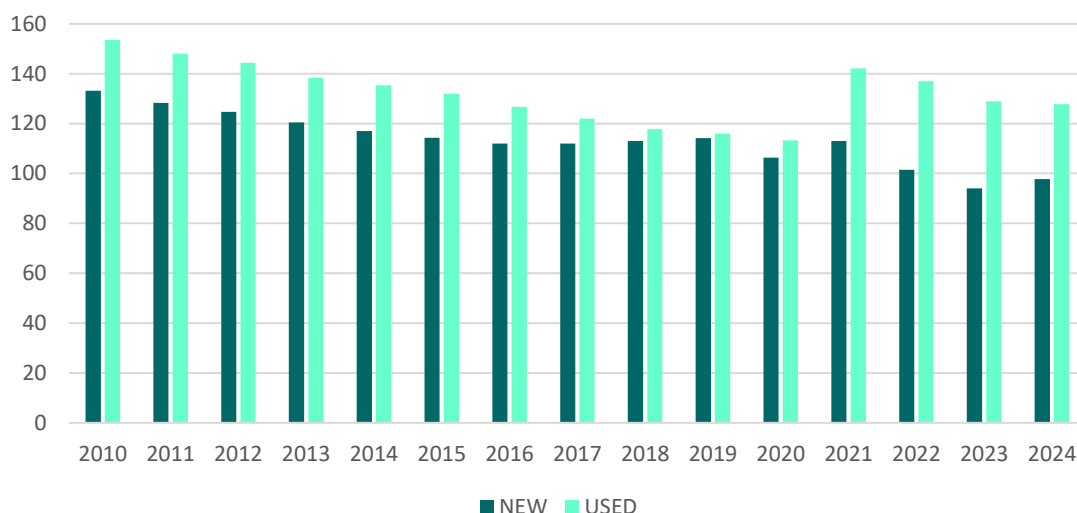
Table 8: Components of Average VRT Rates

Year	NOX New	NOX Used	NOX All	VRT New	VRT Used	VRT All	New Share	Used Share
2019	-	-	-	18.6%	18.6%	18.6%	50.5%	49.6%
2020	0.4%	1.4%	0.8%	17.9%	19.4%	18.4%	51.7%	47.3%
2021	0.4%	1.5%	0.6%	16.1%	19.6%	16.9%	60.8%	36.1%
2022	0.2%	1.2%	0.4%	15.6%	20.4%	16.3%	67.2%	28.6%
2023	0.2%	0.8%	0.3%	14.5%	17.8%	15.0%	69.2%	28.0%
2024	0.2%	0.7%	0.3%	14.9%	16.9%	15.3%	65.2%	32.9%

Source: Revenue analysis

Figure 9 outlines the trend in NEDC CO2 emissions from 2009 to 2020, and from 2021 on the WLTP value. In both 2022 and 2023, emissions for both new and used vehicles declined according to the WLTP classification. In 2024 this trend stabilised, with average WLTP emissions for new vehicles increasing marginally on 2023. This can be attributed to the reduced numbers of EVs registered.

Figure 9: NEDC CO2 Emissions & WLTP



Source: Revenue analysis

From the beginning of 2020, the NOx component was added to the calculation of VRT for Category A vehicles. The NOx charge is combined with the CO2 rates to form the total VRT that is payable. The NOx levy is chargeable on all Category A vehicles, excluding electrics but including hybrids. The NOx charge is based on milligrams per kilometre as recorded on the vehicle's Certificate of Conformity. Table 9 outlines the calculation of the levy. Where emissions cannot be provided, a maximum charge of €4,850 applies to diesel vehicles and €600 to all other vehicles.

Table 9: NOx Rates

NOx Emissions (NOx mg/km or mg/kWh)	Amount Payable per mg/km or mg/kWh
The first 0-40 mg/km or mg/kWh	€5
The next 40 mg/km or mg/kWh up to 80 mg/km or mg/kWh	€15
The remainder above 80 mg/km or mg/kWh	€25

Table 10 shows the total NOx levy per engine type and the value of the NOx levy collected (less exempted NOx levy) for Category A vehicles. Diesel propelled vehicles typically emit higher levels of NOx than other fuel types. Older diesel vehicles typically emit the highest levels of NOx, with a significant amount of the NOx levy collected on used diesel imports.

Table 10: NOx by Engine Type

Year	New/Used	Engine type	NOx Total €m	NOx less Exempt €m
2020	New	Diesel	8.3	7.7
2020	New	Hybrid-Electric	0.4	0.4
2020	New	Petrol	4	3.8
2020	New	Plugin-Hybrid	0.1	0.1
2020	Used	Diesel	20	17.6
2020	Used	Hybrid-Electric	0.3	0.3
2020	Used	Petrol	2.5	2.4
2020	Used	Plugin-Hybrid	0.2	0.2
2021	New	Diesel	7.2	6.7
2021	New	Hybrid-Electric	1.2	1.1
2021	New	Petrol	4.5	4.4
2021	New	Plugin-Hybrid	0.4	0.4
2021	Used	Diesel	15.5	11.9
2021	Used	Hybrid-Electric	0.3	0.3
2021	Used	Petrol	2.5	2.2
2021	Used	Plugin-Hybrid	0.2	0.2
2022	New	Diesel	4.6	4.3
2022	New	Hybrid-Electric	0.9	0.9
2022	New	Petrol	4.2	4
2022	New	Plugin-Hybrid	0.4	0.4
2022	Used	Diesel	8.4	5.5
2022	Used	Hybrid-Electric	0.4	0.4
2022	Used	Petrol	2	1.7
2022	Used	Plugin-Hybrid	0.2	0.2
2023	New	Diesel	4.8	4.4
2023	New	Hybrid-Electric	1	0.9
2023	New	Petrol	4.7	4.5
2023	New	Plugin-Hybrid	0.5	0.5
2023	Used	Diesel	7.4	4.7
2023	Used	Hybrid-Electric	0.4	0.4
2023	Used	Petrol	2.1	1.8
2023	Used	Plugin-Hybrid	0.4	0.4
2024	New	Diesel	4.7	4.3
2024	New	Hybrid-Electric	1.2	1.1
2024	New	Petrol	4.3	4.2
2024	New	Plugin-Hybrid	0.5	0.5
2024	Used	Diesel	6.9	4.8
2024	Used	Hybrid-Electric	0.5	0.4
2024	Used	Petrol	2.6	2.3
2024	Used	Plugin-Hybrid	0.8	0.8

