

VEHICLE REGISTRATION TAX

NON-STATUTORY CONSOLIDATION

of

PRIMARY LEGISLATION

Revised: December 2018

The following abbreviations are used in the text:

AA	Appropriation Act
AC	Alternating Current
EURIBOR	European Inter Bank Offered Rate
FA	Finance Act
para, paras	paragraph or paragraphs
reg, regs	regulation or regulations of a Statutory Instrument
s, ss	section or sections
Sch, Schs	Schedule or Schedules to an Act or Statutory Instrument
SI XXX/YYYY	Statutory Instrument Number XXX of YYYY (usually referred to as S.I. No. XXX of YYYY)
subpara, subparas	subparagraph or subparagraphs
subs, subss	subsection or subsections
TCA 1997	Taxes Consolidation Act, 1997

PART 1

**VRT PRIMARY
LEGISLATION**

Number 9 of 1992

FINANCE ACT, 1992

With effect from 28th May, 1992 (unless otherwise indicated)

With effect from 1 January, 1993 for Part II Chapter IV

ARRANGEMENT OF SECTIONS

PART II

CUSTOMS AND EXCISE

CHAPTER IV

Registration and Taxation of Vehicles

Section

130	Interpretation
130A ¹	Vehicle built from chassis or monocoque or assembly ¹
130B ¹	Delegation of certain powers of the Revenue Commissioners ¹
131	Registration of vehicles by Revenue Commissioners
131A ¹	Evidence of computer stored records in court proceedings ¹
132	Charge of Excise Duty
133	Chargeable value
134	Permanent reliefs
135	Temporary exemption from registration
135A	Special purpose vehicles
135B	Repayments of amounts in respect of vehicle registration tax in certain cases
135BA	Repayment of amounts of vehicle registration tax in respect of the registration of certain new vehicles
135C	Remission or repayment in respect of vehicle registration tax on certain plug-in hybrid electric vehicles, certain electric vehicles and certain electric motorcycles
135D	Repayment of amounts of vehicle registration tax on export of certain vehicles
135E	Proportionate payment of vehicle registration tax on certain vehicles temporarily brought into State
136	Authorisation of manufacturers, distributors and dealers and periodic payment of duty
136A	Authorisation of competent person
137	Accountability for unregistered vehicles and converted vehicles
138 ²	Appeals ²
139	Offences and penalties
140	Evidence
141	Regulations
142 ²	Powers of Officers ²
142A	Return of motor insurance particulars
143	Transitional Provisions
144	Application of enactments
144A	Repeal and Revocations

Note 1 - Sections included for Reference only - Sections have been deleted by Finance Act 2012

Note 2 - Sections included for Reference only - Sections have been repealed by Finance Act 1995..

PART VIII

MISCELLANEOUS

253. Care and management of taxes and duties
 254. Short title, construction and commencement.

Section 130**Interpretation.**

In this Chapter, save where the context otherwise requires -

- s102 FA 2010 [“**ambulance**” has the same meaning as in paragraph 5.3 of Annex II of Directive 2007/46/EC;]¹³
- “**the Act of 1952**” means the Finance (Excise Duties) (Vehicles) Act, 1952;
- “**authorised person**” means a person authorised under section 136;
- s102 FA 2010 [“**bus**” means a category M2 vehicle or a category M3 vehicle;]¹
- s53 FA 2017 [“**BE bodywork code**” means a bodywork code assigned to a vehicle at type approval stage where—
- (a) the vehicle has a maximum mass not exceeding 3,500 kg, and
 - (b) the seating positions and the cargo area of the vehicle are not located in a single compartment;]²
- s53 FA 2017 [“**category A vehicle**” means—
- (a) a category M1 vehicle, or
 - (b) a category N1 vehicle, that has 4 or more seats and to which a BE bodywork code has not been assigned;]³
- s53 FA 2017 [“**category B vehicle**” means—
- (a) a category N1 vehicle that has 3 seats or less,
 - (b) a category N1 vehicle to which a BE bodywork code has been assigned, or
 - (c) a motor caravan;]⁴
- s102 FA 2010 [“**category C vehicle**” means a category M2 vehicle, a category M3 vehicle, a
- s62(a) FA 2013 category N2 vehicle, a category N3 vehicle, a category T1 vehicle, a category T2 vehicle, a category T3 vehicle, a category T4 vehicle, a category T5 vehicle or a listed vehicle;]⁵
- s(6)(a) F(No.2)A 1992 [“**category D vehicle**” means one of the following vehicles, namely, an invalid carriage, a refuse cart, a sweeping machine, a watering machine used exclusively for cleansing public streets and roads, an ambulance, a road roller, a fire engine, a fire-escape, a vehicle used exclusively for the transport (whether by carriage or traction) of road construction machinery used only for the construction or repair of roads and a vehicle used exclusively for the transport (whether by carriage or traction) of life boats and their gear or any equipment for affording assistance in the preservation of life and property in cases of shipwreck or distress at sea;]⁶
- s102 FA 2010 [“**category M1 vehicle**”, “**category M2 vehicle**”, “**category M3 vehicle**”, “**category N1 vehicle**”, “**category N2 vehicle**” and “**category N3 vehicle**” have the same meanings as in Annex II of Directive 2007/46/EC;]^{6A}
- [“**category L1e vehicle**”, “**category L2e vehicle**”, “**category L3e vehicle**”, “**category L4e vehicle**”, “**category L5e vehicle**”, “**category L6e vehicle**” and “**category L7e vehicle**” have the same meanings as in Directive 2002/24/EC;]^{6A}

[“**category T1 vehicle**”, “**category T2 vehicle**”, “**category T3 vehicle**”, “**category T4 vehicle**” and “**category T5 vehicle**” have the same meanings as in Annex II of Directive 2003/37/EC;]^{6A}

“**certificate**” means a certificate of registration issued under section 131(5);

SI 318/1992 reg 11

“**the Commissioners**” means the Revenue Commissioners;

SI 252/1993 reg 3

SI 154/1995 reg 3

s102 FA 2010

[“**competent person**” means one or more than one individual or body appointed by the Commissioners under section 131;]¹⁸

s62(b) FA 2013

[“**conversion**” means the modification of the vehicle, which, in relation to—

s102 FA 2010

- (a) a registered vehicle, means the modification of the vehicle in such manner that any of the particulars recorded for the purpose of its registration are altered,
- (b) an unregistered vehicle, means the modification of the vehicle in such manner that any of the particulars recorded for the purpose of its type-approval or, if it has been registered previously in another jurisdiction, for the purpose of the most recent such registration, are altered;]⁷

S36(a) F.A 2018

[“ **CO₂ emissions**” means—

(a) in the case of a passenger or a light duty vehicle-

- (i) unless the matter falls within subparagraph (ii) or (iii), the level of carbon dioxide (CO₂) emissions for a vehicle measured in accordance with the provisions of Commission Regulation (EC) 715/2007 of 20 June 2007¹ and listed in Annex VIII to Council Directive 2007/46/EC of 5 September 2007², or
- (ii) for a vehicle whose certificate of conformity issued on or after 1 September 2018, the level of carbon dioxide (CO₂) emissions measured in accordance with Commission Regulation (EU) 1151/2017 of 1 June 2017³, or
- (iii) the level of carbon dioxide (CO₂) emissions for a vehicle measured in accordance with the Regulation referred to in subparagraph (ii) and determined using the correlation tool provided for in Commission Regulation (EU) 1153/2017 of 2 June 2017⁴,

or

¹ OJ No. L171, 29.6.2007, p. 1

² OJ No. L263, 9.10.2007, p. 1

³ OJ No. L175, 7.7.2017, p. 1

⁴ OJ No. L175, 7.7.2017, P. 679

(b) in the case of a heavy duty vehicle, the level of carbon dioxide (CO₂) emissions measured in accordance with Commission Regulation (EC) 595/2009 of 18 June 2009⁵,

and, in the case of paragraph (a) of this definition, displayed in accordance with the provisions of Council Directive 1999/94/EC of 13 December 1999⁶

and, in the case of that paragraph or paragraph (b) of this definition, contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation which confirms compliance with any measures taken to give effect in the State to any act of the European Union relating to the approximation of the laws of Member States in respect of type-approval for the type of vehicle concerned;]²⁹

s62(c) FA 2013

[“**crew cab**”]⁸

SI 212/2001

SI 249/2003

“**cylinder capacity of an engine**” means the cylinder capacity of an engine calculated in accordance with regulations for the time being in force under section 1(3) of the Act of 1952, for the purpose of a rate of duty specified in the Schedule to that Act;

“**deal**” means offer for hire, lease or sale in the State one or more unregistered vehicles or converted vehicles prior to the entry of the prescribed particulars thereof in the register, and cognate words shall be construed accordingly;

s105(4)(a) FA 2013

[“**Directive 83/182/EEC**” means Council Directive 83/182/EEC¹¹ of the European Parliament and of the Council of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another;]²⁷

s50(a) FA 2011

[“**Directive 97/27/EC**” means Directive 97/27/EC¹ of the European Parliament and of the Council of 22 July 1997 (as amended) relating to the masses and dimensions of certain categories of motor vehicles and their trailers and amending Directive 70/156/EEC;]²³

s102 FA 2010

[“**Directive 2002/24/EC**” means Directive 2002/24/EC² of the European Parliament and of the Council of 18 March 2002 (as amended) relating to the type-approval of two or three-wheel motor vehicles and repealing Council Directive 92/61/EEC;]¹⁹

s102 FA 2010

[“**Directive 2003/37/EC**” means Directive 2003/37/EC³ of the European Parliament and of the Council of 26 May 2003 (as amended) on type-approval of agricultural or forestry tractors, their trailers and interchangeable towed

⁵ OJ No. L188 18.7.2009 p. 1

⁶ OJ No. L12, 18.1.2000, p. 16

machinery, together with their systems, components and separate technical units and repealing Directive 74/150/EEC;]¹⁹

s102 FA 2010

[“**Directive 2007/46/EC**” means Directive 2007/46/EC¹ of the European Parliament and of the Council of 5 September 2007 (as amended) establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles;]¹⁹

s105(4)(a) FA 2013

[“**Directive 2009/55/EC**” means Council Directive 2009/55/EC¹⁰ of the European Parliament and of the Council of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals;]²⁷

[“**electric motorcycle**” means a motorcycle that derives its motive power exclusively from an electric motor;]²³

s50(a) FA 2011

[“**electric vehicle**” means a vehicle that derives its motive power exclusively from an electric motor;]²³

[“**flexible fuel vehicle**” means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85 per cent ethanol;]²³

S36(b) F.A. 2018

[“heavy oil” has the same meaning as in section 94 of the Finance Act 1999;]³⁰

[“**hybrid electric vehicle**” means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle;]²³

SI 154/1995 reg 3

“**licensing authority**” means the council of a county or the corporation of a county borough which licenses a vehicle under section 1 of the Act of 1952;

SI 353/1994 reg 2

s6(c) F(No.2)A 1992

[“**listed vehicle**” means one of the following vehicles, namely, a hearse, a bus, a special purpose vehicle, an agricultural tractor, a two-wheeled tractor, an armoured fighting vehicle, or a vehicle (not including a motor-cycle) which is shown to the satisfaction of the Commissioners to be more than 30 years old at the time of registration;]⁹

“**manufacture**” means the making or assembling in the State of a vehicle and includes conversion and cognate words shall be construed accordingly;

s50 (b) FA 2011

[“**mass of the vehicle with bodywork in running order**” has the same meaning as in paragraph 2.5 of Annex I to Directive 97/27/EC;]²⁴

s63 FA 2007¹⁵[“**mechanically propelled vehicle**” means a vehicle that –

- (a) has been designed and constructed for road use,
- (b) is, at the time of declaration for registration, in compliance with any measures taken to give effect in the State to any act of the European Communities relating to the approximation of the laws of Member States in respect of type-approval for the type of vehicle concerned,
- (c) is intended or adapted for propulsion by a mechanical means, or by an electrical means or by a partly mechanical and a partly electrical means, and

s97 FA 2014¹²Sch 3(4),(8) FA 2014¹²

- (d) [is capable of achieving vehicle propulsion at the time of registration or at the time of examination by a competent person under section 135D(1)(d), to the satisfaction of the Commissioners,]¹²

s60(b) F(No.2)A 2008

s79 FA 1998

s6(d) F(No.2)A 1992¹⁰

including [a motor-cycle]¹⁵ but not including a tramcar or other vehicle running on permanent rails [or a vehicle (including a cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilogrammes in weight unladen adapted and used for invalids]¹⁰;¹⁵

“**the Minister**” means the Minister for Finance;

S46 FA 2015

s102 FA 2010

[“**motor caravan**” means a vehicle within the meaning of paragraph 5.1 of Annex II to Directive 2007/46/EC that has the dimensions prescribed in regulations (if any) made by the Commissioners under section 141(2)(t);]¹¹

s102 FA 2010

[“**motor cycle**” means a category L1e vehicle, a category L2e vehicle, a category L3e vehicle, a category L4e vehicle, a category L5e vehicle, a category L6e vehicle or a category L7e vehicle;]¹⁷

“**the Order of 1979**” means the Imposition of Duties (No. 236) (Excise Duties on Motor Vehicles Televisions and Gramophone Records) Order 1979 (S.I. No. 57 of 1979);

“**the Order of 1984**” means the Imposition of Duties (No. 273) (Excise Duty on Motor-cycles) Order, 1984 (S.I. No. 354 of 1984);

“**owner**” means –

- (a) in relation to a vehicle (other than a vehicle specified in paragraph (b)), the person by whom the vehicle is kept,
- (b) in relation to a vehicle which is the subject of a hire-purchase agreement or a lease, the person in possession of the vehicle under the agreement or lease;

s62(c) FA 2013

SI 249 of 2003

s50(c) FA 2011

[“**pick-up**”]¹⁴

[“**plug-in hybrid electric vehicle**” means a series production vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine, where the electric motor derives its power from a battery that may be charged from the internal combustion engine and an alternating current

(AC) electric mains supply and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle;]

“**prescribed**” means prescribed by regulations made by the Commissioners under section 141;

S36(c) F.A 2018

[“**propellant**” has the same meaning as in section 94 of the Finance Act 1999;]³¹

SI 353/1994 reg 2

“**the register**” means the register of vehicles established and maintained by the Commissioners under section 131 and “**registered**” and other cognate words shall be construed accordingly;

s83(1)(a) FA 2012

[“**registration**” includes re-registration;]²⁶

“**special purpose vehicle**” means a vehicle which is designed, constructed or adapted solely or mainly for a purpose other than the carriage of persons or goods;

s50 (d) FA 2011

[“**technically permissible maximum laden mass**” has the same meaning as in paragraph 2.6 of Annex I to Directive 97/27/EC (as amended);]²⁵

s102 FA 2010

[“**type-approval**” means the process of certification whereby a type of vehicle satisfies the relevant administrative provisions and technical requirements imposed by, or pursuant to, Directive 2007/46/EC, Directive 2002/24/EC and Directive 2003/37/EC, and references to 'type-approved' shall be construed accordingly;]²⁰

s84(3)(a)(ii)

[“**unregistered vehicle**” , includes a vehicle—

F(No.2)A 2013²⁸

(a) built up from the chassis, or

(b) built using a monocoque or an assembly serving an equivalent purpose as a chassis,

which chassis, monocoque or assembly is either new or unused or is derived from another unregistered vehicle;]²⁸

SI 353/1994 reg 2

[“**vehicle**” means a mechanically propelled vehicle;]²¹

s84(3)(a)(i)

F(No.2)A 2013²¹

s83(1)(b) FA 2012

s102 FA 2010

[“**vehicle details**” means any data or information in relation to the registration of vehicles and their ownership which may be specified by the Commissioners for the purposes of this Chapter.]²²

Amendments

1. Definition of “bus” substituted by s102(1)(b) FA 2010 came into operation on 1 Jan 2011 previously “bus” means a vehicle which is designed, constructed or adapted for the conveyance of persons and so as to provide seating accommodation in permanent fixtures for more than [11 passengers]¹ and for the purposes of this definition –(a) each separate such seat in the vehicle which is 40 centimetres or more in width when measured lengthwise on the front of the seat shall be reckoned as providing seating accommodation for one person, and (b) each continuous such seat (which expression includes 2 or more separate seats which are divided by such means as to allow them to be used as one continuous seat) shall be reckoned as providing seating accommodation for one person in respect of each 40 centimetres of the width of the seat when measured lengthwise on the front of the seat. Previously Substituted by FA 1993 s53 with effect from 17 June, 1993; previously “16 persons (inclusive of the driver)”.
2. This Definition of a “BE bodywork code” is inserted by FA2017 s53 and will come into operation on 31 July 2018.
3. This Definition of a “category A vehicle” is inserted by FA2017 s53 and will come into operation on 31 July 2018. Until then a “category A vehicle” means a category M1 vehicle. This definition, substituted by s102(1)(c) FA 2010, came into operation on 1 Jan 2011. Previously “category A vehicle” means a vehicle other than [a category D vehicle,] [a crew cab, a motor caravan,]² a motor-cycle or a listed vehicle -(a) which is designed, constructed or adapted, solely or mainly for the carriage of the driver alone or the driver and one or more other persons, or(b) which is of not more than 3 tonnes unladen weight and has, to the rear of the driver’s seat, a roofed area -(i) which is fitted with one or more side windows, or (ii) in which openings, suitable for the fitting of side windows, are or were incorporated and are not closed and sealed in accordance with such conditions as may be prescribed, or(iii) in which one or more seats have been fitted or in which are provided fixtures or other devices for the purpose of fitting one or more seats, or (iv) in which the floor is constructed or fitted otherwise than in accordance with such conditions as may be prescribed. FA 1996 s72(a) inserted ‘ a crew cab, a motor caravan’ with effect from 15 May 1996. FA (No. 2) 1992 s6(a) inserted “a category D vehicle,” with effect from 1 January 1993.
4. This Definition of a “category B vehicle” is inserted by FA2017 s53 and will come into operation on 31 July 2018. Until then a “category B vehicle” means a category N1 vehicle or a motor caravan. This definition, substituted by s102(1)(d) FA 2010 came into operation on 1 Jan 2011. Previously “category B vehicle” means a vehicle (other than a category A vehicle, a category D vehicle, a pick-up, a motor-cycle or a listed vehicle) which – (a) in the case of a crew cab, is less than 3,500 kilograms gross vehicle weight, or (b) in the case of a motor caravan, is not more than 3,000 kilograms unladen weight, or (c) is not more than 2,519 kilograms gross vehicle weight or not more than 2.449 metres wheelbase: but if a vehicle is of not more than 1,600 kilograms unladen weight and the roofed area of the vehicle to the rear of the driver’s seat has a load volume of more than 2 cubic metres when measured in such manner as the Commissioners may approve, the vehicle shall not be regarded as a category B vehicle; Previously substituted by s101(1)(a) FA 2003 with effect from 1 July 2003 by Ministerial Commencement Order; Definition previously substituted by FA 2001 s169 with effect from 1 July 2001 by Ministerial Commencement Order; previously “pick-up” not excluded from definition and to be category B a crew cab had to have (1) a cargo area length of not more than 45% of its wheelbase and (2) to weigh more than 2,519 kilograms gross vehicle weight. Definition previously substituted s72 by FA 1996 with effect from 15 May 1996 inserting crew cab and motor caravan into definition: Definition previously substituted by s6(a) FA (No.2) 1992 with effect from 1 January 1993 excluding ‘category D vehicle’ from definition: originally inserted, a "category B vehicle" means a vehicle (other than a category A vehicle, a motor cycle or a listed vehicle) which is of not more than 3 tonnes unladen weight and which has a roofed area to the rear of the drivers seat the floor of which is less than 2 metres in length when measured in such manner as may be approved by the Commissioners; Provided that, where a motor vehicle is of not more than 1.3 tonnes unladen weight and the roofed area of the vehicle to the rear of the drivers seat has a load volume of more than 2 cubic metres when measured in such manner as the Commissioners may approve, the vehicle shall not be regarded as a category B vehicle.
5. Definition of “category C vehicle” substituted by s62(a) FA 2013 to include [‘listed vehicle’]. Previously substituted by s102(1)(e) FA 2010 came into operation on 1 Jan 2011, previously means a vehicle other than a category A, B, D vehicle or a motor-cycle. Previously substituted by s6(a) FA (No. 2) 1992 with effect from 1 January 1993; previously did not contain “a category D vehicle”.
6. Definition of “category D vehicle” inserted by s6(a) FA (No. 2) 1992 with effect from 1 January 1993.
- 6A. Definitions of “category M1 vehicle”, “category L1e vehicle”, “category T1 vehicle” inserted by s102(f) FA 2010.
7. Definition of ‘conversion’ substituted by s62(b) FA 2013. Previously inserted by FA 2010 s102 [“in relation to a vehicle, means the modification of the vehicle in such manner that it no longer retains all of the characteristics of the vehicle category under which it is certified for type-approval purposes”]. Definition of ‘conversion’ substituted by s102(1)(h) FA 2010 came into operation on 1 Jan 2011. Previously means the modification of a category B vehicle to make it a category A vehicle or of a category C vehicle to make it a category A vehicle or category B vehicle or the modification of a category D vehicle to make it a category A, B or C vehicle. Previously Inserted by s6(b) FA (No. 2) 1992 with effect from 1 January 1993 or the modification of a category D vehicle to make it a category A, B or C.
8. Definition of "crew cab" deleted by s62(c) FA 2013 Previously substituted by s101(1)(b) FA 2003 with effect from 1 July 2003 [means a vehicle that comprises a cab, with seating for a driver and a minimum of 3 and a maximum of 6 other persons, and an area to the rear of the cab that is designed, constructed or adapted exclusively for the carriage of goods and which area –(i) is completely and permanently separated from the cab by a rigid partition that is fixed in such manner as may be prescribed by the Commissioners, and (ii) has a floor length that is not less than 45 per cent of the wheel base

when measured in such manner as may be prescribed by the Commissioners;]; Previously substituted by s169 FA 2001 with effect from 1 July 2001; Previously “crew cab” means a vehicle which is shown to the satisfaction of the Commissioners to comprise a cab with seating for a driver and a minimum of three and a maximum of six other persons and a cargo area to the rear of the cab which is completely separated from the cab by a partition which is permanently fixed and has a floor length that is not less than 45 per cent of the wheel base when measured in such manner as may be prescribed by the Commissioners. Previously inserted by s72(c) FA 1996 with effect from 15 May 1996 “crew cab” means a vehicle which is shown to the satisfaction of the Commissioners to be comprised of a cab with seating for a driver and a minimum of three and a maximum of six other persons and a cargo area to the rear of the cab (a) the floor of which is not less than 2 metres in length when measured in such manner as may be approved by the Commissioners, and (b) which is completely separated from the cab by a partition which is shown to the satisfaction of the Commissioners to be permanently fixed.

