

**VEHICLE REGISTRATION TAX**

**SECONDARY LEGISLATION**

**NON-STATUTORY CONSOLIDATION**

**of**

**Statutory Instrument No. 318 of 1992**

**VEHICLE REGISTRATION AND TAXATION REGULATIONS, 1992**

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Consolidated: **July 2025**

## INTRODUCTION

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Vehicle Registration Tax (VRT) Regulations are provided for in Statutory Instrument No. 318 of 1992. These provisions have been amended several times since 1992 by subsequent Statutory Instruments. The 1992 S.I. and subsequent amending S.I.s are published in the [Irish Statute Book](#).

This non-statutory consolidation of secondary legislation relating to Statutory Instruments for VRT has been prepared by Revenue for reference purposes.

Every Statutory Instrument that has amended S.I. 318 of 1992 has been incorporated into this document. All of the changes since the introduction of amending legislation are annotated accordingly. Where amended, the original text of S.I. 318 of 1992 and all other S.I. amendments are provided for easy reference. Cross-references between sections of the Finance Acts are also given as marginal notes. References to all amending S.I.s, quoting each Regulation are listed on Pages 3 and 4.

While every care has been taken in its preparation, Revenue can assume no responsibility for the accuracy, completeness or up to date nature of the information provided.

## Details of S.I.s included in Consolidation of S.I. No. 318 of 1992

### Primary Statutory Instrument

S.I. No. 318 of 1992      Vehicle Registration and Taxation Regulations, 1992 (as amended).

### Amending Statutory Instruments

- S.I. No. 437 of 1992      Vehicle Registration and Taxation (No.2) Regulations, 1992 (as amended).
- Regulation 4: Definition ‘registration number’ after ‘distributor’ by Erg. 12(a).
  - Regulation 15(1): Reg. 12(b) deletes the words “in writing.
- S.I. No. 252 of 1993      Vehicle Registration and Taxation Regulations, 1993.
- Regulation 7(3): Substituted by Reg. 8(1)(a).
  - Regulation 11(4): Substituted by Reg. 8(1)(b).
  - Second Schedule: Substituted by Reg. 8(1)(c).
- S.I. No. 432 of 1999      Vehicle Registration and Taxation (Amendment) Regulations, 1999.
- First Schedule: Substituted by Reg. 2.
- S.I. No. 576 of 2007      Vehicle Registration and Taxation (Amendment) Regulations 2007.
- Regulation 14(3): Substituted by Reg. 2(a).
  - Regulation 14(4): Inserted by Reg. 2(b).
- S.I. No. 400 of 2010      Vehicle Registration and Taxation (Amendment) Regulations 2010.
- Regulation 4: Definition ‘competent person’ inserted by Reg. 3(a).
  - Regulation 4: Definition of ‘distributor’ inserted by Reg. 3(b).
  - Regulation 7(1): Substituted by Reg. 3(c).
  - Regulation 7: Paragraph (1A) inserted by Reg. 3(d).
  - Regulation 7(3): Substituted by Reg. 3(e).
  - Regulation 8(1): Substituted by Reg. 3(f).
  - Regulation 8(2): Substituted by Reg. 3(g).
  - Regulation 10: Deleted by Reg. 3(h).
  - Regulation 15(2): Deleted by Reg. 3(i).
  - Second, Third, Fourth and Fifth Schedules: Deleted by Reg. 3(j).
- S.I. No. 542 of 2012      Vehicle Registration and Taxation (Amendment) Regulations 2012.
- Regulation 9(1): Reg. 4(a) inserts “first brought into use on or before 31 December 2012” after “to a vehicle”.
  - Regulation 9(1A): Inserted by Reg. 4(b).
  - Regulation 9(3): Reg. 4(c) substitutes “subparagraph (1)(c)” with “paragraphs (1)(c) and (1A)(d)”.
  - First Schedule: Reg. 5(a) inserts “first brought into use on or before 31 December 2012” after “vehicle” in paragraph 2 of First Schedule.
  - First Schedule: Reg. 5(b) inserts paragraph 2A.
  - First Schedule: Reg. 5(c) inserts “or in Diagram No. 3 or Diagram No. 4 in paragraph 2A of this Schedule” after “in paragraph 2 of this Schedule” in paragraph 18(b) of First Schedule.
  - First Schedule: Reg. 5(d) inserts “or Diagram No. 4” after “Diagram No.2” in paragraph 19 of First Schedule.

S.I. No. 452 of 2013

Vehicle Registration (Identification Marks) Regulations 2013.

- Regulation 9: Reg. 4(a) substitutes paragraphs (1) and (1A) with paragraphs (1), (1A), (1B) and (1C).
- Regulation 9(3): Substituted by Reg. 4(b).
- First Schedule: Reg. 5(a) substitutes “The plate shall exhibit” with “Where a vehicle is first brought into use on or before 31 December 2013, the plate shall exhibit” in paragraph 4 of First Schedule.
- First Schedule: Reg. 5(b) substitutes the title of the table in paragraph 4 of First Schedule.
- First Schedule: Reg. 5(c) inserts paragraph (4A) after paragraph 4 of First Schedule.
- First Schedule: Reg. 5(d) inserts table after paragraph 4A of First Schedule.
- Regulation 4 of S.I. 542 of 2012: Revoked by Reg. 6.

S.I. No. 496 of 2015

Vehicle Registration And Taxation (Amendment) Regulations 2015.

- Regulation 7(1)(a): Reg. 5 inserts clause (vii).
- Regulation 9(3): Substituted by Reg. 6.

S.I. No.402 of 2016

Vehicle Registration and Taxation (Amendment) Regulations 2016

- Regulation 4: Regulation 2 (a) inserts definitions for “Certificate of Conformity”, “electronic format”, and “new vehicle”.
- Regulation 6A: Regulation 2(b) inserts new Regulation.

S.I. No. 10 of 2022

Vehicle Registration and Taxation (Amendment) Regulations 2022

- Regulation 4: Substitution of (a) of the definition of “Certificate of Conformity”.

S.I No. 557 of 2022

Vehicle Registration and Taxation (Amendment) (No.2) Regulations 2022

- Regulation 11: Reference to Central Vehicle Office removed and replaced by a reference to the National VRT Service. The reference to Rosslare Harbour in the county of Wexford removed and replaced by a reference to Anne Street, Wexford, Y35 E29K.

S.I No. 268 of 2025

Vehicle Registration and Taxation (Amendment) Regulations 2025

- Regulation 4:
  - Regulation 4(a)(i) inserts a definition for “CO<sub>2</sub> emissions”.
  - Regulation 4(a)(ii) inserts a definition for “eligible vehicle”.
  - Regulation 4(a)(iii) deletes the definition of “registration office”.
- Regulation 5: Regulation 4(b) deletes Regulation 5.
- Regulation 9: Regulation 4(c) inserts Regulation 9(10).
- Regulation 11: Regulation 4(d) substitutes Regulation 11.
- Regulation 12: amended by Regulation 4(e).
- Regulation 17: amended by Regulation 4(f).
- First Schedule:
  - Regulation 5(a) amends Diagram No. 3.
  - Regulation 5(b) amends Diagram No. 4.
  - Regulation 5(c) inserts paragraph 2B.
  - Regulation 5(d) inserts paragraph 12A.
  - Regulation 5(e) substitutes paragraph 14.
  - Regulation 5(f) amends paragraph 16.
  - Regulation 5(g) amends paragraph 16(b).

- Regulation 5(h) inserts subparagraph ba in paragraph 16.
- Regulation 5(i) amends paragraph 16(c).
- Regulation 5(j) amends paragraph 17.
- Regulation 5(k) amends paragraph 17(b).
- Regulation 5(l) inserts subparagraph ba in paragraph 17.
- Regulation 5(m) amends paragraph 17(d).
- Regulation 5(n)(i) amends paragraph 17(e).
- Regulation 5(n)(ii) amends paragraph 17(e).
- Regulation 5(o) amends paragraph 18.
- Regulation 5(p) amends paragraph 18(b).
- Regulation 5(q)(i) amends paragraph 19.
- Regulation 5(q)(ii) amends paragraph 19.

S.I. No. 318 of 1992 VEHICLE REGISTRATION AND TAXATION REGULATIONS, 1992.  
(as amended by the Statutory Instruments listed on pages 3 and 4)

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## Notes

These Regulations lay down conditions governing the registration of vehicles and the method of securing and collection of vehicle registration tax. They also prescribe the format, dimensions and technical specification of registration plates to be displayed on vehicles, as well as the forms on which declarations for registration must be made.

