

Vehicle Registration Tax (VRT) in 2022

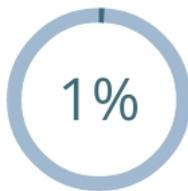
€ 756 million

Vehicle Registration Tax receipts totalled €756.6 million in 2022. This report profiles this tax, looking across key indicators and trends in recent years.



203,547 Vehicles Registered

Net Receipts

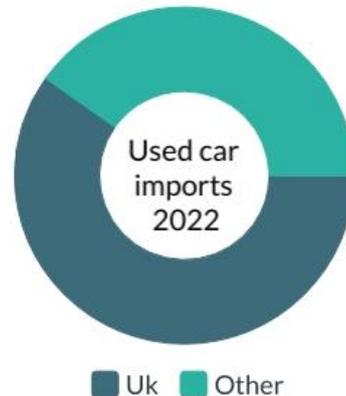
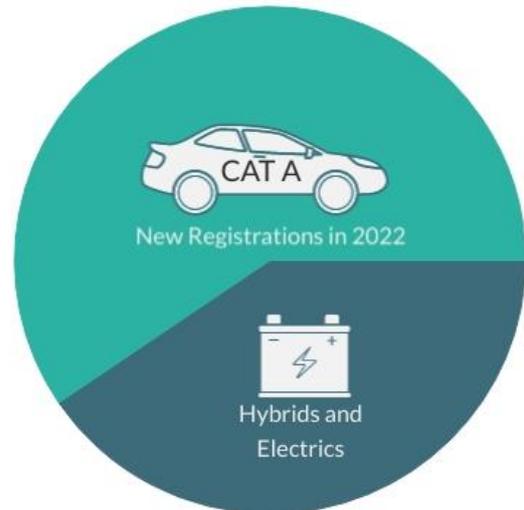
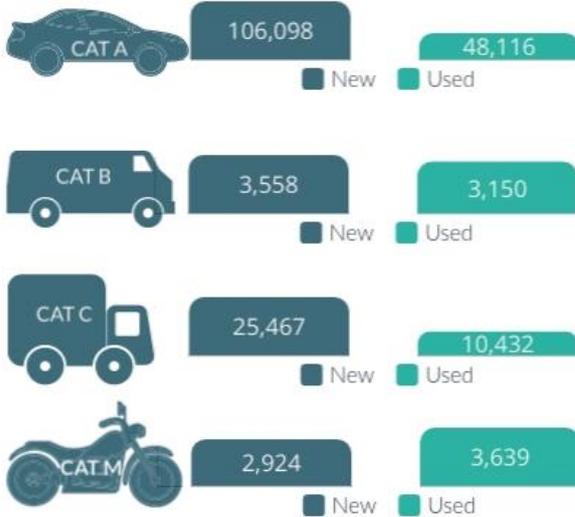


VRT accounted for 1% of the net tax receipts in 2022



Net Receipts €m

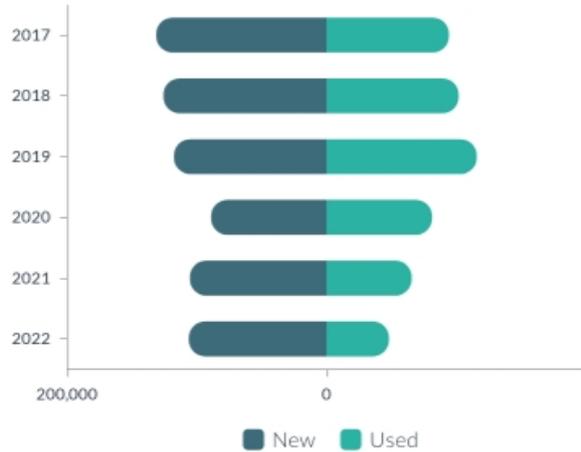
2022	€756.6
2021	€785.7
2020	€751.2
2019	€942.0



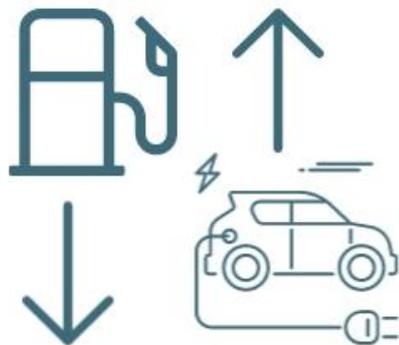
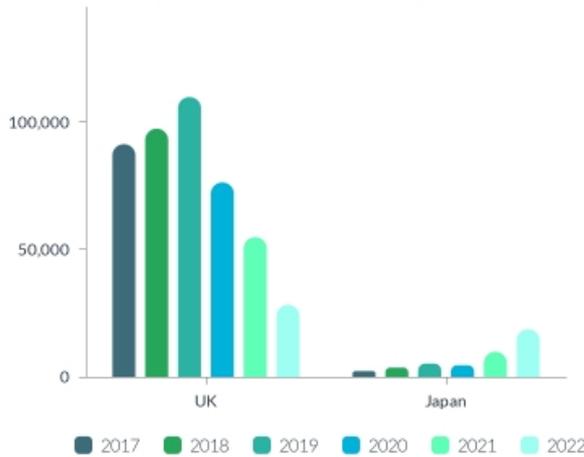
Vehicle Registration Tax 2022