9. “Listed vehicle” amended by s6(c) F(No. 2)A 1992 with effect from 1 January 1993; previously this definition contained “an ambulance, a fire engine, a fire escape, a road sweeper, an invalid carriage”.
10. “Mechanically propelled vehicle” last para [or a vehicle (including a cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilogrammes in weight unladen adapted and used for invalids] Inserted by s6(d) FA (No. 2) 1992 with effect from 1 January 1993. See also full notes at 12 and 15 below.
11. Definition of “motor caravan” substituted by s46 FA 2015.
 Previously substituted by s102(1)(k) FA 2010: “motor caravan” has the same meaning as in paragraph 5.1 of Annex II to Directive 2007/46/EC came into operation on 1 Jan 2011.
 Previously “a vehicle which is designed, constructed or adapted to provide temporary living accommodation which has an interior height of not less than 1.8 metres when measured and to incorporate permanently fitted equipment – a sink unit, cooking equipment of not less than a hob with 2 rings or other cooking equipment and any other equipment or fittings as may be prescribed;”. Previously Inserted by s72(d) FA 1996 with effect from 15 May 1996.
12. “Mechanically propelled vehicle” came into operation on 23 December 2014. Paragraph (d) substituted by s97 Sch 3(4) F.A. 2014, Previously [“(d) is capable of achieving vehicle propulsion at the time of registration, to the satisfaction of the Commissioners,” also Sch 3(8) “have effect on and from the passing of this Act”] [Previously Inserted by FA 1998 s79 with effect from 27 March 1998.] See also notes at 15 below.
13. Definition of “ambulance” substituted by s102(1)(a) FA 2010, came into operation on 1 Jan 2011. Previously: “ambulance” means a vehicle which is specially designed, constructed or adapted, and is primarily used following registration, for the conveyance of injured or seriously ill persons to a hospital on a stretcher and which is permanently fitted to accommodate and hold in position one or more standard stretchers. Previously substituted by s115 FA 1999 with effect from 25 March 1999; Previously: “ambulance” means a vehicle which is specially designed, constructed or adapted for the conveyance of injured or seriously ill persons to a hospital on stretchers and which is permanently fitted to accommodate and hold in position two or more standard stretchers;”.
14. Definition of ‘Pick-up’ deleted by s62(c) FA 2013. Previously [means a vehicle that comprises a cab, with a single row of seating for a driver and a maximum of two other persons, and an uncovered area to the rear of the cab that is designed, constructed or adapted exclusively for the carriage of goods and which area –(i) is completely and permanently separated from the cab by a rigid partition that is fixed in such manner as may be prescribed by the Commissioners, and (ii) has a floor length that is not less than 45 per cent of the wheelbase when measured in such manner as may be prescribed by the Commissioners;] inserted by s101(1)(c) FA 2003 with effect from 1 July 2003.
15. Definition of “mechanically propelled vehicle” [Substituted s97 FA 2014 Schedule 3, (4) “by substituting the following for paragraph (d): “(d) is capable of achieving vehicle propulsion at the time of registration or at the time of examination by a competent person under section 135D(1)(d), to the satisfaction of the Commissioners,.” Also Sch 3(8) “have effect on and from the passing of this Act”] [Previously “(d) [is capable of achieving vehicle propulsion at the time of registration, to the satisfaction of the Commissioners,][Substituted by s60(b) F(No.2)A 2008 “a motor-cycle” for “a bicycle, tricycle or quadricycle propelled by an engine or motor or with an attachment for propelling it by mechanical power, whether or not the attachment is being used, a moped, a scooter and an autocycle,.”][Substituted full definition by s63 FA 2007 as follows; “‘ mechanically propelled vehicle ’ means a vehicle that— (a) has been designed and constructed for road use, (b) is, at the time of declaration for registration, in compliance with any measures taken to give effect in the State to any act of the European Communities relating to the approximation of the laws of Member States in respect of type-approval for the type of vehicle concerned, (c) is intended or adapted for propulsion by a mechanical means, or by an electrical means or by a partly mechanical and a partly electrical means, and (d) is capable of achieving vehicle propulsion at the time of registration, to the satisfaction of the Commissioners, including a bicycle, tricycle or quadricycle propelled by an engine or motor or with an attachment for propelling it by mechanical power, whether or not the attachment is being used, a moped, a scooter and an autocycle, but not including a tramcar or other vehicle running on permanent rails or a vehicle including a cycle with an attachment for propelling it by mechanical power not exceeding 400 kilogrammes in weight unladen adapted and used for invalids;”][Inserted by s79 FA 1998 after “adapted and used for invalids” of “or a vehicle as respects which the Commissioners are satisfied that it is not capable of being propelled mechanically”.] [Inserted by s6(d) F(No.2)A 1992 after ‘or other sporting vehicles’ the following “or a vehicle (including a cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilogrammes in weight unladen adapted and used for invalids;’. [Previously, originally s130 FA 1992 “mechanically propelled vehicle” means a vehicle

intended or adapted for propulsion by a mechanical means, including –(a) a bicycle, tricycle or quadricycle propelled by an engine or motor or with an attachment for propelling it by mechanical power, whether or not the attachment is being used, a moped, a scooter and an autocycle, and (b) a vehicle the means of propulsion of which is electrical or partly electrical and partly mechanical, but not including a tramcar or other vehicle running on permanent rails or a vehicle as respects which the Commissioners are satisfied that it is designed or constructed for off-road use (other than racing vehicles, scrambling vehicles or other sporting vehicles);]

16. Definition of CO₂ emissions inserted by Section 78 FA 2008 and substituted by s60 F (No.2) A 2008, for better clarification. The 1, 2, and 3 refer to O.J's as follows;

1 = O.J. No. L 375 of 31 December 1980, p36.

2 = O.J. No. L 42 of 23 February 1970, p1.

3 = O.J. No. L 12 of 18 January 2000, p.16

17. Definition of ‘ motor-cycle’ substituted by s102(1)(j) FA 2010 came into operation on 1 Jan 2011 previously a mechanically propelled vehicle being a bicycle, tricycle or quadricycle propelled by an engine or motor or with an attachment for propelling it by mechanical power, whether or not the attachment is being used, a moped, a scooter and an autocycle. Previously substituted by s60 F (No.2)A 2008. Previously ‘ motor-cycle’ means a vehicle specified in paragraph (a) of the definition of “mechanically propelled vehicle”;

18. Definition of ‘ ‘competent person ‘ ‘ inserted by s102(1)(g) FA 2010

19. Definition of ‘Directives 2007/46/EC’, ‘ Directive 2002/24/EC’ and ‘Directive 2003/37/EC’ inserted by s102(1)(i) FA 2010 came into operation on 1 Jan 2011. The 1, 2, and 3 refer to O.J's as follows;

1 = OJ No. L263, 9.19.2007, p1

2 = OJ No. L124, 9.05.2002, p1

3 = OJ No. L171, 9.07. 2003, p1

20. Definition of ‘ type-approval’ inserted by s102(1)(L) FA 2010 came into operation on 1 Jan 2011.

21. Defintion of “vehicle” [substituted by s84(3)(a)(i) F(No2)A 2013 as follows “ ‘vehicle’ means a mechanically propelled vehicle;”],[Previously, “vehicle” means a mechanically propelled vehicle, including an unregistered vehicle—(a) built up from the chassis, or (b) built using a monocoque or an assembly serving an equivalent purpose as a chassis, which chassis, monocoque or assembly is either new or unused or is derived from another unregistered vehicle;] [Previously substituted by s83(1)(b) FA 2012 previously “ ‘vehicle’ means a mechanically propelled vehicle’ .] [Previously, definition of "vehicle" substituted by s102(1)(m) FA 2010 by substituting "vehicle;" for "vehicle." ,]

22. Definition of ‘ vehicle details’ inserted by s102(1)(n) FA 2010.

23. Definition of Directive 97/27/EC¹ which encompasses “electric vehicle”, “electric motorcycle”, “flexible fuel vehicle” and “hybrid electric vehicle” inserted by s50 F.A 2011. O.J's 1 = O.J. No. L233, 25.8.1997,p1

24. Definition “mass of the vehicle with bodywork in running order” inserted by s50(b) FA 2011.

25. Definition “technically permissible maximum laden mass” inserted by s50 FA 2011.

26. Definition of “registration” inserted by s83(1)(a) FA 2012.

27. Directives [“Directive 2009/55/EC” means Council Directive 2009/55/EC¹⁰ of the European Parliament and of the Council of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals;] and [“Directive 83/182/EEC” means Council Directive 83/182/EEC¹¹ of the European Parliament and of the Council of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another;]

inserted by s105(4)(a) FA 2013, having effect on and from the passing of the Act.

OJ references = 10 = OJ No. L145, 10.6.2009, p.36 and 11 = OJ No. L105, 23.4.1983, p.59

28. [Unregistered Vehicle originally inserted by s84(3)(a)(i) F(No2)A 2013 as follows “unregistered vehicle” , includes a vehicle—

(a) built up from the chassis, or (b) built using a monocoque or an assembly serving an equivalent purpose as a chassis, which chassis, monocoque or assembly is either new or unused or is derived from another unregistered vehicle;].

29. Substituted by s36 of F.A. 2018 , previously inserted by s78 of the F.A and s60 of F.A (No 2) 2008 [“**CO₂ emissions**” means the level of carbon dioxide (CO₂) emissions for a vehicle measured in accordance with the provisions of Council Directive 80/1268/EEC of 16 December 1980¹ (as amended) and listed in Annex VIII of Council Directive 70/156/EEC of 6 February 1970² (as amended) and displayed in accordance with the provisions of Council Directive 1999/94/EC of 13 December 1999³ (as amended) and contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation which confirms compliance with any measures taken to give effect in the State to any act of the European Communities relating to the approximation of the laws of Member States in respect of type-approval for the type of vehicle concerned;]

30. New definitions inserted by s36 F.A 2018 to cover the new VRT rate for Diesel Vehicles.

31. New definitions inserted by s36 F.A 2018 to cover the new VRT rate for Diesel Vehicles.

Cross-references

- s131: Registration of vehicles by Revenue Commissioners,
 - s132: Charge of Excise Duty,
 - s135A Special purpose vehicles,
 - 135D: Repayment of amounts of vehicle registration tax on export of certain vehicles. (1)(d).
 - s136: Authorisation of manufacturers, distributors and dealers and periodic payment of duty,
 - s141: Regulations - subs (t).
-

[Section 130A Vehicle built from chassis or monocoque or assembly.....]¹

s83(1)(c) FA 2012

Amendments

1. Section 130A deleted by s83(1)(c).FA 2012.

Previously “For the purposes of this Chapter, an unregistered vehicle includes a vehicle-(a) built up from a chassis, or (b) built using a monocoque or an assembly serving an equivalent purpose to a chassis, which chassis or monocoque or assembly is either new and unused or is derived from another unregistered vehicle”.

Previously Section 130A substituted by s80 FA 1997 with effect from 10 May 1997; previously did not contain “or (b) built using a monocoque or an assembly serving an equivalent purpose to a chassis”, or “chassis or monocoque or assembly”; originally inserted by s5(a) F (No. 2) A 1992 with effect from 1 January 1993.

Definitions

“vehicle” : s130.

Cross-references

s131: Registration of vehicles by Revenue Commissioners – subs s(2)(a), (4).

[Section 130B Delegation of certain powers of the Revenue Commissioners.....]³

s83(1)(c) FA 2012

s103 FA 2010

Notes

Section 55 of Finance Act 2013, which amends s144A of Chapter 5 (miscellaneous) of Part 2 of Finance Act 2001, provides for these powers. This section was subsequently amended by s50(a)(i) of Finance No. 2 Act 2013.

Amendments

1. Section 130B inserted by s99(a) FA 2000 with effect from 23 March 2000.
2. Subsection 1 substituted by s103 FA 2010 by inserting 'or by a competent person' after 'the Commissioners'.
3. Section 130B deleted by s83(1)(c) FA 2012.

Previously: (1) For the purposes of this Chapter, and subject to the direction and control of the Commissioners, any power, function or duty conferred or imposed on them may, subject to subsection (2), be exercised or performed on their behalf by an officer of the Commissioners or by a competent person].² (2) Any power, function or duty conferred or imposed on the Commissioners by-(a) paragraph (c) of subsection (1) of section 131, (b) paragraphs (c) and (d) of subsection (2) of section 133, or (c) subsections (2) and (3) of section 136, may be exercised or performed on their behalf, and subject to their direction and control, by an officer of the Commissioners authorised by them in writing for the purposes of that section]¹.

Section 131**Registration of vehicles by Revenue Commissioners.**

(1) (a) The Commissioners shall establish and maintain a register of all vehicles in the State (in this Chapter referred to subsequently as “the register”).

SI 318/1992 reg 6

(b) The Commissioners may enter in the register such particulars in relation to a vehicle and its ownership and connected matters as they consider appropriate.

s104 FA 2010

s61 F(No.2)A 2008

[(ba) In respect of a vehicle which is within any particular category of vehicle that is specified by the Commissioners for the purposes of this paragraph or is within any other class of vehicle that is specified by the Commissioners, the Commissioners may, as a condition of registration, require confirmation that such vehicle-

(i) is a mechanically propelled vehicle, and

(ii) complies with any matters specified by the Commissioners as they consider necessary for-

(I) the registration of the vehicle concerned,

(II) the proper operation of vehicle registration tax, and

(III) the collection of the appropriate amount of vehicle registration tax.

(bb) Where in respect of a vehicle the Commissioners require confirmation for the purposes of paragraph (ba), they shall register the vehicle only on receipt by them of a declaration made by a competent person in such form as may be specified by the Commissioners that the vehicle -

(i) is a mechanically propelled vehicle, and

(ii) complies with any matters specified by the Commissioners for the purposes of paragraph (ba)(ii).

(bc) The Commissioners may appoint in writing a competent person for all or any of the following purposes:

(i) for the purposes of paragraph (bb), to carry out a pre-registration examination of a vehicle to determine if the vehicle is a mechanically propelled vehicle and to confirm whether or not such vehicle complies with any matters specified by the Commissioners for the purposes of paragraph (ba)(ii);

(ii) in respect of each vehicle examined by a competent person for the purposes of this subsection, to -

- (I) declare to the Commissioners in such form as may be specified by the Commissioners the vehicle details and the details of the person to whom it will be registered, and
- (II) subject to section 136A(4), to pay the vehicle registration tax that is chargeable, leviable and payable in respect of the registration of the vehicle;

(iii) to carry out any other functions specified by the Commissioners as they consider necessary for-

- (I) the registration of the vehicle concerned, and
- (II) the proper operation of vehicle registration tax.

(bd) A competent person appointed under paragraph (bc) shall comply with any instructions and directions given by the Commissioners to such person for the purposes of paragraphs (ba), (bb), (bc), (be) and (bf).

(be) The Commissioners may, at any time for reasonable cause (which shall be stated to the competent person) and following such notice as is reasonable in the circumstances, revoke an appointment made under paragraph (bc).

(bf) The fee to be charged by the competent person for the carrying out of functions referred to in paragraph (bc) shall be agreed with the Commissioners. Different fees may be so agreed in respect of different categories or other classes of vehicles. The fees so agreed shall be deducted from the vehicle registration tax to be paid under section 136A to the Commissioners by the competent person, but no other fees, charges or costs incurred by the person presenting the vehicle for registration shall be so deducted.]⁸

s55(2)(f)(i) FA 2013

[(c) The Commissioners may amend an entry in or delete an entry from the register.]¹⁰

SI 318/1992 reg 6

(d) The register may be established and maintained in a form that is not legible if it is capable of being converted into a legible form.

SI 437/1992 reg 4

SI 437/1992 reg4(3)

[(e) (i) The Commissioners shall, in accordance with such conditions (if any) as they may prescribe, establish a separate register, in this Chapter referred to as “the zz register”, for vehicles which are in the State temporarily and solely for the use of persons established outside the State, and in relation to which such persons applying

in writing to the person maintaining the zz register for registration and furnish to him the prescribed particulars.

(ii) There may be entered in the zz register such particulars in relation to a vehicle and its ownership and connected matters as the Commissioners consider appropriate.

(iii) The person maintaining the zz register may amend an entry in or delete an entry from it.

(iv) The zz register may be established and maintained in a form that is not legible if it is capable of being converted into a legible form.

SI 437/1992 reg 4(10)

SI 437/1992 reg 4(11)

SI 60/1993 reg 2(f)

SI 437/1992 reg 4(1)

SI 437/1992 reg 4(9)

SI 437/1992 reg 4(6),

SI 437/1992 reg 4(7)

(f) In this subsection “persons established outside the State” shall have the meaning assigned to it by regulations made by the Minister for the purposes of section 135.

(g) The Commissioners may appoint persons resident or carrying on business in the State to maintain the zz register on their behalf.

(h) There shall be assigned to each vehicle entered in the zz register an identification mark containing the letters zz and a unique number and the mark shall be displayed on the vehicle at all times while it is in the State.

SI 60/1993 reg 5,

SI 60/1993 reg 9

s105(4)(b) FA 2013

(i) A vehicle bearing an identification mark assigned to it under paragraph (h) shall be deemed, for the purposes of section [135(1)(a)]⁹, to be a vehicle temporarily brought into the State and shall be subject to such conditions, restrictions and limitations as may be prescribed by the Minister for the purposes of section [135(1)(a)]⁹.]¹

SI 318/1992 reg 4,

SI 318/1992 reg 6,

SI 318/1992 reg 7(1),

SI 318/1992 reg 7(3)

SI 402/2016 para 2(b)

(2) (a) The prescribed particulars of each vehicle that, on or after the 1st day of January, 1993, is not a registered vehicle shall be declared to the Commissioners for the purposes of registration.

(b) A vehicle in relation to which the prescribed particulars have been furnished under this subsection shall be deemed to be a registered vehicle.

SI 318/1992

SI 437/1992 reg 5

[(c) Where the prescribed particulars of a registered vehicle are altered after registration of the vehicle, the altered particulars shall be declared to the Commissioners for the purpose of amending the entry in the register relating to the vehicle.]²

SI 318/1992 reg 4,
SI 318/1992 reg 6,
SI 318/1992 reg 7(2)

(3) (a) Where a registered vehicle is converted, the prescribed particulars shall be declared to the Commissioners for the purpose of the entry in the register of particulars in relation to the conversion and the Commissioners may enter in the register such particulars in relation to the conversion as they consider appropriate.

(b) The owner of a vehicle which has been converted shall deliver to the Commissioners with the declaration under paragraph (a) in relation to the conversion the certificate in relation to the vehicle and the Commissioners shall enter on the certificate such particulars in relation to the conversion as they consider appropriate.

