

Vehicle Registration Tax (VRT) in 2021

€ 786 million

Vehicle Registration Tax receipts totalled €785.7 million in 2021. This report profiles this tax, looking across key indicators and trends in recent years.



230,003 Vehicles were Registered

Net Receipts



VRT accounted for 1.2% of the overall tax receipts in 2021



Net Receipts €m

2021 €785.7
2020 €751.2
2019 €941.9

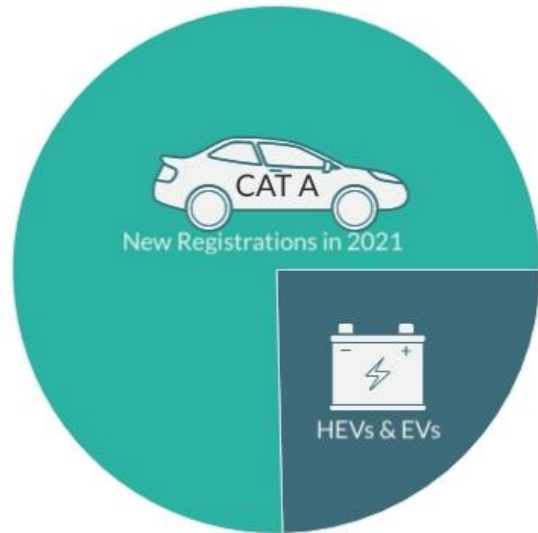
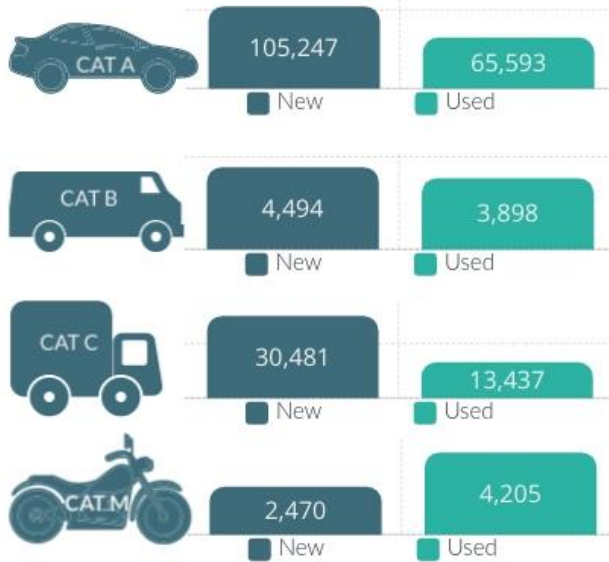


Table of Contents

<i>List of Tables</i>	2
<i>List of Figures</i>	2
1 Introduction.....	3
2 VRT Overview.....	4
3 Components of VRT	7
4 Vehicle Relief and Exemptions	11
4.1 Reliefs.....	11
4.2 Exemptions.....	13
5 Country of Import and Origin.....	15
6 Engine Type By band.....	16
7 Values	18
8 Registration Type	21
9 Registration by County	22
10 Conclusion.....	26

List of Tables

Table 1: Overall Registrations.....	4
Table 2: VRT Rates Applicable in 2021 and 2022	7
Table 3: Pre-2021 VRT Rates.....	7
Table 4: Registrations by Band	8
Table 5: NOx Rates.....	10
Table 6: NOx by Engine Type	10
Table 7: Reliefs for Electric/Hybrids.....	13
Table 8: Number of Registrations and Qualifying Electric/Hybrids.....	13
Table 9: Value of VRT Exemptions (€ million)	14
Table 10: Number of Registrations with an Exemption from VRT.....	14
Table 11: Country of Import – Used	15
Table 12: Country of Import – New.....	15
Table 13: Bands Engine Type – New 2021	16
Table 14: Bands Engine Type – Used 2021*.....	17
Table 15: Number of Vehicles by Value – New	18
Table 16: Number of Vehicles by Value – Used.....	19
Table 17: Registration Type – New Vehicles 2021	21
Table 18: Registration Type – Used Vehicles 2021	21
Table 19: New Vehicles by County	23
Table 20: Used Vehicles by County	23
Table 21: New Vehicles by County by Band.....	24
Table 22: Used Vehicles by County by Band	25

List of Figures

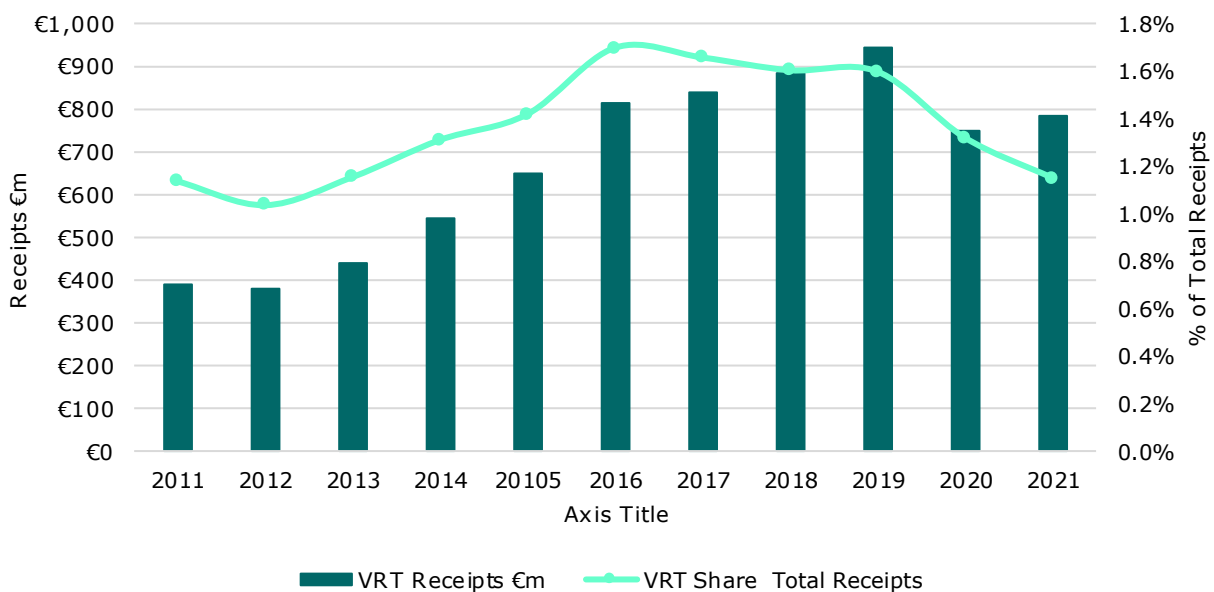
Figure 1: VRT Receipts	3
Figure 2: Category A.....	5
Figure 3: Category B.....	5
Figure 4: Category C.....	6
Figure 5: Category M.....	6
Figure 6: Average VRT Rate	8
Figure 7: NECD CO2 Emissions	9
Figure 8: NEDC vs WLTP	9
Figure 9: Category A Registrations by Engine Type	11
Figure 10: Registration of Category A Hybrids and Electric Vehicles	12
Figure 11: New Hybrid and Electric Car Share of Registrations	12
Figure 12: Number of Registrations and Qualifying Electric/Hybrids	13
Figure 13: Hybrid and Electric Vehicles Share of All Registrations in 2021	22

1 Introduction

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

VRT receipts in 2021 were €785.7 million, making up 1.2 per cent of the overall net tax receipts in 2021. VRT receipts increased by more than €550m over the period 2012 to 2019. While receipts fell sharply in 2020, by €190.7 million or 20.2 per cent, 2021 saw an increase of €34.4 million or 4.6 per cent. This still represents a drop of 16.6 per cent on pre-pandemic receipts.

Figure 1: VRT Receipts



Source: Revenue analysis.

As well as the effects of the COVID-19 pandemic (and the associated public health restrictions), there has been considerable change in the vehicle market in recent years. Brexit, the move towards electric vehicles and fuel price changes have all impacted on registrations and receipts. This report used the VRT data available to Revenue to profile current trends in the market.

The report provides an overview of new and used registrations across the various VRT categories. It focuses on Category A registrations and provides statistics on the impact of recent changes to VRT rates, electric and hybrid reliefs, engine type, vehicle values, country of import and the distribution of registrations across the country.

2 VRT Overview

The VRT calculation or charge depends on what type of vehicle is being registered. Each vehicle must be put into a VRT category before a determination of the amount of tax payable can be made. There are five categories, VRT category A, B, C, D and M, explained further below.

Table 1 shows the total number of registrations in each category over the past five years, together with the total VRT paid and the number of registrations with an exemption.