- s141                      The Revenue Commissioners, in exercise of the powers conferred on them by section 141 of the Finance Act, 1992 (No. 9 of 1992), hereby make the following Regulations:
1. These Regulations may be cited as the Vehicle Registration and Taxation Regulations, 1992.
  2. Regulations 1, 2, 4, 13, 14, 15, 16, 17, 18, 19 and 21 shall come into operation on the 9th day of November, 1992.
  3. Regulations 3, 5, 6, 7, 8, 9, 10, 11, 12 and 20 shall come into operation on the 1st day of January, 1993.
  4. In these Regulations –  
    **“the Act”** means the Finance Act, 1992 (No. 9 of 1992);  
    **“approved”**, **“approved of”** and **“prescribed”** mean, respectively, approved, approved of and prescribed by the Commissioners;
- s130                      **“authorised person”**, **“certificate”**, **“the Commissioners”**, **“deal”**, **“licensing authority”**, **“the register”** and **“vehicle”** have, respectively, the meanings assigned to them by Chapter IV of Part II of the Act;
- Reg 2(a) S.I. 402/2016                      **“Certificate of Conformity”** means a vehicle approval certificate issued under-
- Reg S.I. 10/2022                      (a) [the approval system for motor vehicles provided for in Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018<sup>1</sup>,]  
    (b) the approval system for two-wheel and three-wheel vehicles provided for in Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013,  
    (c) the approval system for agricultural and forestry vehicles provided for in Regulation (EU) No 167/2013 of the European Parliament and of the Council of 5 February 2013<sup>32</sup>.

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<sup>1</sup> OJ No. L151, 14.6.2018, p.1

Reg. 3(a) S.I. 400/2010  
s130,131

[“**competent person**” means one or more than one individual or body appointed by the Commissioners under section 131 of the Act;]<sup>1</sup>,

Reg. 4(a)(i) S.I. 268/2025

[“**CO2 emissions**” has the same meaning as it has in section 130 of the Finance Act 1992 (No. 9 of 1992);]<sup>38</sup>

Reg.3(b) S.I. 400/2010

[“**distributor**” means a person who holds a franchise to bring into the State for sale particular makes and models of vehicles;]<sup>2</sup>

Regulation 2(a) S.I.  
402/2016

“**electronic format**” means the electronic format specified by the Commissioners on their website at the time a Certificate of Conformity is submitted to the Commissioners;<sup>32</sup>

Reg. 4(a)(ii) S.I. 268/2025

[“**eligible vehicle**” means a vehicle to which these Regulations apply and which emits no CO2 tailpipe emissions;]<sup>39</sup>

“**new vehicle**” has the same meaning as it has in section 133(3) of the Finance Act 1992 (No. 9 of 1992);<sup>32</sup>

Reg.12(a) S.I. 437/1992  
s131(5),(6)

[“**registration number**”, in relation to a vehicle, means the identification mark assigned to the vehicle under section 131(5) of the Act;]<sup>3</sup>

s131(2), (3)  
Reg. 4(a)(iii) S.I. 268/2025

[ ]<sup>40</sup>

“**tax**” means vehicle registration tax.

s130  
Reg. 4(b) S.I. 268/2025

[5.]<sup>41</sup>

s131(1)(b),(2),(3)  
s141(2)(a)

6. The register shall consist of the declarations for registration, and the declarations concerning conversions made under section 131 of the Act and any other changes to a vehicle for which declarations are required, as accepted by the Commissioners. All information on the register may be recorded on computer, or on such other medium as the Commissioners may determine.

s131(1)(d)  
s131A

Reg.2(b) S.I. 402/2016

6A. Prior to the registration of a new vehicle, a Certificate of Conformity in respect of that vehicle shall be submitted to the Commissioners in an electronic format via the online system provided by the Commissioners<sup>32</sup>.

Reg. 3(c) S.I. 400/2010  
s131(2)(a)  
s141(2)(b)

7. [(1) A declaration under section 131(2)(a) of the Act shall be in such form as the Commissioners may specify and shall include the following particulars:

(a) in respect of the vehicle concerned—

(i) the vehicle identification number,

(ii) the make, model and variant,

(iii) the number of doors, seats and windows,

- (iv) the level of CO2 emissions,
- (v) the vehicle category 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 Chapter IV of Part II of the Finance Act 1992,
- (vi) such other particulars, if any, relating to vehicles as the Commissioners consider necessary for the proper administration of the tax, and

Reg. 5 S.I. 496/2015

[(vii) where relevant, the declaration shall be accompanied by foreign registration certificates as provided for in Articles 4 and 5 of Council Directive 1999/37/EC (as amended);] <sup>31</sup>

(b) in respect of the person presenting the vehicle for registration—

- (i) the name of that person as it appears on that person's passport, driving licence or such other document establishing that person's identity as the Commissioners may specify, and
- (ii) such other particulars, if any, relating to that person as the Commissioners consider necessary for the proper administration of the tax;

(c) in respect of the person in whose name the vehicle is to be registered:

- (i) the name of that person as it appears on that person's passport, driving licence or such other document establishing that person's identity as the Commissioners may specify,
- (ii) the address of that person as it appears on a recent bank statement, utility bill or such other document establishing that person's address as the Commissioners may specify,
- (iii) the personal public service number (within the meaning of section 292 of the Social Welfare Consolidation Act 2005 (No. 26 of 2005)) of that person,
- (iv) where the vehicle is being presented by a person (the 'first mentioned person') other than the person in whose name the vehicle is to be registered (the 'second mentioned person'), a document in such form as the Commissioners may specify—

(I) authorising the first mentioned person to register the vehicle on behalf of the second mentioned person, and

(II) signed by the second mentioned person,

and

(v) such other particulars, if any, relating to that person as the Commissioners consider necessary for the proper administration of the tax;

(d) in respect of a person authorised under section 136 of the Act, that person's Trader Account Number.]<sup>4</sup>

Reg. 3(d) S.I. 400/2010

[(1A) Where the Commissioners specify further particulars for the purposes of subparagraphs (a)(vi), (b)(ii) or (c)(v) of paragraph (1), the Commissioners shall publish those particulars on their website or in such other form as they consider appropriate.]<sup>5</sup>

s131(3)(a)  
s141(2)(b)

(2) Where a registered vehicle is converted, the particulars declared to the Commissioners under section 131 (3)(a) of the Act shall be as follows:

the make and model of the vehicle,

its registration number,

the number of its seats and windows,

the cubic capacity of its load space,

the length of its floor behind the driver's seat, and

its unladen weight,

and such other particulars, if any, as the Commissioners may specify.

These particulars shall be declared to the Commissioners in such form as they shall decide.

Reg.3(e) S.I.400/2010  
Reg.8(1)(a) S.I. 252/1993  
s131(2),(3)  
s134(11)  
s141(2)(c)

[(3) For the purposes of the registration of a vehicle, the competent person shall require the person presenting the vehicle for registration to sign a document confirming the vehicle details declared by the competent person to the Commissioners under section 131(2)(a) or (3)(a), as the case may be, and such document shall be retained by the competent person.]<sup>6</sup>

Reg.3(f) S.I. 400/2010  
s131(4)  
s135

8. [(1) (a) A person not being an authorised person who manufactures or brings into the State a vehicle which is not exempt from registration under section 135 of the Act shall—

(i) make an appointment for a pre-registration examination with the competent person concerned not later than 7 days after the manufacture or arrival in the State of the vehicle, and

(ii) register the vehicle to the satisfaction of the Commissioners not later than 30 days after its manufacture or arrival in the State.

(b) In the case of a vehicle which requires the making of a customs entry on arrival in the State, the date of its release from customs control shall be deemed to be the date of its arrival in the State for registration purposes.]<sup>7</sup>

[(2)(a) Where the person referred to in paragraph (1) has reasonable cause to believe that the vehicle concerned may qualify for registration without payment of tax, the person shall make an application to the Commissioners for relief under section 134 of the Act not later than 7 days following the manufacture or arrival in the State of the vehicle concerned.

(b) If the application is approved and the relief is granted after payment of the tax on the vehicle, the Commissioners shall repay the tax to the person under section 134 of the Act.]<sup>8</sup>

Reg. 4(a) S.I. 452/2013  
Reg.6 S.I. 452/2013  
Reg. 4(a) S.I. 542/2012  
s131(5),(6)  
s141(2)(e),(f)

9. [(1) The identification mark assigned by the Commissioners under section 131(5) of the Act to a vehicle first brought into use on or before 31 December 2012 and entered in the register (in this Regulation referred to as the ‘identification mark’) shall consist of—

(a) the third and fourth numerals of the year in which the vehicle is first brought into use,

(b) an index mark, as provided for in the Table to paragraph (4) of the First Schedule, corresponding to the functional area of the licensing authority in which the owner at the time of registration ordinarily resides, and

(c) a number which when combined with those numerals and that mark produces a unique combination.

