

Vehicle Registration Tax

Manual Section 1A

Vehicle Classification and Tax Categories

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1 Executive Summary

As part of the process of registering and taxing vehicles Revenue classifies vehicles into specific categories to ensure that the correct tax is collected. These categories are generally mapped to the vehicle categories as outlined in European Union type approval legislation. In this section customers can learn more about how vehicles are categorised for VRT purposes.

2 Legislation

The legislative provisions that apply to this section are:

Part II, Chapter IV, [Finance Act, 1992 \(as amended\)](#)

[Vehicle Registration and Taxation Regulations, 1992, \(S.I. 318/1992\)](#)

[Vehicle Registration and Taxation \(No. 2\) Regulations, 1992, \(S.I. 437/1992\)](#)

[Vehicle Registration and Taxation Regulations, 1993, \(S.I. 252/1993\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations, 1999, \(S.I. 432/1999\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulation, 2010 \(S.I. 400/2010\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2012 \(S.I. 542/2012\)](#)

[Vehicle Registration \(Identification Marks\) Regulations 2013 \(S.I. 452/2013\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2016 \(S.I. 402/2016\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2022 \(S.I. 10/2022\)](#)

[Vehicle Registration and Taxation \(Amendment\) \(No. 2\) Regulations 2022 \(S.I. 557/2022\)](#)

In addition, the Regulation on type-approval, [Regulation \(EU\) 2018/858](#), is a key piece of legislation that defines the EU Categories of vehicle that are used in determining VRT Categories of vehicle.

3 Classification of Vehicles

From 1 January 2011, the classification of vehicles for VRT purposes reflects the categories used for the EU classification of vehicles as set out in a number of EU regulations and directives. In addition, certain vehicles (e.g. buses and ambulances) that had been specifically defined in VRT legislation now use EU vehicle definitions.

Before classifying a vehicle, it is first of all necessary to determine whether it falls within the definition of a motor vehicle for VRT purposes. A mechanically propelled vehicle for VRT purposes is defined in section 130, Finance Act 1992, as amended:

“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 or at the time of examination by a competent person under section 135D(1)(d), to the satisfaction of the Commissioners,**

including a motor-cycle but not including a powered personal transporter, 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 kilograms in weight unladen adapted and used for invalids.”

Once a vehicle falls within the definition of a mechanically propelled vehicle, it must be classified in its correct EU category and be allocated a unique Statistical Code. This code identifies the characteristics attaching to the make and model of the vehicle in question.

The classification of vehicles and the allocation of statistical codes are the responsibility of the National VRT Service (NVRTS) in Wexford.

4 Vehicle Categories

The classification of vehicles for VRT purposes reflects the categories used for the EU classification of vehicles as set out in a number of EU directives and regulations, particularly those relating to the type-approval of passenger vehicles ([Regulation \(EU\) 2018/858](#)), two and three wheeled motor vehicles ([Regulation 168/2013](#)), and agricultural or forestry tractors ([Regulation 167/2013](#)).

When a new or used vehicle is being registered in the State it must have an EU Category (e.g. M1, N1). For new vehicles, this EU Category is normally found on the Certificate of Conformity and in the case of used vehicles it is normally found on the registration documentation issued by the previous Registration Authority. If, for whatever reason, the EU Category cannot be confirmed to the satisfaction of the Revenue Commissioners at the time of registration, for VRT purposes the vehicle is deemed to be an EU Category M1, i.e. a passenger vehicle (section 132(3)(g), Finance Act, 1992).

From a VRT point of view, the EU Category is normally equivalent to the VRT Category. So, for example, EU Category M1 is normally equivalent to VRT Category A (passenger vehicles). The following table maps EU Categories against VRT Categories:

EU Category	VRT Category
M1 - passenger vehicles comprising not more than 8 seating positions in addition to the driver's seating position and with no space for standing passengers	Category A – generally passenger cars
M2 - passenger vehicles comprising more than 8 seating positions in addition to the driver's seating position, may have space for standing passengers and not exceeding 5 tonnes	Category C – i.e. a mini bus
M3 - passenger vehicles comprising more than 8 seating positions in addition to the driver's seating position, may have space for standing passengers and exceeding 5 tonnes	Category C – i.e. a large bus
Motor Caravans can be Category M1, M2 or M3	Category B
N1 - commercial vehicles, designed and constructed for the carriage of goods and not exceeding 3.5 tonnes	Category A, Category B or Vehicles that at all stages of manufacture are classified as category N1 vehicles

	<p>with less than 4 seats, and</p> <ul style="list-style-type: none"> • have, at any stage of manufacture, a technically permissible maximum laden mass that is greater than 130 per cent of the mass in service of the vehicle with bodywork in running order, or • from 1 January 2025, are electric vehicles that have, at any stage of manufacture, a technically permissible maximum laden mass that is greater than 125 per cent of the mass of the vehicle with bodywork in running order, <p>are charged at the rate of €200.</p>
N2 - commercial vehicles designed for the carriage of goods having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes	Category C
N3 - commercial vehicles designed for the carriage of goods having a maximum mass exceeding 12 tonnes	Category C
L1 to L7 - motor cycles and certain three-wheel vehicles	Category M (motor-cycle*)
T1 to T5 - agricultural tractors/vehicles	Category C

***Motor-cycles are commonly referred to as “Category M” because of their IT designation – the phrase used in the legislation is “motor-cycle”.**

4.1 Bodywork Codes and Body Types

Each EU Category has an associated 2-character EU bodywork code that designates the vehicle’s type of body (e.g. Category M1 AA = saloon, Category N1 BE = pick-up truck).