SI 318/1992 reg 8

(4) A person shall not have in his possession or charge after the 1st day of January, 1993, an unregistered vehicle or a converted vehicle as respects which the prescribed particulars in relation to the conversion have not been declared to the Commissioners unless the person is an authorised person or the vehicle is the subject of an exemption under section 135 in force for the time being [or is a vehicle referred to in section 143(3) or is exempt from registration under section 135A.]³

S102 FA 2003
SI 318/1992 reg 9,
SI 318/1992 reg 10,
SI 318/1992 reg 11
SI 437/1992 reg 10

[(5) (a) The Commissioners shall assign in the prescribed manner a unique identification mark to each vehicle entered in the register and, following the issue of a licence under section 1 of the Act of 1952, the Minister for the Environment and Local Government shall issue to the owner of each such vehicle a certificate of registration in the prescribed form.

(b) Notwithstanding the provisions of paragraph (a), a certificate of registration may be issued where a licence under the Act of 1952 is not issued and the Minister for the Environment and Local Government or a licensing authority, as appropriate, is satisfied that the vehicle has not or will not in the future be used in any public place within the meaning of section 64 of the Finance Act 1976.]⁶

SI 437/1992 reg 6
SI 396/2008 reg 2(a)

[(5A) At the request of the owner of a vehicle, the Commissioners may, subject to such conditions (if any) as they may specify, assign to the vehicle an identification mark chosen by the owner on payment of such fee as may be prescribed.]⁴

SI 318/1992 reg 4,
SI 318/1992 reg 9

(6) (a) There shall be displayed in the prescribed manner on each registered vehicle in the State the identification mark assigned to it under subsection (5).

- (b) An identification mark assigned to a vehicle under subsection (5) shall not be displayed on any other vehicle.
 - (c) A mark which purports to be but is not an identification mark assigned to a vehicle under subsection (5) shall not be displayed on a vehicle.
 - (d) A person (other than an authorised person) shall not have in his possession or charge a vehicle in respect of which there is a contravention of paragraph (a).
 - (e) A person shall not have in his possession or charge a vehicle in respect of which there is a contravention of paragraph (b) or (c).
- (7) The Minister for the Environment shall have access to and may inspect and examine the register and -
- (a) may take, or be supplied by the Commissioners with, such information from the register as he considers appropriate for the purpose of his functions, and
 - (b) take, or be supplied by the Commissioners with, copies of the register or of such extracts from the register as he considers appropriate for the purpose of his functions.
- [(8) The Roads Act, 1920,^{See Notes} is hereby amended, with effect from the 1st day of January, 1993, by the substitution of the following section for section 6:
- “6. (1) On the first application to a licensing authority for a licence in respect of a vehicle under section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952, the authority shall not issue the licence unless and until the authority is satisfied that the vehicle has been registered in the register maintained under section 131 of the Finance Act, 1992.”]⁷
- [(9) The Commissioners may, at the request of a person who shows to their satisfaction that he has reasonable grounds for making the request and subject to such conditions (if any), and upon payment of such fee, as they may specify, furnish to the person -
- (a) such information from the register, or
 - (b) copies of such entries in the register or of such parts of such entries in the register,
- as they consider appropriate.]⁵

Notes

Department of the Environment and Local Government legislation:

The Roads Act 1920, s6 provides that on first licensing of a vehicle the licensing authority will only issue a licence if the vehicle is registered.

Amendments

1. Subs (1)(e) - (i) inserted by FA (No. 2) 1992 s7(a) with effect from 1 January 1993.
2. Subs (2)(c) inserted by FA (No. 2) 1992 s7(b) with effect from 1 January 1993.
3. Subs 4 Inserted after 'time being' by FA (No. 2) 1992 s7(c) with effect from 1 January 1993.
4. Subs (5A) inserted by FA (No. 2) 1992 s7(d) with effect from 1 January 1993 and amended by reg 2(a) of SI 396 of 2008, 'A fee of €1,000 is prescribed for the purpose of section 131(5A) of the Act'.
5. Subs (9) inserted by FA (No. 2) 1992 s7(e) with effect from 1 January 1993.
6. Substituted by FA 2003, s102 with effect from 28 May 2003; previously substituted by FA 2000 s100 with effect from 23 March 2000 - "shall cause to be issued"; previously inserted by FA 1992 with effect from 1 January 1993: previously "The Commissioners shall assign in the prescribed manner a unique identification mark to each vehicle entered in the register and shall issue to the owner of the vehicle a certificate of registration in the prescribed form in respect of each such vehicle".
7. Substituted by FA2004, s52 with effect from 30 June 2004; previously included "6.(2) For the purposes of this section, a certificate of registration under the said section 131 or such other (if any) evidence as the Minister for the Environment may, with the consent of the Minister for Finance, direct shall be sufficient evidence of the registration of the vehicle in the register aforesaid."
8. Subsection (1) (ba) substituted by s104 FA 2010 (ba), (bb), (bc), (bd), (be), (bf) substituted in order to tighten up 'competent person'. Subs (1)(ba) inserted by s61 Finance (No.2) Act 2008, with effect from 1st January 2010.
9. Section 131(1)(i) FA 2013, substituted by s105(4)(b) FA 2013 , '135(1)(a)' for [135(a)] having effect on and from the passing of the Act.
10. Section 131(1)(c) mentioned in s55(2)(f)(i) FA 2013 as follows ["(2) Any power, function or duty conferred or imposed on the Commissioners in relation to - (f) vehicle registration tax and the registration of vehicles under - (i) paragraph (c) of section 131(1), may be exercised or performed on their behalf, and subject to their direction and control, by an officer authorised by them in writing for that purpose." and " (3) Subsections (1) and (2) shall not apply to any power of the Commissioners to make regulations under any provision of excise law."]

Definitions

"authorised person" : s130; "certificate" : s130; "the Commissioners" : s130; "conversion" : s130; "the Minister" : s130; "owner" : s130; "prescribed" : s130; "the register" : s130; "vehicle" : s130.

Cross-references

- s131A: Evidence of computer stored records in court proceedings,
s132: Charge of excise duty,
s135: Temporary exemption from registration - subs (a),
s135A: Special purpose vehicles,
s136: Authorisation of manufacturers, distributors and dealers and periodic payment of duty,
s139: Offences and penalties,
s141: Regulations - subs(2)(a) - (g); (2)(o) - (r),
s143: Transitional provisions,
s144: Application of enactments.
-

Evidence of computer stored records in court proceedings.

s83(1)(c) FA 2012

[.....^{2]}¹]³

Notes

This section has been provided for under s1096B of the Taxes Consolidation Act 1997

Amendments

1. Section 131A inserted by s81 FA 1997 with effect from 10 May 1997.
 2. Subs(8) deleted by s99(b) FA 2000 with effect from 23 March 2000; previously “(8) For the purposes of this section, and subject to the direction and control of the Commissioners, any power, function or duty conferred or imposed on them may be exercised or performed on their behalf by an officer of the Commissioners.”
 3. Section 131A deleted by s83(1)(c) F.A. 2012; Previously; (1) In this section-“copy record” means any copy of an original record or a copy of that copy made in accordance with either of the methods referred to in subsection (2) and accompanied by the certificate referred to in subsection (4), which original record or copy of an original record is in the possession of the Commissioners; “original record” means any document, record or record of an entry in a document or record or information stored by means of any storage equipment, whether or not in a legible form, made or stored by the Commissioners for the purposes of or in connection with this Chapter and regulations made thereunder and which is in the possession of the Commissioners; “provable record” means an original record or a copy record and in the case of an original record or a copy record stored in any storage equipment, whether or not in a legible form, includes the production or reproduction of the record in a legible form; “storage equipment” means any electronic, magnetic, mechanical, photographic, optical or other device used for storing information. (2) The Commissioners may, where by reason of- (a) the deterioration of, or (b) the inconvenience in storing, or (c) the technical obsolescence in the manner of keeping, any original record or any copy record, make a legible copy of the record or store information concerning that record otherwise than in a legible form so that the information is capable of being used to make a legible copy of the record, and the Commissioners may thereupon destroy the original record or the copy record: Provided that any authorisation required by the National Archives Act, 1986, for such destruction has been granted. (3) The legible copy of a record made in accordance with subsection (2) or the information concerning such record stored in accordance with subsection (2) shall be deemed to be an original record for the purposes of this section. (4) In any proceedings a certificate signed by an officer of the Commissioners stating that a copy record has been made in accordance with the provisions of subsection (2) shall be prima facie evidence, until the contrary has been proved, of the fact of the making of such a copy record and that it is a true copy. (5) In any proceedings a document purporting to be a certificate under subsection (4) shall be deemed, until the contrary has been proved, to be such a certificate without proof of the signature of the person purporting to sign the certificate or that such person was a proper person to so sign. (6) A provable record shall be admissible in evidence in any proceedings and shall be prima facie evidence, until the contrary has been proved, of any fact therein stated or event thereby recorded: Provided that the court is satisfied of the reliability of the system used to make or compile-(a) in the case of an original record, that record, and (b) in the case of a copy record, the original on which it was based. (7) In any proceedings a certificate signed by an officer of the Commissioners stating that a full and detailed search has been made for a record of an event in every place where such records are kept and that no such record has been found shall be prima facie evidence, until the contrary has been proved, that the event did not happen: Provided that the court is satisfied-(a) of the reliability of the system used to compile or make or keep such records, (b) that, if the event had happened, a record would have been made of it, and (c) that the system is such that the only reasonable explanation for the absence of such a record is that the event did not happen.....^{2]}¹]³
-

Section 132**Charge of excise duty.**

s83(1)(d) FA 2012

(1) [Subject to the provisions of this Chapter]¹⁹ and any regulations thereunder, with effect on and from the 1st day of January, 1993, a duty of excise, to be called vehicle registration tax, shall be charged, levied and paid [at whichever of the rates specified in subsection (3) is appropriate]¹ on -

- (a) the registration of a vehicle, and
- (b) a declaration under section 131(3).

s62 F(No.2)A 2008

[(2) Vehicle registration tax shall become due and be paid at the time of the registration of a vehicle or the making of the declaration under section 131(3), as may be appropriate, by-

- (a) an authorised person in accordance with section 136(5)(b),
- (b) the person who registers the vehicle,
- (c) the person who has converted the vehicle where the prescribed particulars in relation to the conversion have not been declared to the Commissioners in accordance with section 131(3),
- (d) the person who is in possession of the vehicle that is a converted vehicle which has not been declared to the Commissioners in accordance with section 131(4),

and where under paragraphs (a) to (d), more than one such person is, in any case, liable for the payment of a vehicle registration tax liability, then such persons shall be jointly and severally liable.]¹⁵

[(3) The duty of excise imposed by subsection (1) shall be charged, levied and paid

S37(a) F.A. 2018

[(a) in case the vehicle the subject of the registration or declaration concerned is a Category A vehicle (other than a vehicle that is a hybrid electric vehicle or a plug-in hybrid electric vehicle) designed to use heavy oil as a propellant -

- (i) by reference to Table 1 to this subsection, or
- (ii) where—
 - (I) the level of CO₂ emissions cannot be confirmed by reference to the relevant EC type-approval certificate or EC certificate of conformity, and
 - (II) the Commissioners are not satisfied of the level of CO₂ emissions by reference to any other document produced in support of the

declaration for registration,
at the rate of an amount equal to the highest percentage specified in Table 1 to this subsection of the value of the vehicle or €740, whichever is the greater,

(aa) in case the vehicle the subject of the registration or declaration concerned is a Category A vehicle other than a vehicle charged under paragraph (a) -

S37(b) F.A. 2018

- (i) by reference to Table 2 to this subsection, or
- (ii) where -

(I) the level of CO₂ emissions cannot be confirmed by reference to the relevant EC type-approval certificate or EC certificate of conformity, and

(II) the Commissioners are not satisfied of the level of CO₂ emissions by reference to any other document produced in support of the declaration for registration,

at the rate of an amount equal to the highest percentage specified in Table 2 to this subsection of the value of the vehicle or €720, whichever is the greater,”²¹

(c) in case it is a category B vehicle, at the rate of an amount equal to 13.3 per cent. of the value of the vehicle or €125, whichever is the greater,

s51 FA 2011

(d) in case it is-

- (i) a category C vehicle, or

s63(a) FA 2013

- (ii) [a vehicle that, at all stages of manufacture, is classified as a category N1 vehicle with less than 4 seats and has, at any stage of manufacture,]¹⁸ a technically permissible maximum laden mass that is greater than 130 per cent of the mass of the vehicle with bodywork in running order,

at the rate of €50, or in case such vehicle is registered on or after 1 May 2011, at the rate of €200,

(e) in case it is a category D vehicle, at the rate of nil per cent. of the value of the vehicle,

(f) subject to subsection (4), in case it is a motor-cycle –

- (i) if it is propelled by an internal combustion engine the cubic capacity of which does not exceed 350 cubic centimetres, at the rate of [€2 per cubic centimetre]⁶ of such capacity,
- (ii) if it is propelled by an internal combustion engine the cubic capacity of which exceeds 350 cubic centimetres, at the rate of [€2 per cubic centimetre]⁶ in respect of the first 350 cubic centimetres of such capacity and [€1 per cubic centimetre]⁷ in respect of each additional cubic centimetre of such capacity, and
- (iii) if it is propelled by means other than an internal combustion engine, at the rate at which it would be charged, levied and paid if the motor-cycle were propelled by an internal combustion engine of the same power output,]⁸

[TABLE 1

S37(c) F.A 2018

CO ₂ Emissions (CO ₂ g/km)	Percentage payable of the value of the vehicle
0g/km up to and including 80g/km	15% or €300 whichever is the greater
More than 80g/km up to and including 100g/km	16% or €320 whichever is the greater
More than 100g/km up to and including 110g/km	17% or €340 whichever is the greater
More than 110g/km up to and including 120g/km	18% or €360 whichever is the greater
More than 120g/km up to and including 130g/km	19% or €380 whichever is the greater
More than 130g/km up to and including 140g/km	20% or €400 whichever is the greater
More than 140g/km up to and including 155g/km	24% or €480 whichever is the greater
More than 155g/km up to and including 170g/km	28% or €560 whichever is the greater
More than 170g/km up to and including 190g/km	31% or €620 whichever is the greater
More than 190g/km up to and including 225g/km	35% or €700 whichever is the greater
More than 225g/km	37% or €740 whichever is the greater

TABLE 2]

S37(c) F.A 2018

s63(b) FA 2013
s105 FA 2010

CO ₂ Emissions (CO ₂ g/km)	Percentage payable of the value of the vehicle
0g/km up to and including 80g/km	14% or €280 whichever is the greater
More than 80g/km up to and including 100g/km	15% or €300 whichever is the greater
More than 100g/km up to and including 110g/km	16% or €320 whichever is the greater
More than 110g/km up to and including 120g/km	17% or €340 whichever is the greater
More than 120g/km up to and including 130g/km	18% or €360 whichever is the greater
More than 130g/km up to and including 140g/km	19% or €380 whichever is the greater
More than 140g/km up to and including 155g/km	23% or €460 whichever is the greater

More than 155g/km up to and including 170g/km	27% or €540 whichever is the greater
More than 170g/km up to and including 190g/km	30% or €600 whichever is the greater
More than 190g/km up to and including 225g/km	34% or €680 whichever is the greater
More than 225g/km	36% or €720 whichever is the greater

]20

s105 FA 2010

(g) in case it is a vehicle whose category cannot be confirmed by reference to the relevant EC type-approval certificate or EC certificate of conformity, or any other documentation specified by the Commissioners for the purposes of confirming the categorisation of vehicles for the purposes of this Chapter which is produced in support of the declaration for registration, the vehicle shall be deemed to be a category M1 vehicle for vehicle registration tax purposes.]17

s62 FA(No.2) 2008

[(3A) Notwithstanding subsection (3), where the Commissioners are of the opinion that a vehicle has not been registered at the time specified in Regulation 8 of the Vehicle Registration and Taxation Regulations 1992 (S.I. No.318 of 1992), the amount of vehicle registration tax due and payable in accordance with subsection (3) shall be increased by an amount calculated in accordance with the following formula:

$$A \times P \times N$$

where-

A is the amount of vehicle registration tax calculated in accordance with subsection (3),

P is 0.1 per cent, and

s84(3)(b)F(No2)A201316

N is the number of days from the date the vehicle entered the State to the date of registration of the vehicle.]16

s8(b)F(No.2)A1992

[(4) (a) Where a motor-cycle is shown, to the satisfaction of the Commissioners, to be more than 3 months old, the total amount of vehicle registration tax payable in respect of the motor-cycle shall be reduced by reference to its age by the appropriate percentage specified in the Table to this subsection.

(b) In this subsection “age”, in relation to a motor-cycle, means the time that has elapsed since the date on which the motor-cycle first entered into service.

TABLE

Age of motor-cycle	Percentage by which the amount of vehicle registration tax payable shall be reduced
Over 3 months but not more than 1 year	10%

Over 1 year but not more than 2 years	20%
Over 2 years but not more than 3 years	40%
Over 3 years but not more than 4 years	50%
Over 4 years but not more than 5 years	60%
Over 5 years but not more than 7 years	70%
Over 7 years but not more than 10 years	80%
Over 10 years but not more than 30 years	90%
Over 30 years	100%

]⁹

s83(1)(e) FA 2012

- (5) Where a registered vehicle which is converted and on which, in a former state, vehicle registration tax or motor vehicle excise duty imposed by the Order of 1979 has been paid, then the amount of vehicle registration tax payable on the vehicle under subsection (3) shall be reduced by –
- (a) in the case of a vehicle in respect of which vehicle registration tax has been so paid, such amount as bears to the amount of the tax paid the same proportion as the open market selling price of the vehicle immediately prior to its conversion bears to the open market selling price of the vehicle at the time of its registration, and

[(b)...]¹⁰

- [(6) Where a vehicle is registered without payment of vehicle registration tax under subsection (1), (4) or (5) of section 134 or the tax in respect of the registration has been paid at less than the rate ordinarily chargeable, or has been repaid in whole or in part, under the said subsection (5) and, by reason of a change in the use to which it is put, it is used otherwise than in accordance with the conditions, restrictions or limitations to which the registration without payment of vehicle registration tax was subject, vehicle registration tax shall become due and payable at the time of such change in use at the rate and on the value appropriate to the vehicle at that time unless the Commissioners determine otherwise]¹¹

Amendments

1. Substituted by FA (No. 2) 1992 s8(a) with effect from 1 January 1993; previously “at whichever of such rates as may stand specified for the time being by an Act of the Oireachtas is appropriate”.
2. Substituted by FA 2003 s103 with effect from 1 January 2003; previously substituted by FA 1999 s116 with effect from 1 January 1999 - 2000 cubic centimetres; previously substituted by FA 1994 s85(2) with effect from 23 May 1994 - “2,500 cubic centimetres”; previously inserted by FA (No.2) 1992 s 8(b) with effect from 1 January 1993 - “2,012 cubic centimetres”.
3. Substituted by FA 1999 s116 with effect from 1 January 1999; previously substituted by FA 1998 s80 (a) with effect from 1 January 1998 - “28 per cent”; previously substituted by FA 1994 s85(1)(a) with effect from 27 January 1994 - “29.25 per cent”; previously inserted by FA (No. 2) 1992 s 8(b) with effect from 1 January 1993 - “31.8 per cent”.
4. Substituted by FA 1995 s97(a) with effect from 2 June 1995; previously inserted by FA (No. 2) 1992 s 8(b) with effect from 1 January 1993 - “£100”.
5. Substituted by FA 1998 s 80(b) with effect from 1 January 1998; previously substituted by FA 1994 s85(1)(b) with effect from 27 January 1994 - “23.2 per cent”; previously inserted by FA (No.2) 1992 s 8(b) with effect from 1 January 1993 - “25.75 per cent”.
6. Substituted by FA 1994 s85(1)(c)(i) with effect from 27 January 1994; previously inserted by FA (No.2) 1992 s 8(b) with effect from 1 January 1993 - “£2.50 per cubic centimetre”.
7. Substituted by FA 1994 s85(1)(c)(ii) with effect from 27 January 1994; previously inserted by FA (No.2) 1992 s 8(b) with effect from 1 January 1993 - “£1.25 per cubic centimetre”.
8. Subs (3)(iii) last word output now has a comma instead of a full stop. Inserted by s105 of FA 2010. Previously Subs (3) inserted by FA (No. 2) 1992 s8(b) with effect from 1 January 1993.
9. Subs (4) inserted by FA (No. 2) 1992 s8(b) with effect from 1 January 1993.
10. Section 132(5)(b) deleted by s83(1)(e) FA 2012. Previously: “(b) in the case of a vehicle in respect of which motor vehicle excise duty under the Order of 1979 has been so paid, such amount as bears to the amount of the duty paid the same proportion as the open market selling price of the vehicle immediately prior to its conversion bears to the open market selling price of the vehicle, as determined by the Commissioners, at the time of the charging of the duty.”]. Previously: Subs (5) substituted by FA 1995 s97(b) with effect from 2 June 1995; previously inserted by FA (No. 2) 1992 s8(b) with effect from 1 January 1993 - “(5) In the case of a registered vehicle which is converted and on which, in a former state, vehicle registration tax or motor vehicle excise duty imposed by the Order of 1979 has been paid, the amount of vehicle registration tax payable on the vehicle under subsection (3) shall be reduced by the amount of any such duty or tax previously paid”.
11. Subs (6) inserted by FA (No. 2) 1992 s8(b) with effect from 1 January 1993.
12. Subs (3)(aa) inserted by FA 1999 s116 with effect from 1 January 1999.
13. Substituted by FA 2003 s103 with effect from 1 January 2003; previously inserted by FA 1999 s116 with effect from 1 January 1999 – “2,000 cubic centimetres”.
14. Subs (3)(a) substituted by s79 of Finance Act 2008 with effect on 1st July 2008, previously (a),(aa) and (b).
Also Table inserted after paragraph (f) by s79 of Finance Act 2008.
15. Subs (2) substituted by s62 of Finance (No.2) Act 2008. Previously “ Vehicle registration tax shall become due and be paid at the time of the registration of a vehicle or the making of the declaration aforesaid, as may be appropriate”.
16. Subs (3A), N substituted by s84(3)(b)F(No2)A 2013 having effect on and from 18 December 2013 as follows “N is the number of days from the date the vehicle entered the State to the date of registration of the vehicle.”.] [Previously N is the number of days from the date the vehicle should have been registered in accordance with Regulation 8 of the Vehicle Registration and Taxation Regulations 1992 and the date of registration of the vehicle inserted by s62 of Finance (No.2) Act 2008.]
17. Subsection (3)(g) inserted by s 105 FA 2010,
18. Section (3)(d)(ii) substituted by s63(a) FA 2013. Previously [a category N1 vehicle that, at the time of manufacture, has less than 4 seats and has a technically permissible maximum laden mass that is greater than 130 per cent of the mass of the vehicle with bodywork in running order,]. Previously, Subsection (3)(d) substituted by s51 FA 2011. Previously ‘ in case it is a Category C vehicle, at the rate of €50’.
19. Substituted by s83(1)(c) FA 2012, previously “In addition to any other duty which may be chargeable, subject to the provisions of this Chapter”.
20. Table substituted by s63(b) FA 2013, Previously[