Source: Revenue analysis

4 Vehicle Reliefs and Exemptions

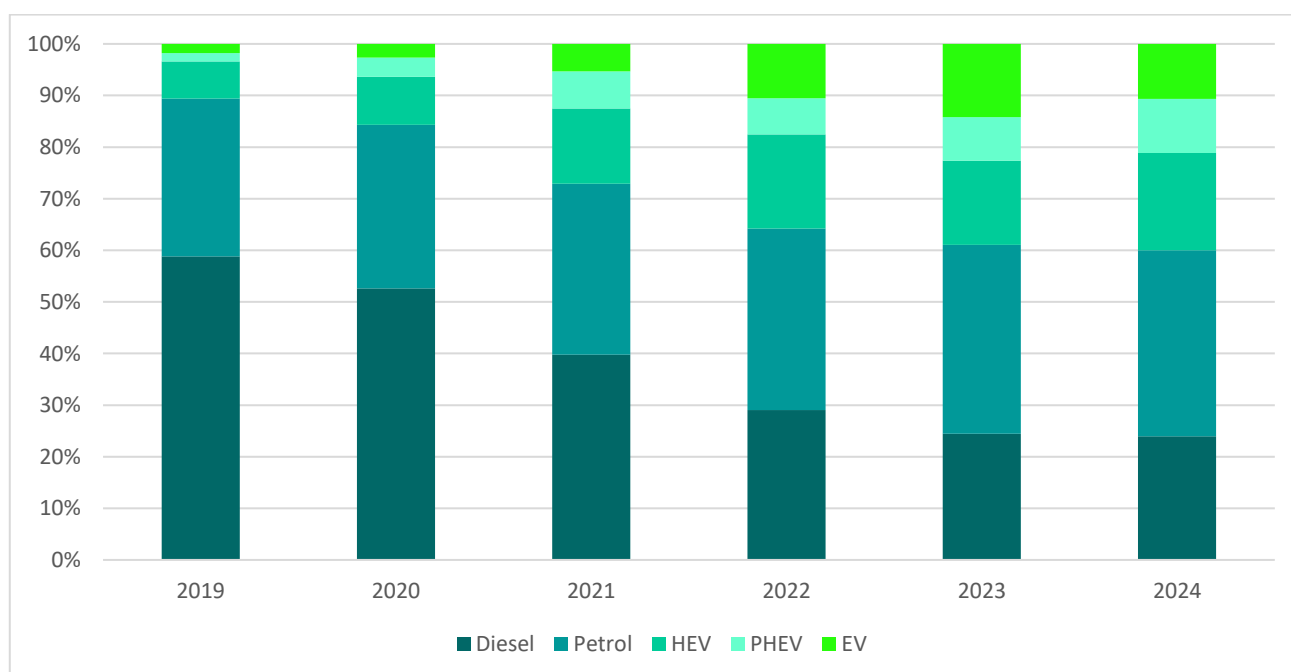
4.1 Reliefs

Category A cars and Category B commercial vehicles that are powered by an electric motor are eligible for relief from VRT up to a maximum amount of €5,000. Vehicles with an OMSP of up to €40,000 will be granted a relief of up to €5,000. Vehicles with an OMSP of greater than €40,000 but less than €50,000 will receive a reduced level of relief. Reliefs do not apply for any electric vehicles valued at more than €50,000. Category M electric motorcycles are fully exempt from VRT. Relief from VRT in respect of hybrid and plug-in hybrid vehicles expired at the end of December 2020. The following analysis concentrates on Category A registrations.

Figure 10 sets out the share of Category A registrations (new and used) across the various engine types, while Figure 11 illustrates the growth in hybrid and EV registrations over the same period. Electric vehicles ("EV"), hybrids ("HEV") and plugin-hybrids ("PHEV") represent a growing portion of overall registrations. Over the last number of years, the electric growth rate has almost doubled year on year, with the number of diesel registrations also declining considerably. However, in 2024 the registration of EVs was down 20% on 2023. This is offset by an increase in the registration of hybrid vehicles, up 25% on 2023.

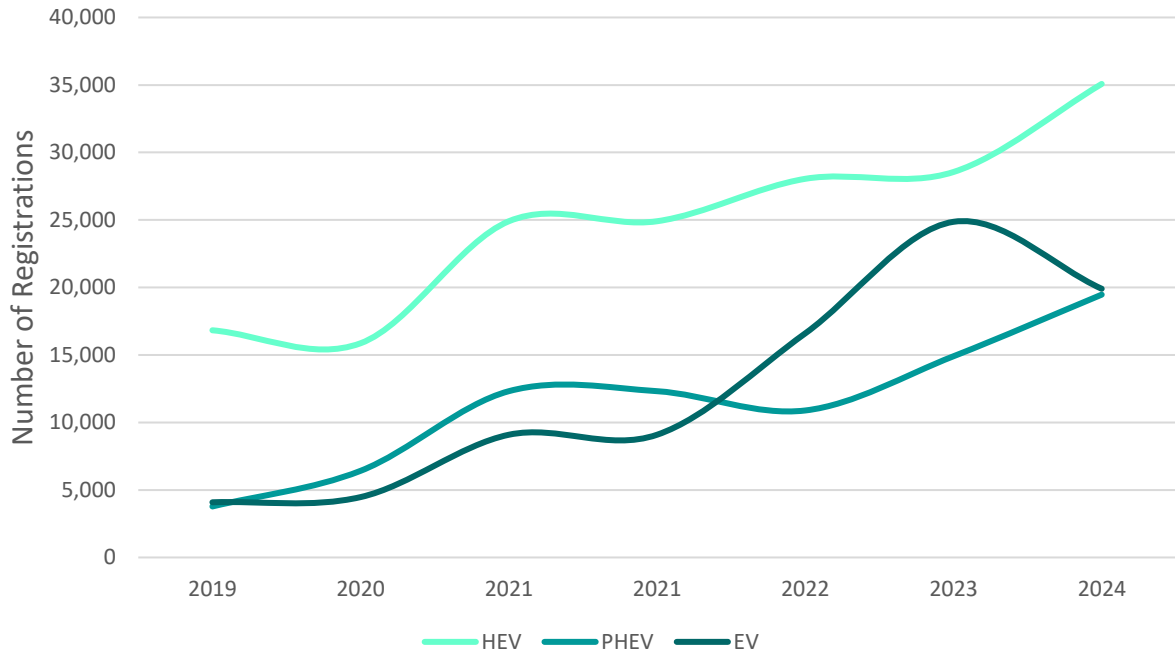
In 2024, 40% of all category A registrations were Hybrids or EVs. While only up 1% compared to the previous year, the shift in the composition of the fleet since 2019 has been significant, when this figure was just 10%.

Figure 10: Category A Registrations by Engine Type



Source: Revenue analysis

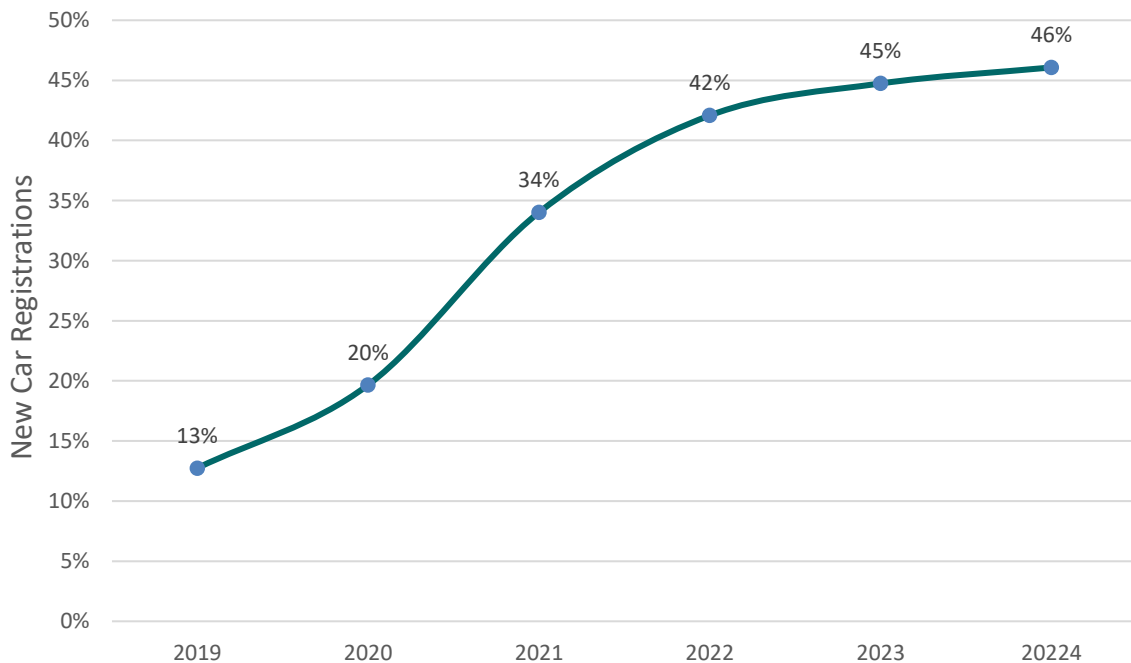
Figure 11: Registration of Category A Hybrid and Electric Vehicles



Source: Revenue analysis

Figure 12 shows the trend in new hybrid and electric car registrations as a percentage of total new car registrations. In 2024 46% of new car registrations were hybrid and electric.