However, EU bodywork codes are very general and limited in number. In order to provide continuity between the more extensive Revenue body types system and the EU bodywork codes, the Revenue body types are mapped to the EU bodywork codes. This means, for example, that EU bodywork code AC (station wagon) is further divided into Revenue body types “station wagon” (Revenue body type 2), “liftback” (78), “military vehicle” (84) and so on.

This information is used for a range of other purposes including statistics, motor taxation purposes and insurance. Please refer to section 8 EU Classification of Vehicles for a list of EU Categories and bodywork codes.

4.2 VRT Categories, EU Categories and Tax

The following paragraphs provide more detail of the VRT Categories, the EU Categories and the tax applicable in each case.

VRT Category A (EU Category M1 and certain EU Category N1*)

Passenger vehicles (e.g. saloon, estate, hatchback, convertible, coupé, MPV, jeep etc.), designed and constructed for the carriage of passengers and comprising of a maximum of 9 seats including the driver's seat are classified as EU Category M1. M1 vehicles are classified as Category A for VRT purposes. The rate of VRT applicable is determined by the level of CO₂ emissions of the vehicle at the time of manufacture, and the rates are applied to the Open Market Selling Price (OMSP) to calculate the VRT. The table below sets out the rates of VRT.

***EU Category N1:**

Also included in the Category A rate, from 31 July 2018, are those N1 vehicles that have 4 or more seats and in which the passenger and cargo/functional compartments are contained in a single unit. A single unit is considered as:

An area of a vehicle that is covered by a generally continuous roof or that has a generally continuous floor.

These vehicles will be charged the CO₂ element of VRT in the same manner as M1 vehicles i.e. the charge will be levied by reference to their CO₂ emissions in accordance with table below. Therefore, it is essential that the CO₂ of the vehicle is available when presenting the vehicle for registration to ensure the correct charge to tax.

CO₂ Emissions (CO₂g/km)	VRT Rates	Minimum VRT
0g/km up to and including 50g/km	7% of OMSP	€140
More than 50g/km up to and including 80g/km	9% of OMSP	€180
More than 80g/km up to and including 85g/km	9.75% of OMSP	€195
More than 85g/km up to and including 90g/km	10.5% of OMSP	€210
More than 90g/km up to and including 95g/km	11.25% of OMSP	€225
More than 95g/km up to and including 100g/km	12% of OMSP	€240

More than 100g/km up to and including 105g/km	12.75% of OMSP	€255
More than 105g/km up to and including 110g/km	13.5% of OMSP	€270
More than 110g/km up to and including 115g/km	15.25% of OMSP	€305
More than 115g/km up to and including 120g/km	16% of OMSP	€320
More than 120g/km up to and including 125g/km	16.75% of OMSP	€335
More than 125g/km up to and including 130g/km	17.5% of OMSP	€350
More than 130g/km up to and including 135g/km	19.25% of OMSP	€385
More than 135g/km up to and including 140g/km	20% of OMSP	€400
More than 140g/km up to and including 145g/km	21.5% of OMSP	€430
More than 145g/km up to and including 150g/km	25% of OMSP	€500
More than 150g/km up to and including 155g/km	27.5% of OMSP	€550
More than 155g/km up to and including 170g/km	30% of OMSP	€600
More than 170g/km up to and including 190g/km	35% of OMSP	€700
More than 190g/km	41% of OMSP	€820

Furthermore, as these vehicles are Category A, they will also be liable to the Nitrogen Oxide (NOx) charge, as outlined below.

VRT Category A – Diesel Propelled Vehicles

From 1 January 2019 an increase of 1% applied to all vehicles, subject to the Category A rate, which were propelled by diesel fuel. This surcharge was removed by the Finance Bill 2019 and ceased effect from 31 December 2019.

VRT Category A – Nitrogen Oxide Emissions

A Nitrogen Oxide emissions charge is applied to all Category A vehicles registered on or after 1 January 2020. The NOx emissions charge forms a component part of the VRT payable as illustrated below:

$$\text{Carbon Dioxide Rate} + \text{NOx charge} = \text{VRT Payable}$$

The NOx charge is calculated on a milligram per kilometre basis with the charge per mg/km increasing as the emissions increase. The table below displays the applicable rates:

NO _x emissions (NO _x mg/km or mg/kWh)	Amount payable per mg/km or mg/kWh
The first 0-40 mg/km or mg/kWh, as the case may be	€5
The next 40 mg/km or mg/kWh, or part thereof, as the case may be, up to 80 mg/km or mg/kWh, as the case may be	€15
The remainder above 80 mg/km or mg/kWh, as the case may be	€25

NOx charges are subject to a maximum of €4,850 for diesel vehicles and €600 for all other fuel types.