Table 1: Overall Registrations¹

		New Vehicle Registrations				
Category	Year	2017	2018	2019	2020	2021
	VRT €m	581.61	587.88	591.38	450.66	545.90
A	Gross Registrations	131,165	125,634	117,511	88,918	105,247
	Registrations with Exemption	5,058	5,187	5,143	4,651	4,792
	VRT €m	21.33	29.66	16.41	16.23	23.96
B	Gross Registrations	4,376	5,413	3,724	3,264	4,494
	Registrations with Exemption	39	28	27	30	32
	VRT €m	4.88	5.10	5.32	4.51	1.92
C	Gross Registrations	24,926	25,502	26,844	23,029	30,481
	Registrations with Exemption	9	6	12	15	24
	VRT €m	--	--	--	--	--
D	Gross Registrations	96	124	79	95	143
	Registrations with Exemption	--	--	--	--	--
	VRT €m	1.23	1.27	1.53	1.44	2.04
M	Gross Registrations	1,469	1,581	1,937	1,781	2,470
	Registrations with Exemption	1	0	0	0	1

		Used Vehicle Registrations				
Category	Year	2017	2018	2019	2020	2021
	VRT €m	246.34	275.85	318.20	268.45	196.90
A	Gross Registrations	94,301	101,781	115,722	81,439	65,593
	Registrations with Exemption	3,538	3,624	3,862	2,943	3,962
	VRT €m	9.06	11.25	11.88	11.21	11.78
B	Gross Registrations	3,670	4,178	4,414	4,079	3,898
	Registrations with Exemption	69	83	84	74	131
	VRT €m	3.52	3.45	3.62	2.95	2.72
C	Gross Registrations	17,973	17,291	18,318	15,055	13,437
	Registrations with Exemption	43	52	39	21	87
	VRT €m	--	--	--	--	--
D	Gross Registrations	67	59	34	50	35
	Registrations with Exemption	--	--	--	--	--
	VRT €m	0.94	1.00	1.17	1.08	0.93
M	Gross Registrations	3,713	3,844	4,497	4,025	4,205
	Registrations with Exemption	90	117	110	95	148

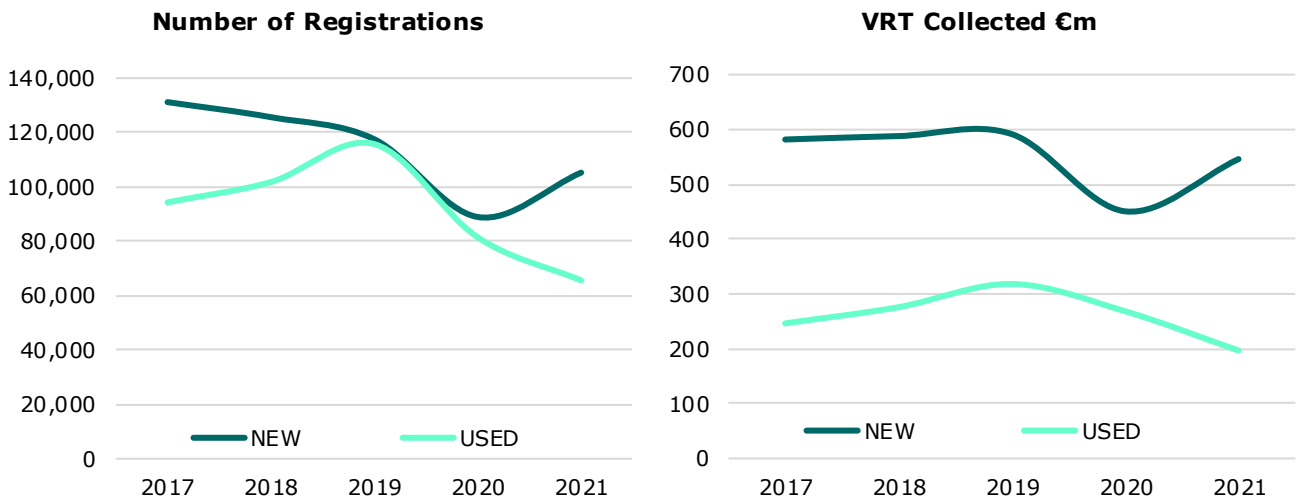
Source: Revenue analysis.

VRT Category A is for passenger vehicles including cars and minibuses. This Category typically accounts for more than 90 per cent of VRT receipts. The VRT rate is calculated based on the Carbon Dioxide ("CO₂") emissions plus the Nitrogen Oxide ("NO_x") emissions. The CO₂ component is calculated by multiplying the applicable rate by the Open Market Selling Price

¹ Reserved Number Plates: 2017, 193; 2018, 198; 2019, 195; 2020, 193; 2021, 311.

("OMSP"). The NOx levy is calculated separately and then added to the CO2 value to produce the VRT due. Both the CO2 component and the NOx levy are discussed further below.

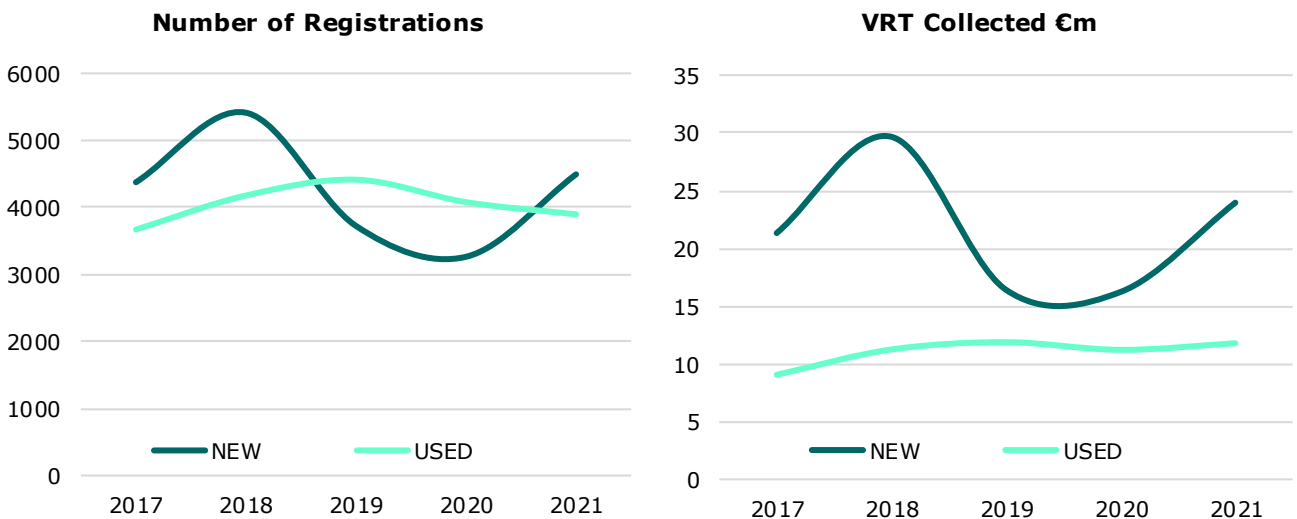
Figure 2: Category A



Source: Revenue analysis.

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

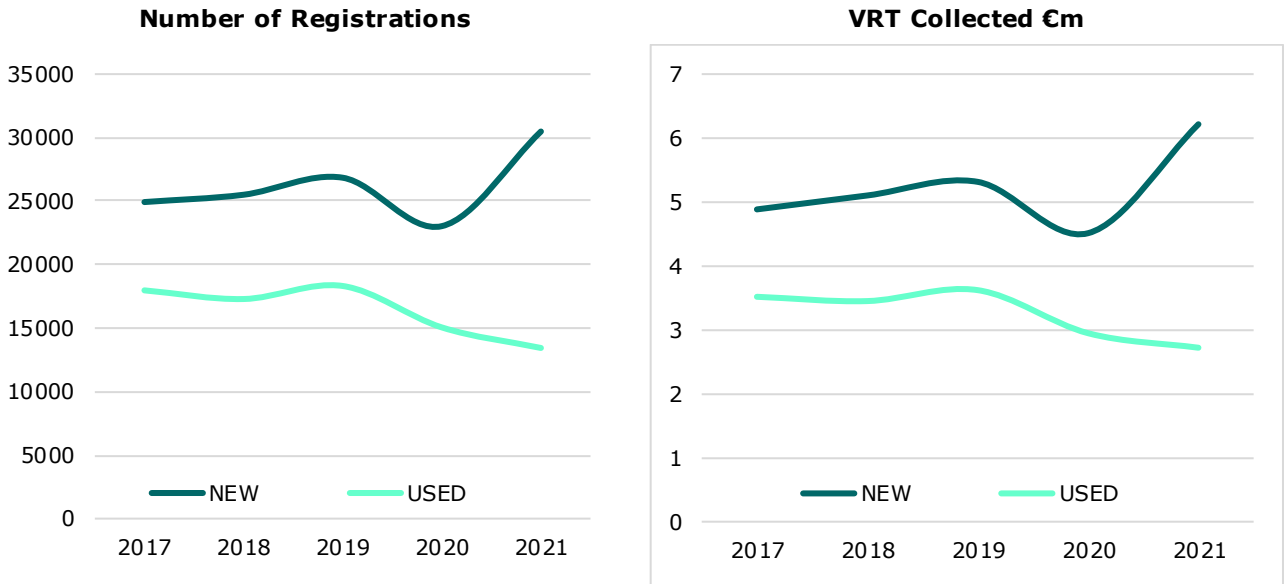
Figure 3: Category B



Source: Revenue analysis.