Figure 12: Share of Hybrid and Electric Vehicles in Category A New Registrations



Source: Revenue analysis

Table 11 sets out the value of reliefs that have been granted in respect of new electric and hybrid vehicles since 2019. Table 12 compares the total number of new registrations (excluding those

exempted prior to the application of reliefs) for each engine type and the actual number of vehicles qualifying for relief. Notably, while registrations had continued to increase until 2023 following the changes to Category A EV relief in 2021, overall registrations dropped sharply in 2024. At the same time, more vehicles qualified for relief, largely driven by a shift toward lower-cost models with an OMSP under €50k.

Table 11: Reliefs for New Electric/Hybrids

Eng Type	2019		2020		2021		2022		2023		2024	
	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €
EV	-17.12	-4,983	-19.94	-4,993	-16.75	-2,545	-18.11	-2,340	-22.38	-2,212	-22.95	-2,175
HEV	-14.52	-1,500	-3.43	-1,500	0	0	0	0	0	0	0	0
PHEV	-3.29	-2,500	-5.65	-2,500	0	0	0	0	0	0	0	0

Source: Revenue analysis

Table 12: Number of New Registrations and Qualifying Electric/Hybrids

Engine Type	2019		2020		2021		2022		2023		2024	
	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual
EV	3,437	3,437	3,994	3,994	8,610	6,582	15,552	7,740	22,603	10,116	17,286	10,553
HEV	9,674	9,674	10,344	2,290	18,154	0	19,937	0	20,410	0	20,410	0
PHEV	1,315	1,315	2,412	2,260	7,644	0	7,482	0	10,049	0	10,049	0
Total	14,426	14,426	16,750	8,544	34,408	6,759	42,971	7,740	53,063	10,116	53,063	10,116

Source: Revenue analysis

4.2 Exemptions

There are various exemptions from VRT other than reliefs relating to electric vehicles. The most prominent of these include Disabled Passenger and Driver reliefs, Transfer of Residence and Business reliefs, and relief for diplomatic use. Table 13 and Table 14 set out, for Category A new and used vehicles, the value of the reliefs and the number of registrations that qualify for a full or partial exemption.

Table 13: Value of VRT Exemptions (€ million)

Exemption	2019	2020	2021	2022	2023	2024
Disabled Passenger and Driver	34.45	31.26	34.86	37.1	43.75	45.42
Transfer of Residence / Business	9.26	10.02	18.04	19.46	16.97	16.11
Diplomatic Use	0.98	0.64	0.86	0.98	1.2	1.33
Other	0.08	0.04	0.13	0.26	0.33	0.18
Total VRT Exempted	44.76	41.96	53.89	57.8	62.3	62.3

Source: Revenue analysis

Table 14: Number of Registrations with an Exemption from VRT

Exemption	2019	2020	2021	2022	2023	2024
Disabled Passenger and Driver	5,730	5,113	5,220	5,156	5,775	5,862
Transfer of Residence / Business	3,115	2,379	3,421	3,081	2,847	2,546
Diplomatic Use	117	72	89	120	122	99
Other	23	19	26	38	61	51
Total Registrations	8,985	7,583	8,756	8,395	8,805	8,558

Source: Revenue analysis

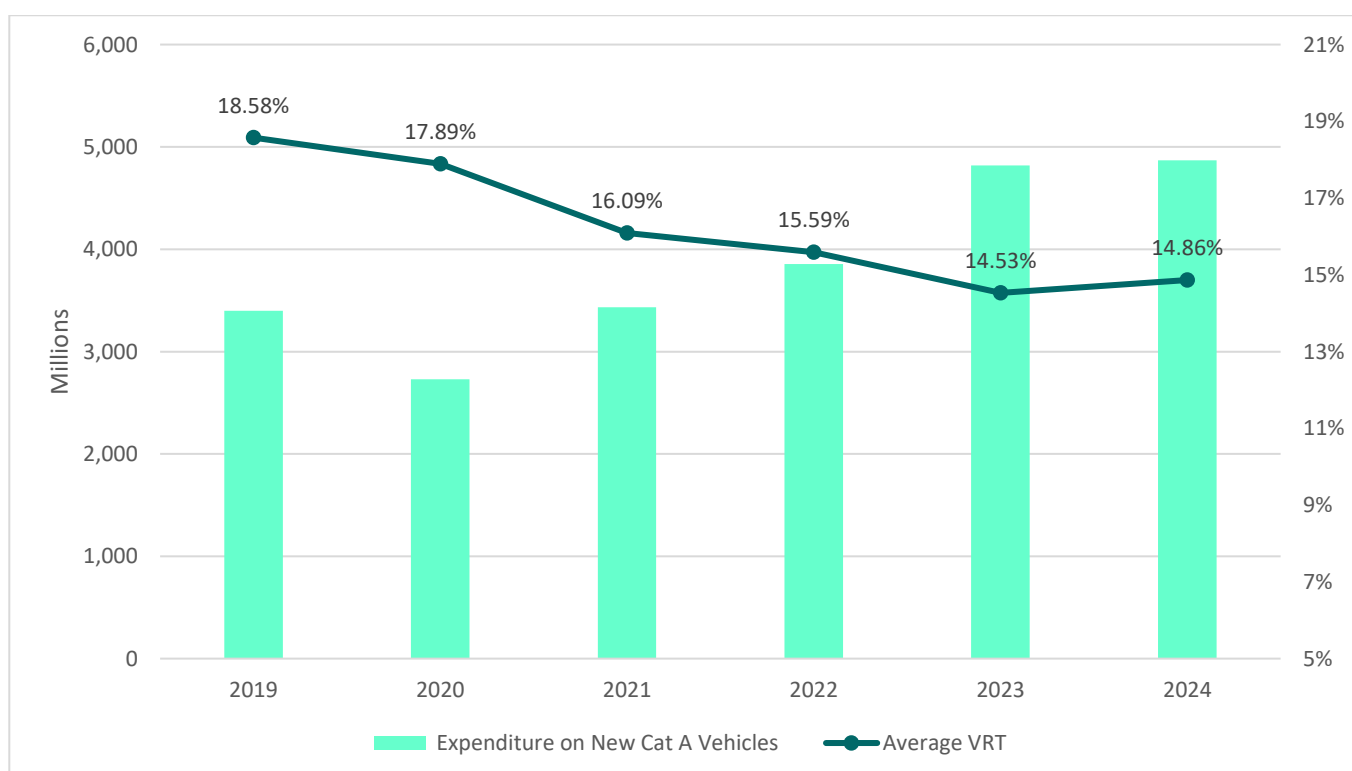
5 Changing Consumer Behaviour

In 2020 registrations and receipts declined sharply, due primarily to the Covid-19 pandemic. While 2021 and 2022 saw an increase in registrations and declared liabilities, it is only in 2023 and 2024 that VRT receipts have shown strong annual year on year growth rates.