The charge as outlined above applies cumulatively to the NOx emissions: for example a diesel vehicle with 120mg/km emissions would be charged as follows:

$$\begin{aligned}
 40\text{mg/km} \times \text{€}5 &= 200 \\
 40 \text{ mg/km} \times \text{€}15 &= 600 \\
 40 \text{ mg/km} \times \text{€}25 &= \underline{1000} \\
 &\text{€1800 NOx charge payable}
 \end{aligned}$$

As a component part of VRT NOx is charged on all vehicles classed as Category A. This includes conventional hybrids and plug-in hybrid's but excludes electrics.

VRT Category B (EU Category N1 and Motor Caravans)

Vehicles classified as EU Category N1 (light commercial vehicle) are generally VRT Category B vehicles and liable to VRT at 13.3% based on the OMSP with a minimum charge of €125.00.

These vehicles are distinct to those referenced above in that they a) have 3 seats or less or b) have more than 3 seats but have the passenger and cargo/functional compartments in completely separate units. Examples of vehicles which would fall into this category are: pick-ups, tippers, recovery vehicles and similarly designed vehicles.

It should be noted that partitioning a single unit, so that the seating and cargo/functional areas are in separate compartments, will not satisfy Revenue that the seating and cargo/functional areas are fully distinct. Such vehicles will not be in a position to avail of the Category B rate.

VRT Category B also includes motor caravans.

From 1 July 2025, Category B vehicles will be charged VRT based on the CO₂ emissions of the vehicle. The rate of VRT applicable will be determined by the level of CO₂ emissions of the vehicle at the time of manufacture. The rates will be applied to the OMSP to calculate the VRT. VRT will be calculated in accordance with table below.

CO ₂ Emissions (CO ₂ g/km)	Percentage payable of the value of the vehicle
0g/km up to and including 120g/km	8% or €160 whichever is the greater
More than 120g/km	13.3% or €266 whichever is the greater

Certain vehicles, that at all stages of manufacture are classified as EU Category N1 vehicles with less than 4 seats, and

- have, at any stage of manufacture, a technically permissible maximum laden mass weight that is greater than 130% of the mass in service of the vehicles with bodywork in running order, or
- from 1 January 2025, are electric vehicles that have, at any stage of manufacture, a technically permissible maximum laden mass that is greater than 125 per cent of the mass of the vehicle with bodywork in running order,

are charged VRT of €200, subject to the correct documentation accompanying the vehicle e.g. Certificate of Conformity/ National Small Series Type Approval /Individual Vehicle Approval.

VRT Category C (EU Categories M2, M3, N2, N3, T1 to T5)

A VRT Category C vehicle is a bus with a minimum of 10 seats including the driver's seat, a commercial vehicle over 3.5 tonnes, an agricultural tractor or a listed vehicle. Please refer to section 8 EU Classification of Vehicles for more detail. Vehicles classified as EU Categories M2, M3, N2, N3, T1 to T5 are charged VRT at €200.

VRT Category D (EU Categories M and N)

A VRT Category D vehicle is a special purpose vehicle such as an ambulance, a fire engine or a vehicle used in the transportation of road construction machinery. VRT

Category D vehicles are not associated with a specific EU Category and are charged at the rate of nil per cent of the value of the vehicle.

VRT Category motor-cycle (EU Category L)

An EU Category L vehicle is a motor-cycle, a moped, a tricycle or certain all-terrain vehicles. Please refer to section 8 EU Classification of Vehicles for further description. Motor-cycles are charged by reference to the cubic capacity (cc) of the engine as shown in the following table:

Engine capacity	Rate of VRT
Up to 350 cc	€2 per cc
350 cc and above	€2 per cc up to 350 cc + €1 per cc thereafter

In the case of used motor-cycles, the VRT payable is depreciated in accordance with the following table (a motor-cycle declared as used must be accompanied by evidence of previous registration abroad, e.g. registration certificate/log-book etc.):

Age of Motor-Cycle	Rate of VRT
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%

There is no VRT payable on an electric motorcycle.

4.3 Non-standard Vehicles

4.3.1 Buses

EU Category M2 vehicles designed and constructed for the carriage of passengers with more than eight seating positions in addition to the driver's seating position and having a maximum mass not exceeding 5 tonnes, i.e. a mini bus.

EU Category M3 vehicles designed and constructed for the carriage of passengers with more than eight seating positions in addition to the driver's seating position and having a maximum mass exceeding 5 tonnes, i.e. a large bus.

4.3.2 Motor Caravans/Motor Homes

A motor caravan is a vehicle with an EU Category of M and an EU bodywork code of "SA" ([Regulation \(EU\) 2018/858](#)) and is constructed to include living accommodation which contains at least the following equipment:

- seats and table,
- sleeping accommodation which may be converted from the seats,
- cooking facilities, and
- storage facilities.

The equipment must be rigidly fixed to the living compartment; however, the table may be designed to be easily removable.

