

# Vehicle Registration Tax (VRT) 2025



**€938m**

**Vehicle Registration Tax (VRT) decreased by 1% to €938 million in 2025.**

$$\text{VRT Rate} = \left( \text{€ Open Market Selling Price} \times \text{Co2 Emissions} \right) + \text{NOx Levy}$$



### Electric/Hybrid Engines

57% of all new car registrations in 2025



### Electric/Hybrid Engines by county

- Highest – Meath 66%
- Lowest – Monaghan 43%



### Average Open Market Selling Price

New ICE	€38,400
New Hybrid EV	€36,700
New Plug-in Hybrid	€61,400
New EV	€47,300

## VRT Registrations Overview



### New Vehicle Registrations

↑ 4% on 2024



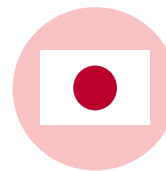
### Used Vehicle Registrations

↑ 15% on 2024



### Used car imports from UK

↑ 9% on 2024 to 36,277



### Used car imports from Japan

↑ 24% on 2024 to 36,604

## Key Findings:

Vehicle Registration Tax (VRT) receipts were €938 million in 2025, representing a small decrease of €11 million (1%) compared to €949 million in 2024.

New vehicle registrations increased by 3.6% to 167,875 vehicles (up from 161,935 in 2024) while used vehicle registrations grew significantly by 15.2% to 98,605 vehicles (up from 85,606 in 2024). In total, there were 266,480 vehicle registrations in 2025.

Electric and hybrid vehicles now represent 57% of all new car registrations in 2025 (a substantial increase from 46% in 2024). New EV registrations increased to 23,384 (up from 17,286 in 2024). Hybrid registrations rose to 27,343 (up from 25,571 in 2024) while Plugin-Hybrid registrations jumped to 18,565 (up from 11,097 in 2024). Band 1 registrations (the lowest emissions category) exceeded 55,000 in 2025.

UK used car imports increased by 9% to 36,227 vehicles while Japanese used car imports continued their strong growth to 36,604 vehicles (up 24 % from 2024). 2025 was the first year where Japanese imports exceeded UK imports, likely driven by post-Brexit import costs and narrowing price differentials.

The weighted average VRT rate continued its decline to 14.0% (down from 15.3% in 2024 and 18.6% in 2019). This represents a 27% reduction since 2019, reflecting the successful shift toward lower-emission vehicles.

The average Open Market Selling Price (OMSP) for a new Category "A" Internal Combustion Engine registration was €38,400 in 2025, an increase of 6% on 2024, while the average OMSP for a new Electric registration was €47,300, a 7% reduction on 2024.

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Further statistical detail on VRT can be found here:  
<https://revenue.ie/en/corporate/information-about-revenue/statistics/excise/vrt/index.aspx>

Previous annual reports on VRT can be found here:  
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/excise/research-reports/vrt.aspx>

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## Table of Contents

List of Tables .....	2
List of Figures .....	2
1 Introduction .....	3
2 VRT Overview.....	5
3 Components of VRT.....	9
4 Electric Vehicles and Hybrids .....	16
4.1 Trends in Category A Electric and Hybrid Vehicle Registrations .....	16
4.2 Electric Vehicle Relief .....	18
5 Other Exemptions .....	19
6 Changing Consumer Behaviour .....	20
7 Country of Import and Origin .....	22
8 Engine Type by Band.....	23
9 Vehicle Values .....	25
10 Registration Type.....	29
11 Registration by County .....	30

## List of Tables

Table 1: VRT Receipts .....	4
Table 2: Overall Registrations .....	6
Table 3: VRT Rates Applicable 2021 and 2022 Onwards .....	9
Table 4: Pre-2021 VRT Rates .....	10
Table 5: Gross Registrations by Band - New and Used* .....	10
Table 6: New Registrations by Band and Liability* .....	11
Table 7: Used Registrations by Band and Liability* .....	12
Table 8: Components of Average VRT Rates .....	13
Table 9: NOx Rates.....	14
Table 10: NOx by Engine Type .....	15
Table 11: Reliefs for New Electric/Hybrids.....	18
Table 12: Number of New Registrations and Qualifying Electric/Hybrids .....	18
Table 13: Value of VRT Exemptions (€ million) .....	19
Table 14: Number of Registrations with an Exemption from VRT .....	19
Table 15: Country of Previous Registration - Used .....	22
Table 16: Country of Manufacture - New .....	22
Table 17: Engine Type by Band - New 2025.....	23
Table 18: Engine Type by Band - Used 2025.....	24
Table 19: Number of New Vehicles by Value – 2025.....	25
Table 20: Number of Used Vehicles by Value - 2025 .....	27
Table 21: Monthly New Category A Registrations 2025.....	29
Table 22: Registration Type - Used Vehicles 2025.....	29
Table 23: New Category A Vehicles by County 2025 .....	30
Table 24: Used Category A Vehicles by County 2025.....	31
Table 25: New Vehicles by County by Band 2025 .....	33
Table 26: Used Vehicles by County by Band 2025.....	34

## List of Figures

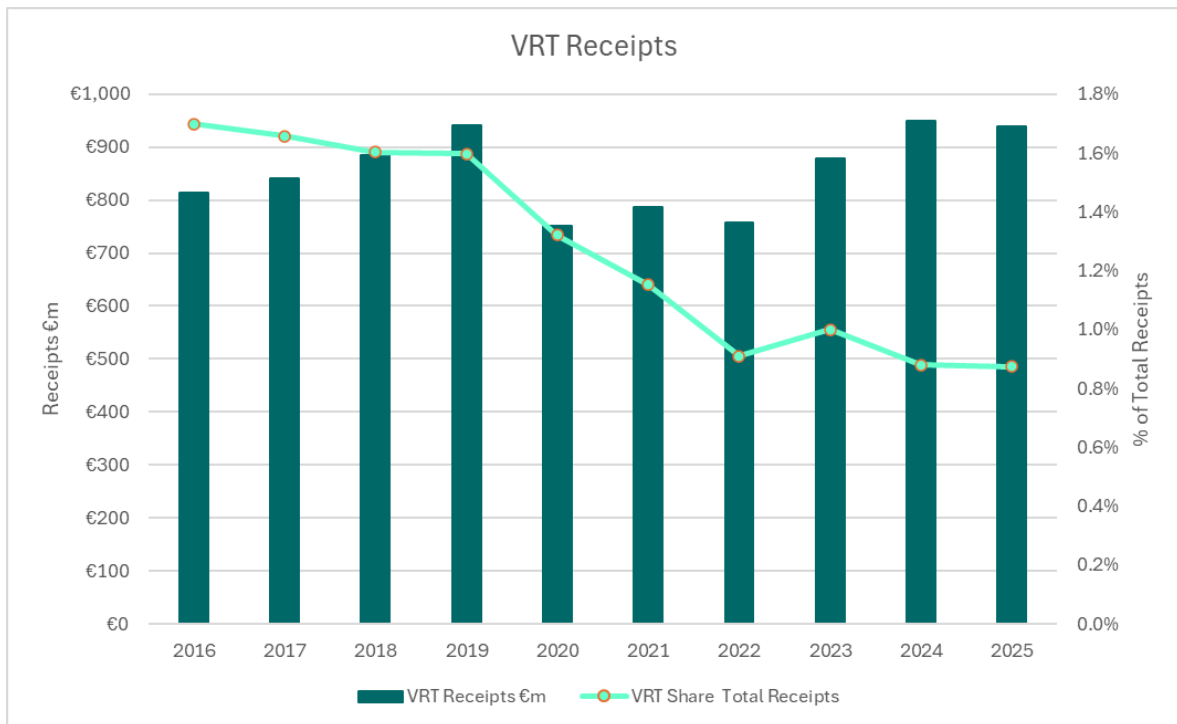
Figure 1: VRT Receipts .....	3
Figure 2: VRT Seasonality (Net Receipts) .....	5
Figure 3: Trend in Category A Registrations and VRT Liability.....	7
Figure 4: Trend in Category B Registrations and VRT Liability.....	7
Figure 5: Trend in Category C Registrations and VRT Liability .....	8
Figure 6: Trend in Category M Registrations and VRT Liability .....	8
Figure 7: Category A Registrations by Band .....	12
Figure 8: Average VRT Rate.....	13
Figure 9: NEDC CO2 Emissions & WLTP .....	14
Figure 10: Category A Registrations by Engine Type .....	17
Figure 11: Registration of Category A Hybrid and Electric Vehicles.....	17
Figure 12: Share of Hybrid and Electric Vehicles in Category A New Registrations .....	18
Figure 13: Average VRT rate relative to Expenditure – New Cat A.....	20
Figure 14: New CAT A Registrations by Engine type.....	21
Figure 15: Hybrid and Electrical Vehicle Share of New Registrations in 2025 .....	32
Figure 16: Electrical Vehicle Share of New Registrations in 2025 .....	33

# 1 Introduction

Vehicle Registration Tax (“VRT”) is a transactional tax that is paid at the time a vehicle is first registered 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. A used vehicle imported into the State must be presented at the National Car Testing Service, registered, and the appropriate tax paid. Only when a vehicle has been successfully registered can it be Motor Taxed and a registration certificate issued.

The VRT rate is calculated based on the Carbon Dioxide (“CO2”) emissions and the Nitrogen Oxide (“NOx”) emissions of the vehicle. VRT receipts in 2025 were €938 million, making up 1 per cent of the overall net tax receipts. This is a decrease of €11 million or 1 per cent on 2024, despite a 3.6% increase in new vehicle registrations and a 15.2% increase in used vehicle registrations. This decline in receipts amid rising registration volumes reflects the continued shift toward lower-emission vehicles, which attract reduced VRT rates.

**Figure 1: VRT Receipts**



Source: Revenue analysis

**Table 1: VRT Receipts**

Year	VRT Receipts €m
2025	938.35
2024	949.33
2023	878.28
2022	756.54
2021	785.66
2020	751.24

Source: Revenue analysis

2025 marked a significant milestone in Ireland's transition to lower-emission vehicles. For the first time, electric and hybrid vehicles represented a majority (57%) of all new car registrations, up from 46% in 2024. This shift has accelerated the decline in the weighted average VRT rate, which fell to 14.0% in 2025, the lowest level on record and 27% below the 2019 rate of 18.6%.

There has been considerable change in the vehicle market in recent years. The UK's departure from the EU, the COVID-19 pandemic, the move towards electric vehicles, and fuel price changes have all impacted on registrations and receipts. In 2025, the import landscape continued to diversify, with used car imports from Japan exceeding those from the UK for the first time, reflecting the ongoing effects of Brexit-related import costs and supply chain adjustments.

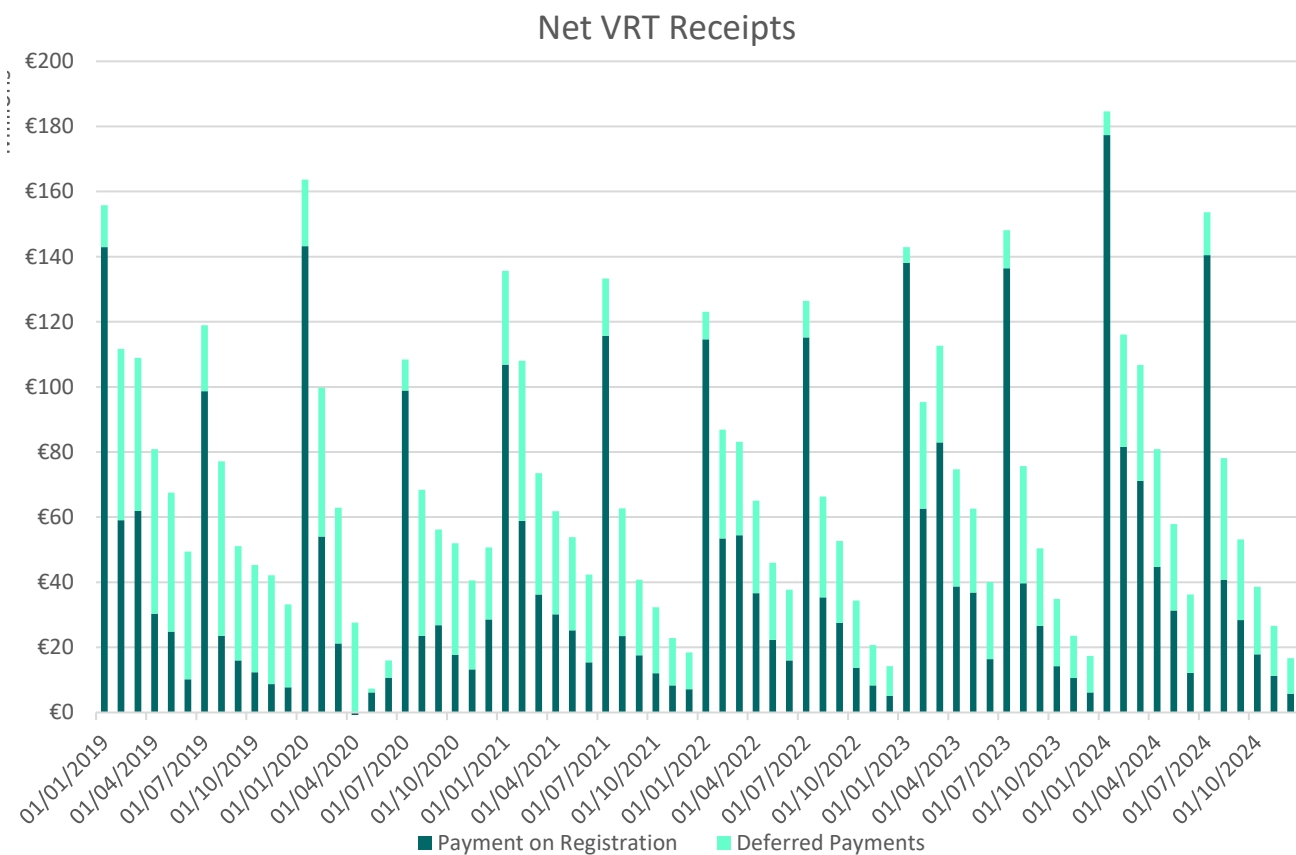
This report uses the VRT data available to Revenue to profile current trends in the market. It provides an overview of new and used registrations across the various VRT categories. It focuses on the most common category, Category A registrations, and provides statistics on the impact of recent changes 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

VRT is paid into Revenue on the registration of a vehicle or on a deferred basis. Deferred payments typically relate to liabilities that arose in the previous accounting period.