[(1A) The identification mark assigned by the Commissioners under section 131(5) of the Act to a vehicle first brought into use during the period

Reg. 4(a) S.I. 452/2013  
Reg. 4(b) S.I. 542/2012

commencing on 1 January 2013 and ending on 31 December 2013 and entered in the register shall consist of—

- (a) the third and fourth numerals of the year in which the vehicle is first brought into use,
- (b) where the vehicle is first brought into use during the period—
  - (i) from 1 January 2013 to 30 June 2013, the numeral ‘1’, or
  - (ii) from 1 July 2013 to 31 December 2013, the numeral ‘2’,
- (c) an index mark, as provided for in the Table to paragraph 4 of the First Schedule, corresponding to the functional area of the licensing authority in which the owner at the time of registration ordinarily resides, and
- (d) a number which when combined with those numerals and that mark produces a unique combination.]<sup>9</sup>

Reg. 4(a) S.I. 452/2013  
131(5)

(1B) The identification mark assigned by the Commissioners under section 131(5) of the Act to a vehicle first brought into use on or after 1 January 2014 and entered in the register shall consist of—

- (a) the third and fourth numerals of the year in which the vehicle is first brought into use,
- (b) where the vehicle is first brought into use during the period—
  - (i) from 1 January to 30 June in any year, the numeral ‘1’, or
  - (ii) from 1 July to 31 December in any year, the numeral ‘2’,
- (c) an index mark, as provided for in the Table to paragraph 4A of the First Schedule, corresponding to the functional area of the licensing authority in which the owner at the time of registration ordinarily resides, and
- (d) a number which when combined with those numerals and that mark produces a unique combination.

s131(5)

(1C) Notwithstanding the provisions of paragraphs (1), (1A) and (1B), the identification mark assigned by the Commissioners under section 131(5) of the Act to a vehicle which the Commissioners are satisfied was constructed or first brought into use more than 30 years prior to the time of registration,

and the person applying for registration so requests, shall consist of an index mark ZV and a unique number.]<sup>10</sup>

- (2) A determination shall be made by the Commissioners for the purposes of this Regulation as to the year in which a vehicle is brought into use and shall take into account any previous registration documents, the distance which the vehicle has travelled, and any other matters which are, in the opinion of the Commissioners, fair and reasonable in the circumstances of the case.

- [(3) The numbers referred to in paragraphs (1)(c), (1A)(d), (1B)(d) and (1C) shall be assigned sequentially to each index mark, but the Commissioners may omit any numbers from a sequence established under this Regulation.]<sup>11</sup>

- (4) The identification mark of a vehicle shall remain assigned to the vehicle and no other such marks shall be assigned to the vehicle save in such circumstances as may be determined by the Commissioners or where the owner of the vehicle requests that the identification mark assigned to a vehicle which reaches 30 years of age be replaced by a mark in the ZV series.

- (5) Where a declaration under section 131 of the Act is made by a person, not being an authorised person, the identification mark of the vehicle concerned shall be displayed thereon as on and from a day not more than 3 working days after the registration of the vehicle.

- (6) The identification mark of a vehicle shall, until the vehicle is scrapped, destroyed or sent permanently out of the State, be exhibited on the vehicle on a rectangular plate or on an unbroken rectangular surface forming part of the vehicle and, in either case, the identification mark shall comply as to lettering, numbering and otherwise, with the provisions set out in the First Schedule to these Regulations

- (7) Subject to the provisions of subparagraph (8), the identification mark of a vehicle shall be exhibited, in the case of a vehicle which has only one front wheel, on the back of the vehicle and, in the case of any other vehicle, on the front of and on the back of the vehicle in a vertical or nearly vertical position, so that every letter or figure of the identification mark is vertical or nearly vertical and is easily distinguishable, in the case of the letters and figures placed on the front of the vehicle, from in front of the vehicle and in

Reg. 6 S.I. 496/2015  
Reg. 4(b) S.I. 452/2013  
Reg. 6 S.I. 452/2013  
Reg. 4(c) S.I. 542/2012

the case of the letters and figures placed on the back of the vehicle, from behind the vehicle.

(8) Where one or more trailers of any kind are attached to a vehicle, a duplicate of the identification mark of the vehicle shall be exhibited on the back of the rearmost trailer in the manner that the identification mark is required to be exhibited on the back of the vehicle.

(9) Figures, letters, designs, ornamentations, fittings or structures shall not be placed on a vehicle or trailer in such a position as to render more difficult the reading or distinguishing of the identification mark or duplicate identification mark of the vehicle or trailer.

Reg.4(c) S.I. 268/2025

[(10) Subject to paragraphs 12A, 16 and 17 of the First Schedule, an eligible vehicle may display a plate which contains a stripe which is green in colour.]<sup>42</sup>

Reg.3(h) S.I. 400/2010  
s131(5)  
s141(2)(d)  
s130  
s131(5)  
s141(2)(d)

[10.]<sup>12</sup>

[11. The Commissioners may require the owner of a vehicle to surrender to them a certificate issued in respect of the vehicle in any case where they have reason to believe that the certificate contains particulars which are not correct, and on being so required, the owner of the vehicle shall surrender the certificate to the Commissioners forthwith.]<sup>43</sup>

Reg.8(1)(b) S.I. 252/1993  
Reg.4(d) S.I. 268/2025

[ ]<sup>34</sup>

Reg. 3 S.I. 557/2022

s141(2)(g)  
Reg.4(e) S.I. 268/2025

12. The [vehicle identification number and engine number]<sup>44</sup> shall be exhibited permanently in a legible form and in an accessible position on a vehicle.

s133(2)(a)  
s141(2)(m)

13. (1) A declaration for the purposes of section 133 (2) (a) of the Act shall be made in writing to the Commissioners at least 21 days before the delivery out of the premises of the person making the declaration of a vehicle of the model and specification to which the declaration relates.

(2) Where a person becomes of opinion that a price declared by him or a predecessor of his under the said section 133 (2) (a) will alter, he shall, as soon as may be, furnish particulars in writing of the alteration to the Commissioners.

s136  
s141(2)(i)

14. (1) An application for an authorisation under section 136 of the Act shall be made in writing to the Commissioners and the applicant shall furnish to the Commissioners, for the purposes of the said section, such information as they may reasonably require in such form (if any) as they may specify.

(2) Where a person becomes aware that information furnished by him under paragraph (1) of this Regulation has ceased to be correct or accurate, whether before or after an authorisation under the said section 136 has been granted, the person shall, not later than 7 days thereafter, inform the Commissioners in writing of the cesser.

Reg. 2(a) S.I. 576/2007  
s136

[(3) The Commissioners shall grant an authorisation under section 136 of the Act only to a person who—

(a) intends to be actively engaged in a business referred to in subsection (1) of that section at premises occupied by the person and at which such business may legally be carried on,

s123 & Sch7, Part 2,  
VATCA, 2010

(b) is registered [under section 65 of the Value-Added Tax Consolidation Act 2010]<sup>35</sup> for the purpose of carrying on a business referred to in subsection (1) of that section, and

(c) is, at the time of application for the authorisation, the holder of a current tax clearance certificate issued in accordance with section 1095 of the Taxes Consolidation Act 1997.]<sup>14</sup>

Reg. 2(b) S.I. 576/2007  
s136(3)

[(4) For the purposes of subsection (3) of section 136 of the Act, reasonable causes in respect of which the Commissioners may, in accordance with that subsection, revoke an authorisation include the following:

s136(1)

(a) the authorised person ceases to be actively engaged in the business referred to in section 136(1) of the Act or such business has not, within a reasonable period, commenced,

(b) the authorised person fails to produce a current tax clearance certificate, issued in accordance with section 1095 of the Taxes Consolidation Act 1997, if requested to do so by the Commissioners, or

(c) records relating to the business are not kept as prescribed by the Commissioners in Regulation 17.]<sup>15</sup>

Reg. 12(b) S.I. 437/1992

15. (1) As soon as may be after bringing a new, unregistered vehicle into the State, an authorised person, being a distributor, shall furnish to the Commissioners particulars of the vehicle [.....]<sup>16</sup> in such form (if any) as they may specify.