4.3.3 Hearses

A hearse is a **"listed vehicle"** as defined in section 130, Finance Act, 1992, as amended, is classified as an EU Category M vehicle and is chargeable at the Category C rate for VRT purposes. Hearses, **"intended for the transport of deceased persons and having special equipment for such purpose"** ([Regulation \(EU\) 2018/858](#)) are usually derived from EU Category M1 vehicles and may retain features characteristic of that category.

As a result, in some instances, classification may not be straightforward. This is particularly so in the case of "first-call hearses" (vehicles used for informal transport of coffins/remains) that may only have minimal modifications when compared with the original vehicle.

In order for a vehicle to be classified as a hearse, the EU bodywork code must be "SD" on the vehicle's most recent type approval documentation.

Where type approval documentation is not available, consideration should be given to the following:

1. Does the vehicle have the appearance of a hearse?
2. Does the vehicle have a coffin deck?
3. Is the coffin deck permanently fitted in the vehicle?
4. Does the coffin deck have rollers and stays fitted?
5. Number of permanent seats in the vehicle?
6. Is the registered owner in the undertaking business?

4.3.4 Quadricycles

Quadricycles or quads are used for both work (primarily agricultural) and leisure purposes.

EU Category L6e is a light quadricycle and EU Category L7e is a heavy quadricycle.

New L6e and L7e vehicles should only be registered if they have a Certificate of Conformity. It should be noted that quadricycles other than L6e and L7e vehicles should not be registered.

4.3.5 Ambulances

Ambulance (EU bodywork "SC"): is defined in [Regulation \(EU\) 2018/858](#), as follows:

“A vehicle of category M intended for the transport of sick or injured persons and having special equipment for such purpose.” and “The patient compartment of ambulances shall comply with the requirements of EN 1789:2020 on Medical vehicles and their equipment – Road ambulances with the exception of Section 6.5, list of equipment. Proof of compliance shall be provided with a test report of the technical service and may be based on an assessment carried out by subcontractors or subsidiaries of the technical service in accordance with the provisions of Article 71. If a wheelchair space is foreseen, the requirements for wheelchair accessible vehicles (code SH) relating to the wheelchair tiedown and occupant restraint systems shall also apply.”

EN 1789:2020 is the European Standard for ambulances. This specifies the design, testing, performance and equipping of road ambulances. This standard is applicable to vehicles capable of transporting at least one person on a stretcher.

There are four types of Road Ambulances as follows:

- **Type A: Patient Transport Ambulance: Road** Ambulance designed and equipped for the transport of patients who are not expected to become emergency patients. Type A is sub-divided into:
 - Type A1: suitable for the transport of single patient
 - Type A2: suitable for the transport of one or more patient(s) (on stretcher(s) and/or seat(s)).
- **Type B: Emergency Ambulance: Road** Ambulance designed and equipped for the transport, basic treatment and monitoring of patients.
- **Type C: Mobile Intensive Care Unit:** Road Ambulance designed and equipped for the transport, advanced treatment and monitoring of patients.

Some of the requirements to obtain Ambulance classification are as follows:

- EU bodywork of “SC” on the Certificate of Conformity, Individual Vehicle Approval or NSAI Approved Test Centre (ATC) certification. The ATC Certification should also include a separate statement that the vehicle meets the requirements of EN 1789:2020.

- Permanent Bulkhead/Partition Wall separating the driver's compartment from the passenger compartment, with 1/2 windows. Door may be fitted, but where it is, it must not be possible to drive the vehicle with the door in the open position.
- The minimum number of 12V connections in passenger compartment is in the following table:

	Type of road ambulance							
	A1		A2		B		C	
Minimum number of connections	1	1	1	1	3	1	3	1
Minimum capacity in Ampere	10	15	10	15	10	15	10	15

- Communication equipment (e.g. radio installation) shall comply with national and/or European regulations.
- Exterior Body Colour - White or Yellow. If white is the base colour, additional florescent yellow or red should be used on external surface of the vehicle.
- Ceiling, side walls and doors of patient's compartment must be lined in a non-permeable material, resistant to continuous cleaning.
- Floor coverings must provide adequate grip and be durable and easy to clean.
- Visual and Audible Warning System.

These are only some of the requirements for a vehicle to be classified as an ambulance at the time of registration in the State or upon declaration of a post-registration conversion. There are many other criteria set down in EN 1789:2020. Revenue must be satisfied that the criteria have been fulfilled even if the vehicle has been previously registered as an ambulance in another State. Revenue reserves the right to refuse registration as an ambulance if it is considered that the vehicle presented does not meet the required criteria (for example, it is unlikely that an estate car or MPV will have the potential to qualify as an ambulance).

Further queries about the exact requirements and dimensions required for a vehicle to be classified as an ambulance should be directed to the [National Standards Association of Ireland \(NSAI\)](#) regarding: Irish Standard I.S. EN 1789:2020: medical vehicles and their equipment - Road Ambulances.

The following types of non-standard vehicles are not manufactured or built in the conventional manner, i.e. they are not mass-produced using all new parts or assembled on large-scale production lines. Consequently, they are not covered by the "normal" procedures for classification. The following paragraphs provide guidelines on the treatment of these vehicles for VRT purposes.