Gross Cat A Registrations



Used Cat A Imports



Trend in Cat A Engine Types

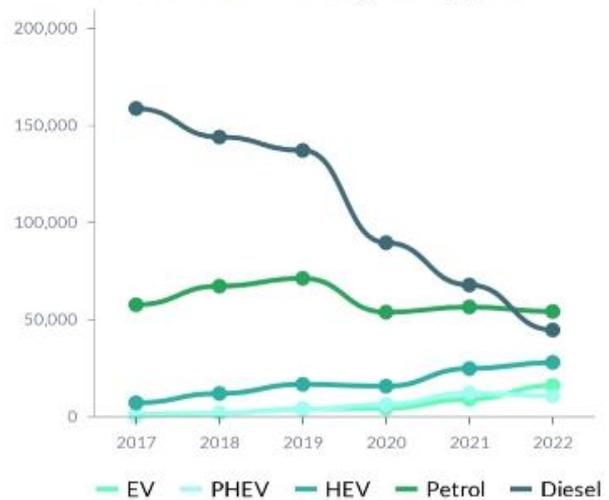


Table of Contents

<i>List of Tables</i>	4
<i>List of Figures</i>	4
1 Introduction	5
2 VRT Overview.....	6
3 Components of VRT.....	10
4 Vehicle Relief and Exemptions	15
4.1 Reliefs	15
4.2 Exemptions	18
5 Country of Import and Origin	19
6 Engine Type By band.....	20
7 Values	22
8 Registration Type.....	26
9 Registration by County	27
10 Conclusion	32

List of Tables

Table 1 : Overall Registrations	7
Table 2 : VRT Rates Applicable in 2021 and 2022	10
Table 3 : Pre-2021 VRT Rates	10
Table 4 : Registrations by Band (New and Used)	11
Table 5 : Components of Average VRT Rates	13
Table 6 : NOx Rates.....	14
Table 7 : NOx by Engine Type	14
Table 8 : Reliefs for Electric/Hybrids	17
Table 9 : Number of Registrations and Qualifying Electric/Hybrids	17
Table 10 : Value of VRT Exemptions (€ million)	18
Table 11 : Number of Registrations with an Exemption from VRT	18
Table 12 : Country of Previous Registration – Used.....	19
Table 13 : Country of Manufacture – New.....	19
Table 14 : Bands Engine Type – New 2022	20
Table 15 : Bands Engine Type – Used 2022*	21
Table 16 : Number of Vehicles by Value – New 2022.....	22
Table 17 : Number of Vehicles by Value – Used 2022.....	24
Table 18 : Registration Type – New Vehicles 2022	26
Table 19 : Registration Type – Used Vehicles 2022	26
Table 20 : New Vehicles by County 2022	27
Table 21 : Used Vehicles by County 2022	28
Table 22 : New Vehicles by County by Band 2022	30
Table 23 : Used Vehicles by County by Band 2022.....	31

List of Figures

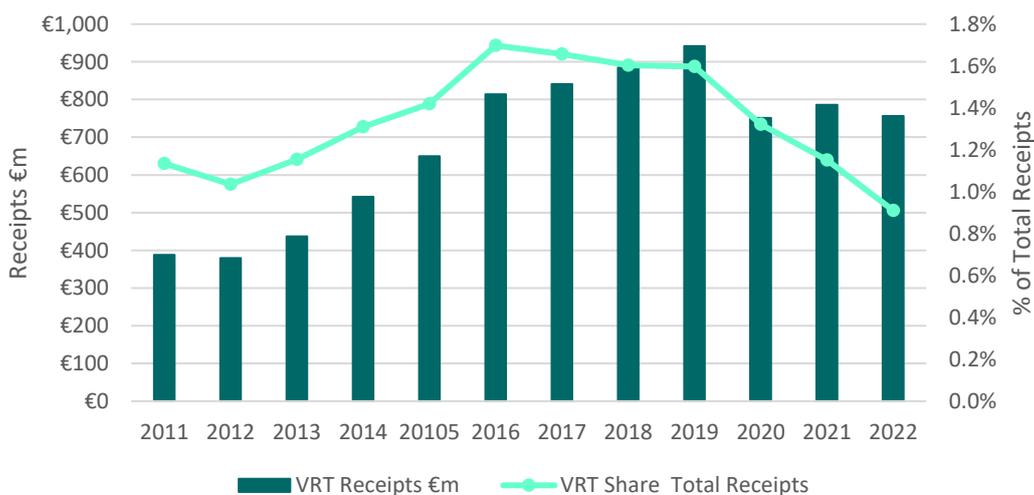
Figure 1: VRT Receipts	5
Figure 2: VRT seasonality	6
Figure 3: Category A.....	8
Figure 4: Category B.....	8
Figure 5: Category C.....	9
Figure 6: Category M	9
Figure 7: Average VRT Rate.....	12
Figure 8: NEDC CO2 Emissions & WLTP	13
Figure 9: Category A Registrations by Engine Type	15
Figure 10: Registration of Category A Hybrids and Electric Vehicles	16
Figure 11: Share of Hybrid and Electric Vehicles in Category A New Registrations.....	16
Figure 12: Number of New Registrations and Qualifying Electric/Hybrids	17
Figure 13: Hybrid and Electric Vehicles Share of All Registrations in 2022.....	29