Figure 2 shows the composition of these payments over the last four years. VRT is a highly seasonal tax; January and July are the peak periods for new car registrations and payments. January 2024 is the highest month on record to date; payments on registration that month were €177.3m, while deferred payments from January were €7.4m, totalling €184.7m.

**Figure 2: VRT Seasonality (Net Receipts)**



Source: Revenue analysis

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. Table 2 shows the total number of registrations in each category over the past six years, together with the total VRT liability and the number of registrations with an exemption. There are five categories, VRT category A, B, C, D and M, which are explained further below.

**Table 2: Overall Registrations<sup>1</sup>**

All Vehicle Registrations							
Category	Year	2020	2021	2022	2023	2024	2025
All Vehicles	VRT Liability €m	771.86	776.04	759.77	886.24	957.55	950.64
	Gross Registrations	221,725	229,998	203,539	233,731	247,541	266,480
	Registrations with Exemption	7,829	9,179	8,788	9,169	8,807	9,195

New Vehicle Registrations							
Category	Year	2020	2021	2022	2023	2024	2025
A	VRT Liability €m	459.59	535.97	584.01	679.15	702.25	676.70
	Gross Registrations	88,946	105,265	106,109	123,083	121,932	125,813
	Registrations with Exemption	4,661	4,793	4,816	5,428	5,433	5,694
B*	VRT Liability €m	20.09	28.3	22.44	35.66	38.23	40.84
	Gross Registrations	21,055	28,375	22,711	28,152	29,794	31,365
	Registrations with Exemption	22	40	33	52	46	62
C	VRT Liability €m	1.04	1.31	1.26	1.39	1.46	1.55
	Gross Registrations	5,205	6,580	6,299	6,949	7,286	7,762
	Registrations with Exemption	13	15	10	<10	<10	<10
D	VRT Liability €m	--	--	--	--	--	--
	Gross Registrations	95	143	121	98	141	134
	Registrations with Exemption	--	--	--	--	--	--
M	VRT Liability €m	1.47	2.01	2.46	2.63	2.63	2.52
	Gross Registrations	1,781	2,470	2,924	3,002	2,782	2,801
	Registrations with Exemption	0	<10	<10	0	<10	<10
All New Vehicles	VRT Liability €m	482.19	567.59	610.17	718.83	744.57	721.61
	Gross Registrations	117,082	142,833	138,164	161,284	161,935	167,875
	Registrations with Exemption	4,696	4,849	4,861	5,485	5,489	5,760

Used Vehicle Registrations							
Category	Year	2020	2021	2022	2023	2024	2025
A	VRT Liability €m	274.16	193.36	136.51	151.45	192.68	205.52
	Gross Registrations	81,444	65,610	48,117	52,445	63,525	73,941
	Registrations with Exemption	2,945	3,964	3,582	3,376	3,127	3,246
B*	VRT Liability €m	12.82	12.44	11.07	13.7	17.98	21.01
	Gross Registrations	11,157	8,625	7,179	8,880	10,738	12,860
	Registrations with Exemption	92	210	208	177	81	92
C	VRT Liability €m	1.59	1.74	1.28	1.49	1.59	1.67
	Gross Registrations	7,967	8,691	6,401	7,388	7,946	8,344
	Registrations with Exemption	<10	<10	<10	<10	<10	<10
D	VRT Liability €m	--	--	--	--	--	0
	Gross Registrations	50	34	39	34	36	45
	Registrations with Exemption	--	--	--	--	--	--
M	VRT Liability €m	1.1	0.91	0.74	0.77	0.73	0.83
	Gross Registrations	4,025	4,205	3,639	3,700	3,361	3,415
	Registrations with Exemption	95	148	131	123	103	94
All Used Vehicles	VRT Liability €m	289.67	208.45	149.6	167.41	212.98	229.03
	Gross Registrations	104,643	87,165	65,375	72,447	85,606	98,605
	Registrations with Exemption	3,133	4,330	3,927	3,684	3,318	3,435

Source: Revenue analysis

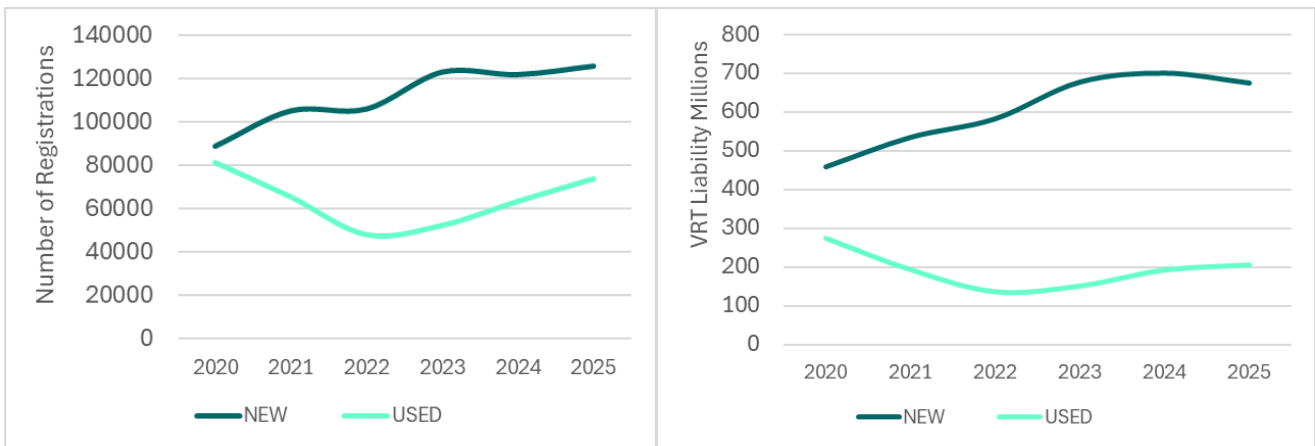
Note: The VRT liability will differ from the receipts collected in a calendar year due primarily to factors such as deferred payments, repayments and adjustments to taxpayer returns

\*Category B includes all EU N1 classifications.

<sup>1</sup> Reserved Number Plates: 2018, 198; 2019, 195; 2020, 193; 2021, 311; 2022, 418; 2023, 344; 2024, 368; 2025, 441

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

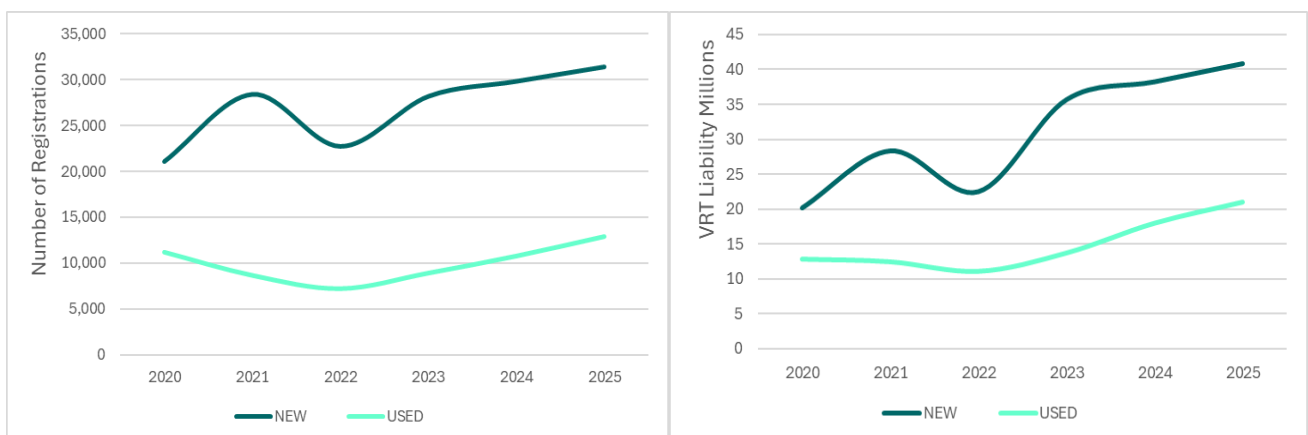
**Figure 3: Trend in Category A Registrations and VRT Liability**



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. Since 1 July 2025, the VRT rate is calculated based on the CO2 emissions of the vehicle. As with Category A the CO2 component is calculated by multiplying the applicable rate by the OMSP. There are two rates: 8% and 13.3%. Some Category B vehicles are assigned a VRT charge of €200 if they have less than four seats and laden mass greater than 130% of the mass in service. Since 1 January 2025 this includes some Category B electric vans with less than four seats and a laden mass greater than 125% of the mass in service.

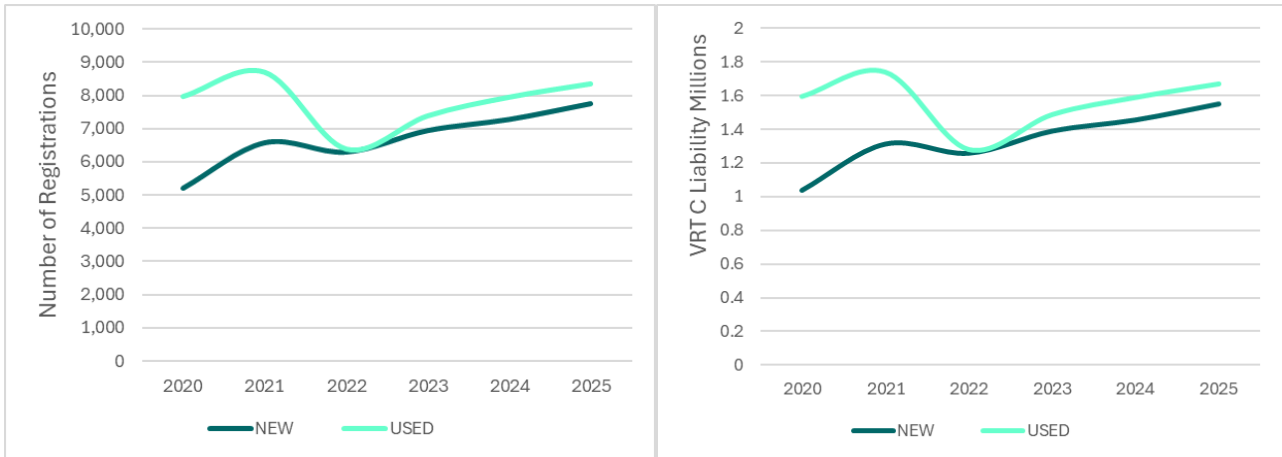
**Figure 4: Trend in Category B Registrations and VRT Liability**



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 5: Trend in Category C Registrations and VRT Liability**

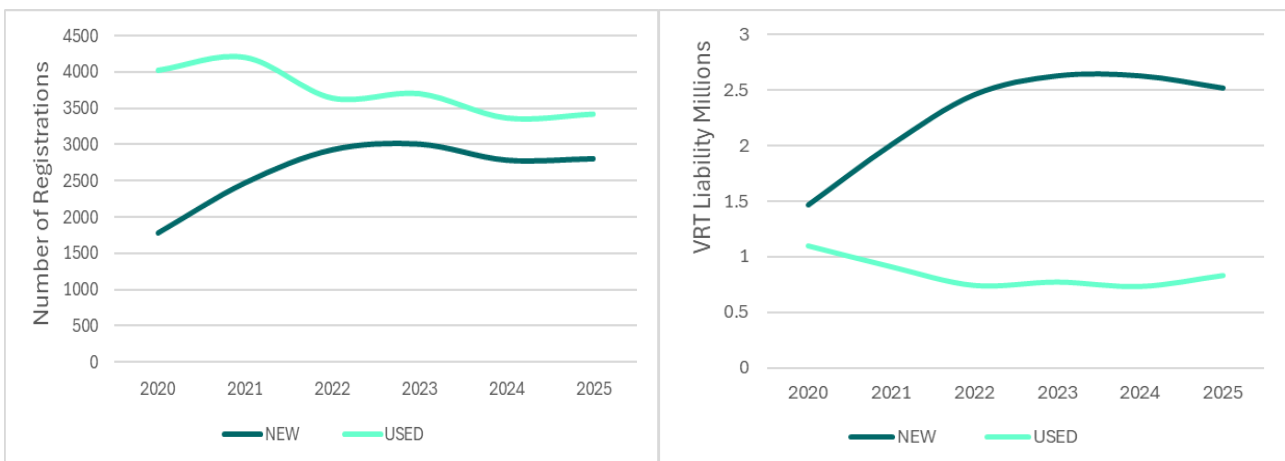


Source: Revenue analysis

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 6: Trend in Category M Registrations and VRT Liability**



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 NOx 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.<sup>2</sup>

Table 3 and Table 4 set out the current VRT rates, together with the VRT rates in place prior to 2021.