4.3.6 Re-built Passenger Vehicles

Where Revenue determines that the chassis for a re-built passenger vehicle has been obtained from a registered vehicle and the rebuild does not amount to a conversion (as defined in section 130, Finance Act, 1992, as amended) registration is not required.

The owner should be directed to notify the Department of Transport in Shannon of the changes in the registered particulars. Where Revenue determines that a conversion has been affected, the owner should be directed to make a declaration of conversion, supported by a certificate from a Suitably Qualified Individual.

It is the owner's responsibility to notify the Department of Transport in Shannon of the scrapping of a vehicle, i.e. of the irrevocable destruction of the chassis, monocoque, or assembly serving an equivalent purpose.

4.3.7 Kit Cars

A kit-car vehicle, which is interpreted as being an unregistered vehicle under section 130, Finance Act, 1992, as amended, requires an Individual Type-Approval (IVA) from the National Standards Authority of Ireland (NSAI). Queries about the requirements for an IVA should be directed to [NSAI](#).

It should also be noted that where a private individual acquires a newly-assembled kit car abroad, the normal VAT rules should be applied, i.e. VAT is payable if the vehicle is less than 6 months old or has travelled less than 6,000 km. Kit cars assembled in the State are not liable for VAT where the sale/purchase invoice indicates that it has been paid at the time of purchase of the kit.

4.3.8 "Q" Registered Vehicles

These vehicles are so-called because the first letter of the assigned UK registration number is the letter "Q". These registration numbers are issued by the UK registration authorities where the age or origin of a vehicle, for whatever reason, cannot be determined. These vehicles require special treatment when they are presented for registration in the State. This treatment includes the assignment of an appropriate statistical code, the assessment of an OMSP, where applicable, and the assignment of a unique index mark which indicates the year in which the vehicle was first brought into use.

The NCTS Centre will forward all the details relating to the vehicle to the NVRTS where a statistical code and OMSP will be assigned for the vehicle. Once a statistical code has been assigned by the NVRTS and an OMSP determined, registration can proceed in the normal way.

5 Basis of VRT Charge

5.1 VRT Categories A and B

In the case of VRT Categories A and B vehicles, supplied by authorised distributors, VRT is charged on an **ad valorem** basis as a percentage of the Open Market Selling Price. The OMSP is the price, inclusive of all taxes and duties, which, in the opinion of the distributor, a new vehicle of the model and specification, including factory/distributor-fitted enhancements and accessories, would fetch on a first arm's length, retail sale in the open market in the State (section 133(2)(a), Finance Act, 1992, as amended).

Where a new vehicle (for VRT purposes, this means a vehicle which has not previously been registered or recorded on a permanent basis in another state, and has been acquired under general conditions of taxation in force in the domestic market) is supplied by a manufacturer or distributor, a declaration of OMSP must be made by the manufacturer or distributor to the NVRTS at least 21 days prior to the release of the vehicle from the distributor's premises (Regulation 13, [S.I. No. 318 of 1992](#)).

This declaration is subject to verification by the NVRTS against the average price being achieved in the marketplace. It is important to note that where the declared OMSP does not reflect the market price, it may be determined by the Commissioners (section 133(2)(c), Finance Act, 1992, as amended).

5.2 Other VRT Category Vehicles

- VRT Category C vehicles: a flat rate of €200.
- VRT Category D vehicles: charged at a Nil rate.
- VRT Category motor-cycles: €2 per cc up to 350cc and €1 per cc thereafter.

6 Declaration and Payment of VAT for New and Used Vehicles

VAT as assessed by Revenue will be collected at NCTS centres, on registration of vehicles (where applicable) on Revenue's behalf.

VAT will be charged on the purchase price declared on the invoice for the vehicle. For VAT purposes a "new means of transport" is a goods or passenger vehicle that meets either one of the two following criteria:

- It is a new means of transport if it is a motor vehicle or motor-cycle supplied six months or less after the date of its first entry into service;
- It is a new means of transport if it is a motor vehicle or motor-cycle that has travelled 6,000 kilometres or less at the time the vehicle is first presented for registration.

If the vehicle meets either of these criteria the vehicle is treated as a new means of transport for VAT purposes, and VAT is chargeable at registration. In this context **"entry into service"** means registration in another jurisdiction. If not previously registered the vehicle is new.

Example

Vehicle 5 months old with 8,000km - chargeable to VAT

Vehicle 7 months old with 5,000km - chargeable to VAT

Vehicle 7 months old with 8,000km - not chargeable to VAT

The date of a vehicle's first entry into service, i.e. the registration date, determines the age of the vehicle for VAT purposes. The mileage is the odometer mileage when first presented for registration in the State.

6.1 Payment of VAT

VAT must be charged and paid, with the VRT, at the time of registration of a new means of transport, acquired in another EU Member State (MS), where the declared owner is a person who is not registered for VAT, or is a VAT-registered person who is not entitled to claim a VAT input credit in respect of the acquisition. This is the case even where there is evidence, e.g. an invoice, showing that VAT was previously paid in the MS of acquisition.