CO ₂ Emissions (CO ₂ g/km)	Percentage payable of the value of the vehicle
--	--

0g/km up to and including 120g/km	14% or €280 whichever is the greater
More than 120g/km up to and including 140g/km	16% or €320 whichever is the greater
More than 140g/km up to and including 155g/km	20% or €400 whichever is the greater
More than 155g/km up to and including 170g/km	24% or €480 whichever is the greater
More than 170g/km up to and including 190g/km	28% or €560 whichever is the greater
More than 190g/km up to and including 225g/km	32% or €640 whichever is the greater
More than 225g/km	36% or €720 whichever is the greater

]

21. Amended section (a) inserted by s37 of the Finance Act as new rates introduced for diesel only vehicles. A new section (aa) also inserted by s37 of the Finance Act 2018 - previous text [(a) in case the vehicle the subject of the registration or declaration concerned is a category A vehicle—

(i) by reference to the Table to this subsection, or

(ii) where—

(I) the level of CO₂ emissions cannot be confirmed by reference to the relevant EC type-approval certificate or EC certificate of conformity, and

(II) the Commissioners are not satisfied of the level of CO₂ emissions by reference to any other document produced in support of the declaration for registration, at the rate of an amount equal to the highest percentage specified in the Table to this subsection of the value of the vehicle or €720, whichever is the greater,] Table to subsection now become Table 2.

Definitions

“category A vehicle” : s130; “category B vehicle” : s130; “category C vehicle” : s130; “category D vehicle” : s130; “the Commissioners” : s130; “conversion” : s130; “cylinder capacity of an engine” : s130; “motor-cycle” : s130; “open market selling price” : s133(3); “the Order of 1979” : s130; “vehicle” : s130.

Cross-references

s131: Registration of vehicles by Revenue Commissioners,
s133: Chargeable value,
s134: Permanent reliefs - subss(1), (4), (5),
s141: Regulations - subs(2)(h),
s143: Transitional provisions,
s144: Application of enactments.

Section 133**Chargeable value.**

s55(2)(f)(ii)FA2013

[(1) Where the rate of vehicle registration tax charged in relation to a category A vehicle or a category B vehicle is calculated by reference to the value of the vehicle, that value shall be taken to be the open market selling price of the vehicle at the time of the charging of the tax thereon.]⁸

SI 318/1992 reg 13

(2) (a) For a new vehicle on sale in the State which is supplied by a manufacturer or sole wholesale distributor, such manufacturer or distributor shall declare to the Commissioners in the prescribed manner [the price, inclusive of all taxes and duties,]¹ which, in his opinion, a vehicle of that model and specification, including any enhancements or accessories fitted or attached thereto or supplied therewith by such manufacturer or distributor, might reasonably be expected to fetch on a first arm's length sale thereof in the open market in the State by retail.

s9(a)(ii)F(No.2)1992

(b) A price standing declared for the time being to the Commissioners in accordance with this subsection in relation to a new vehicle shall be deemed to be the open market selling price of each new vehicle of that model and specification.

[...]²

s101(a)FA2000

[(c) Notwithstanding the provisions of paragraph (b), where a price stands declared for a vehicle in accordance with this subsection which, in the opinion of the Commissioners, is higher or lower than the open market selling price at which a vehicle of that model and specification or a vehicle of a similar type and character is being offered for sale in the State while such price stands declared, the open market selling price may be determined from time to time by the Commissioners for the purposes of this section.]⁵

s9(a)(iii)F(No.2)1992

[(d) Where a manufacturer or sole wholesale distributor fails to make a declaration under paragraph (a) or to make it in the prescribed manner, the open market selling price of the vehicle concerned may be determined [from time to time]⁶ by the Commissioners for the purposes of this section.]³

(3) In this section –

s83(1)(f) FA 2012

[“new vehicle” means a vehicle that has not previously been registered or recorded on a permanent basis—

- (a) in the State under this Chapter or, before 1 January 1993, under any enactment repealed or revoked by section 144A or under any other provision to like effect as this Chapter or any such enactment, or
- (b) under a corresponding system for maintaining a record for vehicles and their ownership in another state,

and where the vehicle has been acquired under general conditions of taxation in force in the domestic market;]⁷

[“open market selling price” means -

- (a) in the case of a new vehicle referred to in subsection (2), the price as determined by that subsection,
- (b) in the case of any other new vehicle, the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, would be determined under subsection (2) in relation to that vehicle if it were on sale in the State following supply by a manufacturer or sole wholesale distributor in the State,
- (c) in the case of a vehicle other than a new vehicle, the price, inclusive of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm’s length sale thereof in the State by retail and, in arriving at such price-
 - (i) there shall be included in the price, having regard to the model and specification of the vehicle concerned, the value of any enhancements or accessories which at the time of registration are not fitted or attached to the vehicle or sold therewith but which would normally be expected to be fitted or attached thereto or sold therewith unless it is shown to the satisfaction of the Commissioners that, at that time, such enhancements or accessories have not been removed from the vehicle or not sold therewith for the purposes of reducing its open market selling price, and
 - (ii) the value of those enhancements or accessories which would not be taken into account in determining the open market selling price of the vehicle under the provisions of subsection (2) if the vehicle were a new vehicle to which that subsection applied shall be excluded from the price.]⁴

Amendments

1. Substituted by FA (No. 2) 1992 s9(a)(i) with effect from 1 January 1993; previously “the price, inclusive of vehicle registration tax”.
2. Subs 2(b) Proviso deleted by FA (No. 2) 1992 s9(a)(ii) with effect from 1 January 1993 previously “Provided that where, at the time of its registration, a new vehicle has fitted or attached to it enhancements or accessories which have not been taken into account in the price declared under this subsection, an amount equal to the declared price, increased by the addition thereto of such amount as, in the opinion of the Commissioners, is the retail value of such enhancements or accessories, shall be deemed to be the open market selling price of the vehicle”.
3. Subs 2(d) inserted by FA (No. 2) 1992 s9(a)(iii) with effect from 1 January 1993.
4. Definition of “open market selling price” substituted by FA (No. 2) 1992 s9(b) with effect from 1 January 1993; previously “open market selling price” means the price, inclusive of vehicle registration tax, which, in the opinion of the Commissioners, a vehicle, including any enhancements or accessories fitted or attached thereto or sold therewith, might reasonably be expected to fetch on a first arm’s length sale thereof in the open market in the State by retail, subject to the provisions of subsection (2)”.
5. Subs 133(2)(c) substituted by FA 2000 s101(a) with effect from 23 March 2000; previously “(c) Notwithstanding the provisions of paragraph (b), where a price is declared for a vehicle in accordance with this subsection which, in the opinion of the Commissioners, is higher or lower than the open market selling price at which a vehicle of a similar type and character is being offered for sale in the State at the time of such declaration, the open market selling price may be determined by the Commissioners for the purposes of this section.”
6. Inserted by FA 2000 s101(b) with effect from 23 March 2000.
7. Definition of “new vehicle” substituted by s83(1)(e) FA 2012 Previously: ‘ “new vehicle” means vehicle which is less than 3 months old when reckoned from its first entry into service or which has travelled less than 3,000 kilometres;’
8. Section 133(1) mentioned in s55(2)(f)(ii)FA 2013 as follows [“(2) Any power, function or duty conferred or imposed on the Commissioners in relation to - (f) vehicle registration tax and the registration of vehicles under - (ii) paragraph (c) and (d) of section 133(1), or” and “may be exercised or performed on their behalf, and subject to their direction and control, by an officer authorised by them in writing for that purpose.” and “ (3) Subsections (1) and (2) shall not apply to any power of the Commissioners to make regulations under any provision of excise law.”]

Definitions

“category A vehicle” : s130; “category B vehicle” : s130; “the Commissioners” : s130; “prescribed” : s130; “vehicle” : s130.

Cross-references

s132: Charge of excise duty,
s139: Offences and Penalties - sub (1)(e),
s141: Regulations - subs (2)(m),
s144: Application of enactments.

Section 134**Permanent reliefs.**

SI 59/1993
SI 318/1992 reg 8

(1) A vehicle may, subject to any conditions, restrictions or limitations prescribed by the Minister by regulations made by him under section 141 be registered without payment of vehicle registration tax if the vehicle is

-

SI 59/1993 reg 4

(a) the personal property of a private individual and is being brought permanently into the State by the individual when he is transferring his normal residence from a place outside the State to a place in the State,

SI 59/1993 reg 5

(b) being brought permanently into the State as part of the capital goods and other equipment of a business undertaking which definitively ceases its activity outside the State and moves to the State in order to carry on a similar activity there,

SI 59/1993 reg 6

(c) the personal property of a deceased person and is being brought permanently into the State by a person resident in the State, or a person or body of persons established in the State and engaged in a non-profit making activity, who either acquired by inheritance the ownership or beneficial ownership of such vehicle or is the personal representative resident in the State of the deceased person,

SI 59/1993 reg 7

(d) given as a gift, in token of friendship or good will by an official body, public authority or group carrying on an activity in the public service or interest, which is located outside the State, to an official body, public authority or group carrying on an activity in the public service or interest, which is located in the State and is approved by the Commissioners for the purposes of this paragraph,

SI 59/1993 reg 8

(e) for official use by an institution of the European Communities,

SI 59/1993 reg 8

(f) for the personal use of officials or other members of the staff of an institution of the European Communities who transfer their residence to the State to take up a position there with an institution of the European Communities,

SI 59/1993 reg 4(2),
SI 59/1993 reg 9

(g) supplied under diplomatic, consular or similar arrangements by virtue of the Diplomatic Relations and Immunities Acts, 1967 and 1976, and orders made thereunder,

SI 59/1993 reg 8

[(h) for official use by the European Foundation for the Improvement of Living and Working Conditions,

SI 59/1993 reg 8

(i) for the personal use of officials or other members of the staff of the European Foundation for the Improvement of Living and Working

Conditions, who transfer their residence to the State to take up a position there with the Foundation.]¹

SI 59/1993

(2) Effect may be given to the provisions of subsection (1) by means of a repayment of vehicle registration tax subject to any conditions the Commissioners see fit to impose.

s105(4)(c)2013

(3) The reliefs allowed under the [Disabled Drivers and Disabled Passenger (Tax Concessions) Regulations, 1994 (S.I. No. 353 of 1994)]⁹, shall apply with any necessary modifications to vehicle registration tax.

(4) A vehicle may be registered, subject to such conditions, limitations and restrictions (if any) as the Commissioners may impose, without payment of vehicle registration tax and with the repayment of any such tax paid, where the Commissioners are satisfied that such vehicle is for use -

(i) in the establishment or maintenance of an international air service using or involving the use of an airport in the State,

(ii) in the establishment or maintenance of radio or meteorological services or other aids to air navigation ancillary to any such international air service, or

(iii) for experimental purposes in connection with the establishment or maintenance of any such international air service.

(5) Whenever the Minister so thinks proper, he may authorise the Commissioners to register a vehicle, subject to such conditions, limitations or restrictions (if any) as they may impose, either without payment of vehicle registration tax or on payment of the tax at less than the rate ordinarily chargeable or, where the said tax has been paid, to repay the tax in whole or in part.

SI 437/1992 reg 7
SI 396/2008 reg2(b)

[(6) When an entry in the register is deleted and the Commissioners are satisfied that the deletion is warranted by exceptional circumstances which arose within 7 working days after the registration of the vehicle concerned and the vehicle had not been the subject of a licence under the Act of 1952, they may, subject to such conditions as they may impose, repay the whole or part of the vehicle registration tax paid on the vehicle concerned.

SI 437/1992 reg 8
S38(1)(a) F.A. 2018
Deleted 01/04/2019 by
S38 (2) F.A. 2018

(7) Subject to [subsections (9) and 11]¹⁰ where a person carrying on the business of leasing or hiring vehicles to others or providing instruction in the driving of vehicles, acquires an unregistered category A vehicle or motor-cycle and the acquisition is one in respect of which he is entitled under section 12 of the Value-Added Tax Act, 1972, to a deduction of

the value-added tax charged to him in respect of the acquisition, an amount of the vehicle registration tax paid in respect of the vehicle shall be repaid to the person, subject to any prescribed conditions, restrictions and limitations. [For the avoidance of doubt, the business of hiring vehicles does not include and shall be deemed never to have included the hiring of vehicles that are a supply of the kind specified in paragraph (i)(e) of the First Schedule of the Value-Added Tax Act 1972, in respect of vehicles supplied pursuant to an agreement in accordance with section 3(1)(b) of that Act.]⁷

s63 F(No.2) A. 2008
Deleted 01/04/2019 by
S38 (2) F.A. 2018

(8) The amount of the repayment of vehicle registration tax to a person under subsection (7) shall be a percentage of such tax paid in respect of the vehicle concerned determined by the formula -

$$\frac{R \times 100}{(R + 100)}$$

where R is the percentage rate of value-added tax chargeable on the acquisition of the vehicle by the person.

Deleted 01/04/2019 by
S38 (2) F.A. 2018

(9) A repayment of vehicle registration tax to a person under subsection (7) shall be made only where an entitlement to a deduction of value-added tax charged has accrued to the person upon the acquisition of the vehicle concerned after the 1st day of January, 1993:

Provided that, any value-added tax payable by the person otherwise entitled to the refund of vehicle registration tax provided for under subsection (7) and due by the date of repayment of vehicle registration tax has been paid.

Deleted 01/04/2019 by
S38 (2) F.A. 2018

(10) Nothing in subsection (7) shall authorise more than one repayment of vehicle registration tax in respect of a vehicle.]²

[.....]⁸

Deleted 01/04/2019 by
S38 (2) F.A. 2018
S38(1)(b) F. A. 2018

[“(11) Subsection (7) shall not apply to any vehicle registered on or after 1 January 2019.”]¹⁰

From 1 April 2019 subsections (7) to (11) deleted by section 37(2) of the Finance Act 2018¹⁰

Amendments

1. Subs (1)(h)-(i) inserted by FA (No. 2) 1992 s10(a) with effect from 1 January 1993.
2. Subss (6)-(10) inserted by FA (No. 2) 1992 s10(b) with effect from 1 January 1993.
3. Subss (11)-(15) inserted by FA 1993 s54 with effect from 17 June 1993. Subs (15) deleted by FA 2003 s104 with effect from 1 May 2003; previously "(15) Where an authorised person disposes of a category A vehicle, or a motor cycle, in respect of which vehicle registration tax has been paid and the vehicle or motor cycle, as the case may be, has been kept since its registration solely for the purpose of demonstration, an amount, determined by the formula specified in the subsection (8), of the vehicle registration tax, shall, subject to any prescribed conditions, restrictions or limitations, be repaid to the person if (a) the vehicle or motor cycle, as the case may be, does not qualify for a repayment under subsection (7), and (aa) inserted by FA 1998 s81(c) with effect from 27 March 1998) the vehicle or motor cycle, as the case may be, has been kept and used for the purposes of demonstration for a period not less than 3 months from date of registration, and (b) any vehicle registration tax, or value added tax payable by the person by the date of repayment has been paid".
4. Subs 11(b) proviso inserted by FA 1998 s81(a) with effect from 27 March 1998.
5. Subs 13 substituted by FA 1998 s81(b) with effect from 27 March 1998; previously inserted by FA 1993 s54 with effect from 17 June 1993 - "(13)(a) A repayment to a person under subsection (11) shall not be made unless any vehicle registration tax or value-added tax payable by the person by the date of repayment has been paid. (b) No repayment shall be made in respect of a vehicle on which motor vehicle excise duty under the Order of 1979 has been paid prior to the 1st day of January, 1991".
6. (Subss 11 to "original" deleted subsection 15 (demonstration models)) inserted by FA 1993 s54 with effect from 17th June 1993.

Deleted Subs 15(aa) inserted by FA 1998 s81(c) with effect from 27 March 1998 - deleted by FA 2003 s104 with effect from 1 May 2003.

Subs 11 (b) substituted by s80 Finance Act 2008, and substituted by s63 of Finance (No.2) Act 2008 previously, ' does not exceed 5 weeks in any period of 12 months' only change - 12 months is now 6 months. Subss (11) to (14) and new subsection (15) (inserted by paragraph (1)(c) of s63 of Finance (No. 2) Act 2008 - deleted with effect as on and from 1 October 2011.

7. Subs (7) inserted by s63 of Finance (No. 2) Act 2008 after ' limitations',
8. Subss (11) to (14) and new subsection (15) (inserted by paragraph (1)(c) of s63 of Finance (No. 2) Act 2008 deleted with effect as on and from 1 October 2011. Previously:

(11) (a) Subject to the provisions of this section, where an authorised person- (i) has declared a new category A vehicle to the Commissioners for the purposes of registration, or (ii) has acquired (whether by purchase or under a lease or otherwise) a new category A vehicle prior to the 1st day of July, 1993, and the vehicle has been used by him subsequently solely for hiring to others under short-term self-drive contracts, an amount, calculated pursuant to subsection (12), of the vehicle registration tax, or, as the case may be, of the motor vehicle excise duty under the Order of 1979, paid in respect of the vehicle shall, subject to any prescribed conditions, restrictions or limitations, be repaid to the person when he ceases to use the vehicle solely for hiring to others under such contracts. (b) In paragraph (a) 'short-term self-drive contracts' means contracts under which vehicles are hired to persons for the purpose of being driven by them for any term or part of a term which, when added to the term of any such hiring of the same vehicle or any other vehicle to the same person does not exceed 5 weeks in any period of 6 months from the date of the commencement of the last hiring.

[Provided that for the purposes of subsections (11) to (14) a vehicle shall not include a vehicle hired, lent or otherwise given or arranged by an authorised person as a replacement vehicle for a vehicle either being repaired or due to be repaired by him or on his behalf and not previously declared under subsection (11).]⁴

(12) (a) The amount (if any) of the repayment to a person under subsection (11) shall be - (i) in the case of a vehicle in respect of which vehicle registration tax has been paid, such amount as bears to the amount of the tax paid (less the amount of any repayment paid or due to the person under subsection (7)) the same proportion as the appropriate amount bears to the open market selling price of the vehicle at the time of its registration, and (ii) in the case of a vehicle in respect of which motor vehicle excise duty under the Order of 1979 has been paid, such amount as bears to the amount of the duty paid the same proportion as the appropriate amount bears to the open market selling price of the vehicle, as determined by the Commissioners, at the time of the charging of the duty. (b) In paragraph (a) "the appropriate amount", in relation to a vehicle, means the amount (if any), determined by the Commissioners, by which the open market selling price of the vehicle has fallen between the time of its registration or, as the case may be, the time of the charging of the excise duty under the Order of 1979 and the time of the cessation, in relation to the vehicle, referred to in subsection (11)(a).