**Table 3: VRT Rates Applicable 2021 and 2022 Onwards**

Band	CO2 Emissions (CO2 g/km)	VRT Rate 2021	VRT Rate 2022 On
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%

<sup>2</sup> The NEDC 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 2021 and onwards are required to be tested using WLTP emission profiles.

**Table 4: Pre-2021 VRT Rates**

Band	CO2 Emissions (CO2 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%

Table 5 shows the distribution of vehicles (new and used) across each of the relevant VRT bands from 2020 to 2025. Band 1 is the most common band for Category A vehicles. Registrations in this Band increase by 50% in 2025 on 2024.

**Table 5: Gross Registrations by Band - New and Used\***

Category Type	Band	2020	2021	2022	2023	2024	2025
<b>A</b>	1	16,374	16,913	25,307	38,424	36,957	55,496
	2	25,563	4,454	2,447	2,462	2,511	2,724
	3	38,803	269	198	213	540	590
	4	37,050	2,078	2,068	2,377	2,189	2,172
	5	26,618	1,697	2,051	2,020	1,892	2,119
	6	11,455	1,733	2,181	3,290	3,042	4,076
	7	6,503	4,251	5,601	5,957	7,673	8,859
	8	3,227	2,158	2,583	3,706	7,452	6,948
	9	1,388	9,189	8,694	8,732	6,295	7,930
	10	1,159	10,345	9,293	11,929	13,175	12,355
	11	784	19,502	16,621	16,073	16,894	16,526
	12		19,277	16,424	18,245	18,676	15,388
	13		14,979	11,696	14,626	13,755	11,970
	14		17,295	17,688	15,197	14,480	9,872
	15		12,860	9,034	10,320	14,503	16,135
	16		12,419	7,240	7,267	8,521	8,826
	17		5,016	3,077	2,935	3,170	3,238
	18		7,896	5,232	5,417	6,940	7,169
	19		3,080	2,233	1,886	2,384	2,805
	20		3,494	3,044	2,804	2,696	2,649
	Fixed Charge	1,457	1,969	1,512	1,574	1,708	1,895
<b>B</b>	Commercial	7,450	8,475	6,750	8,842	9,257	10,892
	Fixed Charge	24,762	28,524	23,140	28,189	31,275	33,333
<b>C</b>	Fixed Charge	13,172	15,271	12,700	14,337	15,232	16,106
<b>D</b>		145	177	160	132	177	179
<b>M</b>		5,806	6,675	6,563	6,702	6,143	6,216
<b>Total</b>		<b>221,725</b>	<b>229,998</b>	<b>203,539</b>	<b>233,731</b>	<b>247,541</b>	<b>266,480</b>

\*Excludes misclassified vehicles

Source: Revenue analysis

The following tables breakdown the number of new and used Category A vehicle registrations by year and VRT Band. As well as providing the associated VRT liability for each band, the average vehicle value for VRT within each band is also given. New electric and hybrid vehicle registrations were up in 2025 compared to 2024. This is reflected in the substantial jump in new Band 1 registrations, up 12,319 in 2025, and the 30% increase in VRT liabilities for the year. In contrast to 2024, when VRT liabilities for Bands 7 through 16 increased by €47m, 2025 saw a drop of €45m. Used Category A registration liabilities were up 7% in 2025 compared to 2024 reflecting the marginal recovery in used car registrations from the UK and the continued uptick in Japanese used car imports.

**Table 6: New Registrations by Band and Liability\***

VRT Band	2024			2025		
	Registrations	Value for VRT €	VRT Liability €m	Registrations	Value for VRT €	VRT Liability €m
Band 01	29,383	56,612	94.09	41,702	53,666	122.55
Band 02	236	94,000	2.02	229	88,576	1.85
Band 03	-	-	-	-	-	-
Band 04	1,597	25,487	4.35	1,519	26,363	4.28
Band 05	260	27,475	0.82	364	31,568	1.31
Band 06	1238	30,102	4.5	1,920	29,082	6.76
Band 07	5,969	32,730	25.23	6,512	32,710	27.43
Band 08	6,321	33,363	28.83	5,753	34,074	26.61
Band 09	4,771	33,146	24.34	6,128	33,705	31.75
Band 10	10,361	28,892	48.79	9,379	30,779	46.66
Band 11	12,887	30,222	66.55	12045	32,764	67.18
Band 12	14,510	37,213	95.54	11,203	37,925	74.95
Band 13	8,708	37,185	63.38	6,926	39,206	52.82
Band 14	6,990	42,017	59.44	3,105	44,321	27.94
Band 15	6,489	44,037	62.64	7,766	45,742	77.32
Band 16	3,744	53,125	50.63	3,372	55,513	47.61
Band 17	958	58,624	15.86	522	62,078	9.17
Band 18	1,216	59,735	22.34	956	65,355	19.32
Band 19	251	68,450	6.06	204	74,144	5.06
Band 20	606	102,992	26.79	513	114,300	26.12

\*Excludes exempt registration and excludes misclassified vehicles

Source: Revenue analysis

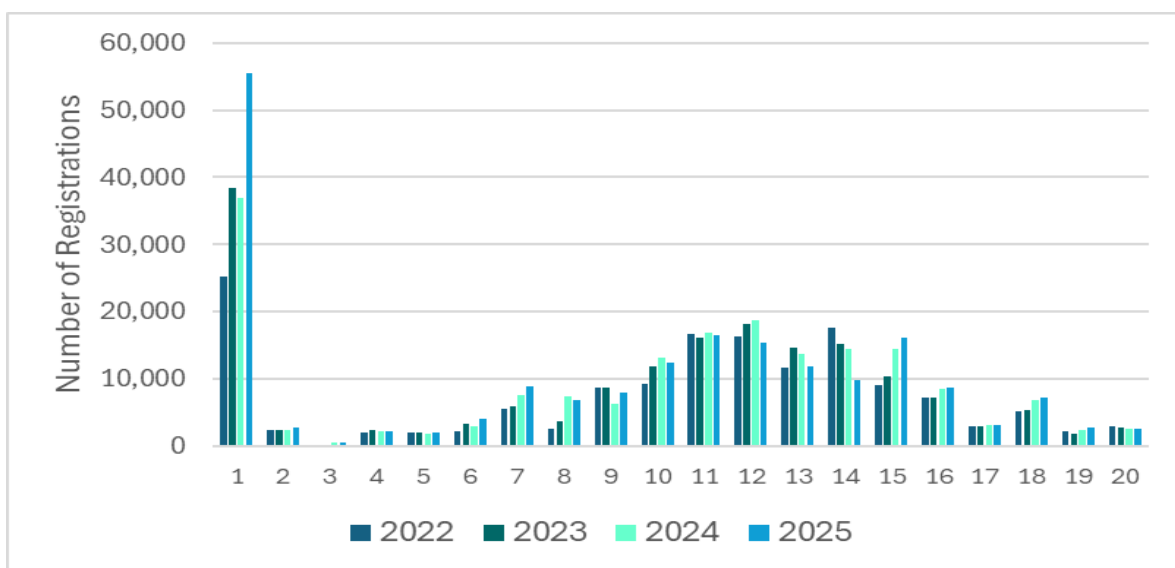
**Table 7: Used Registrations by Band and Liability\***

VRT Band	2024			2025		
	Registrations	Value for VRT €	VRT Liability €m	Registrations	Value for VRT €	VRT Liability €m
Band 01	6,911	50,489	22.51	12,769	48,431	37.33
Band 02	2,251	41,134	8.5	2,463	32,598	7.43
Band 03	532	61,744	3.29	589	37,988	2.26
Band 04	546	15,004	0.89	601	17,105	1.12
Band 05	1,612	11,939	2.25	1,738	10,036	2.07
Band 06	1,737	13,170	2.85	2,112	10,156	2.72
Band 07	1,432	11,527	2.18	2,062	11,727	3.21
Band 08	861	18,998	2.28	862	18,624	2.25
Band 09	1,257	11,760	2.42	1,421	11,979	2.75
Band 10	2,496	11,099	4.8	2,605	10,814	4.84
Band 11	3,461	11,631	7.49	3,842	11,047	7.87
Band 12	3,137	17,122	9.87	3,213	15,372	9.01
Band 13	4,438	11,131	10.02	4,462	9,608	8.72
Band 14	6,662	14,650	20.62	6,244	12,775	16.78
Band 15	7,009	12,574	19.65	7,229	11,820	18.98
Band 16	4,137	13,619	14.7	4,777	13,251	16.4
Band 17	1,921	14,456	7.87	2,469	12,566	8.63
Band 18	5,127	13,536	21.15	5,688	12,596	21.62
Band 19	1,736	17,204	10.15	2,184	16,621	12.71
Band 20	1,452	31,051	18.85	1,479	31,238	18.44

\*Excludes exempt registration and excludes misclassified vehicles  
Source: Revenue analysis

Figure 7 compares Category A registrations by band for the years 2022, 2023, 2024 and 2025. Band 1 represents the band with highest number of registrations with over 35,000 in both 2023 and 2024, and a substantial jump to in excess of 55,000 in 2025.

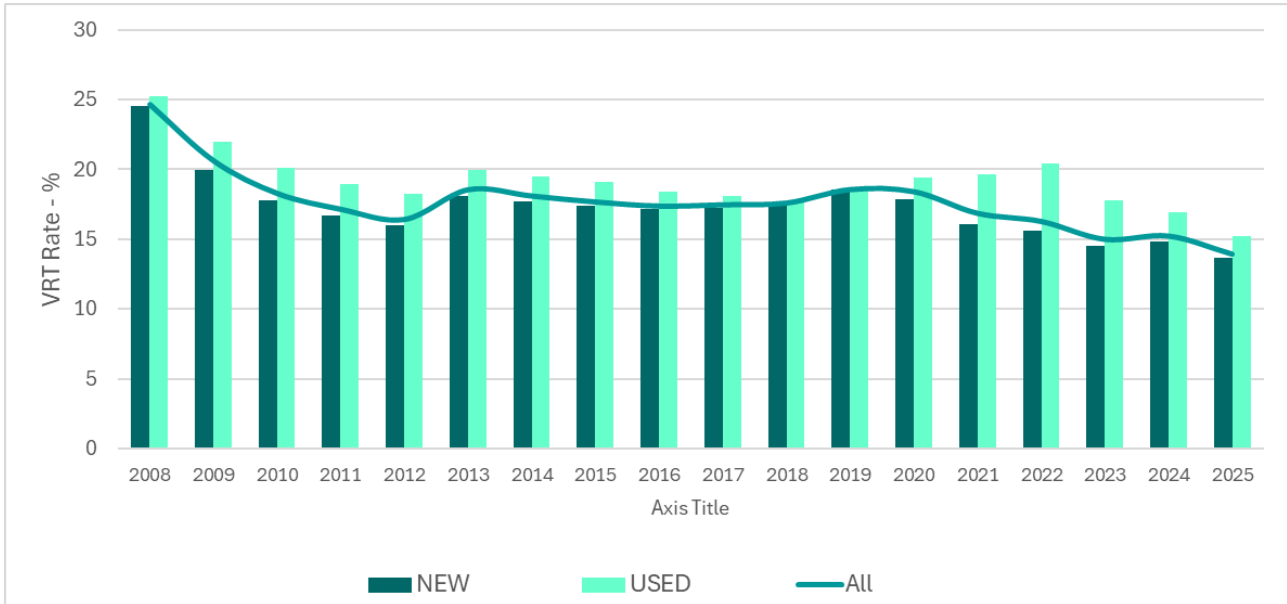
**Figure 7: Category A Registrations by Band**



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 has fallen since 2021 as more purchasers availed of the reduced VRT rate and more environmentally friendly vehicles (Figure 8).