6.2 VAT-registered persons

VAT-registered persons who are entitled to claim a VAT input credit in respect of the acquisition of the vehicle concerned are not required to pay VAT at the time of registration. In such cases, it will be enough for the declared owner to quote their VAT registration number on the VRT declaration form at registration. This applies where:

- The vehicle is being acquired as stock-in-trade for resale in the course of business,
- The vehicle is being acquired for use as part of a driving or car-hire business, or
- The vehicle is an EU Category M2, M3, N1, N2, N3, (VRT Categories B or C) vehicle that is for general use in a business, e.g. for haulage or transport purposes etc.

In such cases, VAT due in respect of the vehicles will be accounted for through the declared owner's VAT returns. In cases where a vehicle declared as a deductible EU Category M2, M3, N1, N2, N3, (VRT Categories A, B or C) is subsequently converted to non-deductible EU Category M1 (VRT Category A) vehicle, the declared owner will also be required to account for VAT on self-supply of the EU Category M1 (VRT Category A) vehicle.

6.3 Purchase Invoices

It should be noted that in calculating the length of time since first registration in another MS, the critical date is the date on which the vehicle was supplied in the other MS, i.e. the date of the purchase invoice.

Delaying registration in the State until six months or more after entry into service does not remove the liability to VAT. It is the **date of supply** and not the date of declaration that determines liability to VAT and, where possible, customers should be advised accordingly.

6.4 Value for VAT Purposes

The value for calculating the VAT payable is the amount invoiced in the MS of acquisition (converted to Euro where applicable). VAT charged in another MS and shown as such on the invoice is not to be included in the taxable amount for Irish VAT purposes. In the absence of an invoice or other sales documentation, the OMSP for VRT purposes may be used as a basis for the calculation of the VAT due. The value for VAT purposes would be the OMSP less the VRT and VAT included.

6.5 Vehicles not regarded as means of transport for VAT purposes

In the context of registration, these vehicles include all-terrain vehicles (ATVs) and mobile machinery etc. However, there may be some inconsistency as regards the treatment of these vehicles for VAT purposes in other Member States. As a general rule, VAT should be charged and collected where the declarant cannot show that VAT has already been paid in the Member State of purchase.

6.6 Vehicles that are "not new" for VAT purposes

A vehicle that, for VAT purposes, is a used (not new) vehicle acquired in another MS, is not subject to the payment of VAT at the time of registration under any circumstances, even where it has been removed from an exemption regime, e.g. diplomatic exemption, in another MS.

6.7 Vehicles from outside the EU

In the case of a new or used motor vehicle imported from outside the EU, VAT must be paid at the time of entry into free circulation and before release from Customs control. Where such a vehicle is subsequently presented for registration by a private (non-authorised) individual, proof of payment of VAT and Customs Duty must be shown before the vehicle is registered.

7 Type-Approval

EU regulations require that vehicles intended for the carriage of passengers or goods must comply with certain mandatory technical requirements before they are allowed on the roads. Vehicles must, therefore, be subjected to a series of standardised tests to ensure they reach the required standards. The legislation for type-approval is [Regulation \(EU\) 2018/858](#).

7.1 Type-Approval and CO₂

Among the tests required is one to measure the CO₂ emissions from a vehicle. While it is not necessary to subject each individual vehicle to the test, the directives and regulations are quite specific regarding the method of carrying out the tests and the actual models to which the results can be applied. For example, a test may cover a particular model that has a number of variants and/or versions. In this case a single CO₂ figure can be provided for that model provided that the figure given is based on the variant and/or version with the highest official CO₂ emissions within the range. This prevents a manufacturer submitting the most fuel-efficient vehicle to the test and then including less efficient variants, e.g. those with automatic transmission, as the official CO₂ emissions for the range. Following the test, the official emissions of CO₂ are quoted to the nearest whole number in grams per kilometre (g/km).

Prior to the 2018 Finance Act, CO₂ emissions for passenger and light duty vehicles were measured in accordance with the New European Driving Cycle (NEDC).

However, NEDC was replaced on a phased basis by the Worldwide harmonised Light vehicle Testing Procedure (WLTP). From 1 September 2018, it became mandatory for all new vehicles to be tested under WLTP. To aid the transition from NEDC to WLTP, the Commission introduced a conversion tool known as CO₂MPAS, which can derive an NEDC figure from a WLTP figure.

This changed the way in which vehicle CO₂ emissions were calculated and therefore affected all Member States who apply vehicle taxes based on CO₂ emissions. As such, the definition of CO₂ emissions in the legislation has been revised to distinguish between the various types of CO₂ emissions: NEDC, WLTP, and CO₂MPAS-derived NEDC.

Since 1 January 2021, VRT on Category A vehicles is mainly calculated using the CO₂ emissions produced under the WLTP measuring system. This replaced the NEDC measuring system. It will still be possible to register vehicles measured under the NEDC system by applying a conversion factor prior to registration.

A new structure of rates and bands was introduced for VRT in January 2021, with the full implementation of WLTP. For calculating the CO₂ component of VRT, there was an increase in the number of bands to 20, with a wider gap between the lowest and highest VRT rate. From 1 January 2022, the lowest and highest rates for calculating the CO₂ component of VRT stand at 7% and 41% respectively.