[(13) A repayment to a person under subsection (11) shall not be made-(a) where a vehicle has travelled less than 5,000 miles from the date of its declaration for registration, (b) where a vehicle is removed from hire within 3 months of the date of its declaration for registration, (c) where a vehicle is removed from hire prior to the 31st day of August in the year of its declaration for registration, (d) where a vehicle is not at a premises used by the person for the purpose of carrying on the business of hiring vehicles under short-term self-drive contracts within 10 working days of the date of

its declaration for registration, (e) where any vehicle registration tax or value-added tax payable by the person by the date of repayment has not been paid, or (f) in respect of a vehicle on which motor vehicle excise duty under the Order of 1979 has been paid prior to the 1st day of January, 1991.]⁵

(14) A repayment under subsection (11) shall be made only in respect of a vehicle as respects which the cessation referred to in subsection (11)(a) occurs on or after the 1st day of September, 1993.]³

[(15) (a) The repayment amount referred to in subsection (11)(a) shall be reduced by 33 per cent for vehicles that are withdrawn from short-term car-hire during the period 1 October 2009 to 30 September 2010. (b) The repayment amount referred to in subsection (11)(a) shall be reduced by 66 per cent for vehicles that are withdrawn from short-term car-hire during the period 1 October 2010 to 30 September 2011.]⁸

Subs (15) inserted by s63 of Finance (No.2) Act 2008.

9. Section (3) by substituting “Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994)” by s105(4)(c) FA 2013, having effect on and from the passing of the Act. Previously [Disabled Drivers (Tax Concessions) Regulations, 1989 (S.I. No. 340 of 1989)].

10. New Subsection input by section 38 (1)(b) where vehicles registered on or after 1 January 2019 no longer qualify for the repayment under subsection 7. Subsection 7-11 deleted as and from 01 April 2019 by section 38(2)(a) of Finance Act 2018.

Definitions

“authorised person” : s130; “category A vehicle” : s130; “the Commissioners” : s130; “the Minister” : s130; “motorcycle” : s130; “open market selling price” : s133(3); “the Order of 1979” : s130; “prescribed” : s130; “the register” : s130; “vehicle” : s130.

Cross-references

s132: Charge of excise duty - subs (6),
s136: Authorisation of manufacturers, distributors and dealers and periodic payment of duty - subs (6),
s139: Offences and penalties - subs (3)(b),
s141: Regulations - subss (2)(o), (s), (3), (4)(a) - (c),(e),
s143: Transitional provisions.

Notes

SEE PART 4 FOR THE NON-STATUTORY CONSOLIDATED TEXT OF TAX CONCESSIONS FOR DISABLED DRIVERS.

A repayment scheme is administered by the Revenue Commissioners on behalf of the Minister for Finance under FA 1989 s92 (as amended) and the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (SI 353/1994) with effect from 1 December 1994.

Section 135**Temporary exemption from registration.**

SI 60/1993
SI 318/1992 reg 8

A vehicle which is temporarily brought into the State may be exempted by the Commissioners from the requirement to be registered, in such manner and subject to such conditions, restrictions and limitations as the Minister may prescribe by regulations made by him under section 141 if the vehicle is—

SI 60/1993 reg 5,
SI 60/1993 reg 9

(a) brought into the State by a person established outside the State for his private or business use,

s64 FA 2007

[(aa) brought into the State by an individual established in the State for such individual's private or business use where such individual—

(i) is employed by an employer established in another Member State who provides a vehicle as part of their contract of employment, where such vehicle is owned or leased by the employer, or

(ii) is self-employed and has established a legally accountable undertaking in another Member State, whose business is carried on solely or principally in another Member State,

and where the vehicle is a category A vehicle or a motor-cycle, it is used principally for business use in another Member State.]¹

SI 60/1993 reg 7,
SI 60/1993 reg 9

(b) brought into the State solely for the purpose of a competition, exhibition, show, demonstration, or similar purpose and is not intended to be sold or offered for sale in the State and is intended to be taken out of the State on the fulfilment of such purpose, or

SI 60/1993 reg 8,
SI 60/1993 reg 9

(c) designed or specially adapted as professional equipment brought into the State by a person established outside the State for use exclusively by such person or under his personal supervision.

Amendments

1. Substituted by FA 2007 s64 with effect from 2 April 2007; Subs (aa) previously inserted by F (No. 2) A 1992 s11 with effect from 1 January 1993 – “(aa) brought into the State on behalf of a person established outside the State for his business use and is not a category A vehicle or a motor-cycle.”.

Definitions

“category A vehicle” : s130; “the Commissioners”: s130; “the Minister” : s130; “motor-cycle” : s130; “vehicle”: s130.

Cross-references

s131: Registration of vehicles by Revenue Commissioners - subss(1)(i); (4),
s139: Offences and penalties - subs (3)(a),
s141: Regulations - subs (3).

[Section 135A: Special purpose vehicles.

A special purpose vehicle which is intended for use other than in a public place is exempt from the requirement to be registered unless and until it is required to be the subject of a licence under the Act of 1952.]¹

Amendments

1. Section 135A inserted by FA (No. 2) 1992 s5(b) with effect from 1 January 1993.

Definitions

“the Act of 1952” : s130; ”special purpose vehicle” : s130; “vehicle” : s130.

Cross-references

s131: Registration of vehicles by Revenue Commissioners - subs (4)

[Section 135B**Repayment of amounts in respect of vehicle registration tax in certain cases.**

s83(1)(g) FA 2012
 s65 F(No.2)A 2008
 s83(1)(h) FA 2012

[.....]¹]²]³]⁶

[(6) (a) Subject to [sections 105B and 105D]⁷ of the Finance Act 2001 where an authorised person pays an amount of vehicle registration tax in respect of a vehicle which was not due, any repayment of the overpaid amount and interest (if any) payable under section 105D shall, subject to the provisions of this subsection, be made to the authorised person on condition that the authorised person pays the amount of the repayment and interest to the person who was the registered owner of the vehicle at the time of the registration of the vehicle.

(b) (i) Where the registered owner of the vehicle at the date of the repayment to the authorised person is the first registered owner the amount of the repayment shall be the amount of the vehicle registration tax overpaid.

s18 F A 2009

[(ii) Where the first registered owner has disposed of the vehicle prior to the date of the making of the repayment claim the amount of the repayment shall be limited to an amount calculated as follows:

$$\frac{V \times (OP - S)}{OP}$$

where-

V is the amount of vehicle registration tax overpaid,

S is the price, if any, received by the first registered owner at the time of disposal but where S is greater than OP, OP shall be taken as the price received, and

OP is the price, including all taxes, declared to the Commissioners at the time of first registration of the vehicle.]⁵

(c) For the purpose of paragraph (b) the first registered owner shall as a condition of the repayment present documentary proof to the Commissioners of the disposal of the vehicle and the price (if any) received by that owner in respect of that disposal.

(d) An authorised person shall be entitled to deduct an amount not more than 10 per cent of the repayment from the payment to the first registered owner of the vehicle to cover the costs of the authorised person in processing the repayment claim.

- (e) Where an authorised person fails to make a payment within 30 days to the first registered owner in accordance with paragraph (a) following payment by the Commissioners of such repayment, any amount unpaid, shall for the purpose of this Act, be treated as if it were vehicle registration tax due by the authorised person on the day following the expiry of the 30 day period.]⁴

Amendments

1. Substituted by AA 1996 s3 with effect from 20 December 1996; previously inserted by FA 1995 s98(a) with effect from 1 July 1995 - "31st day of December, 1996".
2. Subs (1) proviso inserted by FA 1996 s73 with effect from 15 May 1996.
3. Section 135B inserted by FA 1995 s98(a) with effect from 1 July 1995.
4. Subs 6 ((a) to (e)) inserted by s65 of the Finance (No. 2) Act 2008
5. Subs 6 (b) amended by s18 of FA 2009 by substituting subparagraph (ii).
6. Subs 1 to 5 deleted by s83(1)(g) FA 2012, previously (1) The Commissioners may repay to a person an amount of €1270 in respect of vehicle registration tax paid in respect of a new category A vehicle if -(a) the vehicle is first registered during the period from the 1st day of July, 1995 to the [31st day of December, 1997,]1(b) the person becomes registered as the owner of the vehicle at the time when the vehicle is first registered, and(c) a category A vehicle owned by the person ("the scrapped vehicle") is shown, to the satisfaction of the Revenue Commissioners, to have been scrapped during the period aforesaid and within one month of the date of the first registration of the other vehicle,(d) the scrapped vehicle was first registered or recorded, not less than 10 years before the date on which it is scrapped, under section 131 or section 6 of the Roads Act, 1920, or a system for maintaining a record of vehicles and their ownership established by or on behalf of the government of another state, and(e) during the whole of the period of 2 years ending on the date aforesaid-(i) a licence under section 1 of the Act of 1952 taken out by the person was in force in respect of the scrapped vehicle, and(ii) an approved policy of insurance referred to in paragraph (a) of section 56(1) of the Road Traffic Act, 1961, and issued to the person, was in force in respect of the scrapped vehicle, or the person was an exempted person within the meaning of section 60 (inserted by section 54 of the Road Traffic Act, 1968) of that Act:[Provided that for the purposes of paragraphs (c) and (e) any reference to "the person" may, in the application of those provisions, be construed by the Commissioners as a reference to the person concerned or to that person's spouse.]2.(2) Notwithstanding paragraph (e) of subsection (1), the Commissioners may make a repayment under that subsection in a case where, during a period or periods not exceeding, or not exceeding in aggregate, 6 months and occurring in, but not including the last day of, the period, as respects the scrapped vehicle concerned, referred to in the said paragraph (e) -(a) a licence referred to in that paragraph was not in force, or(b) both such a licence and an approved policy of insurance referred to in that paragraph were not in force,in respect of the scrapped vehicle if, in respect of the period or each period during which such a licence was not in force, a declaration of non-use of the vehicle made before a member of the Garda Síochána and stamped with the appropriate Garda Síochána station stamp was accepted by the licensing authority concerned in respect of the vehicle.(3) A vehicle in respect of which a repayment under subsection (1) has been made shall not be disposed of during the period of 6 months from the date of its first registration and, if such a vehicle is so disposed of, the person to whom such a repayment was made shall pay to the Commissioners on the day of the disposal an amount in respect of vehicle registration tax equal to the amount of the repayment.(4) An amount due by a person to the Commissioners under subsection (3) may be recovered by them from the person as a simple contract debt in any court of competent jurisdiction. (5) In this section -"new" means not used or second-hand;"scrapped", in relation to a vehicle, means subjected to the destruction of the chassis and the engine of the vehicle.]³
7. s83(h) FA 2012 substituted "sections 105B and 105D" for "sections 105B, 105C and 105D".

Definitions

"category A vehicle" : s130; "the Commissioners" : s130; "licensing authority" : s130; "owner" : s130; "vehicle" : s130.

Cross-references

s141: Regulations - subs (2)(s).

[Section 135BA Repayments of amounts of vehicle registration tax in respect of the registration of certain new vehicles.

s83(1)(i) FA 2012]⁵

Amendments

1. This new section inserted by s107 of FA 2010
 2. Subsection 2 €1,500 substituted with €1,250 by s52(a) FA 2011.
 3. Subsection 2(b) ‘ 1 January 2010 to 31 December 2010’ substituted with ‘ 1 January 2011 to 30 June 2011’ by s52(b) FA 2011.
 4. Subsection 2(e) ‘ 31 December 2010’ substituted with ‘ 30 June 2011’ by s52(c)FA 2011.
 5. Section 135BA deleted by s83(1)(i) FA 2012, previously (1) In this section - ‘new vehicle’ means a category A vehicle that has not been registered or recorded under - (a) section 131 of this Act or section 6 of the Roads Act 1920, or (b) a system for maintaining a record of vehicles and their ownership established by or on behalf of the government of another state; ‘scrapped vehicle’ means a category A vehicle in respect of which a certificate of destruction has been issued in accordance with the Waste Management (End-of-Life Vehicles) Regulations 2006 (S.I. No. 282 of 2006) and references to ‘scrapped’ and ‘certificate of destruction’, in relation to such a vehicle, shall be construed accordingly.(2) The Commissioners may repay to a person an amount of the vehicle registration tax paid in respect of a new vehicle equal to the lesser of the amount of the tax which, apart from this section, would be payable in respect of that vehicle or €1,250, 2 where—(a)the new vehicle has a level of CO₂ emissions of not more than 140g/km,(b)the new vehicle is first registered during the period 1 January 2011 to 30 June 2011, 3 (c)the person becomes registered as the owner of the new vehicle at the time when it is first registered, (d) a scrapped vehicle has been registered in the name of the registered owner of the new vehicle for a period of not less than 18 months immediately prior to the date of registration of the new vehicle,(e)the scrapped vehicle is scrapped on or after 10 December 2009, and is scrapped within 60 days prior to, or 60 days after, the date of the first registration of the new vehicle, but in any case is scrapped no later than 30 June 2011 4, (f) the scrapped vehicle was first registered or recorded under - (i) section 131 of this Act or section 6 of the Roads Act 1920, or (ii) a system for maintaining a record of vehicles and their ownership established by or on behalf of the government of another state, not less than 10 years prior to the date of issue of a certificate of destruction in respect of the vehicle, (g)in accordance with the Road Traffic (National Car Test) Regulations 2003 (S.I. No. 405 of 2003)—(i) a valid test certificate (within the meaning of those Regulations), or a test certificate that expired not more than 90 days prior to the date of issue of the certificate of destruction, issued in respect of the scrapped vehicle, or (ii) a test certificate was refused in respect of the scrapped vehicle during the period of 6 months immediately prior to the date of issue of the certificate of destruction,and (h)an approved policy of insurance referred to in section 56(1)(a) of the Road Traffic Act 1961 was issued to the person in respect of the scrapped vehicle and was in force during a total period of at least 12 months in the period of 18 months immediately prior to the date of issue of the certificate of destruction in respect of the scrapped vehicle, or the person was an exempted person within the meaning of section 60 (inserted by section 54 of the Road Traffic Act 1968) of that Act.(3) A claim for repayment of vehicle registration tax under this section shall be made in such manner and in such form as may be approved by the Commissioners for that purpose.(4) Where a claim for repayment of vehicle registration tax is made under this section in relation to a new vehicle, the following documents shall be retained by the claimant for a period of not less than 4 years from the date on which the new vehicle is first registered —(a)the certificate of destruction in relation to the scrapped vehicle,(b)the test certificate or evidence of refusal of a test certificate in relation to the scrapped vehicle, as referred to in subsection (2)(g),(c)the certificate or certificates of insurance in relation to the scrapped vehicle, as referred to in subsection (2)(h), and (d)copy of the completed application form for the repayment of vehicle registration tax as submitted to the Commissioners for that purpose.(5) For the purposes of subsection (2)(c) and (h), any reference to “person” may, in the application of those provisions, be construed by the Commissioners as a reference to the person concerned or to that person’s spouse.]]
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[Section 135C

s53 FA 2011¹
 s108 FA 2010¹
 s652007¹
 s88 FA 2006¹
 s168 FA 2001¹

s62 FA 2014⁵
 s55(1)(a)F(No2)A2013⁶
 s55(1)(b)F(No2)A2013⁵
 s64 FA 2013⁵
 s65 FA 2007⁵
 s88 FA 2006⁵
 s97 FA 2005⁵
 s105 FA 2003⁵
 s168 FA 2001⁵
 s39(a)(i) F.A 2018
 s39(a)(ii) F.A 2018

Remission or repayment in respect of vehicle registration tax on certain hybrid electric vehicles, certain flexible fuel vehicles, certain plug-in hybrid electric vehicles, certain electric vehicles and certain electric motorcycles

- [(1) (a) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2011 to [31 December 2019]⁶ and the Commissioners are satisfied that the vehicle is a series production hybrid electric vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of -
- (i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with paragraph (aa) or (c) of section 132(3), or
- (ii) the amount specified in the Table to this subsection which is referable to the vehicle having regard to its age.]⁶
- (b) In this subsection ‘age’, in relation to a vehicle, means the time that has elapsed since the date on which the vehicle first entered into service.

TABLE 1

Age of vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€1,500
Not a new vehicle but less than 2 years	€1,350
2 years or over but less than 3 years	€1,200
3 years or over but less than 4 years	€1,050
4 years or over but less than 5 years	€900
5 years or over but less than 6 years	€750
6 years or over but less than 7 years	€600
7 years or over but less than 8 years	€450
8 years or over but less than 9 years	€300
9 years or over but less than 10 years	€150
10 years or over	Nil

See notes at ⁵
 s62 FA 2014⁵

s39(b)(i) F.A 2018

- (2) (a) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2011 to [31 December 2019]⁶ and the Commissioners are satisfied that the vehicle is a plug-in hybrid electric vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of-

S39(b)(ii) F.A 2018

(i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with [paragraph (aa)] or (c) of section 132(3), or

(ii) the amount specified in the Table to this subsection which is referable to the vehicle having regard to its age.

(b) In this subsection ‘age’, in relation to a vehicle, means the time that has elapsed since the date on which the vehicle first entered into service.

TABLE 2

Age of vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€2,500
Not a new vehicle but less than 2 years	€2,250
2 years or over but less than 3 years	€2,000
3 years or over but less than 4 years	€1,750
4 years or over but less than 5 years	€1,500
5 years or over but less than 6 years	€1,250
6 years or over but less than 7 years	€1,000
7 years or over but less than 8 years	€750
8 years or over but less than 9 years	€500
9 years or over but less than 10 years	€250
10 years or over	Nil

s83(1)(i) FA 2012⁴(3).[.....]⁴see notes at ⁵
s62 FA 2014⁵

(b) Where a person first registers a category A electric vehicle or a category B electric vehicle during the period from 1 May 2011 to [31 December 2021]⁵ and the Commissioners are satisfied that the vehicle is a series production electric vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of-

(i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with [paragraph (aa)] or (c) of section 132(3), or

(ii) €5,000.

s39(c) F A Act 2018

see notes at ⁵
s62 FA 2014⁵
see notes at ¹
S44 FA 2016

(4) An electric motorcycle first registered during the period 1 January 2011 to [31 December 2021]⁵ is exempt from vehicle registration tax where the Commissioners are satisfied that such vehicle is a series production electric motorcycle.]¹

Amendments

1. The notes in this section refer to every time the full section of 135C is substituted only:

[Previously, 135C substituted by s53 FA 2011 as follows;

Chapter IV of Part II of the Finance Act 1992 is amended by substituting the following for section 135C:

“(1) (a) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2011 to 31 December 2012 and the Commissioners are satisfied that the vehicle is—(i) a series production hybrid electric vehicle, or (ii) a series production flexible fuel vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of—(I) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with paragraph (a) or (c) of section 132(3), or(II) the amount specified in the Table to this subsection which is referable to the vehicle having regard to its age.(b) In this subsection ‘age’, in relation to a vehicle, means the time that has elapsed since the date on which the vehicle first entered into service.

Age of vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€1,500
Not a new vehicle but less than 2 years	€1,350
2 years or over but less than 3 years	€1,200
3 years or over but less than 4 years	€1,050
4 years or over but less than 5 years	€900
5 years or over but less than 6 years	€750
6 years or over but less than 7 years	€600
7 years or over but less than 8 years	€450
8 years or over but less than 9 years	€300
9 years or over but less than 10 years	€150
10 years or over	Nil

(2) (a) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2011 to 31 December 2012 and the Commissioners are satisfied that the vehicle is a plug-in hybrid electric vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of—(i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with paragraph (a) or (c) of section 132(3), or (ii) the amount specified in the Table to this subsection which is referable to the vehicle having regard to its age.(b) In this subsection ‘age’, in relation to a vehicle, means the time that has elapsed since the date on which the vehicle first entered into service.

Age of vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€2,500
Not a new vehicle but less than 2 years	€2,250
2 years or over but less than 3 years	€2,000
3 years or over but less than 4 years	€1,750
4 years or over but less than 5 years	€1,500
5 years or over but less than 6 years	€1,250
6 years or over but less than 7 years	€1,000
7 years or over but less than 8 years	€750
8 years or over but less than 9 years	€ 500
9 years or over but less than 10 years	€250
10 years or over	Nil

(3) (a) A category A electric vehicle or a category B electric vehicle first registered during the period from 1 January 2011 to 30 April 2011 is exempt from vehicle registration tax where the Commissioners are satisfied that such vehicle is a series production electric vehicle.

(b) Where a person first registers a category A electric vehicle or a category B electric vehicle during the period from 1 May 2011 to 31 December 2012 and the Commissioners are satisfied that the vehicle is a series production electric vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of—(i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with paragraph (a) or (c) of section 132(3), or (ii) €5,000. (4) An electric motorcycle first registered during the period 1 January 2011 to 31 December 2012 is exempt from vehicle registration tax where the Commissioners are satisfied that such vehicle is a series production electric motorcycle.”