As outlined above, Government policy has encouraged a movement to “greener” engine types. In January 2020 the NOx levy was introduced and the following year the CO2 emission-based rates were overhauled, favouring lower emission vehicles. Both changes to VRT apply to Category A vehicles (cars) only. Within Category A, new internal combustion engine (ICE) registrations, and in particular diesel registrations, have dropped, while there have been significant growth rates observed in the registration of new electric (EV) and hybrid vehicles.

This change in consumer behaviour has led to a shift in the makeup of VRT receipts, particularly receipts from new car registrations. The following graph shows the total expenditure on new Category A vehicles and the change in the weighted average VRT rate over the period 2019 to 2024. Expenditure on these vehicles has increased by some 43 per cent over this period, but the weighted average VRT rate has dropped from 18.6% in 2019 to 14.9% in 2024, a decline of 20 per cent. The impact on VRT receipts is that while new car registrations in 2023 and 2024 have reached 2019 levels and liabilities have surpassed those in 2019, up 15 per cent, the lower weighted average rate of VRT has offset the significant increase in expenditure on new cars.

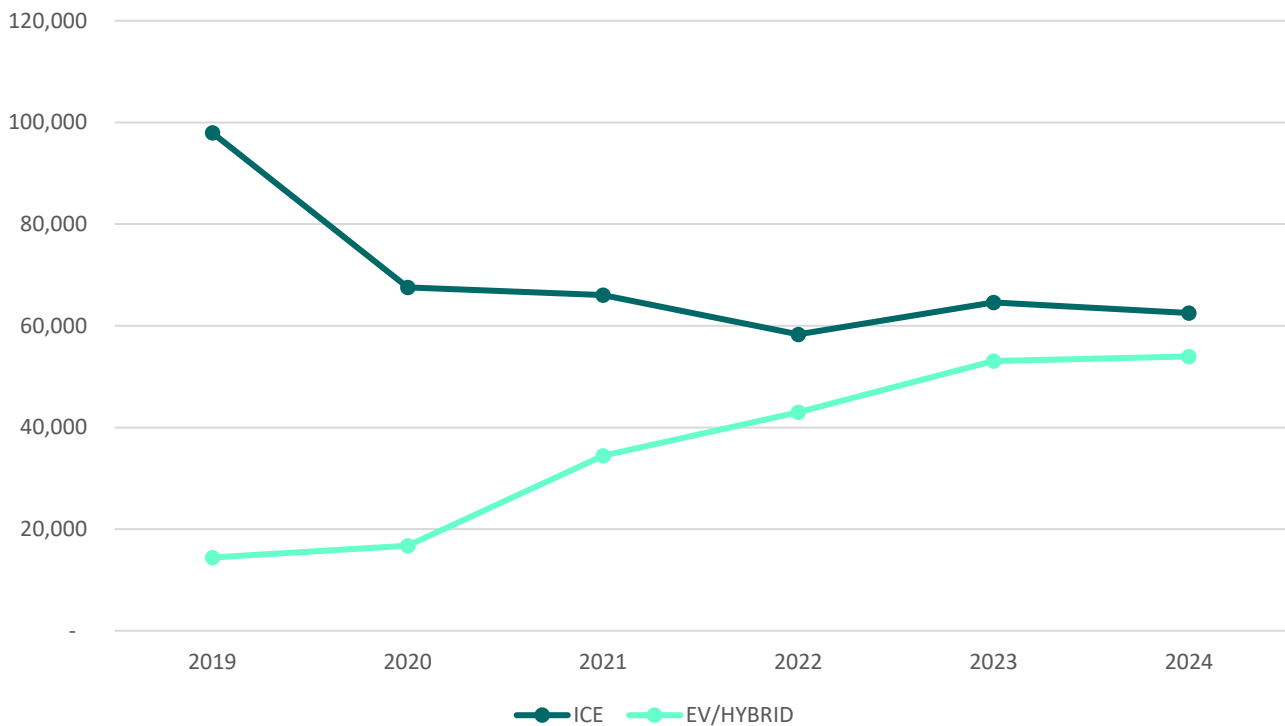
Figure 13: Average VRT rate relative to Expenditure – New Cat A



Source: Revenue analysis

The increase in expenditure can be attributed to the rise in the average open market selling price (OMSP). Since 2019 the average OMSP on a new vehicle has risen €11,500 to nearly €42,000. The increase in the average OMSP reflects the shift towards electric and hybrid vehicles. VRT data shows that the average price of an electric vehicle is significantly higher than that of an ICE vehicle. The trend in ICE versus electric and hybrid vehicle registrations since 2019 is shown in the following graph.

Figure 14: New CAT A Registrations by Engine type



Source: Revenue analysis

It should be noted that electric vehicles and low emission hybrids attract much reduced VRT rates, 7% in the case of electric vehicles and some additional reliefs for EV below €50,000. In this regard, the shift to “greener” engine types may begin to have an impact on receipts. If the current trend in the uptake of lower emission vehicles continues, VRT receipts could start to fall in the near to medium term. For new ICE vehicles in 2024 the average OMSP is about €35,500 with an average VRT rate of 20%: an average VRT potential of €7,100. In contrast, the average OMSP of a new electric vehicle is €49,000 with a VRT rate of 7%: an average VRT potential of €3,430 (excluding reliefs of up to €3,000 on EVs priced below €50,000). Although the price is almost 50% higher the VRT potential is almost 50% lower for electric vehicles.

6 Country of Import and Origin

Table 15 outlines the country of previous registration in respect of used cars imported since 2019, while Table 16 provides the country of manufacture for all new car registrations. It is noticeable that overall registrations of used car imports have fallen sharply in recent years albeit they increased somewhat in 2023 and 2024. Imports from the UK fell year on year from 2019 to 2022 but stabilised in 2023 and increased by 12% in 2024. At the same time, there has been a significant increase in the number of used cars imported from Japan. This is likely attributable to the UK's departure from the EU and the associated additional costs of importing a used vehicle from a third country. The price differential between the UK and Japan has narrowed considerably in recent years, suggesting some displacement from used UK to used Japanese vehicles.

Table 15: Country of Previous Registration - Used

Country of Import	2019	2020	2021	2022	2023	2024
United Kingdom	109,950	76,424	54,925	28,287	29,424	32,871
Japan	5,199	4,557	9,890	18,735	21,952	29,532
Australia	96	91	102	180	141	159
Germany	70	43	105	121	130	126
Other	409	329	584	794	798	836
Total	115,722	81,444	65,606	48,117	52,445	63,524

Source: Revenue analysis

Table 16: Country of Manufacture - New

Country of Manufacture	2019	2020	2021	2022	2023	2024
Germany	39,935	29,207	34,572	31,597	35,102	33,030
Czech Republic	14,408	11,206	15,059	14,642	15,724	18,303
Japan	7,561	5,727	6,217	8,734	11,516	15,458
France	19,841	14,614	16,705	16,845	17,068	14,983
South Korea	7,255	5,702	6,220	7,714	8,903	7,311
United Kingdom	9,122	7,260	7,274	5,912	6,078	6,644
China	113	128	1,218	1,894	5,685	5,011
Slovakia	3270	2762	3135	4,272	4,513	4,791
Turkey	6,914	5,551	6,992	7,082	6,408	4,486
Spain	4,216	3,356	4,196	2,306	4,406	4,259
Romania	1,313	669	1068	1,955	2,960	2,638
Other	3,566	2,753	2,598	3,153	4,715	5,017
Total	117,514	88,935	105,254	106,106	123,078	121,931

Source: Revenue analysis

7 Engine Type by Band

Table 17 and Table 18 show the distribution of registrations for new and used vehicles in 2024 across the various engine types and by the applicable VRT band and category. The majority of new car registrations in bands 1 to 7 are comprised of electrics, plug-in hybrids and hybrids.