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

Figure 4: Category C

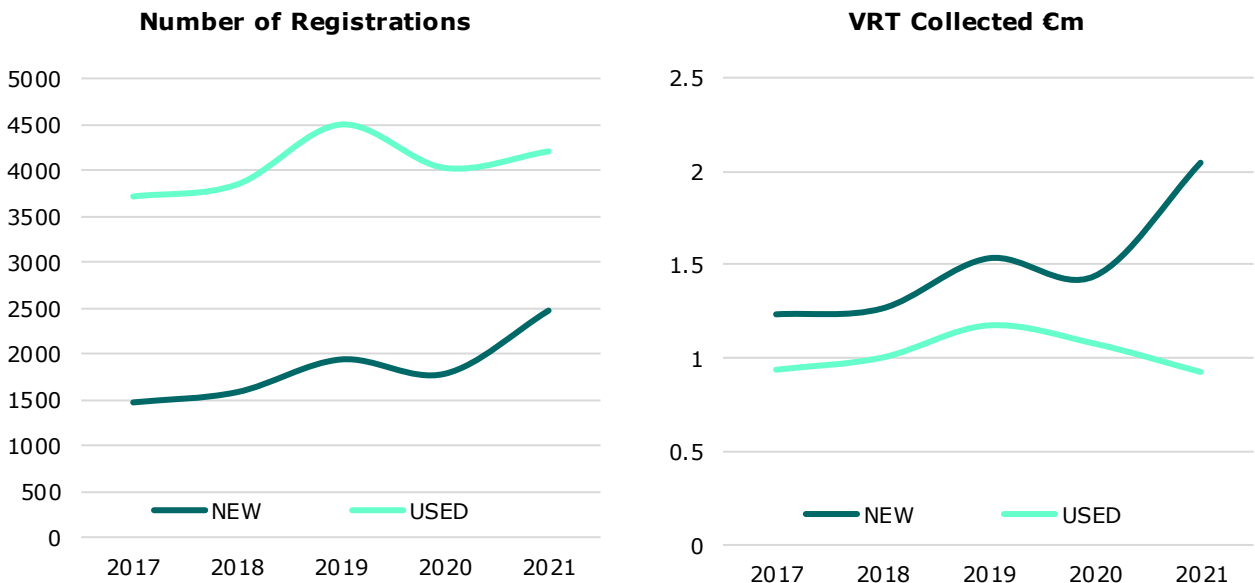


Source: Revenue analysis.

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

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

Figure 5: Category M



Source: Revenue analysis.

3 Components of VRT

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

For the CO₂ component, the higher the CO₂ emissions, the more VRT that is payable. From 1 January 2021, the CO₂ emissions level of a vehicle is determined by the emissions value assigned by the World Light Vehicle Test Procedure ("WLTP"). Prior to this CO₂ emissions had been determined by reference to the New European Drive Cycle ("NEDC") test. Tables 2 and 3 set out the current VRT rates, together with the VRT rates in place prior to 2021. Table 4 shows the distribution of vehicles (new and used) across each of the relevant VRT bands from 2017 to 2021.

Table 2: VRT Rates Applicable in 2021 and 2022

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

Source: Revenue analysis.

Table 3: Pre-2021 VRT Rates

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

Source: Revenue analysis.

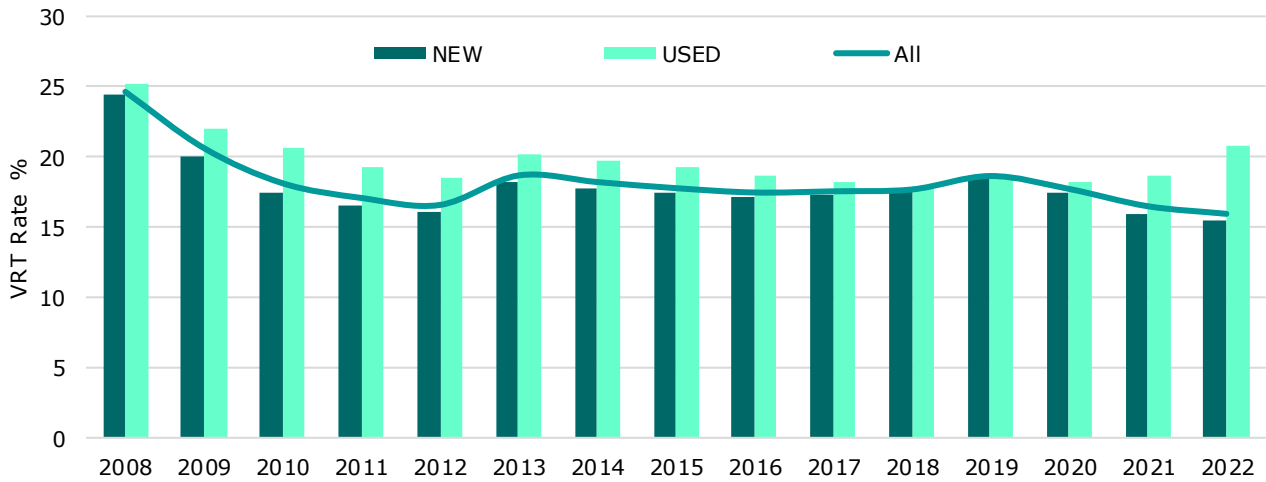
Table 4: Registrations by Band

Category Type	Band	2017	2018	2019	2020	2021
A	01	3,855	6,923	13,548	16,380	16,922
	02	38,524	35,437	29,947	25,561	4,452
	03	55,406	54,710	45,483	38,804	269
	04	56,160	58,605	58,549	37,041	2,078
	05	30,281	32,187	40,016	26,612	1,697
	06	21,652	20,515	22,675	11,455	1,732
	07	11,063	10,694	11,699	6,502	4,251
	08	3,881	3,626	5,245	3,226	2,158
	09	1,958	1,875	2,067	1,379	9,190
	10	910	931	1,408	1,148	10,344
	11	794	870	1,080	781	19,501
	12					19,280
	13					14,977
	14					17,301
	15					12,859
	16					12,414
	17					5,017
	18					7,891
	19					3,080
	20					3,433
B	Fixed Charge	982	1,042	1,516	1,468	1,994
	Commercial	7,958	9,501	8,053	7,240	8,265
C	Fixed Charge	88	90	85	103	127
	Commercial	42,899	42,793	45,162	38,084	43,918
D	Fixed Charge	163	183	113	145	178
M	Commercial	5,182	5,425	6,434	5,806	6,675
Total		281,756	285,407	293,080	221,735	230,003

Source: Revenue analysis.

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

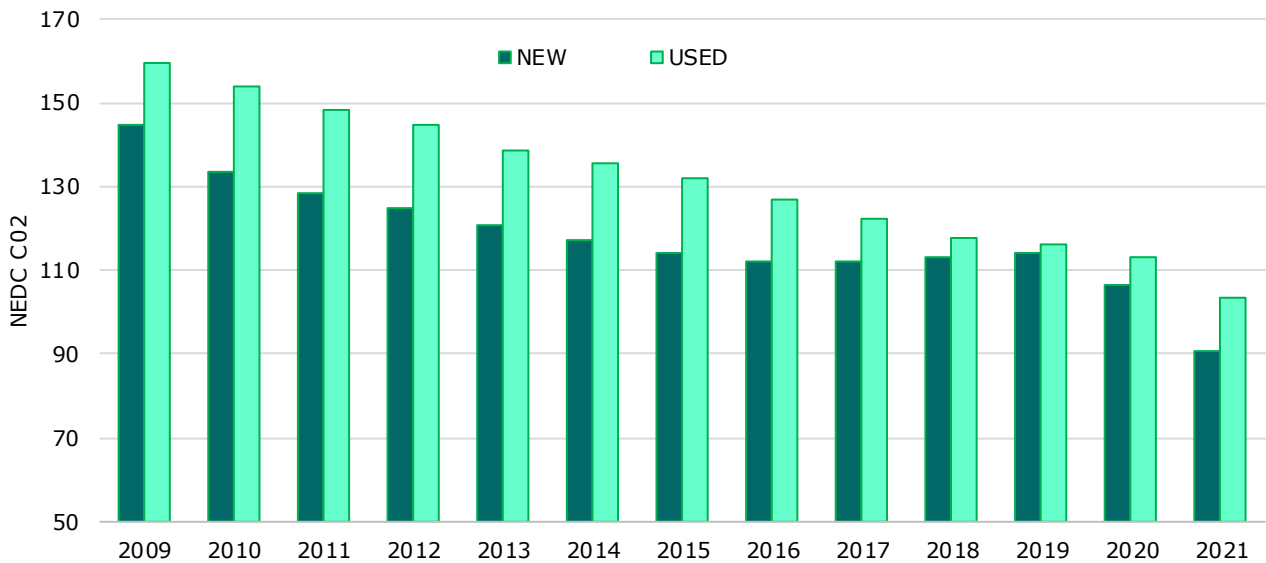
Figure 6: Average VRT Rate



Source: Revenue analysis.

Figure 7 outlines the trend in NECD CO2 emissions from 2009 to 2021. In 2021, NECD CO2 emissions fell at the fastest rate since the NECD regime was introduced in July 2008.

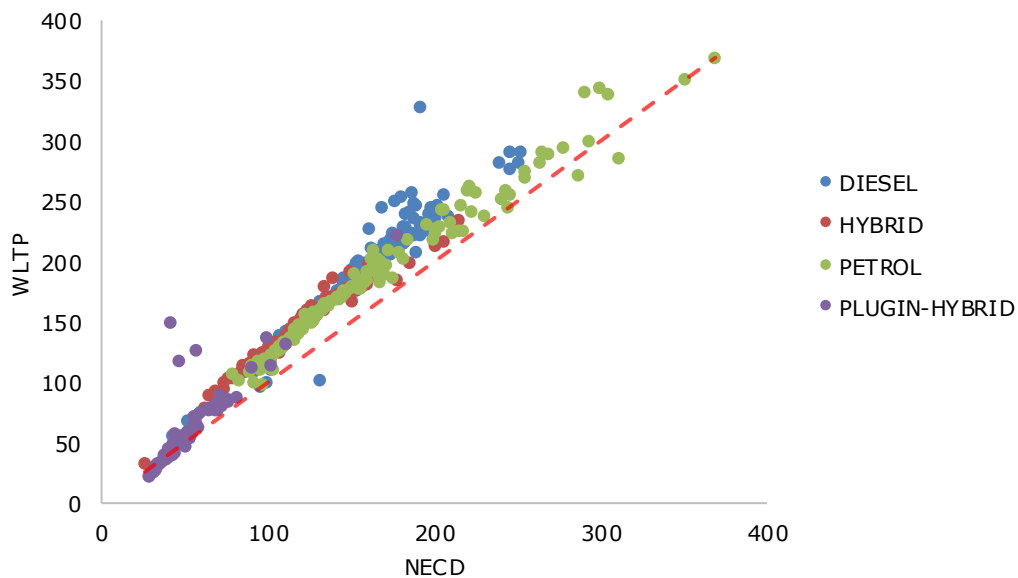
Figure 7: NECD CO2 Emissions



Source: Revenue analysis.