1 Introduction

Vehicle Registration Tax (“VRT”) is a transactional tax that 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.

The VRT rate is calculated based on the Carbon Dioxide (“CO₂”) emissions and the Nitrogen Oxide (“NO_x”) emissions of the vehicle. VRT receipts in 2022 were €756.5 million, making up 1 per cent of the overall net tax receipts in 2022. 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. In 2022 VRT receipts fell on an annual basis by €29.2m or 3.7 per cent.

Figure 1: VRT Receipts



Source: Revenue analysis.

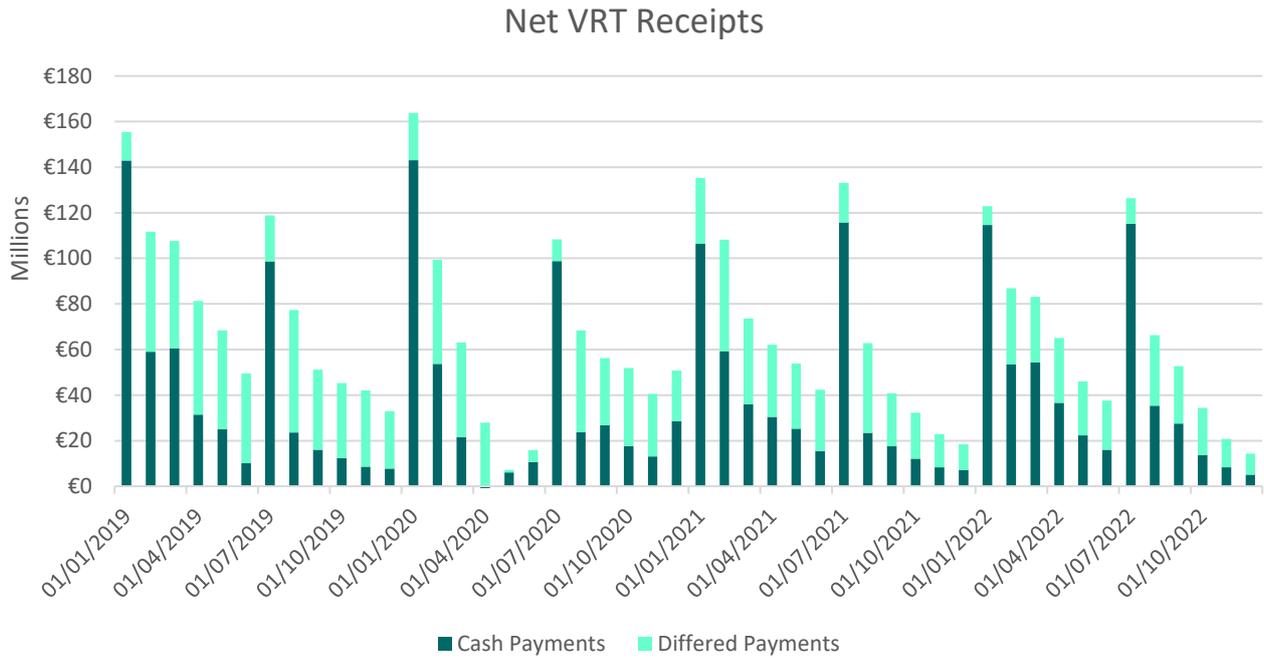
As well as the effects of the COVID-19 pandemic (and the associated public health restrictions), there has been considerable change in the vehicle market in recent years. The UK’s departure from the EU, the move towards electric vehicles and fuel price changes have all impacted on registrations and receipts. This report uses 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 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 submitted into Revenue either on a cash or deferred basis. Deferred payments typically relate to liabilities that arose in the previous accounting period. Figure 2 below 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.