Table 17: Engine Type by Band - New 2024

Category	Band	Diesel	Electric	Hybrid	Petrol	Plugin Hybrid
A	1	15	17,457	1,012	291	11,176
A	2	0	0	<10	<10	233
A	3	0	0	0	0	0
A	4	0	0	1,483	158	0
A	5	0	0	236	35	0
A	6	0	0	1,250	41	<10
A	7	0	0	5,751	473	<10
A	8	967	0	3,547	2,046	0
A	9	1,033	0	3,189	784	0
A	10	1,595	0	1,058	7,963	15
A	11	2,808	0	1,895	8,574	0
A	12	2,505	0	6,534	6,392	<10
A	13	2,377	0	549	6,190	<10
A	14	5,113	0	411	1,980	12
A	15	5,601	0	138	1,510	0
A	16	3,671	0	56	409	<10
A	17	756	0	65	246	<10
A	18	1,097	0	74	192	0
A	19	175	0	11	73	<10
A	20	591	0	14	84	0
A	Fixed Charge	-	-	-	-	-
	Total Cars*	28,304	17,457	27,275	37,477	11,448
B	Commercial	4,534	219	155	237	16
B	Fixed Charge	0	0	0	0	0
C	Fixed Charge	30,629	1,000	<10	283	<10
D	Fixed Charge	141	0	0	<10	0
M	Motorcycles	0	53	0	2,729	0
	Total All Vehicles	63,608	18,729	27,435	40,697	11,469

Source: Revenue analysis

Table 18: Engine Type by Band - Used 2024

Category	Band	Diesel	Electric	Hybrid	Petrol	Plugin Hybrid
A	1	<10	1,636	78	11	5,271
A	2	<10	0	198	19	2,056
A	3	0	0	48	<10	485
A	4	0	0	517	<10	23
A	5	<10	0	1,572	19	29
A	6	<10	0	1,475	160	108
A	7	13	0	1,367	56	11
A	8	154	0	659	61	18
A	9	390	0	316	582	<10
A	10	824	0	499	1,220	<10
A	11	1,588	0	363	1,661	<10
A	12	1,619	0	193	1,431	<10
A	13	1,353	0	159	3,122	<10
A	14	2,955	0	54	3,953	<10
A	15	1,657	0	81	5,512	<10
A	16	1,731	0	30	2,623	0
A	17	744	0	35	1,320	<10
A	18	1,507	0	75	3,997	0
A	19	701	0	73	1,347	<10
A	20	817	0	<10	1,183	0
A	Fixed Charge	230	0	<10	1,476	<10
Total Cars		16,300	1,636	7,801	29,768	8,020
B	Commercial	3,961	<10	<10	61	<10
B	Fixed Charge	78	0	0	31	0
C	Fixed Charge	14,407	23	<10	103	0
D	Fixed Charge	35	0	0	<10	0
M	Motorcycles	13	<10	0	3,344	0
Total All Vehicles		34,797	1,665	7,813	33,308	8,026

Source: Revenue analysis

8 Vehicle Values

Table 19 and Table 20 provide an overview of the value of vehicles by both band and engine type for new and used Category A vehicles in 2023. Lower emission vehicles tend to have the highest number of high-priced vehicles according to their OMSP. The most common vehicle type in 2024 was a new petrol vehicle in band 11 with an OMSP of between €20,001 and €40,000 (8,433 registrations). Overall, 51% of new Category A vehicles registered had an OMSP between €20,001 and €40,000.

Table 19: Number of New Vehicles by Value – 2024

Band	Engine Type	<€10,000	€10,001-€20,000	€20,001-€40,000	€40,001-€50,000	€50,001-€80,000	€80,001-€100,000	>€100,000
1	DIESEL	0	0	0	<10	<10	<10	<10
1	ELECTRIC	0	0	2,516	8,194	6,048	322	377
1	HEV	0	0	613	3,998	4,858	1,131	1,588
1	PETROL	0	0	0	277	<10	0	<10
2	HEV	0	0	0	0	39	120	76
2	PETROL	0	0	0	0	0	0	<10
4	HEV	0	0	1,483	0	0	0	0
4	PETROL	0	0	158	0	0	0	0
5	HEV	0	0	236	0	0	0	0
5	PETROL	0	0	35	0	0	0	0
6	HEV	0	31	1,219	0	0	0	<10
6	PETROL	0	0	41	0	0	0	0
7	HEV	0	0	5,701	50	0	0	<10
7	PETROL	0	12	42	419	0	0	0
8	DIESEL	0	0	967	0	0	0	0
8	HEV	0	12	2,506	975	54	0	0
8	PETROL	0	640	1,345	60	<10	0	0
9	DIESEL	0	0	1,033	0	0	0	0
9	HEV	0	34	2,578	577	0	0	0
9	PETROL	0	467	317	0	0	0	0
10	DIESEL	0	0	1,308	287	0	0	0
10	HEV	0	0	769	168	136	0	0
10	PETROL	0	1,134	5,941	888	0	0	0
11	DIESEL	0	0	2,397	411	0	0	0
11	HEV	0	0	1,301	336	256	<10	0
11	PETROL	0	66	8,423	85	0	0	0
12	DIESEL	0	0	1,251	1,079	173	<10	0
12	HEV	0	0	764	5,507	103	162	0
12	PETROL	0	153	6,089	143	<10	0	0
13	DIESEL	0	0	292	1,433	651	<10	0
13	HEV	0	0	177	181	186	<10	<10
13	PETROL	0	0	5,578	418	194	0	0
14	DIESEL	0	0	3,127	1,419	567	0	0
14	HEV	0	0	<10	50	336	33	0
14	PETROL	0	0	1,230	504	245	<10	0

15	DIESEL	<10	0	1,834	2,192	1,572	<10	0
15	HEV	0	0	14	0	113	11	0
15	PETROL	0	0	1,282	195	33	0	0
16	DIESEL	0	0	13	807	2,848	<10	0
16	HEV	0	0	0	<10	51	<10	0
16	PETROL	0	0	74	225	110	0	0
17	DIESEL	0	0	32	48	662	14	0
17	HEV	0	0	0	0	65	0	<10
17	PETROL	0	0	11	152	81	<10	0
18	DIESEL	0	0	47	55	965	30	0
18	HEV	0	0	0	0	43	11	20
18	PETROL	0	0	<10	79	103	<10	<10
19	DIESEL	0	0	0	<10	127	11	35
19	HEV	0	0	0	0	0	<10	11
19	PETROL	0	0	0	<10	63	<10	0
20	DIESEL	0	0	0	0	261	127	203
20	HEV	0	0	0	0	0	0	14
20	PETROL	0	0	0	0	<10	<10	70