The NECD testing regime for CO2 emissions was shown to be less representative of typical operations than WLTP testing and as such WLTP testing provides a more robust measure of a vehicle’s typical operational CO2 emissions. New vehicles registered in 2020 and onwards are required to be tested using WLTP emission profiles. In general, NECD testing tends to provide a lower estimate of a vehicle’s CO2 emission than those from WLTP testing, with diesel vehicles typically producing higher CO2 results.

Figure 8: NECD vs WLTP



Source: Revenue analysis.

From the beginning of 2020, the NOx component was added to the calculation of VRT for Category A vehicles. The NOx charge is combined with the CO2 rates to form the total VRT that is payable. The NOx levy is chargeable on all Category A vehicles, excluding electrics but including hybrids. The NOx charge is based on milligrams per kilometre as recorded on the vehicle's Certificate of Conformity. Table 5 outlines the calculation of the levy. Where emissions cannot be provided, a maximum charge of €4,850 applies to diesel vehicles and €600 to all other vehicles.

Table 5: NOx Rates

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

Source: Revenue analysis.

Table 6 shows the total NOx collection and average charge per vehicle for each Category A vehicle. Diesel propelled vehicles typically emit higher levels of NOx than other fuel types. Older diesel vehicles typically emit the highest levels of NOx, which on average account for over twice the amount of NOx levy than newer models.

Table 6: NOx by Engine Type

Year	Engine type	New/Used	NOx Total €m	Average €
2020	Diesel	New	8.3	213.3
2020	Diesel	Used	20.0	402.2
2020	Hybrid	New	0.4	40.1
2020	Hybrid	Used	0.3	67.2
2020	Petrol	New	4.0	122.0
2020	Petrol	Used	2.5	129.2
2020	Plugin-Hybrid	New	0.1	39.0
2020	Plugin-Hybrid	Used	0.2	62.0
2021	Diesel	New	7.2	202.2
2021	Diesel	Used	15.5	480.9
2021	Hybrid	New	1.2	62.2
2021	Hybrid	Used	0.3	62.8
2021	Petrol	New	4.6	133.6
2021	Petrol	Used	2.5	121.5
2021	Plugin-Hybrid	New	0.4	52.0
2021	Plugin-Hybrid	Used	0.2	76.7

Source: Revenue analysis.

4 Vehicle Relief and Exemptions

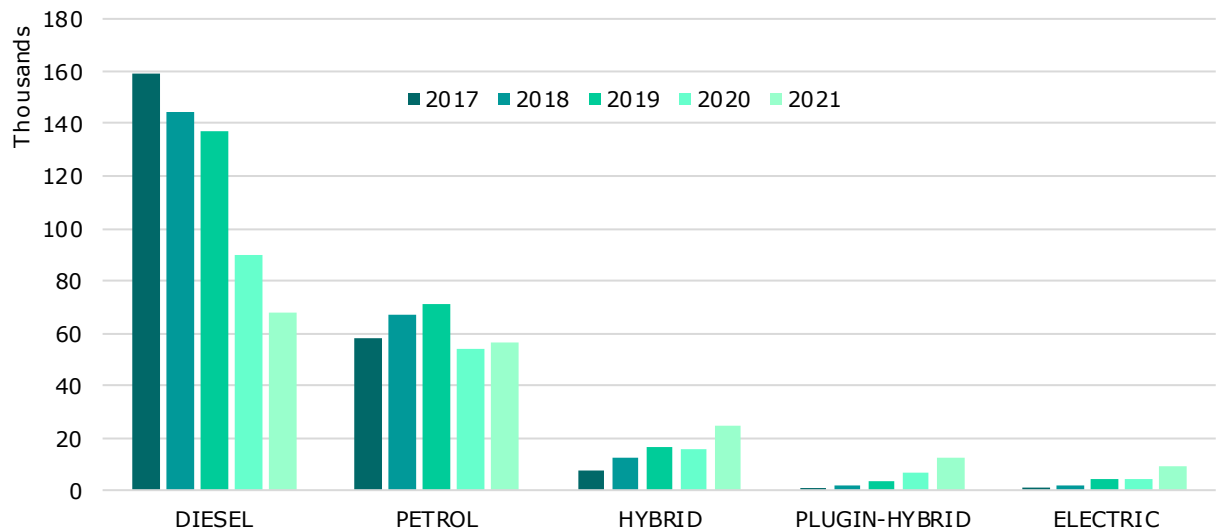
4.1 Reliefs

Relief from VRT in respect of hybrid and plug-in hybrid vehicles expired at the end of December 2020. Category A cars and Category B commercial vehicles that are powered by an electric motor are eligible for relief from VRT up to a maximum amount of €5,000. Vehicles with an OMSP of up to €40,000 will be granted a relief of up to €5,000. Vehicles with an OMSP of greater than €40,000 but less than €50,000 will receive a reduced level of relief. Reliefs have been removed for any electric vehicles valued at more than €50,000. Category M electric motorcycles are fully exempt from VRT. The following analysis concentrates on Category A registrations.

Figures 9 to 11 set out the number of new and used Category A registrations across the various engine types as well as a series of trends for the same information.

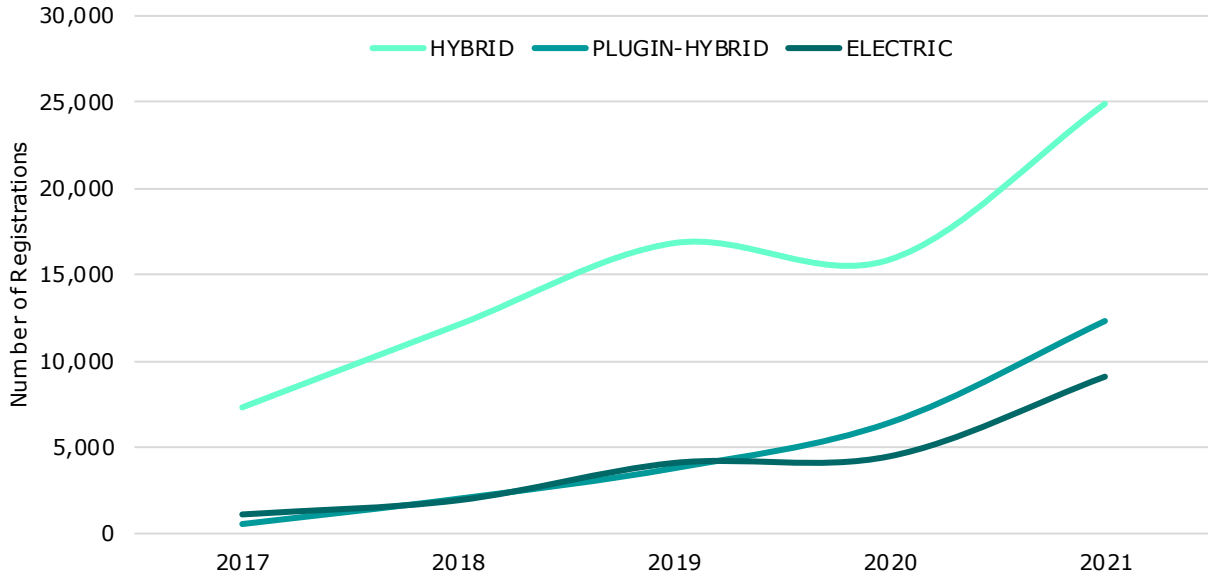
While electric vehicles ("EV" or Battery EV "BEV"), hybrids ("HEV") and plugin-hybrids ("PHEV") represent a small portion of overall registrations at present, it is clear this is changing. Over each of the last number of years the electric growth rate has almost doubled year on year. It is also notable that the number of diesel registrations has declined considerably over the past five years.

Figure 9: Category A Registrations by Engine Type



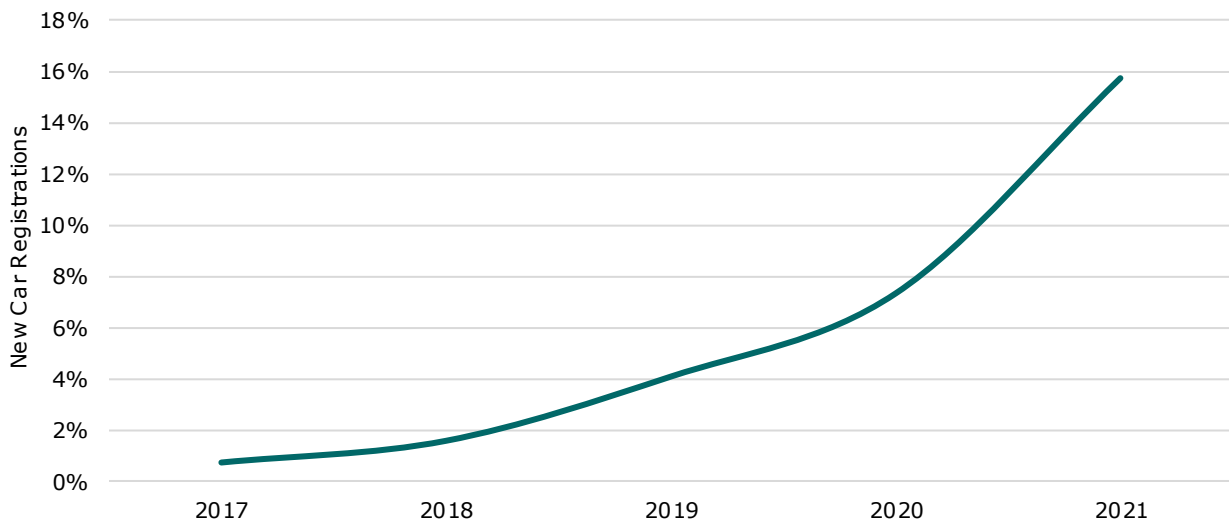
Source: Revenue analysis.

