

S.I. No. 249 of 2003

REGULATIONS

entitled

VEHICLE REGISTRATION TAX REGULATIONS 2003

**Made by the
Revenue Commissioners**

VEHICLE REGISTRATION TAX REGULATIONS 2003

S.I. No. 249 of 2003

The Revenue Commissioners, in exercise of the powers conferred on them by section 141 Finance Act 1992 (No. 9 of 1992) as amended by section 106 Finance Act 2003 (No.3 of 2003), hereby make the following Regulations:

1. These Regulations may be cited as the Vehicle Registration Tax Regulations 2003.

2. These Regulations come into operation on 1 July 2003.

3. In these Regulations—

“Act of 1992” means the Finance Act 1992 (No. 9 of 1992);

“Act of 2003” means the Finance Act 2003 (No.3 of 2003);

“innermost” means that point of a closed rear door or closed tailgate closest to the outermost point of the partition;

“outermost” means that point of the partition closest to the rear of a vehicle;

“partition” means a permanent rigid structure which completely separates the passenger cab from the goods area of a crew cab or pick-up.

4. (1) The partition in a crew cab or pick-up shall be of strong rigid material containing no openings, cut-outs or incisions.

(2) For the purposes of—

- (a) paragraph (i) of the definition of “crew cab” (inserted by paragraph (b) of section 101(1) of the Act of 2003) in section 130 of the Act of 1992, and
- (b) paragraph (i) of the definition of “pick-up” (inserted by paragraph (c) of section 101(1) of the Act of 2003) in section 130 of the Act of 1992,

the partition in a crew cab or pick-up shall be fixed permanently to the sides, floor and roof of the vehicle by means of continuous seam welding, adhesive bonding, spot welding or brazing, and—

- (i) in the case of adhesive bonding, the bonding agent shall be of sufficient strength to bond the partition to the vehicle in order to provide the requisite level of completeness, permanency and rigidity, and
- (ii) in the case of spot welding, the welds shall be sufficiently close to each other to ensure a satisfactory seal, being not normally more than 40 millimetres apart.

5. (1) For the purposes of this Regulation—

“partition reference point” means the point where a vertical line tangential to the outermost point of the partition meets the goods floor;

“rear reference point” means—

- (a) where there is a rear door or tailgate, the point where a vertical line tangential to the innermost point of the closed rear door or closed tailgate meets the goods floor and the point is located where the floor is generally level (whether or not corrugated or ribbed) and of consistent width,

- (b) where there is a rear door and tailgate or 2 individual rear doors, the point where a vertical line tangential to the innermost point of the closed rear door or closed tailgate nearest the partition meets the goods floor and the point is located where the floor is generally level (whether or not corrugated or ribbed) and of consistent width, and
- (c) where there is no rear door or tailgate, the furthest point from the partition reference point, on the rear of the permanent goods floor, excluding any moveable extensions or additions and the point is located where the floor is generally level (whether or not corrugated or ribbed) and of consistent width.

(2) For the purposes of—

- (a) paragraph (ii) of the definition of “crew cab” (inserted by paragraph (b) of section 101(1) of the Act of 2003) in section 130 of the Act of 1992, and
- (b) paragraph (ii) of the definition of “pick-up” (inserted by paragraph (c) of section 101(1) of the Act of 2003) in section 130 of the Act of 1992,

the floor length of the goods floor in a crew cab or pick-up is the linear measurement of the distance in a straight perpendicular line between –

- (i) a straight horizontal line taken through the partition reference point connecting 2 sides, walls or chassis sides of the vehicle, and
- (ii) a straight horizontal parallel line taken through the rear reference point connecting 2 sides, walls or chassis sides of the vehicle.

GIVEN on 23 June 2003.

Josephine Feehily

Revenue Commissioner.

EXPLANATORY NOTE.

(This note is not part of the instrument and does not purport to be a legal interpretation.)

These Regulations prescribe the criteria for the permanent fixing of the rigid partition in crew cab and pick-up vehicles. They also prescribe the manner in which the cargo area of such vehicles is measured.