Source: Revenue analysis

Table 20: Number of Used Vehicles by Value - 2024

Band	Engine Type	<€10,000	€10,001- €20,000	€20,001- €40,000	€40,001- €50,000	€50,001- €80,000	€80,001- €100,000	>€100,000
1	DIESEL	0	<10	<10	<10	<10	<10	0
1	ELECTRIC	27	94	871	259	317	60	<10
1	Hybrid-Electric	0	<10	50	11	<10	<10	<10
1	PETROL	<10	<10	<10	<10	0	0	<10
1	Plugin-Hybrid	0	<10	1,771	891	1,983	394	223
2	DIESEL	0	0	<10	0	0	0	0
2	Hybrid-Electric	<10	85	92	<10	<10	<10	<10
2	PETROL	<10	<10	<10	0	0	0	<10
2	Plugin-Hybrid	16	306	879	159	532	107	57
3	Hybrid-Electric	<10	26	14	0	<10	0	<10
3	PETROL	0	<10	0	0	0	0	0
3	Plugin-Hybrid	<10	<10	55	15	297	105	<10
4	Hybrid-Electric	252	200	64	0	0	0	<10
4	PETROL	<10	<10	<10	0	<10	0	<10
4	Plugin-Hybrid	0	<10	<10	<10	<10	<10	<10
5	DIESEL	<10	0	0	0	0	0	0
5	Hybrid-Electric	794	638	140	0	0	0	0
5	PETROL	17	<10	<10	0	0	0	0
5	Plugin-Hybrid	0	<10	<10	<10	15	<10	0
6	DIESEL	<10	<10	<10	0	0	0	0
6	Hybrid-Electric	782	625	68	0	0	0	0
6	PETROL	142	15	<10	0	0	0	0
6	Plugin-Hybrid	0	0	<10	<10	100	<10	<10
7	DIESEL	<10	<10	<10	0	0	0	0
7	Hybrid-Electric	583	685	98	<10	0	0	0
7	PETROL	45	<10	<10	<10	0	0	<10
7	Plugin-Hybrid	0	0	<10	<10	<10	<10	0
8	DIESEL	40	32	82	0	0	0	0
8	Hybrid-Electric	41	289	327	<10	<10	0	0
8	PETROL	33	23	<10	0	0	0	0
8	Plugin-Hybrid	0	0	17	<10	0	0	0
9	DIESEL	96	224	67	<10	<10	0	0
9	Hybrid-Electric	82	147	87	0	0	0	0
9	PETROL	477	91	14	0	0	0	0
9	Plugin-Hybrid	0	<10	0	0	0	0	0
10	DIESEL	217	434	155	0	18	0	0
10	Hybrid-Electric	193	237	67	0	<10	0	0
10	PETROL	984	174	62	0	0	0	0
10	Plugin-Hybrid	0	0	<10	0	0	0	0
11	DIESEL	581	709	282	<10	<10	0	0
11	Hybrid-Electric	90	137	109	<10	20	0	0
11	PETROL	1,360	219	82	0	0	0	0
11	Plugin-Hybrid	0	<10	<10	0	0	0	0
12	DIESEL	179	518	682	158	81	<10	0
12	Hybrid-Electric	19	31	138	<10	<10	0	0

12	PETROL	1,125	218	88	0	0	0	0
12	Plugin-Hybrid	0	0	<10	0	0	0	0
13	DIESEL	163	602	519	51	18	0	0
13	Hybrid-Electric	53	20	76	<10	<10	0	0
13	PETROL	2,832	188	92	<10	<10	0	0
13	Plugin-Hybrid	0	<10	<10	0	0	0	0
14	DIESEL	191	1,561	772	233	196	0	<10
14	Hybrid-Electric	<10	27	23	<10	0	0	0
14	PETROL	2,976	860	113	<10	0	0	0
14	Plugin-Hybrid	0	0	0	0	<10	0	0
15	DIESEL	109	883	491	103	71	0	0
15	Hybrid-Electric	<10	38	36	0	<10	0	0
15	PETROL	3,398	1,859	253	<10	<10	0	0
15	Plugin-Hybrid	0	0	3	0	<10	0	0
16	DIESEL	169	844	644	43	31	0	0
16	Hybrid-Electric	<10	<10	14	<10	<10	<10	0
16	PETROL	1,376	1,132	110	<10	<10	0	0
17	DIESEL	57	352	244	40	51	0	0
17	Hybrid-Electric	<10	12	16	<10	<10	0	0
17	PETROL	853	366	87	<10	<10	0	0
17	Plugin-Hybrid	0	0	<10	0	0	0	0
18	DIESEL	206	642	546	48	60	<10	<10
18	Hybrid-Electric	11	14	33	<10	11	<10	0
18	PETROL	2,137	1,606	216	29	<10	<10	0
19	DIESEL	151	162	306	27	23	23	<10
19	Hybrid-Electric	28	33	<10	<10	<10	<10	<10
19	PETROL	596	558	150	18	18	<10	<10
19	Plugin-Hybrid	0	0	<10	0	<10	0	0
20	DIESEL	150	89	276	82	139	35	46
20	Hybrid-Electric	<10	<10	<10	0	0	<10	0
20	PETROL	669	178	164	34	58	14	66

Source: Revenue analysis

9 Registration Type

Table 21 highlights the seasonality of Category A new vehicle registrations. January and July are the most popular months.

Table 21: Monthly New Category A Registrations 2024

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Registrations	31,589	16,516	14,734	8,644	6,440	1,500	25,756	7,584	5,177	2,431	1,135	425

Source: Revenue analysis

Table 22 provides information on the entity registering a used Category A type vehicle across each month of 2023. In the case of new cars, 99% of registrations are by a dealer/distributor.

Table 22: Registration Type - Used Vehicles 2024

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dealer /Distributor	3,930	3,713	3,799	3,824	4,001	3,670	4,243	3,955	3,696	4,083	3,454	2,233
Private	1,532	1,348	1,573	1,553	1,709	1,667	1,789	1,651	1,571	1,797	1,681	1,052
Total	5,462	5,061	5,372	5,377	5,710	5,337	6,032	5,606	5,267	5,880	5,135	3,285

Source: Revenue analysis

10 Registration by County

As shown below, Dublin vehicle registrations account for the largest number of new passenger vehicles, on average over 40 per cent of all new registrations.

Table 23: New Category A Vehicles by County 2024

County	2019	2020	2021	2022	2023	2024
Dublin	52,379	34,452	43,889	42,137	54,282	52,983
Cork	14,051	11,186	12,390	13,094	13,975	13,744
Kildare	4,479	3,912	4,507	4,695	5,220	5,418
Galway	4,322	3,672	4,141	4,533	4,851	4,731
Meath	3,309	2,841	3,416	3,702	4,195	4,027
Limerick	3,914	3,240	3,493	3,584	3,823	3,998
Wexford	2,709	2,232	2,576	2,895	2,861	2,923
Tipperary	2,973	2,522	2,713	2,741	2,940	2,923
Wicklow	2,357	2,069	2,381	2,609	2,806	2,779
Donegal	2,340	2,121	2,413	2,553	2,586	2,772
Louth	2,659	2,128	2,370	2,488	2,660	2,716
Waterford	3,000	2,112	2,704	2,635	2,773	2,553
Kerry	2,340	1,966	2,234	2,298	2,465	2,515
Clare	2,250	1,998	2,128	2,127	2,428	2,484
Kilkenny	2,031	1,787	1,876	1,948	2,056	2,060
Mayo	1,959	1,649	1,855	1,946	2,068	2,050
Westmeath	1,591	1,309	1,571	1,538	1,665	1,705
Laois	1,349	1,191	1,238	1,239	1,366	1,435
Offaly	1,266	1,118	1,169	1,217	1,333	1,308
Cavan	1,177	1,004	1,144	1,093	1,265	1,263
Carlow	1,266	1,039	1,182	1,196	1,264	1,202
Sligo	1,069	934	1,070	1,047	1,128	1,193
Roscommon	932	841	999	1,007	1,143	1,128
Monaghan	886	784	885	833	936	978
Longford	513	430	519	518	539	556
Leitrim	393	398	391	433	450	487
Total Registrations	117,514	88,930	105,254	106,106	123,078	121,931