Figure 10: Registration of Category A Hybrids and Electric Vehicles



Source: Revenue analysis.

Figure 11: New Hybrid and Electric Car Share of Registrations



Source: Revenue analysis.

Table 7 sets out the value of reliefs that have been granted in respect of electric and hybrid vehicles since 2017. Table 8 compares the total number of registrations for each engine type and the actual number of vehicles qualifying for a relief. It is clear that, notwithstanding the changes to Category A EV relief introduced in 2021, while the total value of the relief has dropped the number of EV registrations has continued to rise sharply.

Table 7: Reliefs for Electric/Hybrids

Engine Type	2017		2018		2019		2020		2021	
	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €	Total Relief €m	Average Relief €
EV	-2.79	-4,512	-6.06	-4,914	-17.12	-4,983	-19.94	-4,993	-16.75	-2,545
HEV	-6.39	-1,501	-9.98	-1,501	-14.52	-1,500	-3.43	-1,500	0	0
PHEV	-0.80	-2,501	-1.82	-2,500	-3.29	-2,500	-5.65	-2,500	0	0

Source: Revenue analysis.

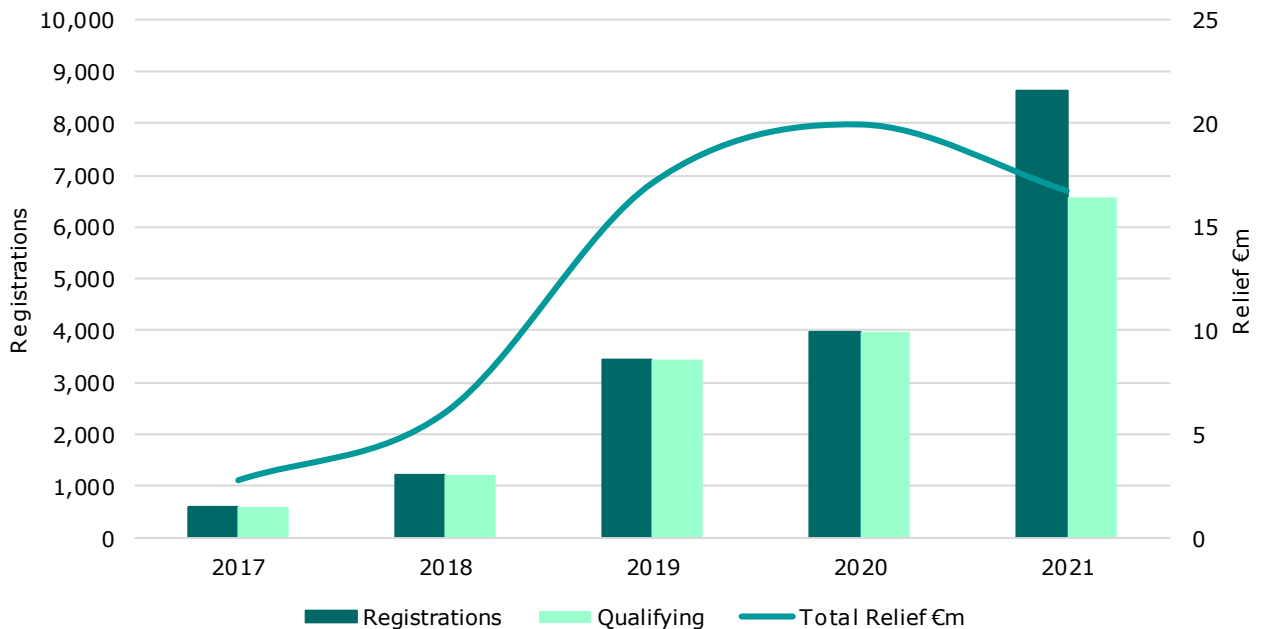
In 2020 the relief for HEVs and PHEVs was constrained by the level of CO2 emissions. This policy change reduced the number of qualifying vehicles within the HEV engine category significantly. The relief for HEVs and PHEVs was removed in 2021 with a relief only available to EVs with an Open Market Selling Price (OMSP) of less than 50K.

Table 8: Number of Registrations and Qualifying Electric/Hybrids

Engine Type	2017		2018		2019		2020		2021	
	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual
EV	618	618	1,233	1,233	3,437	3,437	3,994	3,994	8,610	6,582
HEV	4,256	4,256	6,649	6,649	9,674	9,674	10,344	2,290	18,154	0
PHEV	322	321	729	729	1,315	1,315	2,412	2,260	7,644	0
Total	5,196	5,195	8,611	8,611	14,426	14,426	16,750	8,544	34,408	6,759

Source: Revenue analysis.

Figure 12: Number of Registrations and Qualifying Electric/Hybrids



Source: Revenue analysis.

4.2 Exemptions

There are various exemptions from VRT, other than reliefs relating to electric vehicles, that can be availed of. The most prominent of these include Disabled Passenger and Driver reliefs, Transfer of Residence and Business reliefs, and relief for diplomatic use. Tables 9 and 10 set out,

for Category A vehicles, the value of the reliefs and the number of registrations that qualify for a full or partial exemption.

Table 9: Value of VRT Exemptions (€ million)

Exemption	2017	2018	2019	2020	2021
Disabled Passenger and Driver	29.02	31.42	34.45	31.26	34.86
Transfer of Residence / Business	8.67	8.75	9.26	10.02	17.04
Diplomatic Use	0.88	0.97	0.98	0.64	0.85
Other	0.05	0.08	0.08	0.04	0.14
Total VRT Exempted	38.62	41.22	44.76	41.96	52.88

Source: Revenue analysis.

Table 10: Number of Registrations with an Exemption from VRT

Exemption	2017	2018	2019	2020	2021
Disabled Passenger and Driver	5,520	5,704	5,730	5,113	5,220
Transfer of Residence / Business	2,915	2,953	3,115	2,379	3,393
Diplomatic Use	96	96	117	72	88
Other	27	33	23	19	26
Total Registrations	8,558	8,786	8,985	7,583	8,727

Source: Revenue analysis.

5 Country of Import and Origin

Table 11 outlines the country of last registration in respect of used cars imported since 2017, while Table 12 provides the country of origin for all new car registrations. It is noticeable that overall registrations of used car imports fell sharply in 2020 and 2021. While UK used car imports did not recover in 2021, used car imports from Japan, although small, doubled.

Table 11: Country of Import – Used

Country of Origin	2017	2018	2019	2020	2021
United Kingdom	91,417	97,554	109,876	76,377	54,846
Japan	2,264	3,637	5,203	4,564	9,900
Australia	95	77	95	92	103
Germany	58	49	70	45	106
Other	467	464	478	361	638
Total	94,301	101,781	115,722	81,439	65,593

Source: Revenue analysis.

Table 12: Country of Import – New

Country of Origin	2017	2018	2019	2020	2021
Czech Republic	13,806	13,191	12,448	10,160	12,190
France	19,129	21,101	20,045	13,437	15,609
Germany	44,772	40,188	36,573	27,960	33,977
Korea, Republic Of	8,629	10,061	10,302	7,812	9,155
Japan	9,166	8,566	9,043	7,013	8,034
Slovakia (Slovak Republic)	2,291	2,522	2,023	1,837	2,693
Spain	6,080	6,164	5,518	3,730	4,365
Turkey	5,477	5,055	5,179	4,126	4,835
United Kingdom	13,149	11,843	9,815	7,533	7,293
China	2	82	58	135	1,418
Other	8,664	6,861	6,507	5,175	5,678
Total	131,165	125,634	117,511	88,918	105,247

Source: Revenue analysis.

6 Engine Type By band

Tables 13 and 14 show the distribution of registrations for new and used vehicles in 2021 across the various engine types and by the applicable VRT band and category. The majority of new car registrations in bands 1 to 7 are comprised of electrics, plug-in hybrids and hybrids.