Reg. 3(i) S.I. 400/2010  
s136(4)  
s141(2)(j)

[(2)]<sup>17</sup>

s136(6)  
s141(2)(h)

16. (1) An application for permission to defer the payment of tax under section 136 (6) of the Act shall be made to the Commissioners in writing and shall be accompanied with particulars in writing of arrangements for payment of the tax.
- (2) Before such permission as aforesaid is given, the authorised person concerned shall provide such security for the payment of the tax concerned as the Commissioners may determine.
- (3) The Commissioners may vary or revoke such permission as aforesaid and may from time to time require the provision by the authorised person concerned of additional or different security for the payment of the tax concerned.
- (4) Where the day to which, pursuant to the said section 136 (6), payment of tax is permitted to be deferred is a Saturday or Sunday or a public holiday, the tax shall be paid on the preceding working day.

s142(2)(k)

17. (1) An authorised person shall keep in a permanent form, approved by the Commissioners, records of:
- (a) all unregistered vehicles received by him or manufactured by him;
  - (b) all additions, accessories or options fitted or attached to or supplied with unregistered vehicles disposed of by him in the course of his business;
  - (c) all registered vehicles which are converted by him;
  - (d) all unregistered vehicles sent out of his premises temporarily for display or exhibition;
  - (e) all unregistered vehicles delivered by him to another authorised person;
  - (f) all unregistered vehicles sent outside the State or sold to a person who is not a resident of the State for use outside the State;
  - (g) all unregistered vehicles disposed of in a manner other than those aforesaid.
- (2) Records kept by an authorised person pursuant to this Regulation and any books, invoices, credit notes, receipts, accounts, vouchers, debit notes, bank statements or other documents whatsoever or data in a computer which relate to the manufacture or receipt by the person of unregistered vehicles, the conversion of registered vehicles or the sale, delivery or other disposal of unregistered vehicles by the person and which are in his

possession, custody or procurement and a copy which is in his possession, custody or procurement of any such invoice, credit note, debit note, receipt, account, voucher or other document as aforesaid that has been issued by the person to another person shall be retained in his possession, custody or procurement for a period of 6 years from the date of the latest transaction to which the records or any of the documents relate:

Provided that this Regulation shall not require the retention of records or documents in respect of which the Commissioners notify the authorised person concerned that retention is not required, nor shall it apply to the books and papers of a company which has been disposed of in accordance with [section 707(1) of the Companies Act 2014 (No. 38 of 2014)].<sup>36</sup>

s82 & Sch2(2), FA 2017

- (3) The records kept pursuant to this Regulation shall, insofar as they relate to a vehicle, contain particulars of the make, model, version, body type, roof type, colours, seats, windows, [options concerned, vehicle identification number and engine number]<sup>45</sup> thereof or such of those particulars as are applicable to the vehicle and, insofar as they relate to a transaction referred to in subparagraph (d), (e), (f) or (g) of paragraph (1) of this Regulation, contain particulars of the name and address and [the registration number under the Value-Added Tax Consolidation Act 2010]<sup>37</sup>, where applicable, of the person receiving a vehicle in the transaction.

Reg.4(f) S.I. 268/2025

s123 & Sch7, Part 2,  
VATCA, 2010

s137  
s141(2)(n)

18. An authorised person shall, when required to do so by the Commissioners, furnish to them a true and accurate account in such form as the Commissioners may require, in respect of such period as the Commissioners may specify, of—

- (a) all unregistered vehicles received or manufactured by him, and
- (b) all registered vehicles converted by him,

and the account shall identify each vehicle and give particulars of any such vehicles held by him and, in the case of such vehicles disposed of by him, particulars of their disposal.

s136(1)  
s141(2)(l)

19. An authorised person shall, when required to do so by the Commissioners, make proper entry with them of each premises in which he intends to carry on a business referred to in section 136 (1) of the Act by identifying each such premises in such manner as the Commissioners may specify and declaring which such business he intends to carry on in the premises.

s138(7)

20. For the purposes of section 138 (7) of the Act, the time limit within which an appellant shall pay an amount of tax underpaid shall be one month from the date of the determination of the relevant appeal by the Commissioners.
21. Where, as respects any class of persons, the Commissioners so allow and subject to any conditions which they may think fit to impose, compliance, in whole or in part, with any of these Regulations shall not be required.

[

**FIRST SCHEDULE****Form of Identification Marks**

1. The following provisions shall be complied with in respect of identification marks to be exhibited on vehicles entered in the register.
- Reg.5(a)  
S.I.542/2012
2. The identification mark of a vehicle [first brought into use on or before 31 December 2012]<sup>18</sup> shall be displayed on a rectangular plate which shall correspond with either Diagram No. 1 or Diagram No. 2 shown below.



Diagram No. 1



Diagram No. 2

- Reg.5(b)  
S.I.542/2012
- [2A. The identification mark of a vehicle first brought into use on or after 1 January 2013 shall be displayed on a rectangular plate which shall correspond with either Diagram No. 3 or Diagram No. 4 shown below:

Reg.5  
S.I.268/2025

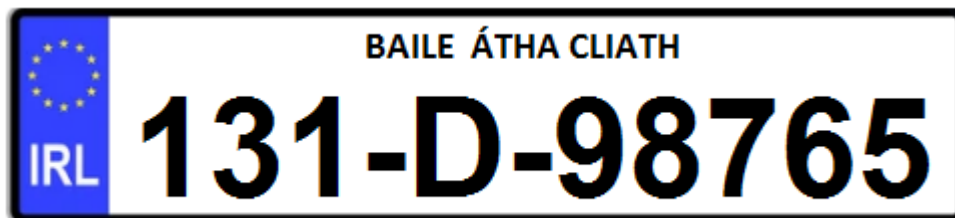


Diagram No. 3

Diagram No. 4]<sup>19</sup>

[2B. The identification mark of an eligible vehicle may be displayed on a rectangular plate which shall correspond with either Diagram No. 5 or Diagram No. 6 shown below:



Diagram No. 5

Diagram No. 6]<sup>46</sup>

3.(a) The plate on which an identification mark is exhibited (in this Schedule referred to as "the plate") shall not contain any words, letters, numbers, emblems or other marks of any kind other than those required under this Schedule.

(b) The identification mark shall not incorporate the figure nought unless such figure forms part of the identification mark assigned to the vehicle by the Commissioners.

Reg.5(a)  
S.I.452/2013

4. [Where a vehicle is first brought into use on or before 31 December 2013, the plate shall exhibit]<sup>20</sup> the placename set out in the Table to this paragraph opposite the mention in the Table of the index mark on the plate, the flag of the European Communities and the letters IRL all of which shall be arranged in conformity with this Schedule.

[TABLE

INDEX MARKS AND CORRESPONDING PLACENAMES FOR VEHICLES FIRST BROUGHT INTO USE ON OR BEFORE 31 DECEMBER 2013]<sup>21</sup>

Index Mark	Corresponding Placename	Index Mark	Corresponding Placename	Index Mark	Corresponding Placename
CW	Ceatharlach	L	Luimneach	RN	Ros Comáin
CN	An Cabhán	LS	Laois	SO	Sligeach
CE	An Clár	LM	Liatroim	TN	Tiobrain Arann
C	Corcaigh	LK	Luimneach	TS	Tiobrain Arann
D	Baile Átha Cliath	LD	An Longfort	W	Port Láirge
DL	Dún na nGall	LH	Lú	WD	Port Láirge
G	Gaillimh	MO	Maigh Eo	WH	An Iarmhí
KY	Ciarraí	MH	An Mhí	WX	Loch Garman
KE	Cill Dara	MN	Muineachán	WW	Cill Mhantáin
KK	Cill Chainnigh	OY	Uibh Fhailí		

] <sup>23</sup>

Reg. 5(c)  
S.I.452/2013

[(4A) Where a vehicle is first brought into use on or after 1 January 2014, the plate shall exhibit the placename set out in the Table to this paragraph opposite the mention in the Table of the index mark on the plate, the flag of the European Communities and the letters IRL all of which shall be arranged in conformity with this Schedule]<sup>22</sup>

TABLE

INDEX MARKS AND CORRESPONDING PLACENAMES FOR VEHICLES FIRST BROUGHT INTO USE ON OR AFTER 1 JANUARY 2014

Index Mark	Corresponding Placename	Index Mark	Corresponding Placename	Index Mark	Corresponding Placename
CW	Ceatharlach	KK	Cill Chainnigh	OY	Uibh Fhailí
CN	An Cabhán	L	Luimneach	RN	Ros Comáin
CE	An Clár	LS	Laois	SO	Sligeach
C	Corcaigh	LM	Liatroim	T	Tiobrain Arann
D	Baile Átha Cliath	LD	An Longfort	W	Port Láirge