Source: Revenue analysis

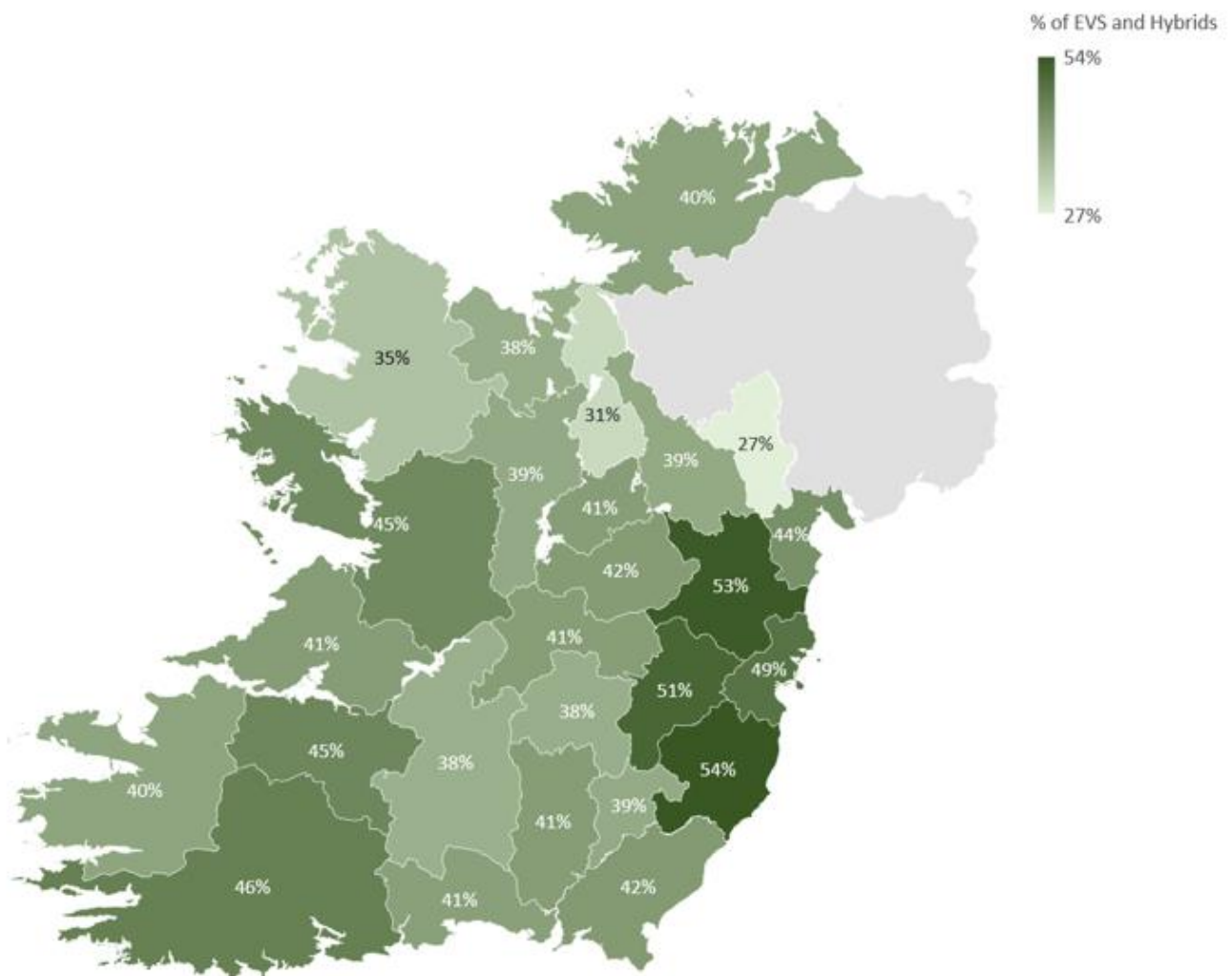
Table 24: Used Category A Vehicles by County 2024

County	2019	2020	2021	2022	2023	2024
Dublin	35,959	28,386	25,001	23,468	24,964	30,156
Cork	10,986	7,379	5,478	2,684	3,227	4,360
Galway	6,605	4,813	3,482	2,417	2,854	3,366
Donegal	6,576	4,099	3,547	2,072	2,517	2,942
Meath	4,812	3,079	2,415	1,709	2,160	2,652
Kildare	4,955	3,422	2,627	1,781	1,874	2,494
Louth	3,951	2,687	2,117	1,578	1,718	1,945
Limerick	4,241	2,658	1,726	1,039	1,128	1,352
Clare	3,016	2,100	1,641	1,054	1,070	1,295
Mayo	3,231	1,966	1,604	906	1031	1,200
Tipperary	3,313	2,189	1,740	999	983	1,167
Wicklow	2,481	1,606	1,309	785	853	1,089
Waterford	2,037	1,336	1,205	751	771	951
Monaghan	2,450	1,639	1,174	754	747	909
Cavan	2,058	1,412	1,040	622	661	898
Kerry	2,557	1,694	1,119	738	753	849
Wexford	3,116	2,045	1,436	726	802	803
Westmeath	1,961	1,292	1,019	578	600	750
Laois	1,601	1,010	787	422	501	712
Kilkenny	1,675	1,137	740	410	427	574
Roscommon	1,537	1,107	848	493	517	563
Sligo	1,447	976	650	310	367	456
Longford	1,212	763	609	432	440	444
Offaly	1,180	783	507	286	349	432
Leitrim	858	553	424	207	239	324
Carlow	1040	652	527	318	291	305
ZV (vintage)	869	661	834	580	601	536
Total Registrations	115,724	81,444	65,606	48,117	52,445	63,523

Source: Revenue analysis

As previously discussed, 46 per cent of all new car registrations nationally are electric or hybrid cars. Figure 15 shows that in 16 counties 40 per cent or more of all new car registrations are electric or hybrid cars, while in only one county is this figure less than 30 per cent (Monaghan). Figure 16 highlights the percentage of electric vehicles registered in each country. Reflecting the 2024 drop in new electric car registrations, there are 11 counties where EV registrations are less than 10%. In 2023 there were no counties where this percentage was less than ten. As with figure 14, the counties where new electric car registrations are highest are Wicklow (24 per cent), Kildare (19 per cent), Meath (18 per cent) and Dublin (17 per cent).