**Figure 8: Average VRT Rate**



Source: Revenue analysis

Table 8 shows the average NOx rates, the overall average VRT rates and the contribution of new and used Category A registrations to the VRT average rates for the past five years. Since its introduction in 2020, the average NOx rate shows a downward trend. The overall average VRT rate has also decreased. The principal contributor to this has been the introduction in 2021 of reduced VRT rates on low CO2 emitting vehicles. In 2023 the average VRT rate for both new and used category A vehicles continued to fall relative to previous years. However, in 2024 this downward trend stabilised and increased marginally to 15.3%. This was due to a drop in EV registrations during 2024 but was offset by higher HEV registrations. With Category A registrations for EVs and hybrids almost at parity with Category A ICE registrations in 2025 the downward trend is again evident.

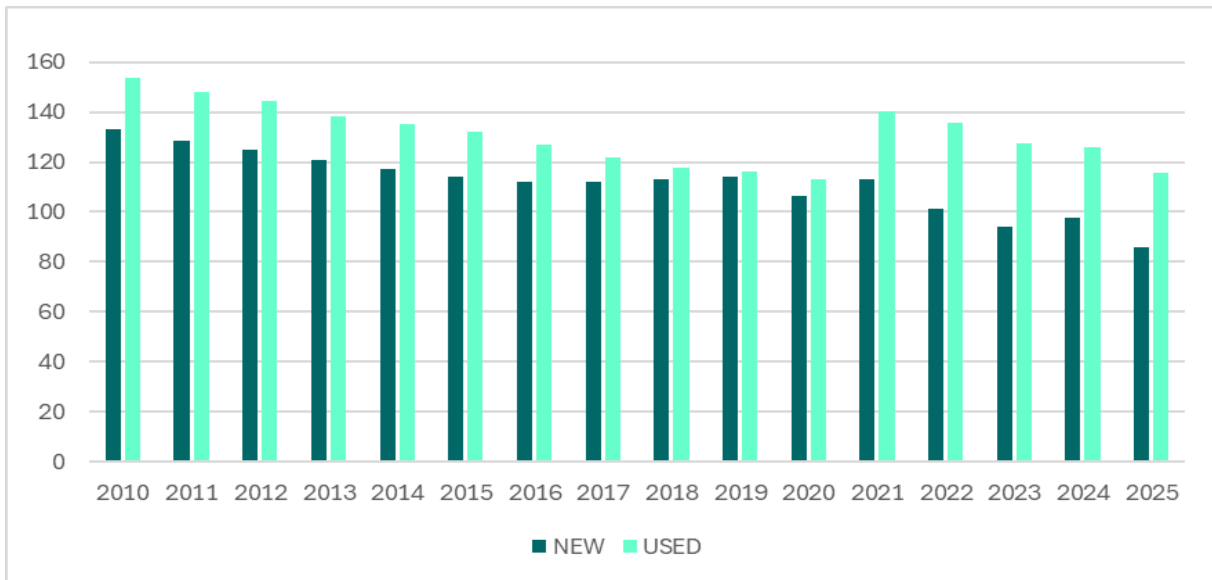
**Table 8: Components of Average VRT Rates**

Year	NOx New	NOx Used	NOx All	VRT New	VRT Used	VRT All	New Share	Used Share
2020	0.4%	1.4%	0.8%	17.9%	19.4%	18.4%	51.7%	47.3%
2021	0.4%	1.5%	0.6%	16.1%	19.6%	16.9%	60.8%	36.1%
2022	0.2%	1.2%	0.4%	15.6%	20.4%	16.3%	67.2%	28.6%
2023	0.2%	0.8%	0.3%	14.5%	17.8%	15.0%	69.2%	28.0%
2024	0.2%	0.7%	0.3%	14.9%	16.9%	15.3%	65.2%	32.9%
2025	0.1%	0.6%	0.2%	13.6%	15.2%	14.0%	62.5%	35.8%

Source: Revenue analysis

Figure 9 outlines the trend in NEDC CO2 emissions from 2010 to 2020, and from 2021 on the WLTP value. In both 2022 and 2023, emissions for both new and used vehicles declined according to the WLTP classification. In 2024 this trend stabilised, with average WLTP emissions for new vehicles increasing marginally on 2023. This can be attributed to the reduced numbers of EVs registered in 2024. The downward trend in WLTP emission is again evident for 2025 though. This reflective of the increasing proportion of Band 1 registrations in 2025.

**Figure 9: NEDC CO2 Emissions & 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 9 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 9: 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

Table 10 shows the total NOx levy per engine type and the value of the NOx levy collected (less exempted NOx levy) for Category A vehicles. Diesel propelled vehicles typically emit higher levels of NOx than other fuel types. Older diesel vehicles typically emit the highest levels of NOx, with a significant amount of the NOx levy collected on used diesel imports.

**Table 10: NOx by Engine Type**

Year	New/Used	Engine type	NOx Total €m	NOx less Exempt €m
2021	New	Diesel	7.2	6.7
2021	New	Hybrid-Electric	1.2	1.1
2021	New	Petrol	4.5	4.4
2021	New	Plugin-Hybrid	0.4	0.4
2021	Used	Diesel	15.5	11.9
2021	Used	Hybrid-Electric	0.3	0.3
2021	Used	Petrol	2.5	2.2
2021	Used	Plugin-Hybrid	0.2	0.2
2022	New	Diesel	4.6	4.3
2022	New	Hybrid-Electric	0.9	0.9
2022	New	Petrol	4.2	4
2022	New	Plugin-Hybrid	0.4	0.4
2022	Used	Diesel	8.4	5.5
2022	Used	Hybrid-Electric	0.4	0.4
2022	Used	Petrol	2	1.7
2022	Used	Plugin-Hybrid	0.2	0.2
2023	New	Diesel	4.8	4.4
2023	New	Hybrid-Electric	1	0.9
2023	New	Petrol	4.7	4.5
2023	New	Plugin-Hybrid	0.5	0.5
2023	Used	Diesel	7.4	4.7
2023	Used	Hybrid-Electric	0.4	0.4
2023	Used	Petrol	2.1	1.8
2023	Used	Plugin-Hybrid	0.4	0.4
2024	New	Diesel	4.7	4.3
2024	New	Hybrid-Electric	1.2	1.1
2024	New	Petrol	4.3	4.2
2024	New	Plugin-Hybrid	0.5	0.5
2024	Used	Diesel	6.9	4.8
2024	Used	Hybrid-Electric	0.5	0.4
2024	Used	Petrol	2.6	2.3
2024	Used	Plugin-Hybrid	0.8	0.8
2025	New	Diesel	2.9	2.5
2025	New	Hybrid-Electric	1.4	1.3
2025	New	Petrol	3.2	3.1
2025	New	Plugin-Hybrid	0.7	0.7
2025	Used	Diesel	6.8	4.6
2025	Used	Hybrid-Electric	0.7	0.6
2025	Used	Petrol	2.9	2.6
2025	Used	Plugin-Hybrid	1.0	1.0

Source: Revenue analysis

## 4 Electric Vehicles and Hybrids

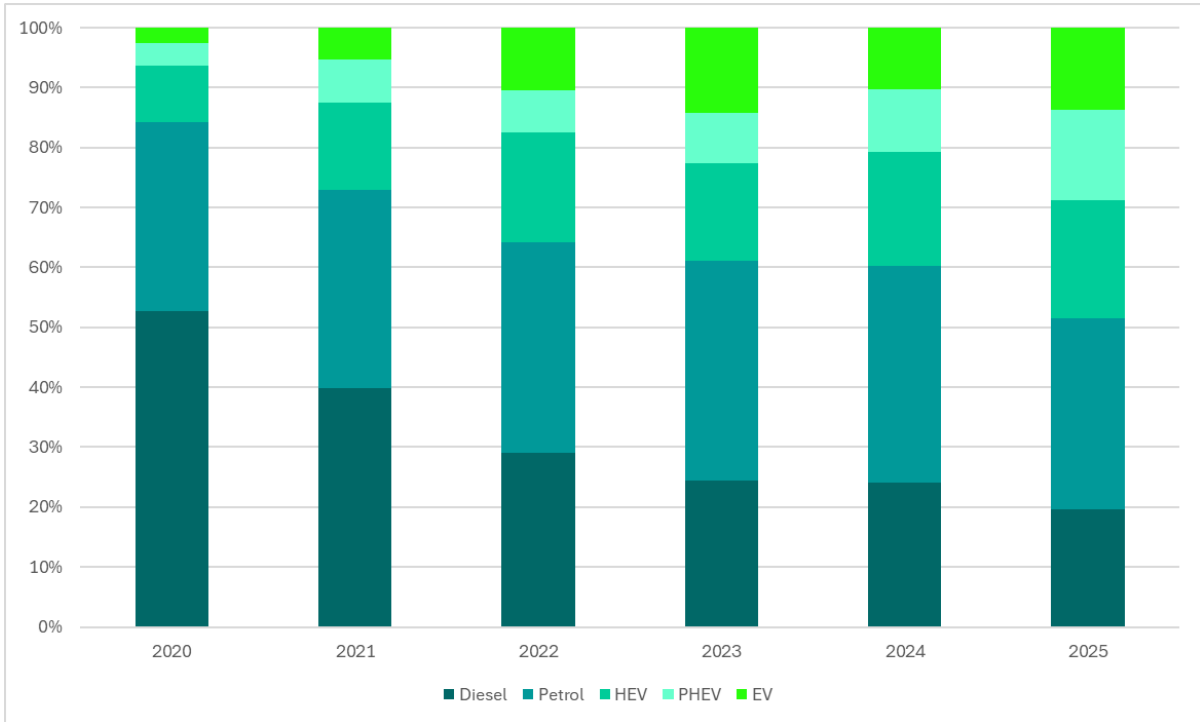
### 4.1 Trends in Category A Electric and Hybrid Vehicle Registrations

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. Relief from VRT in respect of hybrid and plug-in hybrid vehicles expired at the end of December 2020. The following analysis concentrates on Category A registrations.

Figure 10 sets out the share of Category A registrations (new and used) across the various engine types, while Figure 11 illustrates the growth in hybrid and EV registrations over the same period. Electric vehicles ("EV"), hybrids ("HEV") and plugin-hybrids ("PHEV") represent a growing portion of overall registrations. Over the last number of years, the electric growth rate has almost doubled year on year, with the number of diesel registrations also declining considerably. In 2024 EV registrations were down 20%. This was offset by an increase in the registration of hybrid vehicles, which were up 25% on 2023.

