Method Statement for

Vehicle Registration Tax

Dataset

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Statistics & Economic Research Branch

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production of Revenue Statistics which will comply with the Irish Statistical System Code of Practice (ISSCOP).[1]

Vehicle Registration Tax ("VRT") 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.

There are five Revenue Vehicle Categories for VRT.

- Category A is for passenger vehicles including cars and minibuses. This category typically accounts for ninety percent of VRT receipts, and the statistics published by Revenue focus on this category. The VRT rate is calculated based on the Carbon Dioxide (CO_2) emissions plus the Nitrogen Oxide (NOx) emissions. The principal component of the rate is the CO_2 element. This is based on Worldwide Harmonised Light Vehicle Test Procedure (WLTP) data, and divides Category A into twenty VRT rate bands ranging from 7% for electric and low emitting vehicles to 41% for vehicles emitting more than 190g/km of CO_2. These VRT rate bands are applied to the Open Market Selling Price (OMSP) of a vehicle.
- Category B includes commercial vehicles, designed and constructed for the carriage of goods and not exceeding 3.5 tonnes. VRT is charged at 13.3% of the vehicle's OMSP.
- Category C vehicles include larger commercial vehicles, agricultural tractors and buses. A fixed charge of €200 applies to these registrations.
- Category D vehicles do not incur any VRT liability and include ambulances, fire engines and refuse carts amongst others. No data on this category is provided here.
- Category M applies to motorcycles, with the VRT charge based on the cubic capacity (cc) of the engine.

The data published on this webpage details the number of registrations by year quarter for new and used vehicles. The data series begins in the year 2021. There are three datasets, outlined as follows:

1. Total Registrations

   This dataset breaks down the number of new and used vehicle registrations by year quarter and Revenue Vehicle Category. It also provides the associated VRT liability for each category.

2. Category A Registrations by VRT Band

   This dataset further breaks down the number of new and used Category A vehicle registrations by year quarter 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. Vehicles subject to a fixed charge have been excluded.

3. Category A Registrations by Engine Type

   This dataset details the number of new and used Category A vehicle registrations by year quarter and engine type. As with the two datasets outlined above, it shows the associated VRT liability.

---

[1] For more information see http://www.isscop.ie/

2. General Information

Dataset Name:	Vehicle Registration Tax
Keywords:	Vehicle Registration Tax, VRT, registrations, Revenue Vehicle Category, Category A, Category B, Category C, Category M, new, used, year, quarter, engine type, petrol, diesel, hybrid, hybrid-electric, plugin-hybrid, electric, band, omsp, value for VRT, liability, 2021, 2022, 2023, 2024
Update Frequency:	Quarterly
Licence:	CC-By
Formats:	.csv
Hyperlinks:	
Business Owner:	Donnchadh O'Donovan & Conor O'Brien
Contact Information:	statistics@revenue.ie INDTstatistics@revenue.ie
Reference Years	2021 to present
Anonymisation or aggregation required:	Where there are less than 10 registrations this data is displayed as <10.
Geographical Scope:	National

3. Production

Coding:	Not applicable
Data Source:	Vehicle Registration data are taken from Registration details filed by Car Dealerships or through the National Car Testing Service upon Registration for VRT. This data is stored on Revenue systems.
Imputation:	Bands applicable to Category A vehicles have been imputed based on WLTP emissions values for those vehicles.
Breakdown	Data has been broken down by year quarter, Revenue Vehicle Category, new/used, band and engine type.
Computation:	The value for the VRT average is calculated by taking the average value on which VRT is charged for each vehicle.

Statistics & Economic Research Branch

4. Quality

Relevance:	Data are used to: • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions. • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders. • Fulfil requests for data from academics, students, journalists and members of the public.
Accuracy & Reliability:	When extracting data for publication a sample will be analysed to assess quality in terms of registration category, engine type, VRT rate applied, VRT collected, and value for VRT amongst others. Any amendments to registration records will be updated for a period of up to twelve months.
Timeliness & Punctuality:	An advance release schedule is provided for all datasets with anticipated publication deadline. Divergence from the notified schedule is publicised in advance, along with a new release date. See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.
Coherence and Comparability:	The dataset provides figures for Vehicle Registrations by Revenue Vehicle Category, band and engine type. The data are grouped at the same granularity for all years. Provisional data are identified.
Accessibility and Clarity:	Published electronically on Revenue's Website & Open Data portal This dataset is consistent with the Open Data Technical Framework: • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords.

5. Supporting Documentation

[Revenue Statistics - Quality Statement](#)

[Revenue Statistics - Publication and Dissemination Policy](#)

[Revenue Statistics - Publication Calendar](#)

[Revenue Statistics - Statistical Disclosure Control](#)

[Open Data Technical Framework](#)

[Irish Statistical System Code of Practice](#)

Statistics & Economic Research Branch