DL	Dún na nGall	LH	Lú	WH	An Iarmhí
G	Gaillimh	MO	Maigh Eo	WX	Loch Garman
KY	Ciarraí	MH	An Mhí	WW	Cill Mhantáin
KE	Cill Dara	MN	Muineachán		

5. The periphery of the plate shall be marked all around by a black border having a stroke width of 5 millimetres and the plate shall be made of metal or plastic.
6. An identification mark which is exhibited on a metal plate shall be embossed by being raised above the flat surface of the plate and shall form part of the plate.
7. An identification mark which is exhibited on a plastic plate shall be affixed with an adhesive substance to the rear of the plate and be so affixed that it cannot be readily detached therefrom.
8. A plate made of plastic shall be constructed of transparent material of at least 2.5 millimetres in thickness.
9. The identification mark and placename shall be formed of black characters and shall be exhibited on white reflex reflective material so that the identification mark appears at all times from the front of the plate as black characters on a white background.
10. The flag of the European Communities shall appear as a circle of twelve gold stars against a blue background (of a colour shade generally known as royal blue); the centrepoin ts of the twelve stars shall form a circle with a radius of 15 millimetres and the straight lines forming the apexes of the stars shall be 4 millimetres in length.
11. The letters IRL shall appear in white letters on the blue background of the flag of the European Communities underneath the circle of stars and each such letter shall have a height of 20 millimetres and a stroke width of 4 millimetres. The total width of the space taken by each of the letters R and L shall be 12 millimetres. The distances between adjoining letters shall be uniform.
12. The blue background and gold stars of the flag of the European Communities and the white letters IRL shall be formed of reflex reflective material.

Reg.5(d)  
268/2025

[12A. The green stripe for an eligible vehicle shall be colour Pantone 7481c or a colour match that is as close as possible to this colour and shall be formed of reflex reflective material.]<sup>47</sup>

13. The placename shall appear in black letters above the identification mark and each letter of the placename shall have a height of not less than 12 millimetres and a stroke width of not less than 3 millimetres. The total width of the space taken by each letter (other than the letter I) shall be not less than 9 millimetres. Where an accented vowel occurs in the placename the length accent character shall have a height of 2

millimetres above the letter. The distances between the nearest parts of adjoining letters shall be uniform. Where the placename comprises more than one word the distances between the nearest letters of adjoining words shall be uniform and not less than three times the distance between adjoining letters.

[14. The identification mark shall appear in black characters and each letter or figure shall have a height of not less than 65 millimetres and not more than 70 millimetres. The stroke width of each letter or figure shall be not less than 9 millimetres and not more than 10 millimetres. The total width of the space taken by each letter or figure (other than the letter “I” or the number “1”) shall be not less than 33 millimetres and not more than 50 millimetres. The distances between adjoining letters and adjoining figures shall be uniform and shall be not less than 8 millimetres.]<sup>48</sup>

15. The distance between the inner edge of the blue background of the flag of the European Communities and the first letter of the placename shall be equal to the distance between the last letter of the placename and the inner edge of the black border on the right-hand side of the plate and shall be not less than 8 millimetres.

Reg.5(f)  
268/2025

16. In the case of an identification mark which is exhibited on a plate in conformity with [Diagram No. 1, Diagram No. 3 or Diagram No. 5]<sup>49</sup> shown in paragraph 2 of this Schedule—

(a) the external size of the plate shall be 520 millimetres in width and 110 millimetres in height;

(b) the blue background of the flag of the European Communities shall extend vertically from the inner edge of the black border at the top of the plate to the inner edge of the black border at the bottom of the plate and shall extend horizontally for [a distance of not less than 40 millimetres and not more than 45 millimetres from the inner edge of the black border on the left-hand side of the plate;]<sup>50</sup>

[“(ba) the green stripe for an eligible vehicle shall extend vertically from the inner edge of the black border at the top of the plate to the inner edge of the black border at the bottom of the plate and shall extend horizontally for a distance of 30 millimetres from the inner edge of the black border on the right-hand side of the plate;]<sup>51</sup>

(c) the distance between the inner edge of the blue background of the flag of the European Communities and the first figure of the identification mark shall be equal to the distance between the last figure of the identification mark and the inner edge of the black border [on the right-hand side of the plate or the inner edge of the green stripe on the right-hand side of the plate]<sup>52</sup> and shall be not less than 8 millimetres;

Reg 5(i)  
268/2025

- (d) the index mark shall be separated from adjoining figures on each side of the index mark by a hyphen with a stroke width of 10 millimetres which shall extend horizontally for a distance of not less than 13 millimetres and not more than 22 millimetres; the distances between each hyphen and the nearest part of any adjoining letter or figure shall be uniform and shall be not less than 10 millimetres;
- (e) the margin between the inner edge of the black border at the top of the plate and the nearest part of any letter in the placename (excluding any length accent) shall be 5 millimetres in height;
- (f) the space between the nearest part of any letter of the placename and any letter or figure of the identification mark shall be not less than 4 millimetres in height;
- (g) the space between the nearest part of any letter or figure of the identification mark and the inner edge of the black border at the bottom of the plate shall be not less than 8 millimetres in height.

Reg.5(j)  
268/2025

17. In the case of an identification mark which is exhibited on a plate in conformity with [Diagram No. 2, Diagram No. 4 or Diagram No. 6]<sup>53</sup> shown in paragraph 2 of this Schedule—

- (a) the external size of the plate shall be 340 millimetres in width and 220 millimetres in height;
- (b) the blue background of the flag of the European Communities shall be located at the top left-hand corner of the plate and shall extend vertically downwards from the inner edge of the black border at the top of the plate for a distance of 100 millimetres and shall extend horizontally from the inner edge of the black border at the left-hand side of the plate for [a distance of not less than 40 millimetres and not more than 45 millimetres;]<sup>54</sup>

Reg.5(k)  
268/2025

[(ba) the green stripe for an eligible vehicle shall extend vertically from the lower edge of the blue background of the flag of the European Communities to the inner edge of the black border at the bottom of the plate and shall extend horizontally for a distance of 45 millimetres from the inner edge of the black border on the left-hand side of the plate;]<sup>55</sup>

Reg.5(l)  
268/2025

- (c) the distance between the inner edge of the blue background of the flag of the European Communities and the first figure of the identification mark shall be equal to the distance between the last letter of the index mark and the inner edge of the black border on the right-hand side of the plate;

(d) the index mark shall be separated from the figures on the upper line of the identification mark by a hyphen with [a stroke width of 10 millimetres]<sup>56</sup> which shall extend horizontally for a distance of 22 millimetres; the distances between the hyphen and the nearest part of any adjoining letter or figure shall be uniform and shall be not less than 10 millimetres;

Reg.5(m)  
268/2025

(e) the distance between the inner edge of the black border at the [the left-hand side of the plate or the inner edge of the green stripe on the left-hand side of the plate]<sup>57</sup> and the nearest figure on the lower line of the identification mark shall be equal to the distance between the last figure on that line and the inner edge of the black border at the right-hand side of the plate and shall be not less than [30 millimetres]<sup>58</sup>;

Reg.5(n)(i)  
268/2025

Reg.5(n)(ii)  
268/2025

(f) the margin between the inner edge of the black border at the top of the plate and the nearest part of any letter in the placename (excluding any length accent) shall be 12 millimetres in height;

(g) the space between the nearest part of any letter of the placename and the nearest part of any character in the upper line of the identification mark shall be not less than 12 millimetres in height;

(h) the space between the upper and lower line of the identification mark shall be not less than 12 millimetres in height;

(i) the margin between the lower line of the identification mark and the inner edge of the black border at the bottom of the plate shall be not less than 12 millimetres in height.

18. In the case of an identification mark exhibited on a [motorcycle]<sup>59</sup>, an invalid carriage or a pedestrian-controlled vehicle:—

Reg.5(o)  
268/2025

(a) any of the dimensions prescribed in paragraph 5, 10, 11, 13, 14, 15, 16 or 17 of this Schedule may be reduced to an amount which is not less than half of the amount so prescribed, and

(b) the plate need not be rectangular provided that the letters and figures thereon comply as nearly as possible with the arrangement shown in [Diagram No. 1, Diagram No. 2, Diagram No. 3, Diagram No. 4, Diagram No. 5, or Diagram No. 6 of this Schedule]<sup>24</sup> or as described in paragraph 19 of this Schedule, as the case may be.