Figure 2: VRT seasonality



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. 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 six 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	2022
A	VRT €m	562.68	568.41	586.64	447.30	542.61	581.46
	Gross Registrations	131,169	125,621	117,512	88,930	105,252	106,098
	Registrations with Exemption	5,058	5,187	5,143	4,661	4,793	4,816
B	VRT €m	20.61	28.82	16.33	16.11	23.81	18.53
	Gross Registrations	4,421	5,453	3,751	3,256	4,508	3,558
	Registrations with Exemption	39	28	27	20	32	25
C	VRT €m	4.72	4.93	5.27	4.48	6.17	5.07
	Gross Registrations	24,877	25,475	26,816	23,022	30,460	25,467
	Registrations with Exemption	9	6	12	15	23	18
D	VRT €m	--	--	--	--	--	--
	Gross Registrations	96	124	79	95	143	121
	Registrations with Exemption	--	--	--	--	--	--
M	VRT €m	1.19	1.22	1.52	1.43	2.03	2.45
	Gross Registrations	1,469	1,581	1,937	1,781	2,470	2,924
	Registrations with Exemption	1	0	0	0	1	2
All New Vehicles	VRT €m	589.20	603.38	609.76	469.32	574.62	607.51
	Gross Registrations	162,032	158,254	150,095	117,084	142,833	138,168
	Registrations with Exemption	5,107	5,221	5,182	4,696	4,849	4,861

		Used Vehicle Registrations					
Category	Year	2017	2018	2019	2020	2021	2022
A	VRT €m	238.32	266.50	315.66	266.80	195.71	136.06
	Gross Registrations	94,302	101,725	115,721	81,443	65,601	48,116
	Registrations with Exemption	3,539	3,623	3,862	2,945	3,964	3,582
B	VRT €m	8.76	11.15	11.80	11.13	11.71	10.24
	Gross Registrations	3,714	4,271	4,448	4,103	3,938	3,150
	Registrations with Exemption	69	84	84	72	133	130
C	VRT €m	3.39	3.33	3.59	2.92	2.70	2.06
	Gross Registrations	17,929	17,253	18,286	15,027	13,389	10,432
	Registrations with Exemption	43	52	39	21	85	84
D	VRT €m	--	--	--	--	--	--
	Gross Registrations	67	59	32	50	35	42
	Registrations with Exemption	--	--	--	--	--	--
M	VRT €m	0.91	0.97	1.17	1.07	0.92	0.73
	Gross Registrations	3,713	3,844	4,497	4,025	4,205	3,639
	Registrations with Exemption	90	117	110	95	148	131
All Used Vehicles	VRT €m	251.38	281.95	332.22	281.92	211.04	149.09
	Gross Registrations	119,725	127,152	142,984	104,648	87,168	65,379
	Registrations with Exemption	3,741	3,876	4,095	3,133	4,330	3,927

		All Vehicle Registrations					
Category	Year	2017	2018	2019	2020	2021	2022
All Vehicles	VRT €m	840.58	885.33	941.98	751.24	785.66	756.60
	Gross Registrations	281,757	285,406	293,079	221,732	230,001	203,547
	Registrations with Exemption	8,848	9,097	9,277	7,829	9,179	8,788

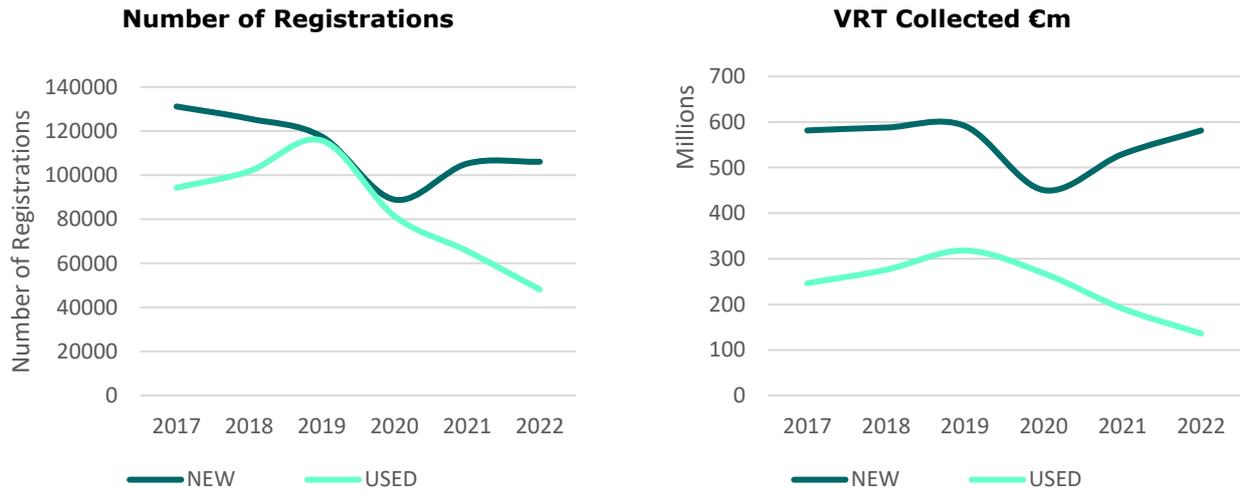
Source: Revenue analysis.