[Previously, 135C substituted by s108 FA 2010 came into effect on 1 January 2011 now includes plug-in hybrid electric vehicles, as follows; “135C.— (1) In this section— ‘electric vehicle’ means a vehicle that derives its motive power exclusively from an electric motor; ‘ electric motorcycle ’ means a motorcycle that derives its motive power exclusively from an electric motor; ‘ plug-in hybrid electric vehicle ’ means a series production vehicle that derives its motive power

from a combination of an electric motor and an internal combustion engine, where the electric motor derives its power from a battery that may be charged from the internal combustion engine and an alternating current (AC) electric mains supply and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle. (2) (a) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2011 to 31 December 2012 and the Commissioners are satisfied that the vehicle is a plug-in hybrid electric vehicle, then the Commissioners shall remit or repay to that person an amount equal to the lesser of— (i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with paragraph (a) or (c) of section 132(3), or (ii) the amount specified in the Table to this subsection which is referable to the vehicle having regard to its age. (b) In this subsection ‘age’, in relation to a vehicle, means the time that has elapsed since the date on which the vehicle first entered into service.

TABLE	
Age of vehicle	Maximum amount which may be remitted or repaid
New vehicle, first registration	€2,500
Not a new vehicle but less than 2 years	€2,250
2 years or over but less than 3 years	€2,000
3 years or over but less than 4 years	€1,750
4 years or over but less than 5 years	€1,500
5 years or over but less than 6 years	€1,250
6 years or over but less than 7 years	€1,000
7 years or over but less than 8 years	€750
8 years or over but less than 9 years	€ 500
9 years or over but less than 10 years	€250
10 years or over	Nil

(3) A category A electric vehicle or a category B electric vehicle first registered during the period 1 January 2011 to 31 December 2012 is exempt from vehicle registration tax where the Commissioners are satisfied that such vehicle is a series production electric vehicle. (4) An electric motorcycle first registered during the period 1 January 2011 to 31 December 2012 is exempt from vehicle registration tax where the Commissioners are satisfied that such vehicle is a series production electric motorcycle.”. (2) This section came into effect on 1 January 2011.]

[Previously, 135C substituted by s65 FA 2007 as follows; “135C.— (1) In this section— ‘ hybrid electric vehicle ’ means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle; ‘ flexible fuel vehicle ’ means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85 per cent ethanol; ‘ electric vehicle ’ means a vehicle that derives its motive power exclusively from an electric motor. (2) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2007 to 31 December 2007 and the Commissioners are satisfied that the vehicle is— (a) a series production hybrid electric vehicle, or (b) a series production flexible fuel vehicle, or (c) a series production electric vehicle, then the Commissioners may remit or repay to that person 50 per cent of the vehicle registration tax payable or paid in accordance with paragraphs (a), (aa), (b) or (c) of section 132(3).”]

[Previously, 135C substituted by s88 FA 2006 as follows; “135C.— (1) In this section—

‘ hybrid electric vehicle ’ means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle; ‘ flexible fuel vehicle ’ means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85 per cent ethanol. (2) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2006 to 31 December 2007 and the Commissioners are satisfied that the vehicle is— (a) a series production hybrid electric vehicle, or (b) a series production flexible fuel vehicle,

the Commissioners may remit or repay to that person 50 per cent of the vehicle registration tax payable or paid in accordance with paragraphs (a), (aa), (b) or (c) of section 132(3).”.

[135C originally inserted by s168 FA 2001 as follows; “135C.—(1) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2001 to 31 December 2002 and the Commissioners are satisfied that the vehicle is a series production hybrid electric vehicle, the Commissioners may remit or repay to that person 50 per cent of the vehicle registration tax payable or paid in accordance with paragraphs (a), (aa), (b) or (c) of section 132(3). (2) In this section ‘ hybrid electric vehicle ’ means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.”]

- Substituted by FA 2007 s65 with effect from 1 January 2007 – previously did not include “electric vehicle”; Substituted by FA 2006 s88 with effect from 1 January 2006 – previously did not include “flexible fuel vehicle”; Inserted by FA 2001 s168 with effect from 1 January 2001 - “Remission or repayment in respect of vehicle registration tax on certain hybrid electric vehicles. (1) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2001 to 31 December 2006 and the Commissioners are satisfied the vehicle is a series production hybrid

electric vehicle, the Commissioners may remit or repay to that person 50 per cent of the vehicle registration tax payable or paid in accordance with paragraphs (a), (aa), (b) and (c) of section 132(3). (2) In this section ‘hybrid electric vehicle’ means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.”.

3. Substituted by FA 2007 s65 with effect from 1 January 2007 to 31 December 2007 for hybrid electric vehicles, flexible fuel vehicles and electric vehicles; Substituted by FA 2006 s 88 with effect from 1 January 2006 to 31 December 2007 for hybrid electric vehicles and flexible fuel vehicles; Substituted by FA 2005 s97 with effect from 1 January 2005 to 31 December 2006 for hybrid electric vehicles; Substituted by FA 2003 s105 with effect from 1 January 2003 to 31 December 2004 for hybrid electric vehicles; Inserted by FA 2001 s 168 with effect from 1 January 2001 to 31 December 2002 for hybrid electric vehicles.
4. s135C(3)(a) deleted by s83(1)(i)_FA 2012. Previously: (a) A category A electric vehicle or a category B electric vehicle first registered during the period from 1 January 2011 to 30 April 2011 is exempt from vehicle registration tax where the Commissioners are satisfied that such vehicle is a series production electric vehicle.
5. [(1)(a), 2(a), 3(b) and (4) came into operation on 23 December 2014, amended by s62 FA 2014 substitutes ‘31 December 2016’ for ‘31 December 2014’ in each place]. [Previously, (1)(a), 2(a), 3(b) and (4) amended by s55(1)(b) F(No2)A 2013 with effect from 1 Jan 2014, substitutes ‘31 December 2014’ for ‘31 December 2013’ in each place.] [Previously, amended by s64 FA 2013 substitutes ‘31 December 2013’ for ‘31 December 2012’ in each place]. [Previously, amended by s65 FA 2007 with effect from 1 Jan 2007-31 December 2007 for series production hybrid electric vehicles, flexible fuel vehicles and electric vehicles.] [Previously, amended by s88 FA 2006 with effect from 1 January 2006- 31 December 2007 for series production hybrid electric vehicles flexible fuel vehicles.] [Previously, amended by s97 FA 2005 with effect from 1 Jan 2005 substitutes ‘31 December 2006’ for ‘31 December 2004’.] [Previously, amended by s105 FA 2003 with effect from 1 Jan 2003 substitutes ‘31 December 2004’ for ‘31 December 2002’.]

[Previously, originally 135C inserted by s168 FA 2001 for series productions hybrid electric vehicle from ‘1 January 2001 to 31 December 2002’ as follows; “Chapter IV of Part II of the Finance Act, 1992, is amended by the insertion of the following after section 135B: “135C.—(1) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2001 to 31 December 2002 and the Commissioners are satisfied that the vehicle is a series production hybrid electric vehicle, the Commissioners may remit or repay to that person 50 per cent of the vehicle registration tax payable or paid in accordance with paragraphs (a), (aa), (b) or (c) of section 132(3).

(2) In this section ‘hybrid electric vehicle’ means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.”.]

6. [135C(1)(a) substituted by s55(1)(a)F(No2) 2013, came into operation on 1 Jan 2014 substituted as follows;

“in subsection (1) by substituting the following for paragraph (a): “(a) Where a person first registers a category A vehicle or a category B vehicle during the period from 1 January 2011 to 31 December 2014 and the Commissioners are satisfied that the vehicle is a series production hybrid electric vehicle then the Commissioners shall remit or repay to that person an amount equal to the lesser of— (i) the vehicle registration tax which, apart from this subsection, would be payable in respect of the vehicle in accordance with paragraph (a) or (c) of section 132(3), or (ii) the amount specified in the Table to this subsection which is referable to the vehicle having regard to its age.”.] [Previously full section 135C substituted by s53 FA 2011 please see note 1 for full list of amendments to the full section

Definitions

“category A vehicle” : s130; “category B vehicle” : s130; “the Commissioners”: s130; “vehicle”: s130;

Cross-references

s131: Registration of vehicles by Revenue Commissioners,
 s132: Charge of excise duty,
 s141: Regulations - subs (4)(a), (b).

[Section 135D**Repayment of amounts of vehicle registration tax on export of certain vehicles.**

S.I. 110/2013
s83(1)(j) FA 2012¹

(1) The Commissioners may repay to a person an amount calculated in accordance with this section of vehicle registration tax based on the open market selling price of a vehicle which has been removed from the State, where—

S40(a) F.A.2018

(a) the vehicle [was charged the category A rate]⁶

(b) the vehicle has been registered under section 131 and the vehicle registration tax has been paid,

(c) the vehicle was, immediately prior to being so removed, registered under section 131,

s47(1)(a) FA 2015⁴

(d) within 30 days prior to being so removed—

(i) the vehicle and any documentation to which paragraph (b) or (c) relates, and

S40(b) F.A.2018

(ii) [where applicable, a valid test certificate (within the meaning of the Road Traffic (National Car Test) Regulations 2017 (S.I. No. 415 of 2017)) or a certificate of roadworthiness (within the meaning of the Road Safety Authority (Commercial Vehicle Roadworthiness) Act 2012), as the case may be, in respect of the vehicle concerned,]

have been examined by a competent person and all relevant matters have been found by that person to be in order,

(e) at the time of examination to which paragraph (d) relates, the open market selling price of the vehicle (being the price to which subsection (2) relates) is not less than €2,000, and

(f) the requirements of subsection (3) have been complied with.

s63 FA 2014³

[(2) The amount of vehicle registration tax to be repaid shall—

(a) be calculated by reference to the open market selling price (being that price as determined by the Commissioners) of the vehicle at the time of the examination referred to in subsection (1)(d),⁴

(b) include an amount that is calculated by means of one or more than one formula or other means of calculation as may be prescribed by the Minister by regulations made by him or her under section 141[, and

S54 FA 2017⁴

(c) notwithstanding paragraph (a), not exceed the amount of vehicle registration tax paid on the registration of the vehicle under section 131.]⁴³

(3) A claim for repayment for an amount of vehicle registration tax under this section shall be made in such manner and in such form as may be approved by the Commissioners for that purpose and shall be accompanied by—

(a) documentation to prove to the satisfaction of the Commissioners that the vehicle was removed from the State within 30 days of its examination under this section, and

(b) proof that the vehicle has subsequently been registered in another Member State or has been permanently exported outside the European Union.

s47(1)(b) FA 2015⁵

(4) The amount of vehicle registration tax calculated for repayment under this section in respect of a vehicle shall be reduced to take account of—

(a) the net amount of any remission or repayment of that tax previously allowed on the vehicle under this Chapter, and

(b) an administration charge of [€100]⁵.

s65 FA 2013²

(5) Any repayment of vehicle registration tax under this section shall be to the person named, at the time of the examination referred to in subsection (1)(d), [on the records maintained under section 60 of the Finance Act 1993]².]¹

Amendments

1. Section 135D commences with effect from 8th April 2013, S.I. No. 110/2013. Previously [New Section SUBJECT TO COMMENCEMENT ORDER inserted by s83(1)(j) F.A 2012. s83(2) FA 2012 states that “Subsection(1)(j) comes into operation on such day or days as the Minister For Finance appoints by order.”]
2. Part of section 5 substituted by s65 of FA 2013. Previously [on the registration certificate issued in accordance with Section 131(5)(a)]
3. Subsection 2 substituted by s63(1)FA 2014, s63(2) FA 2014 “Subsection (1) comes into operation on such day as the Minister for Finance may appoint by order”., as follows “(1) Section 135D of the Finance Act 1992 is amended by substituting the following for subsection (2):“(2) The amount of vehicle registration tax to be repaid shall—(a)be calculated by reference to the open market selling price (being that price as determined by the Commissioners) of the vehicle at the time of the examination referred to in subsection(1)(d), and(b)include an amount that is calculated by means of one or more than one formula or other means of calculation as may be prescribed by the Minister by regulations made by him or her under section 141.”.] [Previously as part of s83 (1)(j) FA 2012 “(2) The amount of vehicle registration tax to be repaid shall be calculated by reference to the open market selling price (being that price as determined by the Commissioners) of the vehicle at the time of the examination referred to in subsection (1)(d).”
Subsection 2 amended by s64 FA 2017. This inserted a clarification that a repayment under this section will not exceed the amount of VRT paid.
4. Paragraph (1)(d)(ii) updated by ss49(1)(a) of FA 2015, substituting “(within the meaning of the Road Traffic (National Car Test) Regulations 2014 (S.I. No. 322 of 2014)” for “within the meaning of the Road Traffic (National Car Test) Regulations 2003 (S.I. No. 405 of 2003)”.
5. Paragraph (4)(b) amended by ss49(1)(b) of FA 2015 by substituting “€100” for “€500”.

ss49(1)(b) of FA 2015 came into operation on 1 January 2016 - commenced by s49(2) of FA 2015.

6. Section 40(a) amends the eligible vehicle category from M1 category to the Revenue A former text “the vehicle is a category M1”. This takes into account the new Category A vehicles with an EU N1 introduced in the 2017 Finance Act and paragraph (d) (ii) is amended to take account of vehicles which go through the CVRT testing procedures. Former text “(ii)where applicable, a valid test certificate [within the meaning of the Road Traffic (National Car Test) Regulations 2014 (S.I. No. 322 of 2014)]⁴ in respect of the vehicle,”.

Cross – references

s131: Registration of vehicles by Revenue Commissioners,

s141: Regulations.

S135E

Section 135E
s41(1) F.A 2018

Proportionate payment of vehicle registration tax on certain vehicles temporarily brought into State

(1) In this section –

‘lease agreement’ means a lease agreement within the meaning of paragraph (c) of the definition of ‘qualifying vehicle’;

‘period of the lease agreement’ means the shortest continuous period of calendar months (including any part of a calendar month) which comprises the full period of use of the vehicle, the subject of the lease agreement concerned, by a person resident, or a person (other than a natural person) established, in the State;

‘qualifying vehicle’ means a vehicle –

- (a) that is a category A vehicle,
- (b) that has never previously been registered under section 131,
- (c) that is the subject of a lease agreement –
 - (i) in respect of a vehicle which is temporarily in the State, and
 - (ii) which is of a period of between at least 1 calendar month, or part thereof, and a maximum of 48 calendar months,

completed between a person resident, or a person (other than a natural person) established, in the State and a business established in another Member State, where the business in that other Member State is –

- (I) registered under section 65 of the Value-Added Tax Consolidation Act 2010, and
- (II) at the time of declaration of the vehicle for registration under section 131, the holder of a current tax clearance certificate issued in accordance with section 1095 of the Taxes Consolidation Act 1997,

and

- (d) which shall be registered in the name of a person resident, or a person (other than a natural person) established, in the State;

‘removed from the State’ means –

- (a) examination of the vehicle under the provisions of section 135D(1), and
- (b) proof that the vehicle has been registered in another Member State or has been permanently exported outside the European Union, under section 135D(3)(b).

(2) When a person applies to register a qualifying vehicle under subsection (2) of section 131, the Commissioners may collect part of the charge to the duty of excise due under subsection (3) of section 132 in respect of the period of the lease agreement.

(3) Where subsection (2) applies, the charge applying at the time of registration of the vehicle shall be calculated in accordance with the following formula:

$$(V - X) \times P$$

where -

V is the duty of excise payable under subsection (3) of section 132 when the vehicle was first declared for registration,

X is any other remission or repayment of vehicle registration tax or relief from vehicle registration tax available in relation to the vehicle at the time of registration, and

P is the relevant percentage rate applying to the period of the lease agreement specified in the Table to this section.

(4) Where a vehicle ceases to be a qualifying vehicle, other than where the vehicle is removed from the State, the balance of the duty of excise not collected under subsection (2) and the interest payable under subsection (7) become due and immediately payable.

(5) Where –

(a) the period of the lease agreement has been extended,

(b) the lease remains in the name of the person declared at first registration of the qualifying vehicle under section 131, and

(c) the total period of the lease agreement remains under 48 months,

then the person mentioned in paragraph (b) shall immediately declare in writing this change to the Commissioners and pay –

(i) the additional duty of excise due as calculated in accordance with subsection (6), and

(ii) the interest due, if any, at a rate of 0.0274%.

(6) The additional duty of excise due under subsection (5) shall be calculated in accordance with the following formula:

$$((V - X) \times P) - A$$

where -

V is the duty of excise payable under subsection (3) of section 132 when the vehicle was first declared for registration,

X is any other remission or repayment of vehicle registration tax or relief from vehicle registration tax available in relation to the vehicle at the time of registration,

P is the relevant percentage rate applying to the period of the lease agreement, inclusive of any period or periods of extension of the lease agreement under subsection (5), specified in the Table to this section, and

A is the duty of excise calculated at the time of registration under subsection (3) and any periods of extension of the lease agreement under subsection (5).

- (7) The duty of excise due in accordance with subsections (4) and (5) shall be increased by an amount calculated in accordance with the following formula:

$$A \times P \times N$$

where –

A is the duty of excise due in accordance with subsection (4) or (5),

P is 0.0274%, and

N is the number of days from the date the vehicle was first registered under section 131 to the date when the terms of the lease agreement were varied.

- (8) (a) In respect of a qualifying vehicle that is removed from the State, at the end of the period of the lease agreement, the duty of excise liability shall be established in accordance with subsection (9) and any overpayment shall be repaid to the person who paid the duty of excise and any underpayment of the duty of excise shall be charged and paid to Revenue by the person declared at first registration of the qualifying vehicle under section 131.
- (b) Notwithstanding paragraph (a), the amount to be repaid, if any, shall not exceed the amount of vehicle registration tax paid on the registration of the vehicle under section 131.

- (9) The duty of excise liability under subsection (8) shall be calculated in accordance with the following formula:

$$(A - B) - C$$

where –

A is the duty of excise due under subsection (3) of section 132 when the vehicle was first declared for registration less any other remission or repayment of vehicle registration tax or relief from vehicle registration tax available in relation to the vehicle at the time of registration,

B is the duty of excise due under subsection (3) of section 132 to register the vehicle on the last day of the period of the lease agreement less any other remission or repayment of vehicle registration tax or relief from vehicle registration tax available in relation to the vehicle, and

C is the duty of excise due under subsection (3) of section 132 –

- (a) as calculated in accordance with subsection (3), and
- (b) the additional duty of excise (if any) calculated in accordance with subsection (6),

of this section.

- (10) Interest shall apply to the duty of excise liability calculated under subsection (9) and shall be calculated in the same manner as provided for in subsection (2)(b) of section 135D.
- (11) The duty of excise liability under subsection (8), if any, shall be due and payable to Revenue, by the person declared at first registration of the qualifying vehicle under section 131, on the last day of the period of the lease.
- (12) Subject to section 105BA of the Finance Act 2001, and without prejudice to the provisions of section 960H of the Taxes Consolidation Act 1997 relating to the offset of overpayments, where the duty of excise liability-calculated under subsection (9) results in an overpayment, following the deduction of the administration charge in subsection (13), in favour of the person who paid the duty of excise, that person may make a claim for repayment of such amount.
- (13) An administration charge of €100 shall be payable at the following times:
 - (a) at the time of the making of an application under subsection (2);
 - (b) when the qualifying vehicle is examined prior to being removed from the State.
- (14) Where a vehicle –
 - (a) ceases to be a qualifying vehicle, and
 - (b) the additional duty in respect of the vehicle has not been paid in accordance with subsection (4) or the vehicle has not been removed from the State,such vehicle shall be liable to forfeiture.

(15) This section shall come into operation on such day or days as the Minister for Finance may appoint by order.