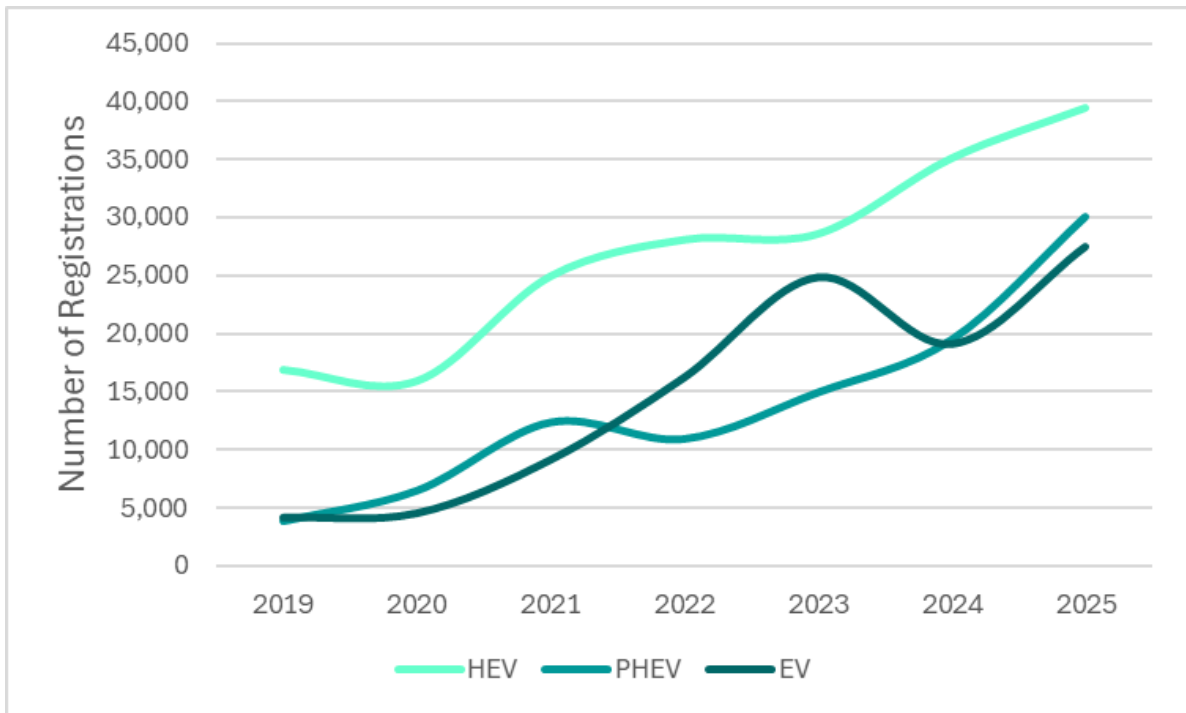
In 2025, 49% of all category A registrations were Hybrids or EVs. This is up 9% compared to the previous year, reflecting the continued shift in the composition of the fleet since 2019, when this figure was just 10%.

**Figure 10: Category A Registrations by Engine Type**



Source: Revenue analysis

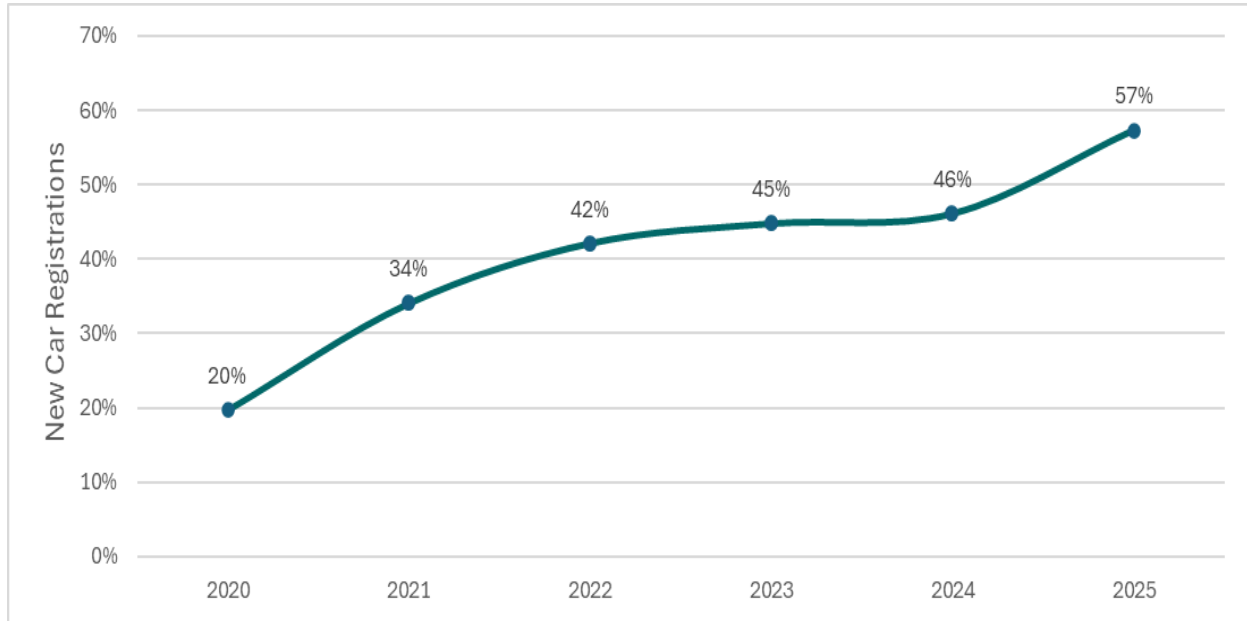
**Figure 11: Registration of Category A Hybrid and Electric Vehicles**



Source: Revenue analysis

Figure 12 shows the trend in new hybrid and electric car registrations as a percentage of total new car registrations. In 2025 57% of new car registrations were hybrid and electric.

**Figure 12: Share of Hybrid and Electric Vehicles in Category A New Registrations**



Source: Revenue analysis

## 4.2 Electric Vehicle Relief

Table 11 sets out the value of reliefs that have been granted in respect of new electric and hybrid vehicles since 2020. Table 12 compares the total number of new registrations (excluding those exempted prior to the application any relief) for each engine type and the actual number of vehicles qualifying for relief. It is clear that, notwithstanding the changes to Category A EV relief introduced in 2021, that while the value of the relief available was reduced the number of new EV registrations has continued to rise. Despite relief being removed for Hybrids, registrations for these engine types have also increased substantially over this time period.

**Table 11: Reliefs for New Electric/Hybrids**

Eng Type	2020		2021		2022		2023		2024		2025	
	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 €	Total Relief €m	Average Relief €
EV	-19.94	-4,993	-16.75	-2,545	-18.11	-2,340	-22.38	-2,212	-22.95	-2,175	-34.74	-2,033
HEV	-3.43	-1,500	0	0	0	0	0	0	0	0	0	0
PHEV	-5.65	-2,500	0	0	0	0	0	0	0	0	0	0

Source: Revenue analysis

**Table 12: Number of New Registrations and Qualifying Electric/Hybrids**

Engine Type	2020		2021		2022		2023		2024		2025	
	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual	Regs	Qual
EV	3,994	3,994	8,610	6,582	15,552	7,740	22,603	10,116	17,286	10,553	23,384	17,091
HEV	10,344	2,290	18,154	0	19,937	0	20,410	0	25,571	0	27,343	0
PHEV	2,412	2,260	7,644	0	7,482	0	10,049	0	11,097	0	18,565	0
<b>Total</b>	<b>16,750</b>	<b>8,544</b>	<b>34,408</b>	<b>6,759</b>	<b>42,971</b>	<b>7,740</b>	<b>53,063</b>	<b>10,116</b>	<b>53,954</b>	<b>10,553</b>	<b>69,293</b>	<b>17,091</b>

Source: Revenue analysis

## 5 Other Exemptions

There are various exemptions from VRT other than reliefs relating to electric vehicles. The most prominent of these include Disabled Passenger and Driver reliefs, Transfer of Residence and Business reliefs, and relief for diplomatic use. Table 13 and Table 14 set out, for Category A new and used vehicles, the value of the reliefs and the number of registrations that qualify for a full or partial exemption.

**Table 13: Value of VRT Exemptions (€ million)**

Exemption	2020	2021	2022	2023	2024	2025
Disabled Passenger and Driver	31.26	35.23	37.51	43.73	45.42	47.08
Transfer of Residence / Business	10.35	18.03	19.42	16.97	16.11	17.25
Diplomatic Use	0.64	0.85	0.98	1.2	1.33	1.31
Other	0.04	0.13	0.25	0.33	0.18	0.13
<b>Total VRT Exempted</b>	<b>42.29</b>	<b>54.24</b>	<b>58.16</b>	<b>62.23</b>	<b>63.04</b>	<b>65.77</b>

Source: Revenue analysis

**Table 14: Number of Registrations with an Exemption from VRT**

Exemption	2020	2021	2022	2023	2024	2025
Disabled Passenger and Driver	5,125	5,221	5,157	5,774	5,862	6,155
Transfer of Residence / Business	2,389	3,421	3,083	2,847	2,548	2,637
Diplomatic Use	72	89	120	122	99	111
Other	20	26	38	61	51	37
<b>Total Registrations</b>	<b>7,606</b>	<b>8,757</b>	<b>8,398</b>	<b>8,804</b>	<b>8,560</b>	<b>8,940</b>

Source: Revenue analysis

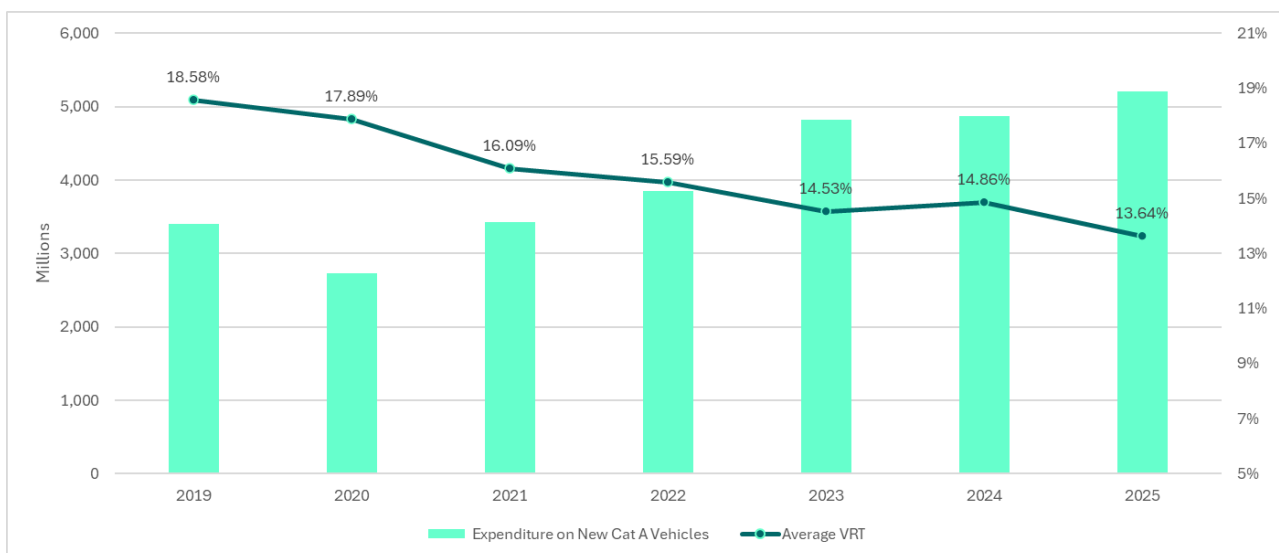
## 6 Changing Consumer Behaviour

In 2020 registrations and receipts declined sharply, due primarily to the Covid-19 pandemic. While 2021 and 2022 saw an increase in registrations and declared liabilities, it was only since 2023 that receipts have come back to 2019 levels. Receipts in both 2024 and 2025 have been in excess of €900m.

As outlined above, Government policy has encouraged a movement to “greener” engine types. In January 2020 the NOx levy was introduced and the following year the CO2 emission-based rates were overhauled, favouring lower emission vehicles. Both changes to VRT apply to Category A vehicles (cars) only. Within Category A, new internal combustion engine (ICE) registrations, and in particular diesel registrations, have dropped, while there has been significant growth rates observed in the registration of new electric (EV) and hybrid vehicles.

This change in consumer behaviour has led to a shift in the makeup of VRT receipts, particularly receipts from new car registrations. The following graph shows the total expenditure on new Category A vehicles and the change in the weighted average VRT rate over the period 2019 to 2025. Expenditure on these vehicles has increased by some 53 per cent over this period, but the weighted average VRT rate has dropped from 18.6% in 2019 to 13.6% in 2025, a decline of 27 per cent. The impact on VRT receipts is that while new car registrations in recent years have exceeded 2019 levels and liabilities have surpassed those in 2019, the lower weighted average rate of VRT has offset the significant increase in expenditure on new cars.