Note: for used vehicles, the year denotes the first time the vehicle was registered in the State.

¹ Reserved Number Plates: 2017, 193; 2018, 198; 2019, 195; 2020, 193; 2021, 311; 2022, 418.

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 (“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.

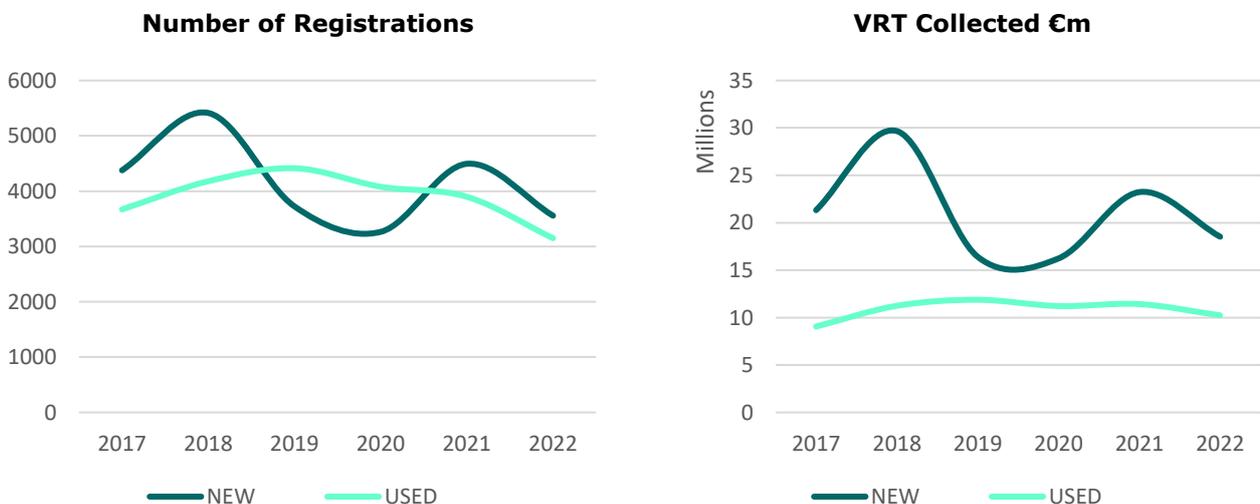
Figure 3: Category A



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 0% of the mass in service.