Reg.5(c)  
S.I.542/2012

Reg.5(p)  
268/2025

Reg. 5(d)  
S.I.542/2012

Reg.5(q)  
268/2025

19. In the case of a [motorcycle]<sup>60</sup>, an invalid carriage or a pedestrian-controlled vehicle on which an identification mark is displayed on a plate generally of the type shown in the said [Diagram No. 2, Diagram No. 4 or Diagram No. 6]<sup>25</sup>, if the dimensions of the identification mark or plate are reduced in accordance with paragraph 18 of this Schedule, the identification mark or plate shall not be held to be in contravention of this Schedule solely because:—
- (a) the flag of the European Communities is at the bottom left-hand corner of the plate, and
  - (b) part of the placename is above the flag of the European Communities.
20. In the case of a vehicle which is provided with an indented space to accommodate a registration plate and the size of the space is such that it can accommodate neither a plate of the dimensions prescribed in paragraph 16 (a) of this Schedule nor a plate of the dimensions prescribed in paragraph 17 (a) of this Schedule, the dimensions prescribed in paragraphs 5, 10, 11, 13, 14, 15, 16 or 17 of this Schedule may be reduced provided that the dimensions as so reduced comply as nearly as possible with the dimensions so prescribed.
21. An identification mark or plate shall not be held to be in contravention of this Schedule by reason only of failure to comply with the dimensions prescribed in this Schedule provided that:—
- (a) in the case of a prescribed dimension which is 70 millimetres or less, the difference between the dimension of the identification mark or plate and the prescribed dimensions is not greater than 1 millimetre, and
  - (b) in the case of a prescribed dimension which is greater than 70 millimetres, the difference between the dimension of the identification mark or plate and the prescribed dimension is not greater than 3 millimetres.
22. The provisions of paragraphs 2 to 21 of this Schedule shall not apply in the case of a large public service vehicle (within the meaning of the Road Traffic Act, 1961 (No. 24 of 1961)) on which an identification mark is so constructed and used that it is illuminated by transparency or translucency and in such a case the characters of the identification mark shall appear white when the mark is so illuminated and shall appear at all other times white against a black background.
23. The provisions of this Schedule shall be deemed to be complied with in relation to an identification mark which incorporates the index mark ZV if the identification mark exhibited on the vehicle complies with the provisions of Part I of the Third Schedule

to the Road Vehicles (Registration and Licensing) Regulations, 1982 (S.I. No. 311 of 1982).<sup>26</sup>

**Amendments**

1. Reg. 4. Definition of “competent person” **inserted** by Reg. 3(a) S.I.400/2010.
2. Reg. 4. Definition of “distributor” **substituted** by Reg. 3(b) S.I. 400/2010. [Previously; “distributor” means a person who holds an exclusive franchise to bring into the State for sale particular makes and models of vehicles;”]
3. Reg. 4. Definition of “Registration number” **inserted** by Reg. 12(a) S.I 437/1992 with effect from 1 January 1993.
4. Reg.7(1) **substituted** by Reg. 3(c) S.I. 400/2010 [Previously “(1) A declaration under section 131(2)(a) of the Act shall be in the form numbered VRT3, VRT4 or VRT5, as appropriate to the vehicle in question, in the Third, Fourth and Fifth Schedules to these Regulations, or in such other form as the Commissioners may specify and the particulars of the vehicle concerned declared to the Commissioners under the said section 131(2)(a) shall be those required to be given on such of those forms as is appropriate.”]
5. Reg.7 (1A) **inserted** after 7 (1) by Reg. 3 (d) of S.I. 400/2010.
6. Reg. 7(3) **substituted** by Reg. 3(e) S.I. 400/2010. [Previously **substituted** by Reg. 8(1)(a) S.I. 252/1993) with effect from 17 June 1993 as follows “(3) For the purposes of the registration of a vehicle, an original declaration in relation to the vehicle signed by the person paying tax on the vehicle or, in the case of a company, signed by a person nominated by the company, shall be presented to a registration office together with any other documents the Commissioners may require to satisfy themselves as to the bona fides of the declaration. In the case of an authorised person, the declaration, duly signed pursuant to this paragraph, in respect of the registration of a new vehicle (other than a vehicle in respect of which an application for repayment under section 134 (11) is intended to be made) may be presented by means of a facsimile machine. Where a declaration is presented to a registration office by means of a facsimile machine, the original declaration shall be forwarded to that office by the authorised person concerned not more than 3 working days later.”]. [Previously substituted by Reg. 8(1)(a) S.I. 252/1993) with effect from 17 June 1993, as follows; “(3) An original declaration in relation to a vehicle signed by the person paying tax on the vehicle, or, in the case of a company, signed by a person nominated by the company, shall be presented to a registration office at the time of the making of the declaration, together with any other documents the Commissioners may require to satisfy themselves as to the bona fides of the application. In the case of an authorised person, the declaration duly signed pursuant to this paragraph in respect of the registration of a new vehicle may be presented by means of a facsimile machine. Where a declaration is presented to a registration office by means of a facsimile machine, the original declaration shall be forwarded to that registration office by the authorised person not more than 3 working days later.”]
7. Reg. 8(1) **substituted** by Reg. 3(f) S.I. 400/2010 [Previously; “8. (1) A person not being an authorised person who manufactures or brings into the State a vehicle which is not exempt from registration under section 135 of the Act, shall bring the vehicle to a registration office and make a declaration under section 131 of the Act in relation to the vehicle not later than the next working day after its manufacture or arrival in the State or, in the case of a vehicle which requires the making of a customs entry on arrival in the State, not later than the next working day after its release from customs control.”]
8. Reg. 8(2) **substituted** by Reg. 3(g) S.I. 400/2010 [Previously; “8(2) However, where the person referred to in paragraph (1) has reasonable cause to believe that the vehicle concerned may qualify for registration without payment of tax, the person shall bring the vehicle to the registration office and make an application to the office for relief under section 134 of the Act. In such a case, the person shall make a declaration under section 131 of the Act not later than one month from the date of the application aforesaid or as soon as may be after receipt of the decision of the Commissioners on the application, if the decision is given during that month, and if the decision allows the application and is given after payment of the tax on the vehicle, the Commissioners shall repay the tax to the person under the said section 134.”]
9. Reg. 9(1A) amended by Reg.4(a) S.I.452/2013 by the **substitution** of paragraph 1 and IA **with** paragraphs 1, 1A,1B and 1C. **ALSO** [Reg.6, S.I. 452/2013 **Revokes** Reg. 4(b) S.I.542/2012; “4. Regulation 9 of the Regulations of 1992 is amended -(b) by inserting the following paragraph after paragraph (1):” then follows paragraph 1A as quoted in the following]. [Previously, Reg. 9(1A) **inserted** by Reg.4(b) S.I. 542/2012 after 9(1) as follows; “(1A) The identification mark assigned by the Commissioners under section 131(5) of the Act to a vehicle first brought into use on or after 1 January 2013 and entered in the register (in this Regulation referred to as the ‘identification mark’) shall consist of— (a) the third and fourth numerals of the year in which the vehicle is first brought into use, (b) (i) the numeral ‘1’ for vehicles first brought into use during the period 1 January to 30 June in any year, or (ii) the numeral ‘2’ for vehicles first brought into use during the period 1 July to 31 December in any year, (c) an index mark, as provided for in the table to paragraph 4 of the First Schedule to these Regulations, corresponding to the functional area of the licensing authority in which the owner at the time of registration ordinarily resides, (d) a number which when combined with the appropriate numerals and mark aforesaid produces a unique combination, (e) in the case of a vehicle which the Commissioners are satisfied was constructed or first brought into use more than 30 years prior to the time of registration, and the person applying for registration so requests, an index mark ZV and a unique number.”]
10. Reg. 9(1) is amended by Reg.4(a) S.I.452/2013 by the **substitution** of paragraph 1 and 1A **with** paragraphs 1, 1A,1B and 1C. **ALSO** [Reg.6, S.I. 452/2013 **Revokes** Reg. 4(a) S.I.542/2012; “4. Regulation 9 of the Regulations of 1992 is amended -(a) in paragraph (1) by inserting “first brought into use on or before 31 December 2012 and” after “to a vehicle”]. [Previously; “9.(1) The identification mark assigned by the Commissioners under section 131 (5) of the Act to a vehicle first brought into use on or before 31 December 2012 and entered in the register (in this Regulation referred to as “the identification mark”) shall consist of:— (a) the third and fourth numerals of the year in which the vehicle is first brought into use, (b) an index mark, as provided for in the table to paragraph 4 of the First Schedule to these Regulations, corresponding to the functional area of the licensing authority in which the owner at the time of registration ordinarily resides, (c) a number which when