7.2 Nitrogen Oxide (NOx) Emissions

From January 2020 VRT will also be charged on the NOx emissions of all Category A vehicles including conventional and plug-in hybrid electrical vehicles. The NOx charge will now form a component part of VRT and will be calculated at the point of registration. NOx is measured in accordance with European Union regulations in milligrams per kilometre or mg/km.

There are two tests for NOx which are based on either the old NEDC or new WLTP test procedures. A certain number of N1 vehicles will also fall into the Category A rate.

The NOx emissions figure can be obtained from the Certificate of Conformity of the vehicle, or other type approval certificate. In the case of used vehicles most notably UK imports the NOx value will be contained on the V5C at field V.3 for all V5C's issued prior to April 2019.

In the event that the previous registration certificate for the vehicle does not contain a NOx emissions figure then a Certificate of Conformity or alternative statutory documentation must be obtained.

7.3 Certificate of Conformity

When a manufacturer is granted type-approval for a vehicle, a Certificate of Conformity (CoC) is issued that should accompany each vehicle manufactured in conformity with the approved vehicle type. The CoC is, in effect, a statement by the manufacturer that the vehicle conforms to the relevant EU type-approval regulations.

From a VRT point of view, the CoC states that the vehicle at the date of manufacture has a specific level of both CO₂ and NOx emissions. These are the levels that will be used for taxation purposes and will not change regardless of post-production modifications that might be made, modifications that might either marginally increase or decrease the levels of emissions of the vehicle.

7.4 Procedure at Registration

The procedure to be adopted at the time of registration will depend on the person making the declaration. Normally, a distributor or authorised dealer will use the e-CoC pre-loaded on to the Revenue system (a legal requirement from 12 September 2016) and a private individual/unauthorised dealer will attend at an NCTS centre.

7.4.1 Declaration by an Authorised Person

New vehicles declared for registration through the established distributor/dealer network can only be registered where an e-CoC is loaded on to the Revenue system.

7.4.2 Declaration by a Private Individual/Dealer at the NCTS Centre

New vehicles presented for registration by either a private individual or an authorised person can only be registered where an e-CoC has been uploaded to the Revenue system. In both cases above please refer to the Revenue [website](#) for detailed information.

7.4.3 "Export" Vehicles from the UK

In addition to its normal registration series, the UK registration/licensing authorities operate a registration system in a separate series for new means of transport which are removed from the country either as **Personal Exports** or **Direct Exports**.

Registration numbers in the export series are distinguished from the normal UK registration numbers by always starting with the letter "X" i.e. XB10 ABC.

Personal exports may be used on UK roads prior to export. They must also be licensed for road-tax purposes. **Direct exports** cannot be used on UK roads and must be removed from the country on a car-transporter/trailer etc.

The distinction between the two types is indicated by the colour of the log-book issued by the UK authorities, i.e.:

- **personal exports** are issued with a Pink log-book (VX302), and
- **direct exports** are issued with a Blue log-book (V308) and have no such endorsement.

For the above reasons, vehicles previously registered in the UK in the export (X) series and presented for registration at an NCTS centre should not be registered unless accompanied by a valid Certificate of Conformity.

7.4.4 Exempt/End-of-Series Vehicles

Type-approval standards are updated from time to time and these updates are advised to Revenue by the Road Safety Authority. This updating can cause problems for vehicles manufactured prior to each update, e.g. old stock, which, although they may have conformed to all the relevant standards **at the time they were built**, due to these updates they may now not meet all of the **current** requirements to allow them to become registered - these vehicles are called end-of-series vehicles.

The End-of-Series Exemption Scheme allows vehicle manufacturers and distributors to apply for a set period of additional time (12 months for complete vehicles and 18 months for completed (multistage) vehicles) to register and sell end-of-series vehicles by granting exemptions from some of the latest changes to directives/regulations.

The additional time begins on the date on which the changes were brought into law – or, in other words, the date the vehicle lost its type approval validity.

The numbers endorsed/registered are monitored by the Road Safety Authority, and [further details](#) can be found on their website.

8 EU Classification of Vehicles

M1

Category M1 is a vehicle designed and constructed for the carriage of passengers and comprising of a maximum of 9 seating positions including the driver's seating position.

M2

Category M2 is a vehicle designed and constructed for the carriage of passengers and comprising of more than 8 seating positions in addition to the driver's seating position, and having a maximum mass not exceeding 5 tonnes.

M3

Category M3 is a vehicle designed and constructed for the carriage of passengers and comprising of more than 8 seating positions in addition to the driver's seating position, and having a maximum mass exceeding 5 tonnes.

N1

Category N1 is a vehicle designed and constructed for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes.

N2

Category N2 is a vehicle designed and constructed for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes.

N3

Category N3 is a vehicle designed and constructed for the carriage of goods and having a maximum mass exceeding 12 tonnes.

L1e

Category L1e is a light 2 wheeled powered vehicle, having a maximum speed of 45km/h. There are 2 L1e subcategories:

1. L1e-A is a pedal assisted powered cycle having a maximum speed of 25km/h and a maximum continuous rated or net power of 1,000 watts.
2. L1e-B is a 2 wheeled moped and is any other vehicle of the L1e category that cannot be classified according to the criteria for a L1e-a vehicle.