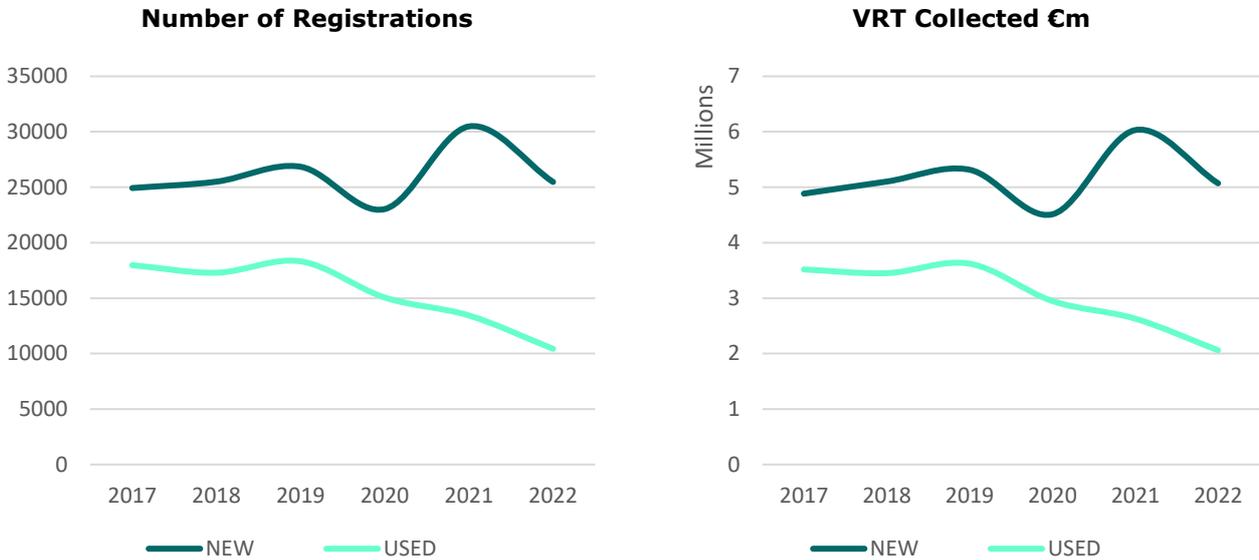
Figure 4: Category B



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 5: Category C

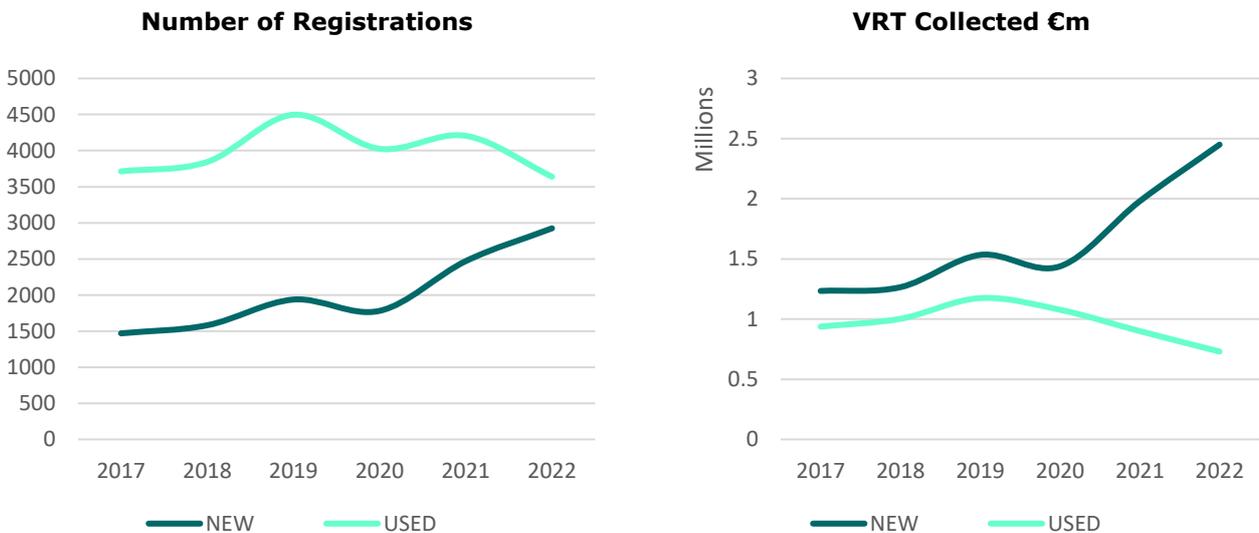


Source: Revenue analysis.

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 6: 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. Table 2 and Table 3 set out the current VRT rates, together with the VRT rates in place prior 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 shows the distribution of vehicles (new and used) across each of the relevant VRT bands from 2017 to 2022. Although registrations as a whole declined in 2022, there was a notable spike in registrations in Band 1, due to the registration of new Electric Vehicles (discussed further in Section 4).

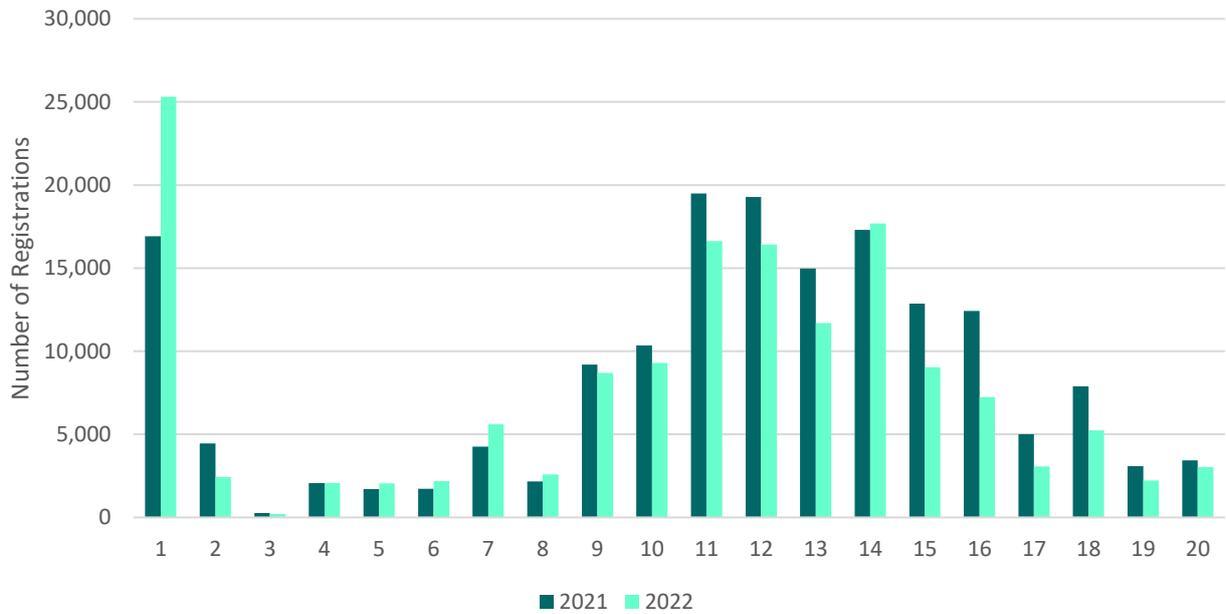
Table 4 : Registrations by Band (New and Used)