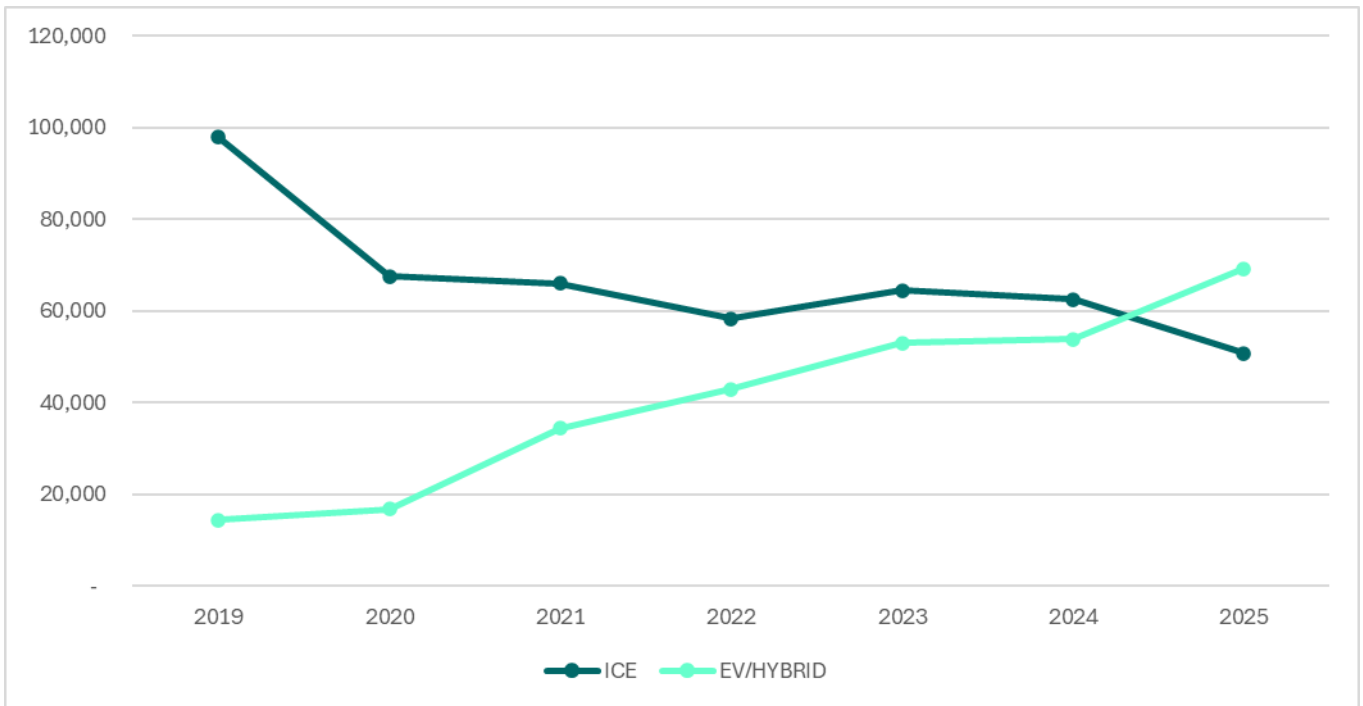
**Figure 13: Average VRT rate relative to Expenditure – New Cat A**



Source: Revenue analysis

The increase in expenditure can be attributed to the rise in the average open market selling price (OMSP).<sup>3</sup> Since 2019 the average OMSP on a new vehicle has risen by 43% from nearly €30,500 to nearly €43,500. The increase in the average OMSP reflects the shift towards electric and hybrid vehicles. VRT data shows that the average price of an electric vehicle is significantly higher than that of an ICE vehicle. The trend in ICE versus electric and hybrid vehicle registrations since 2019 is shown in the following graph.

**Figure 14: New CAT A Registrations by Engine type**



Source: Revenue analysis

It should be noted that electric vehicles and low emission hybrids attract much reduced VRT rates, 7% in the case of electric vehicles and some additional reliefs for EV below €50,000. In this regard, the shift to “greener” engine types may begin to have an impact on receipts. If the current trend in the uptake of lower emission vehicles continues, VRT receipts could start to fall in the near to medium term. For new ICE vehicles in 2025 the average OMSP is about €38,400 with an average VRT rate of 20%: an average VRT potential of €7,680. In contrast, the average OMSP of a new electric vehicle is €47,300 with a VRT rate of 7%: an average VRT potential of €3,311 (excluding reliefs of up to €3,000 on EVs priced below €50,000). Although the price is almost 25% higher the VRT potential for electric vehicles is potentially more than 50% lower.

<sup>3</sup> The method of calculating the OMSP has been updated in this report and therefore figures in previous VRT statistical reports are not directly comparable.

## 7 Country of Import and Origin

Table 15 outlines the country of previous registration in respect of used cars imported since 2020, while Table 16 provides the country of manufacture for all new car registrations. Overall registrations of used car imports have fallen sharply in recent years albeit they increased somewhat in 2023 and 2024. Imports from the UK fell year on year from 2019 to 2022 but stabilised in 2023 and increased by 13% in 2024 and 9% in 2025. At the same time, there has been a significant increase in the number of used cars imported from Japan. This is likely attributable to the UK's departure from the EU and the associated additional costs of importing a used vehicle from a third country. The price differential between the UK and Japan has narrowed considerably in recent years, suggesting some displacement from used UK to used Japanese vehicles. 2025 is the first year where Japanese used car imports have exceeded those from the UK.

**Table 15: Country of Previous Registration - Used**

Country of Import	2020	2021	2022	2023	2024	2025
Japan	4,557	9,890	18,734	21,952	29,531	36,604
United Kingdom	76,424	54,957	28,367	29,579	33,110	36,227
Australia	91	102	180	141	159	241
Germany	43	105	121	130	126	105
Other	329	556	715	643	599	764
<b>Total</b>	<b>81,444</b>	<b>65,610</b>	<b>48,117</b>	<b>52,445</b>	<b>63,525</b>	<b>73,941</b>

Source: Revenue analysis

**Table 16: Country of Manufacture - New**

Country of Manufacture	2020	2021	2022	2023	2024	2025
Germany	29,209	34,575	31,598	35,104	33,032	34,078
Czech Republic	11,207	15,059	14,642	15,723	18,302	17,938
Japan	5,727	6,217	8,734	11,516	15,458	15,382
France	14,619	16,714	16,846	17,069	14,983	14,135
South Korea	5,704	6,219	7,715	8,905	7,311	9,911
United Kingdom	128	1,218	1,895	5,685	5,011	6,094
China	7,261	7,279	5,912	6,079	6,644	5,570
Slovakia	3356	4196	2,306	4,406	4,259	4,341
Turkey	669	1,068	1,955	2,960	2,638	4,202
Spain	2,762	3,135	4,272	4,513	4,791	4,132
Romania	5,551	6992	7,082	6,408	4,486	4,041
Other	2,753	2,593	3,152	4,715	5,017	5,989
<b>Total</b>	<b>88,946</b>	<b>105,265</b>	<b>106,109</b>	<b>123,083</b>	<b>121,932</b>	<b>125,813</b>

Source: Revenue analysis

## 8 Engine Type by Band

Table 17 and Table 18 show the distribution of registrations for new and used vehicles in 2025 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 17: Engine Type by Band - New 2025**

Category	Band	Diesel	Petrol	Hybrid	Plugin Hybrid	Electric
A	1	110	106	<10	18,762	23,593
A	2	0	<10	0	231	0
A	3	0	0	0	0	0
A	4	0	100	1,468	<10	0
A	5	0	*	302	51	0
A	6	0	0	1,939	20	0
A	7	0	366	6,238	182	0
A	8	<10	1,427	4,619	0	0
A	9	1,172	1,521	3,762	<10	0
A	10	1,550	6,195	1,936	<10	0
A	11	1,807	8,213	2,488	0	0
A	12	2,154	5,705	4,183	0	0
A	13	1,990	4,759	581	0	0
A	14	897	1,717	746	0	0
A	15	7,164	773	697	0	0
A	16	3,210	422	142	<10	0
A	17	374	158	52	0	0
A	18	834	205	28	0	0
A	19	*	106	<10	0	0
A	20	504	90	19	0	0
A	<b>Fixed Charge</b>	-	-	-	-	-
<b>Total Cars</b>		<b>21,874</b>	<b>31,889</b>	<b>29,207</b>	<b>19,250</b>	<b>23,593</b>
B	<b>Commercial</b>	4,993	114	114	59	677
B	<b>Fixed Charge</b>	23,962	75	<10	125	1,245
C	<b>Fixed Charge</b>	7,301	301	<10	0	158
D	<b>No Charge</b>	134	0	0	0	0
M	<b>Motorcycles</b>	0	2,692	0	0	109
<b>Total All Vehicles</b>		<b>58,264</b>	<b>35,071</b>	<b>29,324</b>	<b>19,434</b>	<b>25,782</b>

\*Suppressed to adhere to statistical disclosure control protocols.  
Excludes misclassified vehicles.  
Source: Revenue analysis

**Table 18: Engine Type by Band - Used 2025**

Category	Band	Diesel	Petrol	Hybrid	Plugin Hybrid	Electric
A	1	27	23	68	8,897	3,904
A	2	<10	50	941	1,499	0
A	3	0	39	241	310	0
A	4	0	15	565	23	0
A	5	<10	25	1,706	<10	0
A	6	<10	24	2,049	39	0
A	7	11	69	1,966	27	0
A	8	254	89	544	12	0
A	9	386	759	326	<10	0
A	10	753	1,241	676	<10	0
A	11	1,657	1,887	473	<10	0
A	12	1,418	1,735	190	<10	0
A	13	1,180	3,317	140	<10	0
A	14	2,646	3,825	39	<10	0
A	15	1,807	5,613	77	<10	0
A	16	2,191	2,834	26	0	0
A	17	765	1,848	40	<10	0
A	18	1,867	4,183	50	<10	0
A	19	1,073	1,451	68	<10	0
A	20	862	1,160	*	0	0
A	<b>Fixed Charge</b>	343	1,549	<10	0	0
<b>Total Cars</b>		<b>17,251</b>	<b>31,746</b>	<b>10,202</b>	<b>10,838</b>	<b>3,904</b>
B	<b>Commercial</b>	4,820	75	19	11	10
B	<b>Fixed Charge</b>	7,665	190	<10	0	68
C	<b>Fixed Charge</b>	8,296	*	*	0	<10
D	<b>No Charge</b>	*	<10	0	0	0
M	<b>Motorcycles</b>	<10	3,390	0	0	16
<b>Total All Vehicles</b>		<b>38,084</b>	<b>35,437</b>	<b>10,234</b>	<b>10,849</b>	<b>4,001</b>

\*Suppressed to adhere to statistical disclosure control protocols.

Excludes misclassified vehicles

Source: Revenue analysis

## 9 Vehicle Values

Table 19 and Table 20 provide an overview of the value of vehicles by both band and engine type for new and used Category A vehicles in 2025. Lower emission vehicles tend to have the highest number of high-priced vehicles according to their OMSP. The most common vehicle type in 2025 was a new electric vehicle in band 1 with an OMSP of between €40,001 and €50,000 (12,690 registrations). Overall, 48% of new Category A vehicles registered had an OMSP between €20,001 and €40,000.

**Table 19: Number of New Vehicles by Value – 2025**

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
1	DIESEL	0	0	0	0	0	13	97
1	ELECTRIC	0	0	4,624	12,690	5,607	398	274
1	HEV	0	0	2,069	6,587	7,074	1,135	1,903
1	PETROL	0	0	0	<10	58	<10	45
2	HEV	0	0	0	0	42	143	46
2	PETROL	0	0	0	0	0	0	<10
4	HEV	0	0	1,468	0	0	0	<10
4	PETROL	0	0	100	0	0	0	0
5	HEV	0	0	302	<10	49	0	<10
5	PETROL	0	0	24	0	0	0	0
6	HEV	0	0	1,939	0	19	0	<10
7	HEV	0	0	6,278	138	<10	0	<10
7	PETROL	0	10	266	89	0	0	<10
8	DIESEL	0	0	<10	0	0	0	0
8	HEV	0	0	3,880	651	88	0	0
8	PETROL	0	216	1,203	<10	0	0	0
9	DIESEL	0	0	1,172	0	0	0	0
9	HEV	0	125	2,911	726	0	0	<10
9	PETROL	0	66	1,453	<10	0	0	0
10	DIESEL	0	0	1,205	225	120	0	0
10	HEV	0	0	884	931	122	0	0
10	PETROL	0	918	5,078	199	0	0	0
11	DIESEL	0	0	940	726	135	<10	0
11	HEV	0	0	1,561	763	160	<10	0
11	PETROL	0	82	7,408	703	20	0	0
12	DIESEL	0	0	958	582	610	<10	0
12	HEV	0	0	681	3,451	24	27	0
12	PETROL	0	<10	4,992	676	32	0	0
13	DIESEL	0	0	203	1,238	536	13	0
13	HEV	0	0	247	89	239	<10	<10
13	PETROL	0	0	3,852	696	209	<10	0
14	DIESEL	0	0	257	521	115	<10	0
14	HEV	0	0	38	339	331	38	0
14	PETROL	0	0	1,006	636	75	0	0