- combined with the appropriate numerals and mark aforesaid produces a unique combination, (d) in the case of a vehicle which the Commissioners are satisfied was constructed or first brought into use more than 30 years prior to the time of registration, and the person applying for registration so requests, an index mark ZV and a unique number.”] [Previously; “9(1) amended by Reg. 4(a) S.I.542/2012 by the insertion of “first brought into use on or before 31 December 2012 and” after “to a vehicle”. [Previously; “9.(1) The identification mark assigned by the Commissioners under section 131(5) of the Act to a vehicle entered in the register (in this Regulation referred to as “the identification mark”) shall consist of:— (a) the third and fourth numerals of the year in which the vehicle is first brought into use, (b) an index mark, as provided for in the table to paragraph 4 of the First Schedule to these Regulations, corresponding to the functional area of the licensing authority in which the owner at the time of registration ordinarily resides, (c) a number which when combined with the appropriate numerals and mark aforesaid produces a unique combination, (d) in the case of a vehicle which the Commissioners are satisfied was constructed or first brought into use more than 30 years prior to the time of registration, and the person applying for registration so requests, an index mark ZV and a unique number.”]
11. Reg. 9(3) amended by Reg. 6 S.I. 496/2015 with substitution of paragraph 9(3). Previously; Reg. 9(3) amended by Reg. 4(b) S.I. 452/2013 with the **substitution** of paragraph 9(3) **ALSO** [Reg.6, S.I. 452/2013 **Revokes** Reg.4(c) S.I.542/2012; “4. Regulation 9 of the Regulations of 1992 is amended -(c) in paragraph (3) by substituting “paragraphs (1)(c) and (1A)(d)” for “subparagraph (1)(c)”]. [Previously; “[9(3) The numbers referred to in paragraph (1)(c) and (1A)(d) of this Regulation shall be assigned sequentially to each index mark, but the Commissioners may omit any numbers from a sequence established under this Regulation.”] [Previously, amended by Reg. 4(c) S.I. 542 of 2012 by substituting “subparagraph (1)(c)” with “paragraphs (1)(c) and (1A)(d)”]. [Originally;“9(3) The numbers referred to in subparagraph (1)(c) of this Regulation shall be assigned sequentially to each index mark, but the Commissioners may omit any numbers from a sequence established under this Regulation.”]
  12. Reg.10 **deleted** by Reg. 3(h) S.I. 400/2010. [Previously; “10. The form and contents of a certificate of registration issued under section 131 (5) of the Act shall be as set out in the Second Schedule to these Regulations, or in such other form as the Commissioners may specify.”]
  13. Reg. 11(4) **substituted** by Reg. 8(1)(b) S.I. 252/1993 with effect from 1 October, 1993. [Previously; “(4) At each change of ownership of a registered vehicle, the certificate relating to the vehicle shall be handed over to the new owner.”]
  14. Reg. 14(3) **substituted** by Reg. 2(a) S.I. 576/2007. [Previously: “(3) The Commissioners shall grant an authorisation under the said section 136 only to a person who—(a) carries on a business referred to in subsection (1) of the said section 136 at premises occupied by him, (b) satisfies the Commissioners that the business is carried on other than on a casual or part-time basis, and (c) is registered under the Value-Added Tax Acts, 1972 to 1992, for the purposes of the business aforesaid.]
  15. Reg. 14(4) **inserting** paragraph (4) after paragraph 14 (3), inserted by Reg. 2(b) S.I. 576/2007.
  16. Reg. 15(1) “in writing” **deleted** by Reg. 12(b) S.I. 437/1992 with effect from 1 January, 1993.
  17. Reg.15(2) **deleted** by Reg.3(i) S.I. 400/2010. [Previously; “15(2) When an authorised person, being a distributor, delivers a new, unregistered vehicle to another authorised person, he shall give to the last-mentioned person a copy of form VRT3 specified in the Third Schedule or form VRT5 specified in the Fifth Schedule, as may be appropriate, or of such other form as the Commissioners may specify, in which the appropriate part of Part A has been completed by the first-mentioned person.”]
  18. First Schedule, paragraph 2 “first brought into use on or before 31 December 2012” **inserted** after “vehicle” by Reg.5(a)S.I.542/2012.
  19. First Schedule, paragraph 2A **inserted** after paragraph 2 by Reg. 5(b) S.I.542/2012. **Diagrams in paragraph 2A substituted by Regulation 5(a) of S.I. 268/2025.**
  20. First Schedule, paragraph 4. “The plate shall exhibit” **substituted** by Reg. 5(a) S.I. 452//2013 **with** “Where a vehicle is first brought into use on or before 31 December 2013, the plate shall exhibit”. [Previously: “4. The plate shall exhibit the placename set out in the Table to this paragraph opposite the mention in the Table of the index mark on the plate, the flag of the European Communities and the letters IRL all of which shall be arranged in conformity with this Schedule.”]
  21. First Schedule, Title of the Table to paragraph 4 **substituted** by Reg. 5(b) S.I. 452/2013. [Previously; “TABLE INDEX MARKS AND CORRESPONDING PLACENAMES”]
  22. First Schedule, paragraph (4A) **inserted** by Reg.5(c) S.I. 452/2013
  23. First Schedule, Table **inserted** after Paragraph (4A) by Reg. 5(d) S.I. 452/2013
  24. First Schedule, paragraph 18(b) “or in Diagram No. 3 or Diagram No. 4 in paragraph 2A of this Schedule” **inserted** after “in paragraph 2 of this Schedule” by Reg.5(c) S.I. 542/2012. [Previously; “18(b) the plate need not be rectangular provided that the letters and figures thereon comply as nearly as possible with the arrangement shown in Diagram No. 1 or Diagram No. 2 in paragraph 2 of this Schedule or as described in paragraph 19 of this Schedule, as the case may be.”] **First Schedule, paragraph 18(b) amended by Regulation 5(p) of S.I. 268/2025 by the substitution of “Diagram No. 1, Diagram No. 2, Diagram No. 3, Diagram No. 4, Diagram No. 5, or Diagram No. 6 of this Schedule” for “in Diagram No. 1 or Diagram No. 2 in paragraph 2 of this Schedule or in Diagram No. 3 or Diagram No. 4 in paragraph 2A of this Schedule”.**
  25. First Schedule, paragraph 19 “or Diagram No.4” **inserted** after “Diagram No. 2” by Reg. 5(d) S.I. 542/2012. **First Schedule, paragraph 19 amended by Regulation 5(q)(ii) of S.I. 268/2025 by the substitution of “Diagram No. 2, Diagram No. 4 or Diagram No. 6” for “Diagram No. 2 or Diagram No. 4”.**