Category Type	Band	2017	2018	2019	2020	2021	2022
A	1	3,855	6,923	13,549	16,383	16,913	25,307
	2	38,525	35,437	29,947	25,562	4,453	2,444
	3	55,408	54,710	45,483	38,804	269	198
	4	56,161	58,606	58,549	37,049	2,078	2,068
	5	30,282	32,187	40,016	26,615	1,697	2,050
	6	21,652	20,504	22,669	11,456	1,734	2,183
	7	11,063	10,689	11,699	6,502	4,251	5,601
	8	3,885	3,607	5,249	3,227	2,158	2,583
	9	1,963	1,878	2,071	1,381	9,189	8,694
	10	917	899	1,426	1,153	10,345	9,293
	11	799	872	1,083	784	19,500	16,621
	12					19,279	16,426
	13					14,979	11,696
	14					17,296	17,687
	15					12,861	9,034
	16					12,418	7,240
	17					5,017	3,077
	18					7,894	5,233
	19					3,081	2,230
	20					3,472	3,037
B	Fixed Charge	961	1,034	1,492	1,457	1,969	1,512
	Commercial	8,047	9,634	8,114	7,268	8,318	6,616
C	Fixed Charge	88	90	85	91	128	92
	Commercial	42,806	42,728	45,102	38,049	43,849	35,899
D	Fixed Charge	163	183	111	145	178	163
M	Commercial	5,182	5,425	6,434	5,806	6,675	6,563
Total		281,757	285,406	293,079	221,732	230,001	203,547

Source: Revenue analysis.

Figure 7 compares Category A registrations by band for the years 2021 and 2022. Registrations in 2022 show a movement to lower rate VRT bands. This is illustrative of increasing electric and hybrid vehicle registrations (see Table 9 below).

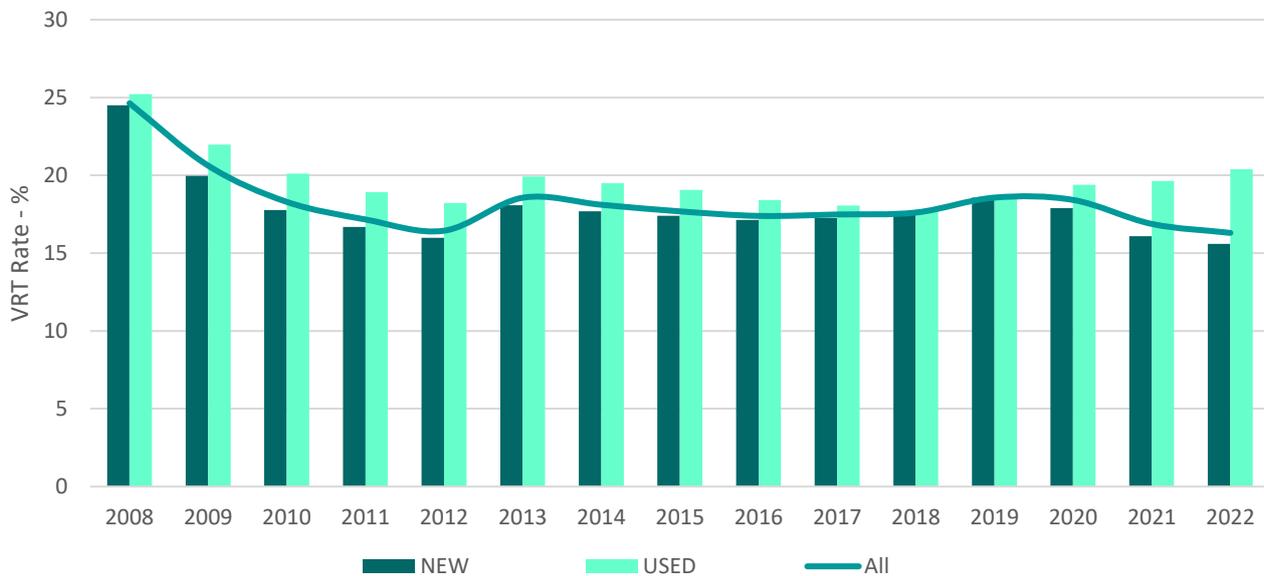
Figure 7: Category A Registrations by Band: 2021 V 2022



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 price and more environmentally friendly vehicles (Figure 7).