Vehicle Registration Tax 2025

15	DIESEL	0	0	2,797	2,000	2,367	0	0
15	HEV	0	0	146	75	463	13	0
15	PETROL	0	0	574	109	89		<10
16	DIESEL	0	<10	25	351	2,824	<10	0
16	HEV	0	0	0	75	65	<10	0
16	PETROL	0	0	90	182	150	0	0
17	DIESEL	0	0	13	43	317	0	<10
17	HEV	0	0	0	0	48	<10	0
17	PETROL	0	0	<10	69	74	<10	<10
18	DIESEL	0	0	<10	<10	709	81	40
18	HEV	0	0	0	0	21	<10	<10
18	PETROL	0	<10	0	12	182	<10	<10
19	DIESEL	0	0	0	<10	81	<10	18
19	HEV	0	0	0	0	0	0	<10
19	PETROL	0	0	0	0	96	<10	<10
20	DIESEL	0	0	0	<10	201	16	284
20	HEV	0	0	0	0	0	0	19
20	PETROL	0	0	0	<10	21	<10	63

Excludes misclassified vehicles  
Source: Revenue analysis

**Table 20: Number of Used Vehicles by Value - 2025**

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
1	DIESEL	<10	<10	12	<10	0	0	<10
1	ELECTRIC	34	268	2,305	689	503	81	24
1	Hybrid-Electric	0	<10	46	<10	<10	<10	10
1	PETROL	<10	13	<10	0	<10	0	<10
1	Plugin-Hybrid	<10	58	3,235	1,575	2,859	793	376
2	DIESEL	0	<10	0	0	0	0	0
2	Hybrid-Electric	22	416	484	11	<10	<10	<10
2	PETROL	<10	29	16	<10	0	0	0
2	Plugin-Hybrid	11	383	491	117	394	84	19
3	Hybrid-Electric	0	128	111	0	0	<10	<10
3	PETROL	<10	30	<10	0	0	0	0
3	Plugin-Hybrid	<10	14	71	<10	193	23	<10
4	Hybrid-Electric	165	197	203	0	0	0	0
4	PETROL	<10	11	<10	0	0	0	0
4	Plugin-Hybrid	0	<10	10	<10	<10	<10	0
5	DIESEL	0	<10	<10	0	0	0	0
5	Hybrid-Electric	927	743	36	0	0	0	0
5	PETROL	12	<10	<10	0	0	0	0
5	Plugin-Hybrid	0	<10	<10	<10	<10	0	<10
6	DIESEL	0	<10	<10	0	0	0	0
6	Hybrid-Electric	1,266	684	98	<10	0	0	0
6	PETROL	13	<10	<10	0	0	0	0
6	Plugin-Hybrid	0	0	<10	11	26	0	0
7	DIESEL	<10	<10	<10	0	0	0	0
7	Hybrid-Electric	833	994	135	<10	0	0	<10
7	PETROL	46	20	<10	0	0	0	0
7	Plugin-Hybrid	0	<10	16	<10	<10	0	<10
8	DIESEL	36	70	148	0	0	0	0
8	Hybrid-Electric	53	225	262	<10	0	0	0
8	PETROL	36	47	<10	0	0	0	0
8	Plugin-Hybrid	0	0	11	0	0	0	<10
9	DIESEL	112	183	90	<10	0	0	0
9	Hybrid-Electric	101	106	118	<10	0	0	0
9	PETROL	498	233	27	<10	0	0	0
9	Plugin-Hybrid	0	0	<10	0	0	<10	0
10	DIESEL	180	381	188	<10	<10	0	0
10	Hybrid-Electric	332	258	82	<10	<10	0	0
10	PETROL	930	252	59	0	0	0	0
10	Plugin-Hybrid	<10	0	<10	0	0	<10	0
11	DIESEL	849	409	382	<10	<10	<10	0
11	Hybrid-Electric	159	187	119	<10	<10		0
11	PETROL	1,473	283	128	<10	0	<10	0
11	Plugin-Hybrid	0	<10	0	0	0	0	0
12	DIESEL	256	371	675	78	29	<10	0
12	Hybrid-Electric	28	51	102	<10	<10	0	0

Vehicle Registration Tax 2025

12	PETROL	1,414	162	157	<10	<10	0	0
12	Plugin-Hybrid	0	<10	0	0	0	0	0
13	DIESEL	261	474	401	35	<10	0	0
13	Hybrid-Electric	60	18	55	<10	<10	0	0
13	PETROL	3,017	160	129	<10	<10	0	0
13	Plugin-Hybrid	0	0	<10	0	<10	0	0
14	DIESEL	345	1,374	672	203	51	<10	0
14	Hybrid-Electric	<10	15	14	<10	<10	0	0
14	PETROL	3,110	553	148	<10	<10	0	0
14	Plugin-Hybrid	0	<10	<10	0	0	0	0
15	DIESEL	236	1,015	461	63	32	0	0
15	Hybrid-Electric	<10	47	17	<10	<10	0	0
15	PETROL	3,324	2,067	212	<10	<10	0	0
15	Plugin-Hybrid	0	<10	<10	0	0	0	0
16	DIESEL	274	1,163	663	70	19	<10	0
16	Hybrid-Electric	<10	10	<10	<10	0	0	0
16	PETROL	1,653	1,082	92	<10	<10	0	0
17	DIESEL	112	380	220	17	35	0	<10
17	Hybrid-Electric	<10	14	20	<10	<10	0	0
17	PETROL	1,210	487	131	14	<10	0	0
17	Plugin-Hybrid	0	0	0	<10	0	0	0
18	DIESEL	333	906	536	39	44	<10	<10
18	Hybrid-Electric	<10	12	22	<10	<10	0	0
18	PETROL	2,415	1,501	235	23	<10	0	0
18	Plugin-Hybrid	0	0	<10	0	0	0	<10
19	DIESEL	171	361	415	53	54	15	<10
19	Hybrid-Electric	39	13	<10	<10	<10	<10	<10
19	PETROL	715	540	162	11	18	<10	<10
19	Plugin-Hybrid	0	0	<10	0	0	0	0
20	DIESEL	166	125	284	79	110	40	57
20	Hybrid-Electric	<10	<10	<10	<10	<10	0	<10
20	PETROL	584	211	179	45	51	19	71

Excludes misclassified vehicles  
Source: Revenue analysis

## 10 Registration Type

Table 21 highlights the seasonality of Category A new vehicle registrations. January and July are the most popular months.

**Table 21: Monthly New Category A Registrations 2025**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Registrations	33,554	14,043	17,474	8,830	5,906	2,478	26,878	7,647	5,655	2,205	860	283

Source: Revenue analysis

Table 22 provides information on the entity registering a used Category A type vehicle across each month of 2025. In the case of new cars, 99% of registrations are by a dealer/distributor.

**Table 22: Registration Type - Used Vehicles 2025**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dealer /Distributor	3,949	4,025	4,164	3,747	4,259	4,111	4,903	4,320	4,980	4,701	4,474	3,459
Private	1,808	1,736	1,793	1,683	1,890	1,777	2,107	1,831	2,199	2,266	2,080	1,679
<b>Total</b>	<b>5,757</b>	<b>5,761</b>	<b>5,957</b>	<b>5,430</b>	<b>6,149</b>	<b>5,888</b>	<b>7,010</b>	<b>6,151</b>	<b>7,179</b>	<b>6,967</b>	<b>6,554</b>	<b>5,138</b>

Source: Revenue analysis

## 11 Registration by County

As shown below, Dublin vehicle registrations account for the largest number of new passenger vehicles, on average over 40 per cent of all new registrations.

**Table 23: New Category A Vehicles by County 2025**

County	2020	2021	2022	2023	2024	2025
Dublin	34,460	43,895	42,138	54,289	52,984	53,636
Cork	11,186	12,391	13,094	13,975	13,744	14,341
Kildare	3,912	4,505	4,695	5,220	5,418	5,805
Galway	3,672	4,142	4,534	4,851	4,732	5,176
Meath	2,841	3,416	3,702	4,195	4,027	4,282
Limerick	3,240	3,495	3,584	3,823	3,998	4,069
Wexford	2,522	2,713	2,741	2,940	2,923	3,096
Tipperary	2,232	2,576	2,895	2,861	2,923	2,988
Wicklow	2,069	2,381	2,609	2,806	2,779	2,917
Donegal	2,128	2,370	2,488	2,660	2,716	2,910
Louth	2,122	2,413	2,553	2,584	2,771	2,808
Waterford	2,112	2,704	2,634	2,773	2,553	2,692
Kerry	1,966	2,234	2,298	2,465	2,515	2,629
Clare	1,998	2,128	2,127	2,428	2,484	2,582
Kilkenny	1,649	1,855	1,946	2,068	2,050	2,193
Mayo	1,787	1,876	1,948	2,056	2,060	2,026
Westmeath	1,309	1,572	1,538	1,665	1,705	1,750
Laois	1,192	1,240	1,240	1,366	1,435	1,592
Offaly	1,118	1,169	1,217	1,333	1,308	1,385
Cavan	1,040	1,182	1,197	1,264	1,202	1,368
Carlow	1,004	1,144	1,093	1,265	1,263	1,247
Sligo	934	1070	1047	1128	1,193	1,200
Roscommon	841	999	1007	1143	1,128	1,094
Monaghan	784	885	833	936	978	992
Longford	430	519	518	539	556	565
Leitrim	398	391	433	450	487	470
<b>Total Registrations</b>	<b>88,946</b>	<b>105,265</b>	<b>106,109</b>	<b>123,083</b>	<b>121,932</b>	<b>125,813</b>

Source: Revenue analysis

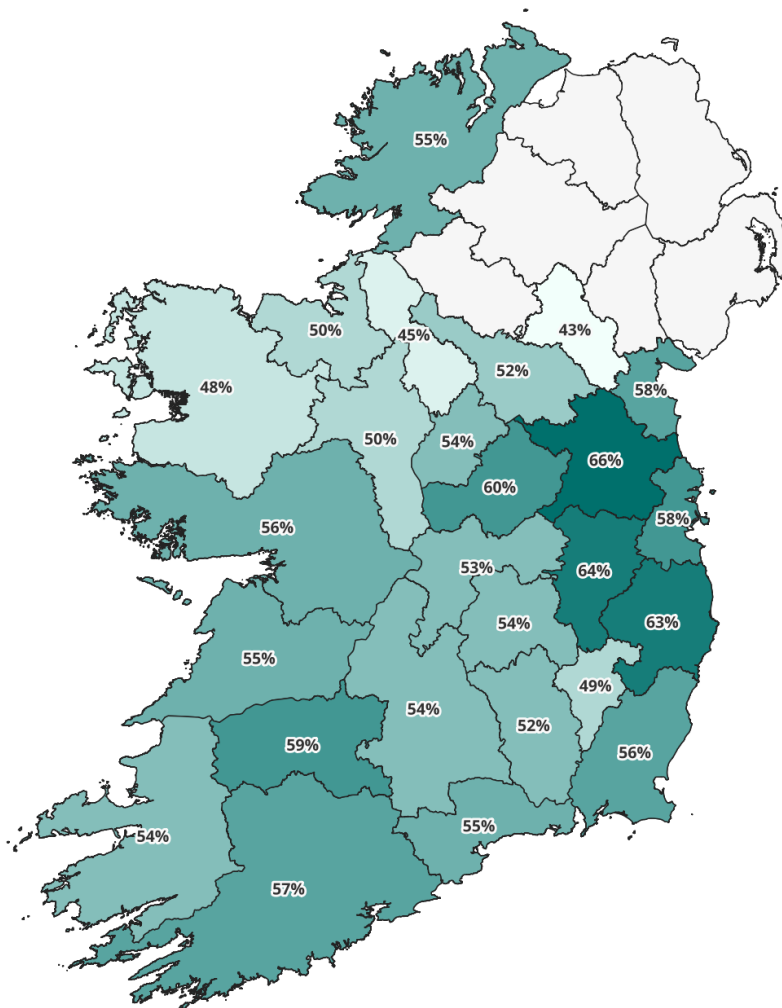
**Table 24: Used Category A Vehicles by County 2025**

County	2020	2021	2022	2023	2024	2025
Dublin	28,384	25,004	23,464	24,962	30,155	35,314
Cork	7,380	5,479	2,684	3,227	4,359	5,332
Galway	4,813	3,482	2,417	2,853	3,365	3,730
Donegal	4,097	3,547	2,072	2,517	2,941	3,447
Meath	3,079	2,415	1,707	2,160	2,652	3,345
Kildare	3,423	2,626	1,781	1,874	2,495	2,685
Louth	2,687	2,117	1,578	1,717	1,945	2,401
Limerick	2,658	1,726	1,039	1,128	1,351	1,743
Clare	2,100	1,641	1,053	1,069	1,295	1,375
Mayo	2,189	1,741	999	983	1,167	1,333
Tipperary	1,966	1,604	905	1,031	1,200	1,265
Wicklow	1,607	1,308	786	853	1,089	1,224
Waterford	1,336	1,205	751	771	951	1,123
Monaghan	1,639	1,175	754	747	909	1,068
Cavan	1,412	1,040	622	661	898	992
Kerry	2,044	1,436	726	802	803	986
Wexford	1,695	1,119	738	753	849	964
Westmeath	1,010	787	421	501	712	846
Laois	1,292	1,018	578	600	750	822
Kilkenny	1,137	739	411	427	574	689
Roscommon	976	649	309	367	456	542
Sligo	784	507	286	350	432	516
Longford	1,107	848	493	517	563	497
Offaly	762	609	432	440	444	412
Leitrim	652	527	319	291	305	390
Carlow	553	423	207	239	324	342
ZV (vintage)	662	838	585	605	541	558
<b>Total Registrations</b>	<b>81,444</b>	<b>65,610</b>	<b>48,117</b>	<b>52,445</b>	<b>63,525</b>	<b>73,941</b>