L2e

Category L2e is a 3 wheeled moped, having a maximum speed of 45km/h.

L3e

Category L3e is a 2 wheeled motorcycle.

L4e

Category L4e is a 2 wheeled motorcycle with a sidecar.

L5e

Category L5e is a powered tricycle.

L6e

Category L6e is a light quadricycle with a maximum speed of 45km/h.

L7e

Category L7e is a heavy quadricycle.

T1

Category T1 is a wheeled tractor with the closest axle to the driver having a minimum track width of not less than 1,150mm, with an unladen mass, in running order, of more than 600kg and a ground clearance of not more than 1,000mm.

T2

Category T2 is a wheeled tractor with a minimum track width of less than 1,150mm, with an unladen mass, in running order, of more than 600kg and with a ground clearance of not more than 600mm. If the height of the centre of gravity of the tractor (measured in relation to the ground) divided by the average minimum track for each axle exceeds 0,90, the maximum design speed is restricted to 30km/h.

T3

Category T3 is a wheeled tractor with an unladen mass, in running order, of not more than 600kg.

T4

Category T4 is a special purpose wheeled tractor.

EU Bodyworks**Motor vehicles of category M1**

AA	Saloon	AE	Convertible
AB	Hatchback	AF	Multi-purpose vehicle
AC	Station wagon	AG	Truck station wagon
AD	Coupé		

Motor vehicles of category M2 and M3

CA	Single deck vehicle	CG	Articulated low-floor single deck vehicle
CB	Double deck vehicle	CH	Articulated low-floor double deck vehicle
CC	Single-deck articulated vehicle	CI	Open top single deck vehicle
CD	Double-deck articulated vehicle	CJ	Open top double deck vehicle
CE	Low-floor single deck vehicle	CX	Bus chassis
CF	Low-floor double deck vehicle		

Motor vehicles of category N

BA	Lorry	BD	Road tractor
BB	Van	BE	Pick-up truck
BC	Tractor unit for semi-trailer	BX	Chassis-cab or chassis-cowl

For further details please refer to [Regulation \(EU\) 2018/858](#).

9 Process for vehicles presented as N1 from 31 July 2018

Where a vehicle is presented at an NCTS centre for registration as a N1 the operator should undertake the following steps:

1. Establish the particulars of the vehicle through a documentary check.
2. Establish the number of seats in the vehicle.
3. **Ensure a figure for CO₂ and NO_x emissions is available where a vehicle is deemed to be a Category A vehicle. If the CO₂ value is not supplied the system will assign a CO₂ level of 999, resulting in the highest VRT charge of 41%. The level of CO₂ emissions declared to Revenue must be supported by acceptable documentation. If the NO_x value is not supplied the system will assign the maximum charge of €4,850 for diesel vehicles and €600 for all others.**
4. Where the vehicle has 4 seats or more conduct a visual examination of the vehicle to determine whether the passenger and cargo/functional areas are contained in a single unit. Tables 1.A and 1.B below will be of assistance in determining this.
5. Take side and rear exterior profile photographs as well as interior photographs of any partitions.
6. When a vehicle has a bodywork code of BA, BB or BE with 4 or more seats and is seeking the Cat B rate, it must fall into one of the body-types listed in table 2 below*.
7. Vehicles which fall in the circumstances outlined in point 6 will be classified by Revenue.

*Please note a Crew Cab body type will only be assigned when the vehicle has two completely separate compartments.

Where an N1 vehicle, with more than 3 seats, has seating and the cargo/functional area in a single unit, even if the seating and cargo/functional area are separated by a partition, the body type must be "Van", and the vehicle will be classified as VRT category A.

Table 1.A.:

Example of vehicles which are contained within a single unit





	<p>SUV (M1), improbable that it would qualify for N1.</p> <p>Seating and cargo area are in a single unit. A partition would not alter this.</p>	<p>VRT Category A</p>
	<p>SUV (M1), improbable that it would qualify for N1.</p> <p>Seating and cargo area are in a single unit. A partition would not alter this. Also vehicle would not have been assigned a body code of BA, BB or BE on the original certificate of conformity.</p>	<p>VRT Category A</p>
	<p>N1. 2nd row of seating and cargo area are in a single unit, even though partitioned. The base vehicle is single-cab and could not accommodate the 2nd row of seats.</p>	<p>VRT Category A</p>
	<p>N1 6 seater crew cab.</p> <p>Whilst there is a partition between the compartments they are contained in a single unit.</p>	<p>VRT Category A</p>

Table 1.B.:

Examples of vehicles where the compartments are in separate units



	N1. Seating and cargo areas are in separate units .	VRT category B
	N1. Seating and cargo areas in separate units . The base vehicle is double-cab and accommodates the 2nd row of seats.	VRT category B

Table 2:

Eligible body-types where the bodywork code **is not** BE for consideration as Category B

Code	Description
07	Open Lorry and Container
08	Open Lorry Only
23	Tanker
24	Concrete Mixer
30	Refuse Collector
48	Pick-up
52	Box Van
60	Recovery Vehicle
82	Crew Cab
87	Tipper