Table 13: Bands Engine Type – New 2021

Category	Band	Diesel	Electric	Hybrid	Petrol	Plugin Hybrid
A	1	3	8,652	120	29	6,805
A	2	-	-	-	-	999
A	3	-	-	-	-	60
A	4	-	-	1,455	1	8
A	5	-	-	308	-	-
A	6	2	-	242	30	-
A	7	1	-	2,948	2	-
A	8	581	-	364	171	-
A	9	1,823	-	4,342	1,415	1
A	10	2,459	-	577	4,976	-
A	11	3,801	-	863	7,583	1
A	12	5,207	-	5,133	5,429	3
A	13	4,330	-	584	4,426	13
A	14	5,344	-	77	3,370	1
A	15	4,459	-	264	2,557	-
A	16	3,152	-	1,509	1,738	-
A	17	924	-	64	796	-
A	18	2,070	-	309	1,142	1
A	19	583	-	90	258	-
A	20	626	-	11	133	-
A	Fixed Charge	22	-	-	-	-
Total Cars		35,387	8,652	19,260	34,056	7,892
B	Commercial	4,286	37	112	39	17
B	Fixed Charge	2	-	-	-	1
C	Fixed Charge	29,376	630	214	159	102
D	Fixed Charge	143	-	-	-	-
M	Motorcycles	26	106	-	2,332	6
Total All Vehicles		69,220	9,425	19,586	36,586	8,018

Source: Revenue analysis.

Table 14: Bands Engine Type – Used 2021*

Category	Band	Diesel	Electric	Hybrid	Petrol	Plugin Hybrid
A	1	20	438	46	7	802
A	2	4	-	281	11	3,157
A	3	10	-	44	1	154
A	4	55	-	425	29	105
A	5	112	-	1,243	22	12
A	6	373	-	917	122	46
A	7	249	-	913	101	37
A	8	558	-	283	125	76
A	9	995	-	369	240	5
A	10	1,568	-	245	517	2
A	11	5,226	-	232	1,795	-
A	12	2,069	-	218	1,215	6
A	13	3,266	-	75	2,277	6
A	14	4,978	-	59	3,471	1
A	15	3,308	-	112	2,155	4
A	16	4,165	-	55	1,788	7
A	17	1,223	-	38	1,972	-
A	18	2,097	-	67	2,204	1
A	19	1,058	-	14	1,076	1
A	20	1,011	-	7	1,643	2
A	Fixed Charge	190	-	1	1,780	1
Total Cars		32,535	438	5,644	22,551	4,425
B	Commercial	3,704	-	4	65	1
B	Fixed Charge	64	-	-	60	-
C	Fixed Charge	13,283	8	-	145	1
D	Fixed Charge	33	1	-	1	-
M	Motorcycles	6	5	-	4,194	-
Total All Vehicles		49,625	452	5,648	27,016	4,427

Source: Revenue analysis. Notes: * A number of Used vehicles within the lower-level bands are subject to additional charges where the initial data entry is filed incorrectly.

7 Values

Tables 15 and 16 provide an overview of the value of vehicles by both band and engine type for new and used Category A vehicles. Lower emission vehicles tend to have the highest number of high-priced vehicles according to their OMSP.

Table 15: Number of Vehicles by Value – New

Band	Engine Type	<€10,000	€10,001-€20,000	€20,001-€40,000	€40,001-€50,000	€50,001-€80,000	€80,001-€100,000	>€100,000
A01	Diesel	0	0	3	0	0	0	0
A01	EV	0	0	2810	3800	1819	118	105
A01	HEV	0	0	106	12	2	0	0
A01	Petrol	0	1	6	19	3	0	0
A01	PHEV	0	0	2081	1810	2322	565	27
A02	PHEV	0	0	0	3	334	600	62
A03	PHEV	0	0	0	0	3	34	23
A04	HEV	0	0	1455	0	0	0	0
A04	Petrol	0	0	1	0	0	0	0
A04	PHEV	0	0	0	0	0	0	8
A05	HEV	0	0	308	0	0	0	0
A06	Diesel	0	0	2	0	0	0	0
A06	HEV	0	0	242	0	0	0	0
A06	Petrol	0	0	30	0	0	0	0
A07	Diesel	0	0	0	0	1	0	0
A07	HEV	0	0	2948	0	0	0	0
A07	Petrol	0	1	1	0	0	0	0
A08	Diesel	0	15	566	0	0	0	0
A08	HEV	0	0	364	0	0	0	0
A08	Petrol	0	169	2	0	0	0	0
A09	Diesel	0	7	1815	1	0	0	0
A09	HEV	0	2	4340	0	0	0	0
A09	Petrol	0	1211	204	0	0	0	0
A09	PHEV	0	0	1	0	0	0	0
A10	Diesel	0	36	2375	48	0	0	0
A10	HEV	0	1	556	14	6	0	0
A10	Petrol	0	4025	951	0	0	0	0
A11	Diesel	0	160	3477	136	28	0	0
A11	HEV	0	0	693	154	16	0	0
A11	Petrol	0	2689	4893	1	0	0	0
A11	PHEV	0	0	0	0	1	0	0
A12	Diesel	0	115	3615	878	599	0	0
A12	HEV	0	0	4556	570	7	0	0
A12	Petrol	0	2127	3301	1	0	0	0
A12	PHEV	0	0	1	0	2	0	0
A13	Diesel	0	17	3785	345	183	0	0
A13	HEV	0	0	369	215	0	0	0
A13	Petrol	0	196	4206	23	1	0	0
A13	PHEV	0	0	0	13	0	0	0
A14	Diesel	0	6	4185	451	702	0	0
A14	HEV	0	0	77	0	0	0	0
A14	Petrol	0	434	2844	90	2	0	0
A14	PHEV	0	0	0	0	1	0	0
A15	Diesel	0	0	2271	1579	609	0	0
A15	HEV	0	0	241	23	0	0	0
A15	Petrol	0	89	2395	67	6	0	0
A16	Diesel	0	0	619	2146	387	0	0
A16	HEV	0	0	1500	1	8	0	0
A16	Petrol	0	6	1557	162	13	0	0

Vehicle Registration Tax in 2021

A17	Diesel	0	0	201	439	277	3	4
A17	HEV	0	0	0	64	0	0	0
A17	Petrol	0	17	611	126	41	1	0
A18	Diesel	0	0	231	709	1115	9	6
A18	HEV	0	0	10	34	265	0	0
A18	Petrol	0	25	519	452	142	4	0
A18	PHEV	0	0	0	1	0	0	0
A19	Diesel	0	0	23	43	268	89	160
A19	HEV	0	0	0	13	35	34	8
A19	Petrol	0	0	59	73	115	11	0
A20	Diesel	0	0	8	73	302	95	148
A20	HEV	0	0	1	1	0	0	9
A20	Petrol	0	2	2	4	28	11	86
Fixed Charge	Diesel	22	0	0	0	0	0	0

Source: Revenue analysis.

Table 16: Number of Vehicles by Value – Used

Band	Engine Type	<€10,000	€10,001-€20,000	€20,001-€40,000	€40,001-€50,000	€50,001-€80,000	€80,001-€100,000	>€100,000
A01	Diesel	0	4	14	1	1	0	0
A01	EV	40	127	105	34	96	32	4
A01	HEV	2	1	13	7	22	1	0
A01	Petrol	2	2	2	0	1	0	0
A01	PHEV	3	143	211	159	254	30	2
A02	Diesel	0	1	2	0	0	1	0
A02	HEV	114	76	54	2	25	8	2
A02	Petrol	8	1	1	0	0	0	1
A02	PHEV	7	1155	1508	165	208	81	33
A03	Diesel	7	3	0	0	0	0	0
A03	HEV	1	15	7	0	2	0	19
A03	Petrol	1	0	0	0	0	0	0
A03	PHEV	0	25	29	10	42	8	40
A04	Diesel	11	43	1	0	0	0	0
A04	HEV	228	181	7	1	4	3	1
A04	Petrol	28	0	0	0	0	1	0
A04	PHEV	0	9	43	10	26	12	5
A05	Diesel	31	80	1	0	0	0	0
A05	HEV	1025	194	20	1	2	0	1
A05	Petrol	21	1	0	0	0	0	0
A05	PHEV	0	0	0	3	2	1	6
A06	Diesel	49	309	15	0	0	0	0
A06	HEV	716	197	4	0	0	0	0
A06	Petrol	102	14	6	0	0	0	0
A06	PHEV	0	0	0	1	24	14	7
A07	Diesel	15	185	49	0	0	0	0
A07	HEV	655	223	33	1	0	1	0
A07	Petrol	72	25	3	0	1	0	0
A07	PHEV	0	0	20	6	8	2	1
A08	Diesel	92	342	123	1	0	0	0
A08	HEV	33	232	18	0	0	0	0
A08	Petrol	60	59	6	0	0	0	0
A08	PHEV	0	0	34	26	15	1	0
A09	Diesel	250	579	163	3	0	0	0
A09	HEV	86	224	59	0	0	0	0
A09	Petrol	151	81	8	0	0	0	0
A09	PHEV	0	0	3	0	2	0	0
A10	Diesel	369	1048	132	18	1	0	0
A10	HEV	122	109	13	1	0	0	0
A10	Petrol	442	57	18	0	0	0	0
A10	PHEV	0	0	1	0	0	0	1
A11	Diesel	1080	3938	201	7	0	0	0
A11	HEV	46	151	29	6	0	0	0