Source: Revenue analysis

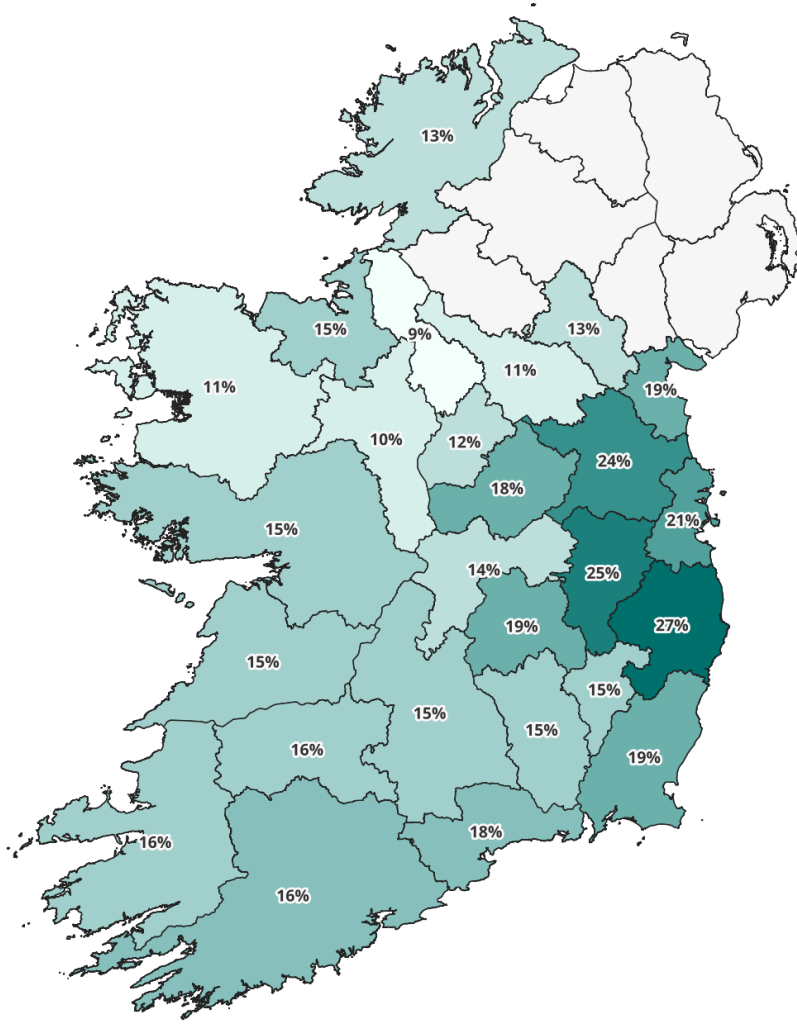
As previously discussed, 57 per cent of all new car registrations nationally in 2025 were electric or hybrid cars. Figure 15 shows that in 22 counties 50 per cent or more of all new car registrations were either electric or hybrid cars, while in only one county is this figure less than 45 per cent (Monaghan). Figure 16 highlights the percentage of electric vehicles registered in each country. In only one county is this figure less than 10 per cent. The majority of counties, 18, have EV registration percentages of 15% or more. As with figure 14, the counties where new electric car registrations are highest are Wicklow (27 per cent), Kildare (25 per cent), Meath (24 per cent) and Dublin (21 per cent).

**Figure 15: Hybrid and Electrical Vehicle Share of New Registrations in 2025**



Source: Revenue analysis

**Figure 16: Electrical Vehicle Share of New Registrations in 2025**



Source: Revenue analysis

**Table 25: New Vehicles by County by Band 2025**

County	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	B	C	D	M
<b>CARLOW</b>	329	0	0	<10	<10	23	70	112	91	80	150	159	89	38	133	52	<10	15	<10	<10	299	126	0	21
<b>CAVAN</b>	262	<10	0	<10	<10	15	93	84	95	112	124	111	87	34	137	60	<10	<10	<10	<10	340	172	0	35
<b>CLARE</b>	711	0	0	28	<10	45	143	134	150	163	285	254	169	75	289	85	<10	21	<10	14	428	193	0	60
<b>CORK</b>	4,411	33	0	195	41	249	876	680	772	1,002	1,590	1,521	819	386	1,059	413	48	172	19	55	2,669	1,019	<10	332
<b>DONEGAL</b>	769	<10	0	37	<10	59	160	146	138	194	308	298	197	103	218	111	11	38	<10	10	602	196	<10	30
<b>DUBLIN</b>	20,513	154	0	674	207	750	2,553	2,244	2,362	4,855	4,957	4,700	3,078	1,363	2,636	1,467	275	374	124	348	16,335	1,694	16	1,105
<b>GALWAY</b>	1,485	<10	0	82	12	102	348	224	311	338	487	496	305	134	538	214	28	39	<10	20	1,048	338	<10	98
<b>KERRY</b>	799	0	0	17	<10	30	152	143	167	150	278	290	160	59	261	68	13	15	<10	21	679	292	0	54
<b>KILDARE</b>	2,340	11	0	62	17	71	286	313	281	394	540	483	293	139	314	165	22	44	11	19	1,285	284	12	167
<b>KILKENNY</b>	568	<10	0	16	<10	33	115	88	106	151	230	215	128	53	213	70	11	19	<10	<10	559	286	0	41
<b>LAOIS</b>	467	<10	0	<10	0	25	85	77	89	134	136	161	101	41	160	66	10	21	<10	<10	332	148	<10	46
<b>LEITRIM</b>	98	0	0	<10	0	<10	23	31	21	39	67	52	28	11	53	24	<10	<10	<10	<10	98	33	0	16
<b>LIMERICK</b>	1,278	<10	0	39	11	82	258	205	239	251	403	424	264	108	331	112	18	24	<10	16	756	280	0	75
<b>LONGFORD</b>	129	0	0	10	<10	13	42	38	32	31	73	55	23	15	72	24	<10	<10	0	0	119	77	0	10
<b>LOUTH</b>	888	<10	0	37	<10	47	165	177	155	233	297	306	209	98	165	77	12	20	<10	<10	567	154	0	62
<b>MAYO</b>	430	0	0	26	<10	44	130	129	142	176	273	231	144	60	285	71	10	34	<10	<10	548	195	<10	27
<b>MEATH</b>	1,682	<10	0	50	14	58	257	244	246	220	386	389	176	107	274	99	19	46	<10	10	798	474	0	126
<b>MONAGHAN</b>	234	<10	0	<10	<10	<10	33	47	57	69	137	125	54	44	94	53	<10	10	<10	<10	327	179	0	12
<b>OFFALY</b>	311	0	0	24	<10	35	96	76	96	85	140	177	86	29	141	46	11	18	0	<10	324	154	89	35
<b>ROSCOMMON</b>	233	<10	0	22	<10	25	66	59	68	59	103	147	73	31	142	46	<10	<10	0	<10	244	132	0	18
<b>SLIGO</b>	319	<10	0	26	<10	27	48	61	67	87	169	136	78	29	95	39	<10	<10	<10	<10	244	91	0	21
<b>TIPPERARY</b>	840	0	0	47	<10	45	174	159	212	210	308	340	163	111	292	117	16	35	<10	20	761	462	0	100
<b>WATERFORD</b>	816	<10	0	46	<10	40	147	122	129	190	315	288	176	75	218	73	<10	23	<10	12	410	127	0	62
<b>WESTMEATH</b>	515	<10	0	32	<10	35	133	108	124	109	178	151	112	45	135	48	<10	10	0	<10	388	141	0	38
<b>WEXFORD</b>	949	<10	0	26	11	58	165	186	171	182	304	298	167	91	223	106	13	32	<10	<10	696	356	0	96
<b>WICKLOW</b>	1,202	<10	0	37	<10	30	168	162	135	168	270	235	151	81	156	69	10	24	<10	<10	509	159	0	114

Excludes misclassified vehicles  
Source: Revenue analysis

**Table 26: Used Vehicles by County by Band 2025**

County	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	ZV	B	C	D	M	
<b>CARLOW</b>	62	20	<10	<10	<10	<10	<10	<10	<10	<10	13	17	24	31	44	26	22	29	17	20	32	184	173	<10	45	
<b>CAVAN</b>	86	13	<10	<10	13	17	11	20	33	54	81	72	100	129	84	92	32	63	40	29	18	460	273	0	58	
<b>CLARE</b>	150	16	<10	<10	11	25	30	17	27	54	106	54	114	158	167	115	47	137	64	47	27	374	214	0	57	
<b>CORK</b>	836	148	21	44	86	176	150	41	153	233	295	237	397	492	503	404	165	432	208	190	121	758	714	<10	287	
<b>DONEGAL</b>	468	37	<10	<10	12	10	39	62	68	129	324	302	248	429	315	274	153	235	142	94	102	1,763	537	<10	123	
<b>DUBLIN</b>	7,515	1,603	426	364	1,262	1,326	1,276	383	637	1,310	1,564	1,287	1,925	2,524	3,558	2,172	1,203	3,021	1,016	663	270	2,129	1,001	14	757	
<b>GALWAY</b>	611	123	18	66	113	102	85	62	68	90	222	200	223	367	347	257	145	327	133	108	63	755	551	<10	277	
<b>KERRY</b>	95	17	<10	<10	<10	18	17	<10	12	30	56	43	57	108	151	88	42	86	48	49	26	252	308	0	73	
<b>KILDARE</b>	492	74	21	14	31	65	87	28	47	89	107	112	181	262	285	175	102	218	131	100	64	500	403	<10	173	
<b>KILKENNY</b>	117	12	<10	<10	12	<10	<10	<10	13	20	38	20	43	74	66	54	36	65	38	28	27	185	341	0	75	
<b>LAOIS</b>	66	59	<10	<10	16	22	16	10	16	42	71	39	59	95	108	53	25	63	29	11	32	315	222	0	65	
<b>LEITRIM</b>	30	<10	0	<10	<10	<10	<10	<10	9	18	25	22	33	40	35	31	11	28	18	13	8	174	84	0	19	
<b>LIMERICK</b>	263	60	14	15	28	72	58	19	32	55	94	85	109	154	214	133	57	129	57	62	33	352	303	0	91	
<b>LONGFORD</b>	34	<10	0	<10	<10	<10	<10	14	12	21	25	35	44	38	30	37	23	34	15	15	11	193	146	0	27	
<b>LOUTH</b>	373	44	<10	<10	32	37	30	19	40	74	130	124	236	271	313	212	93	187	83	60	26	455	223	0	90	
<b>MAYO</b>	162	13	<10	<10	10	<10	<10	34	41	61	120	89	72	144	114	76	53	97	62	62	38	515	354	<10	87	
<b>MEATH</b>	415	91	23	20	44	66	99	48	66	93	189	157	228	374	402	206	133	309	122	105	155	669	397	<10	143	
<b>MONAGHAN</b>	107	20	<10	<10	<10	<10	<10	11	24	43	137	99	104	112	92	98	42	65	33	36	30	638	211	0	61	
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<b>TIPPERARY</b>	170	24	<10	<10	15	34	45	17	20	65	91	68	86	125	134	106	54	97	69	63	38	447	378	0	96	
<b>WATERFORD</b>	138	20	<10	<10	10	31	29	17	59	47	77	42	73	122	107	75	40	109	48	34	30	161	135	<10	116	
<b>WESTMEATH</b>	76	13	<10	<10	13	14	13	15	16	30	36	60	64	97	99	73	35	54	36	43	22	276	118	0	102	
<b>WEXFORD</b>	183	16	<10	<10	<10	15	20	15	20	38	76	44	59	92	72	84	38	74	45	53	30	304	492	<10	144	
<b>WICKLOW</b>	265	33	<10	<10	<10	30	15	14	15	21	50	41	66	99	104	85	48	116	65	68	66	247	168	0	96	
<b>ZV</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	<10	557	90	54	<10	236

Excludes misclassified vehicles  
Source: Revenue analysis