26. First Schedule **substituted** by Reg. 2 S.I. 432/1999 with effect from 22 December, 1999, [Previously as at Annex 1 to this S.I].
27. Second Schedule **deleted** by Reg. 3(j) S.I. 400/2010. [Previously substituted by Reg. 8(1)(c) S.I. 252/1993 from 1 October, 1993 by Reg. 8(2);].
28. Third Schedule **deleted** by Reg. 3(j) S.I. 400/2010
29. Fourth Schedule **deleted** by Reg. 3(j) S.I. 400/2010
30. Fifth Schedule **deleted** by Reg. 3(j) S.I. 400/2010
31. Reg.7(1)(a) clause (vii) inserted by Reg. 5 of S.I. 496/2015.
32. Regulation 4 new definitions and new Regulation 6A inserted by S.I. 402/2016.
33. Regulation 4 amended by Reg. 3 of S.I. 10/2022, by the substitution of paragraph (a) of the definition of “Certificate of Conformity”. Previously “(a) the approval system for motor vehicles provided for in Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007,”.
34. Regulation 11 amended by Reg. 3 of S.I. 557/2022, by the substitution of paragraph (4)(a). Previously “(a) the person disposing of the vehicle shall insert particulars of the change of ownership on the reverse side of Part I of the certificate, detach that Part from the certificate and send or give it to the Central Vehicle Office of the Commissioners at Rosslare Harbour in the county of Wexford, or”
35. Regulation 14(3)(b) amended by s123 and Sch7, Part 2, Value-Added Tax Consolidation Act, 2010 by substituting “under section 65 of the Value-Added Tax Consolidation Act 2010” for “under section 9 of the Value-Added Tax Act 1972”.
36. Regulation 17(2) amended by s82 & Sch2(2), Finance Act 2017 by substituting “section 707(1) of the Companies Act 2014 (No. 38 of 2014)” for “section 305(1) of the Companies Act 1963 (No. 33 of 1963)”.
37. Regulation 17(3) amended by s123 and Sch7, Part 2, Value-Added Tax Consolidation Act, 2010 by substituting “the registration number under the Value-Added Tax Consolidation Act 2010” for “the registration number under the Value-Added Tax Acts, 1972 to 1992”.
38. Regulation 4 amended by Regulation 4(a)(i) of S.I. 268/2025 by the insertion of the definition of “CO<sub>2</sub> emissions”.
39. Regulation 4 amended by Regulation 4(a)(ii) of S.I. 268/2025 by the insertion of the definition of “eligible vehicle”.
40. Regulation 4 amended by Regulation 4(a)(iii) of S.I. 268/2025 by the deletion of the definition of “registration office”. Previously, ““registration office” means an office established by the Commissioners at which declarations under section 131 of the Act may be made for the purpose of registration;”.
41. Regulation 5 deleted by Regulation 4(b) of S.I. 268/2025. Previously, “5. The conditions referred to in paragraph (b) of the definition of “category A vehicle” in section 130 of the Act shall be as follows: (a) an opening referred to in subparagraph (ii) of the said paragraph (b) shall be closed and sealed by being completely covered by means of a panel made of rigid metal or other strong, opaque rigid material and fixed permanently in place, (b) (i) the floor referred to in subparagraph (iv) of the said paragraph (b) shall be constructed of rigid metal, shall be fixed permanently to the sides of the vehicle and shall cover over any area which might be suitable for use as a footwell or seatwell to the rear of the driver’s seat so as to render the latter area level with, or generally level with, the remainder of the floor to the rear of the driver’s seat, and (ii) where the level of a floor complying with subparagraph (a) of this condition is higher than the level of the floor in the area to the front of the vehicle in which the driver is accommodated, the space between the floors shall be sealed off by means of a metal panel or panels fixed permanently to each floor, and (c) in paragraphs (a) and (b) of this Regulation “fixed permanently” means secured by means of continuous seam welding, adhesive bonding, spot welding or brazing and, in the case of spot welding, the welds shall be sufficiently close to each other to ensure a satisfactory seal, being normally not more than 40 millimetres apart, and, in the case of adhesive bonding, the bonding agent shall be approved by the Commissioners.”.
42. Regulation 9(10) inserted by Regulation 4(c) of S.I. 268/2025.
43. Regulation 11 substituted by Regulation 4(d) of S.I. 268/2025. Previously, “11. (1) A certificate shall be sent by post to the person who is named therein as the owner or, at the discretion of the Commissioners in exceptional circumstances, shall be sent by post to the registration office to which the declaration under section 131 of the Act was made for collection by the person aforesaid. (2) A certificate of registration shall be signed by an officer of the Commissioners authorised by them in that behalf. The signature may be applied by facsimile, stamp or computer. (3) The Commissioners may require the owner of a vehicle to surrender to them a certificate issued in respect of the vehicle in any case where they have reason to believe that the certificate contains particulars which are not correct, and on being so required, the owner of the vehicle shall surrender the certificate to the Commissioners forthwith and the Commissioners shall return the certificate or issue a new certificate or withdraw the certificate if the vehicle is no longer in the State, as appropriate. (4) Upon a change of ownership of a registered vehicle, Part II of the certificate of registration relating to the vehicle shall be sent or given to the new owner and, if the vehicle is not one that is or has been the subject of a licence under section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952 (No. 24 of 1952), either— (a) the person disposing of the vehicle shall insert particulars of the change of ownership on the reverse side of Part I of the certificate, detach that Part from the certificate and send or give it to the National VRT Service of the Commissioners at Anne Street, Wexford, Y35 E29K, or (b) if the said Part I has previously been detached from the certificate, the person acquiring the vehicle shall insert particulars of the change of ownership on the reverse side of Part II of the certificate, and send or give it to the said Office. (5) If a certificate is irretrievably lost or accidentally damaged or defaced, the owner of the vehicle concerned shall immediately inform the Commissioners of the fact and shall furnish a declaration made

and subscribed by him in accordance with the Statutory Declarations Act, 1938 (No. 37 of 1938), setting out the circumstances of such loss or destruction or defacement and stating (if it be the case) that the certificate has not, to the best of his knowledge and belief, been fraudulently appropriated or used by any person for the purpose of evasion of registration and also stating that the certificate or the portion thereof which has been lost will, if recovered by him, be surrendered by him to the Commissioners. (6) Where such a declaration as aforesaid is made to the Commissioners and they are satisfied that the issue of a certificate in place of the original certificate is warranted they shall issue another certificate to the owner, after inspection of the vehicle and on payment of such fee as they may specify. Such a certificate shall have the words "replacement certificate" clearly endorsed thereon.

44. Regulation 12 amended by Regulation 4(e) of S.I. 268/2025 by the substitution of "vehicle identification number and engine number" for "frame number and engine number, in the case of a motor-cycle, and the chassis number and engine number, in the case of all other vehicles,".

45. Regulation 17(3) amended by Regulation 4(f) of S.I. 268/2025 by the substitution of "options concerned, vehicle identification number and engine number" for "options concerned and the letters and numbers of the chassis or frame and engine".

46. First Schedule, paragraph 2B inserted by Regulation 5(c) of S.I. 268/2025.

47. First Schedule, paragraph 12A inserted by Regulation 5(d) of S.I. 268/2025.

48. First Schedule, paragraph 14 substituted by Regulation 5(e) of S.I. 268/2025. Previously, "14. The identification mark shall appear in black characters and each letter or figure shall have a height of 70 millimetres and a stroke width of 10 millimetres. The total width of the space taken by each letter or figure (other than the letter "I" or the number "1") shall be not less than 36 millimetres and not more than 50 millimetres. The distances between adjoining letters and adjoining figures shall be uniform and shall be not less than 8 millimetres.".

49. First Schedule, paragraph 16 amended by Regulation 5(f) of S.I. 268/2025 by the substitution of "Diagram No. 1, Diagram No. 3 or Diagram No. 5" for "Diagram No. 1".

50. First Schedule, paragraph 16(b) amended by Regulation 5(g) of S.I. 268/2025 by the substitution of "a distance of not less than 40 millimetres and not more than 45 millimetres from the inner edge of the black border on the left-hand side of the plate;" for "a distance of 40 millimetres from the inner edge of the black border on the left-hand side of the plate;".

51. First Schedule, paragraph 16(ba) inserted by Regulation 5(h) of S.I. 268/2025.

52. First Schedule, paragraph 16(c) amended by Regulation 5(i) of S.I. 268/2025 by the substitution of "on the right-hand side of the plate or the inner edge of the green stripe on the right-hand side of the plate" for "on the right-hand side of the plate".

53. First Schedule, paragraph 17 amended by Regulation 5(j) of S.I. 268/2025 by the substitution of "Diagram No. 2, Diagram No. 4 or Diagram No. 6" for "Diagram No. 2".

54. First Schedule, paragraph 17(b) amended by Regulation 5(k) of S.I. 268/2025 by the substitution of "a distance of not less than 40 millimetres and not more than 45 millimetres;" for "a distance of 40 millimetres;".

55. First Schedule, paragraph 17(ba) inserted by Regulation 5(l) of S.I. 268/2025.

56. First Schedule, paragraph 17(d) amended by Regulation 5(m) of S.I. 268/2025 by the substitution of "a stroke width of 10 millimetres" for "a stroke width of 10 millimeters".

57. First Schedule, paragraph 17(e) amended by Regulation 5(n)(i) of S.I. 268/2025 by the substitution of "the left-hand side of the plate or the inner edge of the green stripe on the left-hand side of the plate" for "the left-hand side of the plate".

58. First Schedule, paragraph 17(e) amended by Regulation 5(n)(ii) of S.I. 268/2025 by the substitution of "30 millimetres" for "30 millimeters".

59. First Schedule, paragraph 18 amended by Regulation 5(o) of S.I. 268/2025 by the substitution of "motorcycle" for "bicycle".

60. First Schedule, paragraph 19 amended by Regulation 5(q)(i) of S.I. 268/2025 by the substitution of "motorcycle" for "bicycle".

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## NOTES

### Finance Act 1992

S130A Deleted by s83(1)(c) F.A.2012. Vehicle built from chassis or monocoque or assembly.

S130B Deleted by s83(1)(c) F.A.2012. Delegation of certain powers of the Revenue Commissioners.

S131A Deleted by s83(1)(c) F.A.2012. Evidence of computer stored records in court proceedings.

S135BA Deleted by s83(1)(i) F.A.2012. Repayments of amounts of vehicle registration tax in respect of the registration of certain new vehicles.

S138 Repealed by s108 F.A. 1995. Appeals. New general excise provisions enacted by s103-105 effective from 1 Jan1996 by commencement order S.I.356/1995.

S142 Deleted by s83(1)(m) F.A.2012. Powers of Officers.

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