Vehicle Registration Tax in 2021

A11	Petrol	1403	347	44	1	0	0	0
A12	Diesel	167	1405	475	21	1	0	0
A12	HEV	11	89	107	11	0	0	0
A12	Petrol	891	256	68	0	0	0	0
A12	PHEV	0	1	5	0	0	0	0
A13	Diesel	205	2578	471	10	2	0	0
A13	HEV	15	36	22	2	0	0	0
A13	Petrol	1589	664	23	0	1	0	0
A13	PHEV	0	0	6	0	0	0	0
A14	Diesel	310	3036	1582	45	4	0	1
A14	HEV	7	21	29	2	0	0	0
A14	Petrol	2438	957	75	0	1	0	0
A14	PHEV	0	0	1	0	0	0	0
A15	Diesel	139	1366	1711	80	11	1	0
A15	HEV	20	39	52	1	0	0	0
A15	Petrol	1299	771	85	0	0	0	0
A15	PHEV	0	1	3	0	0	0	0
A16	Diesel	241	2293	1476	143	12	0	0
A16	HEV	0	6	47	2	0	0	0
A16	Petrol	1177	490	120	1	0	0	0
A16	PHEV	0	0	6	0	1	0	0
A17	Diesel	82	425	659	31	25	1	0
A17	HEV	0	11	21	2	4	0	0
A17	Petrol	1318	542	107	5	0	0	0
A18	Diesel	232	732	917	130	79	6	1
A18	HEV	11	15	24	6	11	0	0
A18	Petrol	1457	482	246	12	5	1	1
A18	PHEV	0	0	0	0	1	0	0
A19	Diesel	208	259	355	126	95	10	5
A19	HEV	8	3	2	1	0	0	0
A19	Petrol	666	207	164	22	15	2	0
A19	PHEV	0	0	1	0	0	0	0
A20	Diesel	225	178	240	101	199	37	31
A20	HEV	4	0	2	0	0	0	1
A20	Petrol	1046	207	172	55	76	19	68
A20	PHEV	1	0	0	0	1	0	0
Fixed Charge	Diesel	5	2	36	18	3	0	126
Fixed Charge	HEV	1	0	0	0	0	0	0
Fixed Charge	Petrol	1718	0	0	0	0	0	0
Fixed Charge	PHEV	1	0	0	0	0	0	0

Source: Revenue analysis.

8 Registration Type

Tables 17 and 18 provide information on the entity registering a Category A type vehicle across each month of 2022.

Table 17: Registration Type – New Vehicles 2021

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dealer	23,688	12,772	8,554	6,604	5,436	2,286	24,346	5,579	4,095	2,508	1,013	272
Distributor	1,460	939	653	574	491	490	2,209	436	381	188	118	123
Private	6	2	1	-	4	1	1	3	2	5	4	3
Total	25,154	13,713	9,208	7,178	5,931	2,777	26,556	6,018	4,478	2,701	1,135	398

Source: Revenue analysis.

Table 18: Registration Type – Used Vehicles 2021

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dealer	3,199	3,448	3,831	3,933	4,120	3,873	3,685	3,313	3,152	2,789	2,796	2,214
Distributor	80	138	161	125	165	184	204	259	223	201	296	346
Private	3,875	2,390	2,009	1,756	1,897	1,737	1,604	1,637	1,705	1,554	1,493	1,180
Other	2	6	3	1	2	2	1	-	-	1	1	2
Total	7,156	5,982	6,004	5,815	6,184	5,796	5,494	5,209	5,080	4,545	4,586	3,742

Source: Revenue analysis.

9 Registration by County

As Tables 19 and 20 show, Dublin vehicle registrations account for the largest number of new passenger vehicles, on average over 40 per cent of all new registrations. The decline in 2020 was also most notable in this county with a fall of 35 per cent in the number of new registrations while Cork, the second largest county for new registrations, had a fall of close to 20 per cent in 2020.

In four counties EVs and HEVs account for more than 15% of new car registrations, while in 7 counties this figure is 10% or less. The national average was 15.7 per cent of registrations.

Figure 13: Hybrid and Electric Vehicles Share of All Registrations in 2021

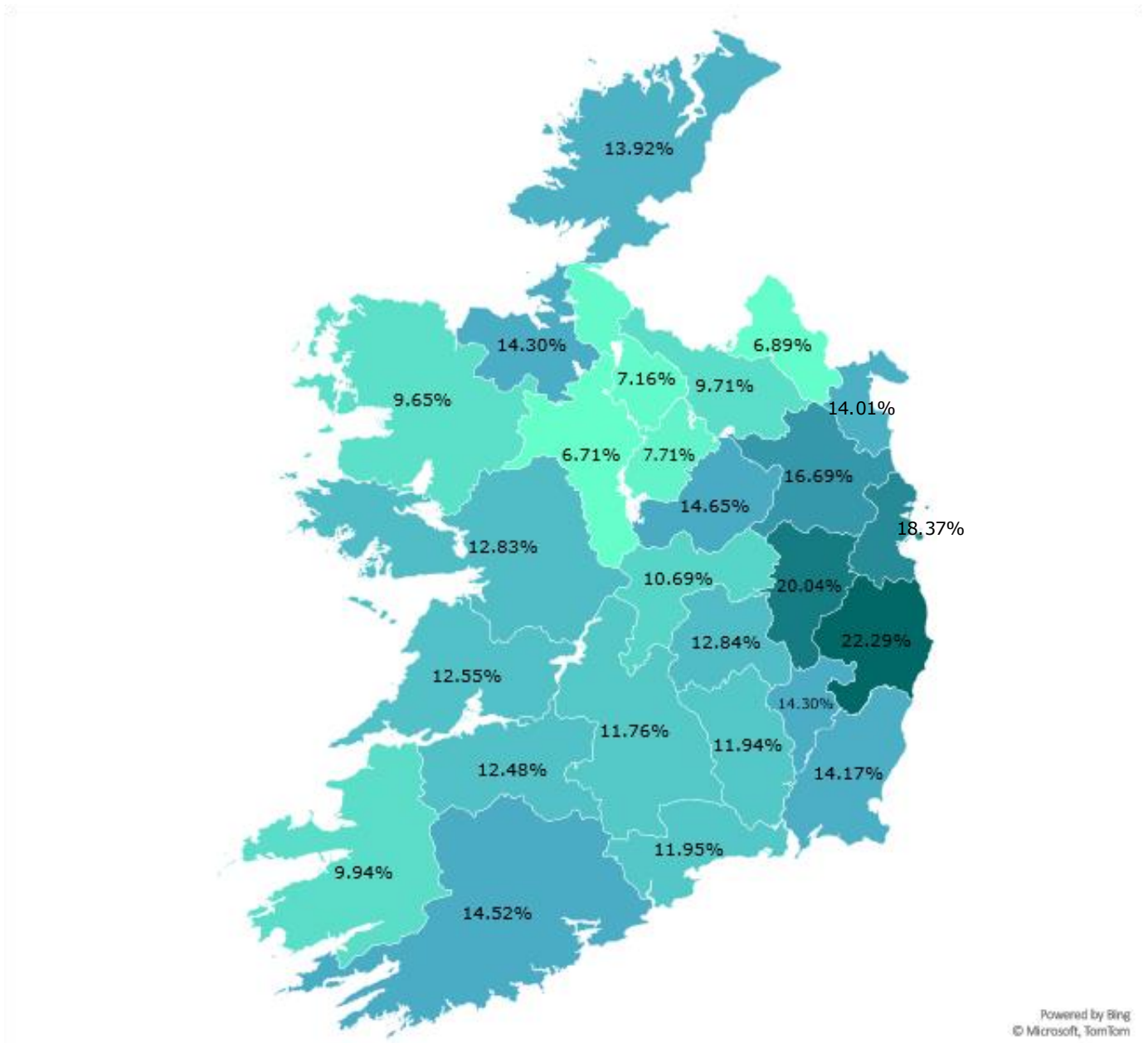


Table 19: New Vehicles by County

County	2017	2018	2019	2020	2021
Dublin	54,863	52,753	52,371	34,441	43,886
Cork	16,528	15,272	14,051	11,185	12,389
Kildare	5,274	5,315	4,479	3,911	4,507
Galway	4,924	4,782	4,325	3,670	4,140
Limerick	4,476	4,325	3,914	3,239	3,493
Meath	3,901	3,711	3,311	2,841	3,416
Tipperary	3,541	3,313	2,973	2,522	2,713
Waterford	3,361	3,195	3,000	2,112	2,704
Wexford	3,019	3,134	2,707	2,233	2,575
Donegal	2,952	2,611	2,339	2,121	2,413
Wicklow	2,764	2,727	2,359	2,068	2,382
Louth	2,772	2,799	2,660	2,128	2,370
Kerry	2,825	2,666	2,340	1,966	2,234
Clare	2,737	2,679	2,250	1,999	2,128
Kilkenny	2,370	2,309	2,031	1,786	1,876
Mayo	2,278	2,172	1,959	1,648	1,855
Westmeath	1,886	1,792	1,591	1,309	1,570
Laois	1,526	1,508	1,349	1,191	1,238
Carlow	1,535	1,546	1,266	1,039	1,182
Offaly	1,554	1,543	1,266	1,118	1,169
Cavan	1,485	1,254	1,177	1,005	1,143
Sligo	1,146	1,090	1,069	933	1,070
Roscommon	1,202	1,053	932	841	999
Monaghan	1,054	998	886	784	885
Longford	641	598	513	430	519
Leitrim	551	489	393	398	391
Total Registrations	131,165	125,634	117,511	88,918	105,247

Source: Revenue analysis.