TABLE

Number of months in period of the lease agreement	Percentage Rate
1	2
2	4
3	6
4	8
5	10
6	12
7	13.5
8	15
9	16.5
10	18
11	19.5
12	21
13	22
14	23
15	24
16	25
17	26
18	27
19	28
20	29
21	30
22	31
23	32
24	33
25	34
26	35
27	36
28	37
29	38
30	39

31	40
32	41
33	42
34	43
35	44
36	45
37	45.75
38	46.5
39	47.25
40	48
41	48.75
42	49.5
43	50.25
44	51
45	51.75
46	52.5
47	53.25
48	54

Section 136 **Authorisation of manufacturers, distributors and dealers and periodic payment of duty.**

- SI 318/1992 reg 14
SI 318/1992 reg 19
SI 353/1994 reg 2 (1) Notwithstanding the provisions of section 131, a person may be authorised by the Commissioners to manufacture, distribute, deal in, deliver, store, repair or modify unregistered vehicles and to convert registered vehicles.
- s55(2)(f)(iii)FA 2013 [(2) A person shall not be authorised under this section unless he appears to the Commissioners to satisfy such requirements as they may think fit to impose.]⁴
- s55(2)(f)(iii)FA 2013 [(3) The Commissioners may, at any time for reasonable cause (which shall be stated to the authorised person) and following such notice as is reasonable in the circumstances, revoke an authorisation made under this section or vary its terms.]⁴
- SI 318/1992 reg 15(2) (4) An authorised person shall not deliver, send out or otherwise make available for use an unregistered vehicle other than to another authorised person.
- s12(a)F(No.2)A1992 (5) An authorised person shall not deliver, send out or otherwise make available for use a vehicle which, but for compliance with this subsection, would be unregistered, to a person who is not an authorised person without first -
(a) declaring the prescribed details of the vehicle to the Commissioners in accordance with section 131, and
[(aa) ensuring that the identification mark assigned to it under section 131(5) is displayed on the vehicle in the prescribed manner, and]¹
(b) paying vehicle registration tax in respect of the registration of the vehicle.
- s66 FA 2013
SI 318/1992 reg 16 [(6) For the purposes of subsection (5) the Commissioners may, subject to compliance with such conditions for securing payment as they may think fit to impose, permit payment of vehicle registration tax to be deferred to a day not later than the 15th day of the month following that in which the tax is charged.]²
- (7) Notwithstanding the provisions of subsections (4) and (5), the Commissioners may, subject to compliance with such conditions as they may think fit to impose, allow an unregistered vehicle to be delivered by an authorised person for temporary display or exhibition.
- s12(b)F(No.2)A1992
SI 437/1992 reg 9 [(8) An unregistered vehicle may not be used in a public place by an authorised person except in the course of the business to which the authorisation under section 136 relates and in accordance with such conditions, restrictions or limitations as may be prescribed.]³

Amendments

1. Subs (5)(aa) inserted by FA (No. 2) 1992 s 12(a) with effect from 1 January 1993.
2. Subsection (6) substituted by s66 FA 2013. Previously [(6) For the purposes of subsection (5) the Commissioners may, subject to compliance with such conditions for securing payment as they may think fit to impose, permit payment of vehicle registration tax to be deferred -(a) to a day not later than the 15th day of the month following that in which the tax is charged, or (b) in the case of a new category A vehicle purchased by an authorised person carrying on the business of hiring vehicles to others under short-term self-drive contracts (within the meaning of section 134(11)(b)) and intended for use solely for the purposes of such hiring in the course of that business -(i) if the tax is charged on or after the 1st day of December in any year and prior to the 1st day of September in the following year, to a day not later than the 15th day of September in the said following year, or (ii) if the tax is charged on or after the 1st day of September in any year and prior to the 1st day of December in that year, to a day not later than the 15th day of December in that year, or the day of the cessation, in relation to the vehicle, referred to in section 134(11)(a), whichever is the earlier.] Previously (6) substituted by FA 1993 s55 with effect from 17 June 1993; Previously “(6) For the purposes of subsection (5) the Commissioners may, subject to compliance with such conditions for securing payment as they may think fit to impose, permit payment of vehicle registration tax to be deferred to a day not later than the 15th day of the month following that in which the said tax is charged.”
3. Subs (8) substituted by FA (No. 2) 1992 s12(b) with effect from 1 January 1993; previously “(8) No provision of this section shall be deemed to permit the use of an unregistered vehicle on a public road.”
4. Section 136 mentioned in s55(2)(f)(iii)FA 2013 as follows [“(2) Any power, function or duty conferred or imposed on the Commissioners in relation to - (f) vehicle registration tax and the registration of vehicles under - (iii) subsections (2) and (3) of section 136,” and “may be exercised or performed on their behalf, and subject to their direction and control, by an officer authorised by them in writing for that purpose.” and “ (3) Subsections (1) and (2) shall not apply to any power of the Commissioners to make regulations under any provision of excise law.”]

Definitions

“authorised person” : s130, 136; “category A vehicle” : s130; “the Commissioners” : s130; “conversion” : s130; “deal” : s130; “manufacture” : s130; “prescribed” : s130; “vehicle” : s130.

Cross - references

- s131: Registration of vehicles by Revenue Commissioners,
s134: Permanent reliefs subss(11)(a), (b),
s141: Regulations - subs (2)(i).
-

[Section 136A Authorisation of competent persons

s109 FA 2010

- (1) The Commissioners may authorise in writing one or more than one competent person to carry out, on their behalf, a specified function or functions relating to the proper operation of vehicle registration tax, subject to such conditions as the Commissioners think fit to impose.
- (2) The Commissioners may, at any time for reasonable cause (which shall be stated to the competent person) and following such notice as is reasonable in the circumstances, revoke an authorisation made under subsection (1).
- (3) Vehicle registration tax payable at the time of registration of vehicles examined by the competent person for the purposes of section 131(1) shall be paid to the Commissioners by the competent person not later than the 15th day of the month following that in which the vehicle was registered.
- (4) The amount of vehicle registration tax which, apart from this section, would be payable by the competent person in accordance with section 131, in respect of all vehicles examined by that person in any month which are registered in that month (in this section referred to as “the gross amount”), shall be reduced by an amount calculated in accordance with the following formula-

$$A - B$$

where-

A is the total fees payable by the Commissioners to a competent person in respect of the examination of those vehicles, and

s83(1)(k) FA 2012

[B is an amount (if any) payable by the competent person to the Commissioners that is calculated by means of one or more than one formula or other means of calculation as may be prescribed.]²

Where B is greater than A, the amount of vehicle registration tax payable to the Commissioners by the competent person in respect of the vehicles in question shall be increased by the amount by which B exceeds A..¹

Amendments

1. New Section 136A inserted by s109 FA 2010
2. 'B' Substituted by s83(1)(k) FA 2012. Previously "B is the gross amount multiplied by a percentage equal to the European Inter Bank Offered Rate (EURIBOR) one month rate published on the last working day of the month in which the vehicles were registered minus 0.2."

Cross - references

s131: Registration of vehicles by Revenue Commissioners.

Section 137 **Accountability for unregistered vehicles and converted vehicles.**

SI 318/1992 reg 18

An authorised person shall account to the satisfaction of the Commissioners in the prescribed manner for all unregistered vehicles and converted vehicles received by him or manufactured by him.

Definitions

“authorised person”: s130; “the Commissioners” : s130; “conversion” : s130; “manufacture” : s130; “prescribed” : s130; “vehicle” : s130.

Cross-references

s136: Authorisation of manufacturers, distributors and dealers and periodic payment of duty,
s139: Offences and penalties - subs (3)(e),
s141: Regulations - subs (2)(n).

Section 138**Appeals**

SI 318/1992 reg 20

[.....]¹

Notes

Sections 145 and 146 of Chapter 5 (Miscellaneous) of Part 2 of the Finance Act of 2001 provide for appeals concerning Vehicle Registration Tax and associated provisions.

Amendments

1. Section 138 repealed by FA 1995 s108 with effect from 1 January 1996 and new General Excise provisions enacted by FA 1995 s103-109 effective from 1 January 1996 by Commencement Order SI 356/1995. (SEE PART 2 FOR THE NON-STATUTORY CONSOLIDATED TEXT OF THE PROVISIONS APPLICABLE TO VRT); previously } (1) Any person who has paid or who is liable to pay vehicle registration tax may appeal to the Commissioners against the amount of tax charged. (2) An appeal under this section (referred to subsequently as an } appeal~) shall be in writing and shall set forth in detail the grounds of appeal. (3) An appeal shall be lodged with the Commissioners within a period of 21 days from the date on which vehicle registration tax became due. (4) An appeal shall be determined by the Commissioners within a period of 21 days from its lodgement with the Commissioners and, for that purpose, the vehicle concerned shall be produced to the Commissioners for inspection, if so required. (5) The Commissioners shall notify an appellant in writing of the result of their determination of his appeal. (6) Where the Commissioners determine on appeal that the amount due in respect of vehicle registration tax is less than the amount paid, they shall repay the amount overpaid to the appellant concerned. (7) Where the Commissioners determine on appeal that the amount due in respect of vehicle registration tax is greater than the amount paid, the appellant concerned shall pay the amount underpaid within the prescribed time limit.

Section 139**Offences and penalties.**

(1) It shall be an offence under this subsection for a person, in respect of a vehicle in the State -

(a) to make a declaration under section 131 which is false or in any material respect misleading or to allow any other person to make such a declaration on his behalf,

s13(a)F(No.2)1992

[(b) to be in possession of the vehicle if an identification mark referred to in section 131(6) is not displayed on it or is not displayed on it in the prescribed manner,]¹

s13(a)F(No.2)1992

[(bb) if the vehicle is an unregistered vehicle, to use it in a public place in contravention of the prescribed conditions,]²

(c) to display an identification mark on the vehicle in contravention of section 131(6),

(d) to destroy, mutilate, deface, alter, amend or in any other way interfere with the certificate without authorisation from the Commissioners,

(e) to fail to make a declaration under section 133(2)(a), or to make it in the prescribed manner, when required to do so by the Commissioners, or

(f) to contravene or fail to comply, whether by act or omission, with any other provision of this Chapter or of regulations under section 141.

s77 F.A 2008

(2) Without prejudice to any other penalty to which he may be liable, any person guilty of an offence under subsection (1) shall be liable on summary conviction to a penalty under the law relating to excise of [€5,000]⁷.

(3) It shall be an offence under this subsection for a person, in respect of a vehicle in the State -

(a) to be in possession of the vehicle if it is unregistered unless he is an authorised person or the vehicle is the subject of an exemption under section 135 for the time being in force and the vehicle is being used in accordance with any conditions, restrictions or limitations referred to in section 135,

(b) if the vehicle is the subject of an exemption under section 134, to be in possession of the vehicle other than in accordance with any conditions, restrictions or limitations referred to in section 134,

- (c) to issue or to be in possession of a document which purports to be, but is not, a certificate,
- (d) to fail to pay any vehicle registration tax due by him,
- s82(a)FA1998 (e) if the vehicle is an unregistered vehicle or a converted vehicle, to fail to account for it in accordance with section 137,.....⁵
- s82(b)FA1998 [(ee) to be in possession of the vehicle if it is a converted vehicle in relation to which particulars of the conversion have not been declared in accordance with section 131 or a converted vehicle in relation to which particulars of the conversion have been so declared but vehicle registration tax has not been paid on the declaration unless he is an authorised person, or]⁶
- (f) if the vehicle is an unregistered vehicle or a converted vehicle in relation to which particulars of the conversion have not been declared in accordance with section 131 or a converted vehicle in relation to which particulars of the conversion have been so declared but vehicle registration tax has not been paid on the declaration, to deliver the vehicle to a person other than an authorised person.
- s77 F.A 2008 (4) Without prejudice to any other penalty to which he may be liable, any person guilty of an offence under subsection (3) shall be liable on summary conviction to a penalty under the law relating to excise of [€5,000].⁷
- s13(b)F(No.2)A1992 [(5) If any person is knowingly concerned in the evasion or the taking of steps for the purposes of the evasion, whether by himself or by another, of vehicle registration tax, he shall be guilty of an offence and shall be liable –
- s77 F.A 2008 (a) on summary conviction, to a penalty under the law relating to excise of [€5,000]⁷ or to imprisonment for a term not exceeding [12 months]⁸ or to both, or
- s56(a)(i)F(No2)A2013⁸
- s56(a)(ii)F(No2)A2013⁹ (b) on conviction on indictment, to a penalty, under the law relating to excise, of three times the amount of the vehicle registration tax concerned or [€126,970]⁹, whichever is the greater, or to imprisonment for a term not exceeding five years or to both.]³
- s13(b)F(No.2)A1992 [(6) A vehicle in respect of which an offence under subsection (3) or (5) was committed shall be liable to forfeiture.]⁴
- s56(b)F(No2)A2013¹⁰ [(7) Section 13 of the Criminal Procedure Act 1967 shall apply in relation to an offence under this section as if, in place of the penalties specified in

subsection (3) of that section, there were specified in that subsection the penalties provided for by subsection (5)(a) of this section, and the reference in subsection (2)(a) of section 13 of the Criminal Procedure Act 1967 to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.]¹⁰

Amendments

1. Subs (1)(b) substituted by FA (No. 2) 1992 s13(a) with effect from 1 January 1993; previously “(b) to be in possession of a vehicle on which an identification mark referred to in section 131 (6) is not displayed or is not displayed in the prescribed manner.”
2. Subs (1)(bb) inserted by FA (No. 2) 1992 s 13(a) with effect from 1 January 1993.
3. Subs (5) substituted by FA (No. 2) 1992 s13(b) with effect from 1 January 1993; previously “(5) A vehicle in respect of which an offence under subsection (3) was committed shall be liable to forfeiture.”
4. Subs (6) inserted by FA (No. 2) 1992 s13(b) with effect from 1 January 1993.
5. Subs (3)(e) word “or” deleted by FA 1998 s 82(a) with effect from 27 March 1998.
6. Subs (3)(ee) inserted by FA 1998 s 82(b) with effect from 27 March 1998.
7. Subss (2), (4) and (5)(a) Substituted by s77 F.A.2008 with effect from 13th March 2008. Previously €1,265.
8. Subsection 5(a), s56(a)(i)F(No2)A2013 substitutes “12 months” for “6 months”.
9. Subsection 5(a), s56(a)(ii)F(No2)A2013 substitutes “€126,970” for “€12,695”.
10. [Subsection 7 originally inserted by s56(b)F(No)A2013 as follows; “(7) Section 13 of the Criminal Procedure Act 1967 shall apply in relation to an offence under this section as if, in place of the penalties specified in subsection (3) of that section, there were specified in that subsection the penalties provided for by subsection (5)(a) of this section, and the reference in subsection (2)(a) of section 13 of the Criminal Procedure Act 1967 to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.”.]

Definitions

“authorised person” : s130; “certificate” : s130; “the Commissioners” : s130; “conversion” : s130; “prescribed” : s130; “vehicle” : s130.

Cross-references

s131: Registration of vehicles by Revenue Commissioners,
s132: Charge of excise duty,
s133: Chargeable value - subs (2),
s134: Permanent reliefs,
s135: Temporary exemption from registration,
s136: Authorisation of manufacturers, distributors and dealers and periodic payment of duty - subs (8),
s137: Accountability for unregistered vehicles and converted vehicles,
s140: Evidence,
s141: Regulations,
s142: Powers of officers.

Notes

TCA 1997 s1078 which deals with Revenue Offences also applies to excise duties.

Section 140**Evidence.**

- (1) In any proceedings for an offence under this Chapter in respect of failure to pay any amount of vehicle registration tax, it shall be presumed until the contrary is shown that the vehicle registration tax in respect of the vehicle to which the charge relates has not been paid.
- (2) A certificate or a document purporting to be signed by an officer of the Commissioners and to contain particulars extracted from the register or a document purporting to be signed by an officer of the Commissioners and to contain particulars extracted from any other records relating to vehicles shall, without proof of the signature of such officer, or that he was an officer of the Commissioners, be evidence, until the contrary is shown, of the particulars aforesaid stated in the certificate or document.

Definitions

“the Commissioners” : s130; “the register” : s130; “vehicle” : s130.

Cross-references

s131A: Evidence of computer stored records in court proceedings,
s139: Offences and penalties,
s142: Powers of officers.

Section 141**Regulations.**

- (1) (a) The Commissioners may make such regulations as they consider necessary or expedient for the purpose of managing the registration of vehicles and managing, securing and collecting vehicle registration tax.
- (b) The Commissioners shall not make regulations for a purpose specified in subsection (3).
- (2) In particular, but without prejudice to the generality of subsection (1), regulations under subsection (1) may -
- (a) prescribe the method of establishment and maintenance of the register,
- (b) prescribe the particulars to be declared to the Commissioners under section 131,
- (c) prescribe the manner in which a declaration under section 131 shall be made,
- [(d)]⁶
- (e) prescribe the manner of assigning identification marks under section 131(5),
- (f) prescribe the size, shape and character of the identification marks aforesaid and the manner in which they are to be rendered easily distinguishable, whether by night or by day,
- (g) require that specified particulars shall be marked on a vehicle and shall be accessible and legible,
- (h) prescribe the method of charging, securing and collecting vehicle registration tax,
- (i) make provision in relation to the authorisation of persons under section 136,
- (j) make provision in relation to the manufacture, storage, conditions of use and disposal of unregistered vehicles and of converted vehicles in respect of which any vehicle registration tax has not been paid,
- (k) require an authorised person to keep in a specified manner, and to preserve for a specified period, specified records and accounts relating to the receipt, manufacture, delivery and sale of unregistered or converted vehicles and to allow an officer of the Commissioners, duly authorised by them in that behalf, on production of his authorisation if so requested by any person affected, to inspect and take copies of or extracts from such records and accounts and any

SI 318/1992 reg 6
 SI 318/1992 reg 7(1)
 SI 318/1992 reg 7(2)

SI 437/1992 reg 4(3)
 SI 402/2016 para 2(b)

SI 318/1992 reg 7(3)
 SI 437/1992 reg 4(3)

s53(1)(a)(i)FA2004⁶

SI 318/1992 reg 9

SI 318/1992 reg 9

SI 318/1992 reg 12
 SI 437/1992 reg 10

SI 318/1992 reg 16

SI 318/1992 reg 14

SI 318/1992 reg 14

SI 318/1992 reg 17

other books or documents kept by him relating to any of the matters aforesaid,

SI 318/1992 reg 19

(l) require an authorised person to make proper entry with the proper officer of the Commissioners of all premises intended to be used by him in the carrying on of his business and to provide for the method of entry with the said officer,

SI 318/1992 reg 13
s83(1)(l)FA2012⁹

(m) prescribe the form and contents of declarations under section 133 and the times at which they shall be made, []⁹

SI 318/1992 reg 18
s14(a)F(No2)A1992²

[(n) prescribe the manner of accounting for vehicles under section 137,]²

SI 437/1992 reg 7
s14(a)F(No2)A1992²

[(o) make provision in relation to the deletion of an entry from the register]²,

SI 437/1992 reg 4
s14(a)F(No2)A1992²

[(p) make provision in relation to the establishment and maintenance of the zz register,]²

SI 437/1992 reg 6(2)
SI 396/2008 reg 2(a)
s14(a)F(No2)A1992²

[(q) specify the fee payable on the assignment of an identification mark under subsection 131 (5A),]²

SI 437/1992 reg 9
s14(a)F(No2)A1992²

[(r) specify the conditions subject to which unregistered vehicles may be used in a public place by an authorised person,]²

SI 437/1992 reg 8
SI 252/1993
SI 154/1995
s53(1)(a)(ii) FA 2004¹
s74 FA 1996¹
s98(b) FA 1995¹
s56(a) FA 1993¹
s14(a)F(No2)A1992¹
s38(b(i) F.A. 2018

[(s) make provision (including the prescription of conditions, restrictions and limitations) in relation to subsections section 135B,]^{1 and 12}

s48 FA 2015³
s106 FA 2003³
s74 FA 1996³

[(t) prescribe [the required vehicle dimensions and]³ what constitutes permanently fitted equipment for the purposes of ‘motor caravan’ in section 130.]³

SI 249/2003
s66 F(No.2)A 2008⁵
s106FA 2003⁵

[(u) prescribe the manner in which the rigid partition which completely and permanently separates the cab from the area designed, constructed or adapted exclusively for the carriage of goods in a crew cab or a pick-up is to be fixed for the purposes of the definition of ‘crew cab’ and ‘pick-up’ in section 130,]⁵

SI 249/2003
s66 F(No.2)A 2008⁵
s106FA 2003⁵

[(v) prescribe the manner in which the floor length of the area designed, constructed or adapted exclusively for the carriage of goods in a crew cab or a pick-up is to be measured for the purposes of the definition of ‘crew cab’ and ‘pick-up’ in section 130,]⁵

s83(1)(l) FA 2012⁸
s110 FA 2010⁸
s66 F(No.2)A 2008⁸

[(w)make provision for the purposes of paragraphs (ba) to (bf) of section 131(1) and sections 135 and 136A, in respect of the carrying out of specified functions by competent persons relating to the registration of vehicles, and]⁸

s83(1)(l)FA 2012¹⁰

[(x) for the purpose of the formula in subsection (4) of section 136A, prescribe one or more than one formula or other means of calculation for the purpose of the meaning assigned to ‘B’ in that subsection.]¹⁰

s53(1)(b)FA 2004⁴
s56(b)FA 1993⁴
14(b)F(No2)A1992⁴

[(3) The Minister may make such regulations as he considers necessary or expedient for the purpose of giving full effect to sections 134 ^{..12}and 135.]⁴

s38(b)(ii) F.A 2018

SI 59/1993
SI 60/1993
s105(4)(d) FA 2013⁷
s89.FA 2006⁷

[(3A) Without prejudice to the generality of subsection (3), regulations under that subsection may contain such incidental supplementary and consequential provisions as appear to the Minister to be necessary for the purposes of giving full effect to the Directives, [Council Directive 83/182/EEC of 28 March 1983¹² and Council Directive 2009/55/EC of 25 May 2009¹³.]⁷

s64 FA 2014¹¹

[(3B) The Minister may make such regulations as he or she considers necessary or expedient for the purpose of prescribing one or more than one formula or other means of calculation for the purposes of the amount referred to in section 135D(2)(b).]¹¹

SI 59/1993 regs 4, 5,6,
SI 59/1993 regs 7, 8, 9

(4) In particular, but without prejudice to the generality of subsection (3) regulations under subsection (3) may

- (a) prescribe the criteria for eligibility for the remission or repayment of vehicle registration tax,
- (b) prescribe the amount of vehicle registration tax that may be remitted or repaid in respect of vehicles or specified vehicles or classes of vehicles,
- (c) specify the time limits within which applications to the Commissioners for remission or repayment of vehicle registration tax under section 134 shall be made,
- (d) prohibit the grant of such remission or repayment as aforesaid to a person in respect of vehicles in excess of a specified number,
- (e) specify the periods during which a vehicle, in respect of which vehicle registration tax has been remitted or repaid, may not be disposed of, hired out or lent, and
- (f) provide for such other matters as the Minister considers necessary or expedient for the purposes of giving full effect to this subsection.