Figure 15: Hybrid and Electrical Vehicle Share of New Registrations in 2024



Source: Revenue analysis

Table 25: New Vehicles by County by Band 2024

County	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	B	C	D	M
CARLOW	207	0	0	<10	<10	12	65	98	55	92	140	139	92	107	91	60	<10	16	<10	<10	65	358	<10	52
CAVAN	154	<10	0	21	<10	12	81	92	82	128	145	170	94	74	115	57	<10	17	0	<10	66	425	0	23
CLARE	430	0	0	34	<10	28	139	124	127	197	275	351	202	202	208	103	25	28	0	10	76	472	<10	42
CORK	2,993	30	0	199	31	178	829	722	614	1,081	1,507	1,898	1,079	959	752	472	133	190	14	62	455	3,071	3	336
DONEGAL	453	<10	0	33	<10	31	135	142	133	249	332	370	259	204	206	131	23	47	<10	<10	102	636	0	33
DUBLIN	15,946	152	0	738	112	454	2,379	2,939	1,743	5,042	5,515	6,087	3,940	2,460	2,373	1,558	482	462	186	413	2,356	14,612	<10	1,075
GALWAY	915	<10	0	70	13	68	294	239	237	328	479	648	330	380	376	238	44	48	<10	17	232	1,044	0	85
KERRY	447	<10	0	21	<10	27	136	110	111	193	316	374	188	243	190	76	12	34	<10	25	108	860	0	50
KILDARE	1,529	<10	0	78	15	43	286	300	235	391	498	748	368	309	297	180	42	68	<10	16	249	1,113	10	149
KILKENNY	400	0	0	28	<10	25	103	103	107	157	272	248	158	168	153	78	16	33	0	<10	91	741	<10	44
LAOIS	253	<10	0	<10	<10	20	60	69	79	147	178	196	107	117	104	54	<10	27	<10	<10	65	402	0	48
LEITRIM	51	0	0	<10	<10	<10	23	21	19	50	77	73	32	47	44	22	<10	<10	0	<10	30	119	0	8
LIMERICK	772	<10	0	42	<10	60	251	205	201	316	441	537	299	299	319	137	32	49	<10	20	140	986	<10	101
LONGFORD	68	0	0	15	<10	<10	46	43	29	40	61	77	37	45	53	21	0	<10	0	<10	25	172	0	10
LOUTH	543	<10	0	41	14	26	127	149	130	273	314	371	249	166	159	81	33	29	<10	<10	100	534	0	57
MAYO	241	<10	0	21	<10	31	119	97	123	185	257	261	149	195	230	87	22	24	<10	<10	77	608	<10	33
MEATH	1,118	<10	0	44	13	54	229	212	157	274	383	523	244	276	227	151	37	65	<10	<10	190	1,026	0	112
MONAGHAN	114	<10	0	<10	0	10	25	23	45	98	128	163	83	70	115	71	14	12	<10	<10	43	488	<10	18
OFFALY	205	0	0	18	<10	19	82	57	77	114	163	201	92	96	111	44	10	16	<10	<10	83	387	102	31
ROSCOMMON	146	0	0	15	<10	22	66	63	51	98	149	177	85	100	88	40	15	10	0	<10	49	293	<10	20
SLIGO	190	0	0	20	<10	18	61	50	62	107	162	174	100	92	88	41	10	<10	<10	<10	37	296	<10	20
TIPPERARY	401	<10	0	38	<10	43	143	165	137	241	373	373	225	259	286	137	23	44	<10	20	148	950	<10	84
WATERFORD	561	<10	0	36	<10	22	130	105	118	248	316	336	196	157	171	74	26	30	<10	17	72	505	0	96
WESTMEATH	307	<10	0	22	<10	20	119	98	98	125	194	239	129	127	142	43	15	15	<10	<10	62	475	<10	39
WEXFORD	609	<10	0	45	<10	36	148	182	130	232	342	372	198	209	226	110	18	46	<10	<10	119	912	<10	88
WICKLOW	898	<10	0	36	<10	25	150	152	106	225	260	327	183	155	125	71	<10	27	<10	16	121	437	0	128

Source: Revenue analysis

Table 26: Used Vehicles by County by Band 2024

County	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	ZV	B	C	D	M	
CARLOW	20	12	0	<10	<10	<10	<10	<10	<10	11	18	16	19	31	26	26	13	33	11	16	27	52	295	0	53	
CAVAN	41	13	0	<10	<10	10	15	10	15	45	97	63	73	132	102	72	29	79	37	34	22	145	489	0	73	
CLARE	76	20	0	<10	24	20	11	13	28	57	86	83	111	198	159	108	60	117	49	49	23	130	391	0	80	
CORK	499	173	31	20	54	137	96	57	92	201	221	229	316	541	366	285	132	408	199	201	102	319	993	<10	299	
DONEGAL	147	40	<10	<10	<10	21	24	69	68	152	275	260	266	453	257	224	154	238	99	101	77	287	1,712	<10	105	
Dublin	4,310	1,442	411	359	1,188	1,145	920	413	582	1,207	1,469	1,271	1,943	2,871	3,674	1,914	818	2,554	792	639	234	624	2,127	14	720	
GALWAY	335	98	16	57	80	85	79	80	78	132	166	214	237	404	379	219	115	271	138	106	77	268	861	0	252	
KERRY	69	19	<10	0	<10	14	10	<10	13	32	46	35	73	125	116	59	39	77	45	43	22	82	364	0	59	
KILDARE	261	82	19	<10	41	46	63	33	57	89	123	117	173	224	280	203	103	254	140	104	73	182	719	0	172	
KILKENNY	54	19	<10	<10	<10	11	<10	<10	<10	19	37	27	40	68	54	49	17	59	37	30	23	71	409	<10	74	
LAOIS	28	31	<10	<10	22	20	15	<10	14	47	42	34	56	83	104	65	23	50	18	21	26	78	339	0	55	
LEITRIM	21	<10	0	0	<10	<10	<10	<10	<10	<10	30	26	29	43	24	36	24	21	16	14	11	85	177	<10	15	
LIMERICK	113	43	<10	<10	34	52	25	18	16	57	66	61	133	163	155	75	42	138	43	56	46	93	438	0	82	
LONGFORD	19	<10	0	<10	<10	<10	<10	13	12	25	40	24	39	62	43	42	15	41	18	17	13	68	249	0	33	
LOUTH	159	37	<10	13	24	27	18	19	32	47	107	114	237	251	289	181	84	161	51	56	37	117	528	0	95	
MAYO	51	17	<10	<10	<10	11	<10	19	31	60	136	80	109	181	112	97	38	100	49	59	30	174	604	3	65	
MEATH	235	61	14	22	23	51	55	45	32	85	137	135	226	257	370	190	99	332	84	111	88	229	684	11	172	
MONAGHAN	62	<10	<10	0	<10	<10	<10	<10	25	41	118	95	74	120	75	83	44	59	34	26	28	131	669	0	53	
OFFALY	21	<10	<10	<10	<10	<10	<10	<10	<10	11	24	38	27	52	65	30	16	45	24	25	21	86	295	0	76	
ROSCOMMON	24	12	<10	<10	<10	0	<10	<10	11	23	40	37	57	94	54	56	23	46	19	28	18	129	283	0	29	
SLIGO	28	<10	<10	0	<10	<10	<10	<10	13	13	28	45	32	70	34	36	25	37	27	34	14	89	201	0	58	
TIPPERARY	93	27	<10	11	11	19	24	15	30	65	74	62	100	161	127	77	42	93	51	46	32	206	526	0	126	
WATERFORD	69	16	<10	<10	11	14	20	15	52	43	73	52	89	106	92	60	35	75	41	43	35	61	167	<10	102	
WESTMEATH	35	13	<10	<10	22	13	<10	<10	17	22	58	46	62	97	96	64	39	91	19	27	15	132	227	0	102	
WEXFORD	77	21	<10	<10	<10	10	12	13	33	27	60	37	46	78	89	62	34	77	30	55	29	151	447	0	125	
WICKLOW	158	44	<10	<10	28	19	14	<10	17	24	46	43	69	98	112	71	37	123	51	67	49	108	252	0	84	
ZV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	536	50	94	<10	202