Table 20: Used Vehicles by County

County	2017	2018	2019	2020	2021
Dublin	25,659	30,270	35,960	28,385	24,996
Cork	8,530	9,458	10,987	7,379	5,478
Donegal	5,524	5,572	6,577	4,099	3,546
Galway	5,851	6,255	6,602	4,811	3,482
Kildare	4,099	4,541	4,956	3,422	2,627
Meath	3,996	4,253	4,813	3,079	2,416
Louth	3,454	3,635	3,951	2,688	2,117
Limerick	3,104	2,743	2,558	1,958	1,890
Clare	2,603	2,564	3,016	2,100	1,641
Mayo	3,074	3,048	3,230	1,966	1,602
Wexford	2,539	2,660	3,116	2,045	1,436
Tipperary	3,026	2,432	2,246	1,425	1,412
Waterford	1,839	1,683	1,540	1,347	1,357
Wicklow	2,053	2,136	2,481	1,607	1,309
Monaghan	2,241	2,186	2,450	1,639	1,174
Kerry	2,345	2,251	2,557	1,695	1,118
Cavan	2,001	1,887	2,058	1,412	1,040
Westmeath	1,736	1,765	1,961	1,292	1,019
Roscommon	1,529	1,519	1,537	1,108	848
Laois	1,361	1,435	1,601	1,010	786
Kilkenny	1,450	1,580	1,675	1,136	740
Sligo	1,480	1,357	1,447	976	650
Longford	1,158	1,116	1,212	763	609
Carlow	982	948	1,040	652	527
Offaly	1,146	1,152	1,180	783	507
Leitrim	895	837	858	553	424
ZV (vintage)	626	641	867	657	829
Total Registrations	94,301	99,924	112,476	79,987	65,580

Source: Revenue analysis.

Table 21: New Vehicles by County by Band

County	A01	A02	A03	A04	A05	A06	A07	A08	A09	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A +	B	B+	C	D	M
C	1683	118	16	143	41	32	339	116	885	970	1496	1974	1190	1027	770	779	232	430	79	68	1	417	0	2960	24	324
CE	271	3	0	28	3	7	75	20	167	114	254	351	192	174	193	155	29	74	9	9	0	93	0	485	0	47
CN	108	3	0	12	4	2	32	23	119	90	114	175	118	105	131	56	11	29	7	4	0	70	0	445	0	28
CW	164	6	0	9	6	5	37	30	101	122	108	168	124	106	73	63	13	34	9	4	0	62	0	404	0	17
D	7429	631	36	652	111	114	1021	449	2858	3392	5230	6292	3603	3350	2781	2520	808	1526	595	480	8	1884	2	12373	52	1031
DL	314	24	1	25	9	8	55	24	181	161	272	326	243	203	208	196	53	87	15	8	0	87	0	727	0	29
G	518	19	1	68	18	8	173	45	290	274	445	678	361	340	327	263	80	168	28	24	12	189	0	1295	36	61
KE	869	39	2	53	18	7	107	29	329	362	482	638	428	388	263	255	62	130	23	23	0	187	0	1074	13	141
KK	211	14	0	31	2	3	65	26	149	160	227	274	157	179	142	128	28	57	12	11	0	86	0	639	0	29
KY	222	3	0	22	7	4	72	32	178	142	266	366	217	255	171	157	24	71	14	11	0	127	0	871	3	60
L	426	17	0	47	19	9	117	27	249	243	402	562	332	290	289	238	64	117	24	21	0	158	0	1021	0	73
LD	40	0	0	17	2	0	21	8	56	39	59	79	54	56	51	15	7	13	0	2	0	26	0	176	0	12
LH	324	11	1	28	10	5	28	18	183	234	297	368	231	200	165	131	35	79	11	11	0	83	0	537	0	57
LM	28	1	0	5	0	2	15	8	20	33	64	51	36	28	44	32	6	15	3	0	0	30	0	122	0	10
LS	159	2	0	12	1	2	28	24	102	91	134	200	117	95	102	96	19	50	2	2	0	45	0	411	0	22
MH	543	28	2	47	10	10	106	27	283	236	319	546	275	306	247	218	59	109	20	25	0	183	0	1040	0	115
MN	56	5	0	8	1	0	14	13	80	76	98	138	87	100	80	66	13	38	7	5	0	48	0	444	1	8
MO	175	7	0	27	4	2	80	23	147	126	245	289	155	186	167	117	22	71	7	5	0	73	0	743	14	42
OY	124	2	0	23	0	0	68	18	99	85	143	208	102	94	96	62	11	24	4	6	0	52	0	467	0	24
RN	67	2	0	17	1	5	64	22	103	52	104	153	108	91	95	65	15	27	3	5	0	51	0	332	0	10
SO	151	1	1	22	4	4	50	11	79	69	134	138	90	95	91	73	23	28	4	1	1	41	0	333	0	12
T	320	4	0	31	7	8	120	35	217	188	288	443	259	257	220	181	35	77	15	8	0	112	0	1080	0	68
W	308	16	0	38	3	12	64	25	187	264	364	409	259	286	171	179	42	65	6	6	0	75	0	537	0	65
WH	225	6	0	35	7	6	65	13	141	110	154	250	161	151	94	85	12	42	7	6	0	67	0	509	0	24
WW	513	26	0	30	7	14	57	17	159	169	254	317	210	194	138	131	39	87	11	9	0	121	0	492	0	98
WX	361	11	0	34	13	5	78	33	219	210	295	379	244	236	171	138	42	74	16	16	0	124	1	964	0	63

Source: Revenue analysis.

Table 22: Used Vehicles by County by Band

County	A01	A02	A03	A04	A05	A06	A07	A08	A09	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A	B	B+	C	D	M
C	150	308	21	33	64	69	69	90	131	191	590	302	418	690	505	558	255	403	222	299	110	362	3	1141	4	385
CE	10	29	2	45	56	44	19	43	39	82	252	83	160	200	127	198	60	80	47	48	17	100	1	306	0	107
CN	4	24	0	1	7	14	7	17	19	31	197	59	103	144	88	104	58	86	27	26	24	129	4	458	0	89
CW	3	10	2	2	3	12	8	10	15	24	68	39	49	65	39	64	21	27	14	28	24	50	1	295	1	66
D	767	2155	135	320	928	906	825	411	622	855	2089	1268	1982	2996	2011	1913	1228	1705	771	849	260	583	7	1682	16	878
DL	22	38	3	7	7	33	29	52	96	127	566	198	323	541	324	376	186	251	123	160	84	305	1	1312	0	154
G	59	155	5	54	59	45	43	63	81	118	408	190	316	477	334	368	158	236	116	133	64	223	2	723	0	147
KE	73	129	8	30	44	40	27	36	53	95	322	154	256	310	231	237	163	161	84	123	51	169	1	650	0	195
KK	8	15	1	2	7	16	5	15	21	28	86	33	70	114	66	71	28	45	33	53	23	74	2	436	0	103
KY	18	27	6	1	10	21	13	19	36	47	140	55	88	123	110	127	43	74	44	95	21	101	2	387	1	119
L	20	52	3	4	18	23	17	27	34	46	221	101	156	257	160	161	71	88	48	44	8	95	1	260	0	63
LD	1	12	1	1	3	5	4	7	17	28	100	39	72	86	52	61	25	36	12	27	20	60	0	230	1	42
LH	25	72	3	5	28	16	45	21	56	47	262	133	220	341	186	227	142	123	65	65	35	118	2	370	0	111
LK	0	0	0	0	1	3	2	0	1	2	4	2	6	9	20	12	7	17	9	31	41	24	0	190	1	76
LM	2	4	0	0	1	1	1	4	6	12	61	31	56	55	32	48	27	31	18	22	12	67	1	177	0	31
LS	5	15	1	37	9	10	7	17	18	21	115	54	63	101	77	80	36	48	21	27	24	46	2	268	0	71
MH	32	119	5	11	25	37	39	34	58	84	246	156	221	360	218	248	129	164	81	99	50	219	4	622	5	219
MN	5	15	0	0	1	6	6	18	34	43	178	71	116	198	106	141	66	77	37	39	17	112	1	565	0	60
MO	14	33	0	13	16	21	12	31	41	62	204	84	146	235	130	179	82	116	67	86	30	142	3	554	1	79
OY	6	12	0	1	2	6	4	10	17	16	69	29	44	66	48	59	21	37	19	25	16	69	1	307	0	73
RN	3	11	1	2	4	10	9	12	26	45	138	37	90	135	74	89	33	45	31	40	13	65	1	281	0	36
SO	0	14	2	0	3	4	7	12	12	23	86	42	65	85	60	74	29	52	26	38	16	62	1	231	0	56
T	13	35	2	18	33	32	16	26	38	76	217	93	172	228	136	137	57	85	32	21	0	116	0	267	0	55
TN	0	0	0	0	2	0	2	0	0	1	3	4	4	4	1	8	6	10	10	20	24	30	2	201	0	34
TS	1	2	0	3	7	3	12	2	1	7	10	3	9	5	13	7	19	18	9	23	20	46	1	117	1	53
W	9	27	1	9	11	23	17	16	45	64	154	59	96	130	108	81	74	66	29	22	16	38	0	114	0	76
WD	0	0	0	0	2	0	3	0	0	4	8	5	2	12	7	13	14	28	10	22	19	22	2	80	0	126
WH	10	15	0	5	11	9	23	21	18	45	143	59	100	167	77	103	41	66	31	49	26	81	0	256	2	125
WW	36	81	6	6	14	21	11	18	26	35	119	51	100	187	107	113	84	91	65	94	44	119	3	262	0	85
WX	17	44	1	4	13	28	18	10	48	73	197	74	121	188	132	158	70	103	48	55	34	147	3	535	1	145
ZV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	829	0	72	160	1	346

Source: Revenue analysis.

10 Conclusion

Revenue has in recent years published a series of research reports and other statistics, particularly in relation to the largest taxheads. This supports Revenue's continued focus on making the best use of the tax record data, encouraging openness and accountability, strengthening public debate and improving the evidence base for policy making.

This report is the first such publication in respect of VRT. Given the impact of Brexit, COVID and other issues, it is a timely presentation of the recent trends in vehicle registrations and VRT receipts based on the data available to Revenue.