SI 59/1993 regs
4(1)(c),(5),5(1)(d),
6(1)(c),7(1)(c),8(2), 9(2)

SI 59/1993 regs 7(1)(b),
8(1)(a),(b), 9(1)

SI 59/1993 reg 4(6),
5(5), 8(3), 9(3)

SI 59/1993

(5) Regulations under this Chapter shall be laid before Dáil Éireann as soon as may be after they are made and, if a resolution annulling the regulations is passed by Dáil Éireann within the next 21 days on which Dail Eireann has sat after the regulations have been laid before it, the regulations shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Amendments

1. [Previously Subs (2)(s) amended by s53(1)(a)(ii) FA 2004 with effect from 25 March 2004 by substituting “subsections (7) and (11) for “subsections (7), (11) and (15)”][Subs (2)(s) substituted by s74FA 1996 with effect from 15 May 1996 inserts a comma after the last word “135B,”and also inserts (t) as follows; “.—Section 141 of the Act of 1992 is hereby amended in subsection (2), by the substitution of the following paragraphs for paragraph (s) (inserted by the Finance Act, 1995): “(s) make provision (including the prescription of conditions, restrictions and limitations) in relation to subsections (7), (11) and (15) of section 134 and section 135B, (t) prescribe permanently fitted equipment for the purposes of the definition of ‘motor caravan’ in section 130.”.] [Previously substituted by s98(b) FA 1995 with effect from 2 June 1995 as follows “(s) make provision (including the prescription of conditions, restrictions and limitations) in relation to subsections (7),(11) and (15) of section 134 and 135B.”] [Previously substituted by s56(a) FA 1993 with effect from 17 June 1993 as follows “ (s) make provision (including the prescription of conditions, restrictions and limitations) in relation to subsections (7),(11) and (15) of section 134.”] [Previously originally inserted by s14(a) FA (No. 2) 1992 with effect from 1 January 1993 as follows “ (s) make provision in relation to repayments under section 134 (7).”.]
2. Subs (2)(n) substituted by s14(a) FA (No. 2) 1992 and also inserting(2)(o)-(s) inclusive, with effect from 1 January 1993 as follows; “(a) in subsection (2), by the substitution of the following paragraphs for paragraph (n): “(n) prescribe the manner of accounting for vehicles under section 137, (o) make provision in relation to the deletion of an entry from the register, (p) make provision in relation to the establishment and maintenance of the zz register, (q) specify the fee payable on the assignment of an identification mark under subsection 131 (5A), (r) specify the conditions subject to which unregistered vehicles may be used in a public place by an authorised person,(s) make provision in relation to repayments under section 134 (7).”.] [Previously, (n) originally inserted by s141(2) FA 1992 as follows; “(n) prescribe the manner of accounting for vehicles under section 137.”.]
3. Subs (2)(t) amended by s48 FA 2015 by inserting “the required vehicle dimensions and” after ‘prescribe’.
[Previously Subs (2)(t) substituted by s106 FA 2003 with effect from 28 March 2003 and also inserting (u) and (v) as follows; “(t) prescribe what constitutes permanently fitted equipment for the purposes of the definition of ‘motor caravan’ in section 130,(u) prescribe the manner in which the rigid partition which completely and permanently separates the cab from the area designed, constructed or adapted exclusively for the carriage of goods in a crew cab or a pick-up is to be fixed for the purposes of the definition of ‘crew cab’ and ‘pick-up’ in section 130, (v) prescribe the manner in which the floor length of the area designed, constructed or adapted exclusively for the carriage of goods in a crew cab or a pick-up is to be measured for the purposes of the definition of ‘crew cab’ and ‘pick-up’ in section 130.”.] [Previously originally inserted by s74 FA 1996 with effect from 15 May 1996 as follows; “(t) prescribe permanently fitted equipment for the purposes of the definition of “motor caravan” in section 130”.]
4. [Subs (3) substituted by s53(1)(b)FA 2004) with effect from 25 March 2004 previously included “and 15”] [Subs (3) substituted by s56(b)FA 1993 with effect from 17 June 1993 by adding “(11) and (15)” after (7) and before “and 135” previously did not contain “subsections....(11) and (15)...”;] [previously amended by s14(b)FA (No.2) 1992) with effect from 1 January 1993 by inserting “(other than subsections (6), (7))”after “sections 134”, and before “and135”.] [Previously originally inserted by s141FA 1992 as follows “(3) The Minister may make such regulations as he considers necessary or expedient for the purpose of giving full effect to sections 134 and 135.”]
5. [Subss (2)(u)-(v) inserted by s106 FA2003 with effect from 28 March 2003 see details at note 3 above]
[Previously, Subss (v) amended by s66 F(No. 2) Act 2008 substituting ‘section 130.’ with ‘section 130,’ to allow for new subs (w) to follow.]
6. [Subss (2)(d) deleted by s53(1)(a)(i) FA2004) with effect from 30 June 2004] [Previously, originally “(d) prescribe the form and contents of certificates”.]

7. [Section (3A), Substituted ‘Directive’s only by s105(4)(d), Sch 2 FA 2013. Having effect on and from the passing of the Act, 27 March 2013, Directives changed as follows; “(d) in section 141(3A) by substituting “Council Directive 83/182/EEC of 28 March 1983¹² and Council Directive 2009/55/EC of 25 May 2009¹³” for “Council Directive 83/182/EEC of 23 April 1983¹⁴ and Council Directive 83/183/EEC of 23 April 1983¹⁵”.]

[Previously originally (3A) inserted by s89 FA 2006 with effect from 31 March 2006 as follows “(3A) Without prejudice to the generality of subsection (3), regulations under that subsection may contain such incidental, supplementary and consequential provisions as appear to the Minister to be necessary for the purposes of giving full effect to the Directives, Council Directive 83/182/EEC of 23 April 1983¹⁷ and Council Directive 83/183/EEC of 23 April 1983¹⁸.”]

12, 13, 14, 15, 17 and 18 refer to OJs as follows:

- 12 = OJ No. L105, 23.4.1983, p.59
- 13 = OJ No. L145, 10.6.2009, p.36
- 14 = OJ No. L105, 23.4.1983, p.59
- 15 = OJ No. L105, 23.4.1983, p.64
- 17 = OJ No. L105 of 23.4.1983, p.59
- 18 = OJ No. L105 of 23.4.1983, p.64

8. [Subsection (2)(w) the last word ‘vehicles’ substituted with ‘vehicles, and’ by s 83(1)(l) of F.A 2012.]

[Previously; (2)(w) substituted by s110 FA 2010 to made provision for matters to be prescribed for the purposes of section 131(1)(ba) to (bf) and for the purposes of section 135 in respect of the pre registration examination of vehicles as follows; “(w) make provision for the purposes of paragraphs (ba) to (bf) of section 131(1) and sections 135 and 136A, in respect of the carrying out of specified functions by competent persons relating to the registration of vehicles.”]

[Previously, originally Subs (2)(w) inserted by s66F(No.2)A 2008 as follows; “(w) make provision for matters to be prescribed for the purposes of section 131(1)(ba), and for the purposes of section 135, in respect of the pre-registration examination of vehicles.”]

9. Subsection (2)(m) the last word ‘and’ deleted by s83(1)(l) of F.A. 2012.

10. [Subsection (2)(x) originally inserted by s 83(1)(l) of F.A. 2012 as follows “(x) for the purpose of the formula in subsection (4) of section 136A, prescribe one or more than one formula or other means of calculation for the purpose of the meaning assigned to ‘B’ in that subsection.”]

11. [(3B) Came into operation on 23 December 2014, Originally inserted by s64 FA 2014 as follows “(3B) The Minister may make such regulations as he or she considers necessary or expedient for the purpose of prescribing one or more than one formula or other means of calculation for the purposes of the amount referred to in section 135D(2)(b).”]

12. Deletion of text due to s37 (2)(b) of Finance Act 2018 amendment former text (2)(s) “(7) and (11) of section 134” and subsection 3 (other than subsections (6), (7) and (11))

Definitions

“authorised person” : s130; “certificate” : s130; “the Commissioners” : s130; “manufacture” : s130; “the Minister” : s130; “motor caravan” : s130; “prescribed” : s130; “the register” : s130; “vehicle” s130.

Cross-references

- s130: Definitions (“motor caravan”),
 - s131: Registration of vehicles by Revenue Commissioners,
 - s131A: Evidence of computer stored records in court proceedings,
 - s132: Charge of excise duty,
 - s133: Chargeable value,
 - s134: Permanent reliefs,
 - s135: Temporary exemption from registration,
 - s135B: Repayment of amounts in respect of vehicle registration tax in certain cases,
 - s135D: Repayment of amounts of vehicle registration tax on export of certain vehicles. (2)(b).
 - s136: Authorisation of manufacturers, distributors and dealers and periodic payment of duty,
 - s137: Accountability for unregistered vehicles and converted vehicles,
 - s139: Offences and penalties.
-

[Section 142 Powers of Officers.s83(1)(m) 2012]¹]³**Amendments**

1. Subs (1), (2), (3), (4) repealed by FA 1995 s96 and 6th Sch with effect from 2 June 1995 and new General Excise provisions enacted by FA 1995 s85-94 with effect from 2 June 1995 (SEE PART 2 FOR THE NON STATUTORY CONSOLIDATED TEXT OF THE PROVISIONS APPLICABLE TO VRT); subs (4) simultaneously amended by FA 1995 s95 and 5th Sch with effect from 2 June 1995 by the substitution of "section 88(1) of the Finance Act, 1995" for "subsection (3)"; subs (3) previously amended by FA (No. 2) 1992 s15 with effect from 1 January 1993 by the extension of its provisions to a member of the Garda Síochána and by the insertion of subs (3A); previously "(1) An officer of the Commissioners, duly authorised by the Commissioners in that behalf, may, on production of his authorisation if so requested by a person affected, at all reasonable times, enter premises in which the manufacture, distribution, storage, repair, modification, importation, dealing, delivery or disposal of vehicles is reasonably believed by the officer to be carried on or in which books, accounts or other documents or records relating to such activities are reasonably believed by such officer to be stored or kept and may there-(a) require any person to produce all books, accounts or other documents or records relating to such activities and, in the case of such information in a non-legible form (including such information in a computer), to produce it in a legible form or to reproduce it in a permanent legible form, (b) make such search and investigation as the officer shall think proper, (c) inspect and take copies of or extracts from any such books, accounts or other documents or records there found which are reasonably believed by the officer to relate to such activities as aforesaid, and (d) remove and retain the said books, accounts or other documents or records for such period as may be reasonable for their further examination, and such person shall provide to such officer all facilities and assistance necessary for the exercise by such officer of any power conferred on him by this subsection. (2)(a) Any person in charge of a moving vehicle shall, at the request of an officer of the Commissioners in uniform, stop the vehicle (b) Any person in charge of a vehicle shall, at the request of an officer of the Commissioners, duly authorised by them in that behalf and on production of his authorisation if so requested by any person affected - (i) allow the vehicle to be examined by the officer, (ii) furnish, within such time and in such form and manner as may be specified by the officer, all such information in relation to the vehicle as may reasonably be required by the officer and is in the possession or procurement of the person, and (iii) within such time and in such manner as may be specified by the officer, produce and permit his inspection of and the taking of copies of or extracts from all such books and documents relating to the vehicle as are reasonably required by the officer and are in the possession, custody or procurement of such person. (3) Whenever an officer of the Commissioners reasonably suspects that - (a) a vehicle has not been registered, or (b) a vehicle has been converted and a declaration in relation to the conversion has not been made under section 131, or (c) any vehicle registration tax in respect of a vehicle has not been paid, the officer, if duly authorised by the Commissioners in that behalf and on production of his authorisation if so requested by any person affected, may detain the vehicle until such examination, enquiries or investigations as may be deemed necessary by the officer, or by another officer of the Commissioners, have been made for the purpose of determining to the satisfaction of either such officer whether or not the vehicle has been registered, the declaration aforesaid has been made or the vehicle registration tax has been paid, as may be appropriate. (4) When a determination referred to in subsection (3) has been made in respect of a vehicle, or upon the expiry of a period of one month from the date on which the vehicle was detained under the said subsection, whichever is the earlier, the vehicle shall be seized as liable to forfeiture under the statutes which relate to duties of excise and the management thereof and any instrument relating to the duties of excise made under statute or released.
2. Subs (3A) inserted by FA (No. 2) 1992 s15 with effect from 1 January 1993.
3. Section 142 deleted by s83(1)(m) of F.A. 2012. Previously: [(3A) (a) The powers conferred on a member of the Garda Síochána by section 103 of the Road Traffic Act, 1961, in relation to the delivery to persons and affixing to vehicles of notices referred to in that section may be exercised by an officer of the Commissioners, duly authorised by them in that behalf, in relation to an offence under section 71 or 73 of the Finance Act, 1976, as if it were an offence to which the said section 103 applies. Note (b) Subsection (5) of the said section 103 shall apply in relation to an offence under the said section 71 or 73 as if it were an offence to which the said section 103 applies. (c) Whenever an officer of the Commissioners is exercising a power under the said section 103 conferred by virtue of paragraph (a), he shall, if so requested by any person affected, produce his authorisation to the person. (d) Proceedings for an offence specified in a notice under the said section 103 delivered to a person or affixed to a vehicle by an officer of the Commissioners or an offence under subsection (7) of that section in respect of a contravention of subsection (6) of that section in relation to such a notice may be brought and prosecuted by the Commissioners.]².....]¹.

Definitions

“the Commissioners” : s130; “vehicle” : s130.

Cross-references

s139: Offences and penalties

s140: Evidence

Notes

Department of the Environment and Local Government legislation: Road Traffic Act, 1961 s103 enables officers to issue notices for the road tax offences specified in the FA 1976 ss71 and 73 namely, where a vehicle is not properly licensed for use on a public road and for the non-display of a proper road tax disc

S72 of the Finance Act 2012 amended s135 of Chapter 4 of Part 2 of the Finance Act 2001, and provides for powers for an officer of the Revenue Commissioners to stop vehicles in relation to the VRT provisions under Finance Act of 1992 (as amended).

[Section 142A**Return of motor insurance particulars.**

s111 FA 2010

(1) In this section-

“**policy of insurance**” means an approved policy of insurance referred to in section 56(1)(a) of the Road Traffic Act 1961;

“**unregistered vehicle**” means a vehicle that has not been registered in the State under section 131 of this Act or section 6 of the Roads Act 1920;

“**vehicle insurer**” has the same meaning as in section 58 of the Road Traffic Act 1961.

(2) A vehicle insurer who issues a policy of insurance to a person for a period in excess of 42 days in relation to an unregistered vehicle shall, within one month of the date of issue of the policy of insurance, make a return to the Commissioners of the following particulars—

- (a) the name and address of the person to whom the policy of insurance issued,
- (b) the policy number,
- (c) the commencement and cessation dates of the policy of insurance,
- (d) the registration or identification marks assigned to the unregistered vehicle under a system for maintaining a record of vehicles and their ownership duly established by or on behalf of the government or other authority of the state (other than the State) or territory concerned, or where no such registration or identification mark has been assigned, the vehicle identification number,
- (e) the country code for the state or territory concerned referred to in paragraph (d) as set out in the International Standard ISO 3166-1 (Codes for Representation of Names of Countries and their Subdivision) of the International Organisation for Standardisation, and
- (f) the make, model, type and colour (if known) of the vehicle.

(3) Where a return is required under subsection (2), then such return shall be made in such form as the Commissioners may require, including by electronic means, as appropriate.

(2) *Subsection (1)* applies to policies of insurance (within the meaning of section 142A (inserted by *subsection (1)*) of the Finance Act 1992) issued on or after the date of the passing of this Act.]¹

Amendments

1. New section 142A inserted by s111 FA 2010

Section 143 **Transitional provisions.**

(1) A vehicle registered by a licensing authority for use in a public place before the 1st day of January, 1993, shall be deemed to be a registered vehicle.

s16(a)F(No.2)1992

(2) Any vehicle on which motor vehicle excise duty has been paid, secured, relieved or remitted under the Order of 1979, [or any motor-cycle on which motor-cycle duty has been paid, secured, relieved or remitted under the Order of 1984,]¹ before the 1st day of January, 1993, and which is required to be licensed under the Act of 1952 for use in a public place but which has not been so licensed before that date shall be entered in the register without payment of the duty imposed by section 132.

s16(b) FA(No.2)1992

[(3) A vehicle on which excise duty has been paid, secured, relieved or remitted under the Order of 1979 or the Order of 1984 before the 1st day of January, 1993, and which was not required to be the subject of a licence under the Act of 1952 before that day shall not be required to be entered in the register unless and until it is required to be the subject of such a licence.]²

Amendments

1. Substituted by FA (No. 2) 1992 s16(a) with effect from 1 January 1993; previously "or the Order of 1984".
2. Subs (3) inserted by FA (No. 2) 1992 s16(b) with effect from 1 January 1993.

Definitions

"the Act of 1952" : s130; "licensing authority" : s130; "motor-cycle" s130; "the Order of 1979" : s130; "the Order of 1984" : s130; "the register" s130; "vehicle" : s130.

Cross-references

- s131: Registration of vehicles by Revenue Commissioners - subs (4),
s132: Charge of excise duty,
s134: Permanent reliefs - subss (11), (12).
-

Section 144**Application of enactments.**

The provisions of the statutes which relate to the duties of excise and the management thereof and of any instrument relating to duties of excise made under statute, and not otherwise applied by this Chapter, shall, with any necessary modifications, apply in relation to registration, vehicle registration tax and declarations under section 131(3) as they apply to duties of excise.

Cross-references

s131(3): Registration of vehicles by Revenue Commissioners.

[Section 144A Repeal and revocations.

- (1) Section 75 of the Finance Act, 1984, is hereby repealed with effect from the 1st day of January, 1993.
- (2) The Imposition of Duties (No. 236) (Excise Duties on Motor Vehicles, Televisions and Gramophone Records) Order, 1979 (S.I. No. 57 of 1979), the Imposition of Duties (No. 272) (Excise Duties on Motor Vehicles) Order, 1984 (S.I. No. 353 of 1984), the Imposition of Duties (No. 273) (Excise Duty on Motor-cycles) Order, 1984 (S.I. No. 354 of 1984), and the Imposition of Duties (No. 279) (Motor Vehicles and Motor-cycles) (Amendment) Order, 1985 (S.I. No. 267 of 1985), are hereby revoked with effect from the 1st day of January, 1993.]¹

Amendments

1. Section 144A inserted by FA (No. 2) 1992 s5(c) with effect from 1 January 1993.
-

PART VIII**MISCELLANEOUS****Section 253 Care and management of taxes and duties.**

All taxes and duties (except the excise duties on mechanically propelled vehicles imposed by section 163)Note imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Section 254 Short title, construction and commencement.

(1) This Act may be cited as the Finance Act, 1992.

.....

(3) Part II (so far as relating to customs) shall be construed together with the Customs Acts and (so far as relating to duties of excise) shall be construed together with the statutes which relate to the duties of excise and to the management of those duties.

.....

(12) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment including this Act.

(13) In this Act, a reference to a Part, section or Schedule is to a Part or section of, or Schedule to, this Act, unless it is indicated that reference to some other enactment is intended.

(14) In this Act, a reference to a subsection, paragraph or subparagraph is to the subsection, paragraph or subparagraph of the provision (including a Schedule) in which the reference occurs, unless it is indicated that reference to some other provision is intended.

Notes

Section 163 relates to licensing/road tax and not to vehicle registration.