Figure 7: Average VRT Rate



Source: Revenue analysis.

Table 5 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 four 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. As such, there has been an increase in the number of registrations at the lower VRT rates, as illustrated in Table 4 above, and indirectly indicated in Table 5 by the increased share of New registrations in VRT in the last two years. Another contributing factor to this has been the significant reduction in used car registrations since 2019.

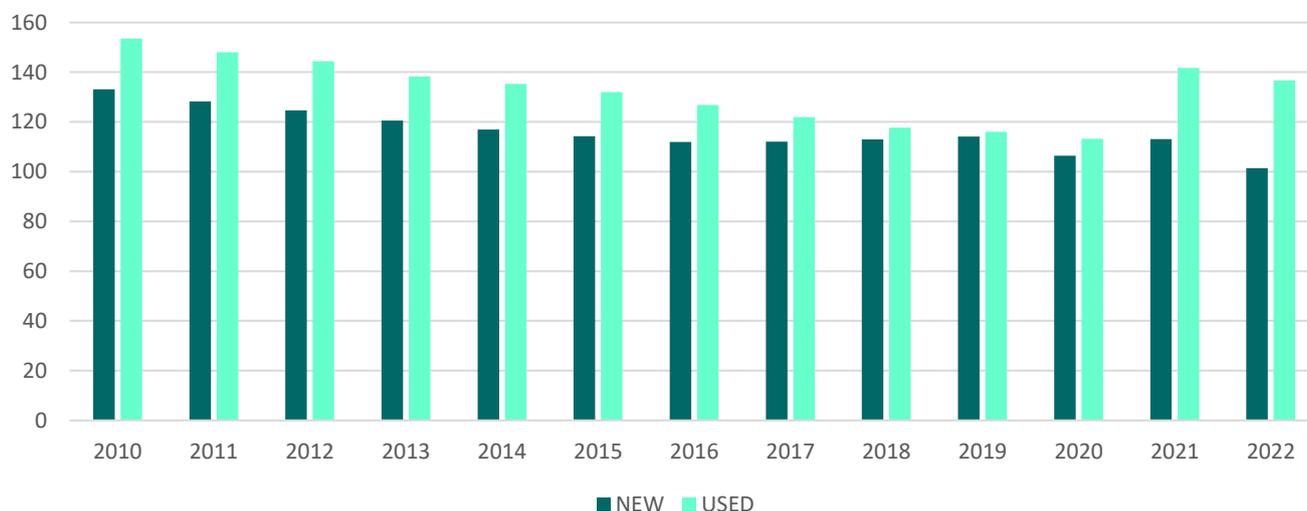
Table 5 : Components of Average VRT Rates

Year	NOX New	NOX Used	NOX All	VRT New	VRT Used	VRT All	New Share	Used Share
2019	-	-	-	18.6%	18.6%	18.6%	50.5%	49.5%
2020	0.4%	1.4%	0.8%	17.9%	19.4%	18.4%	50.2%	49.8%
2021	0.4%	1.5%	0.6%	16.1%	19.6%	16.9%	58.0%	42.0%
2022	0.2%	1.2%	0.4%	15.6%	20.4%	16.3%	64.3%	35.7%

Source: Revenue analysis.

Figure 8 outlines the trend in NECD CO2 emissions from 2009 to 2020, and for 2021 and 2022 the WLTP value. In 2022, emissions for both new and used vehicles declined according to the WLTP classification.

Figure 8: NEDC CO2 Emissions & WLTP



Source: Revenue analysis.

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.

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 6 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 6: 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 7 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, with a significant amount of the NOx levy collected on used diesel imports.

Table 7: NOx by Engine Type

New:

Year	Engine type	NOx Total €m
2020	Diesel	8.3
2020	Hybrid-Electric	0.4
2020	Petrol	4
2020	Plugin-Hybrid	0.1
2021	Diesel	7.2
2021	Hybrid-Electric	1.2
2021	Petrol	4.5
2021	Plugin-Hybrid	0.4
2022	Diesel	4.6
2022	Hybrid-Electric	0.9
2022	Petrol	4.2
2022	Plugin-Hybrid	0.4

Used:

Year	Engine type	NOx Total €m
2020	Diesel	20
2020	Hybrid-Electric	0.3
2020	Petrol	2.5
2020	Plugin-Hybrid	0.2
2021	Diesel	15.5
2021	Hybrid-Electric	0.3
2021	Petrol	2.5
2021	Plugin-Hybrid	0.2
2022	Diesel	8.4
2022	Hybrid-Electric	0.4
2022	Petrol	2
2022	Plugin-Hybrid	0.2

Source: Revenue analysis.

4 Vehicle Relief and Exemptions

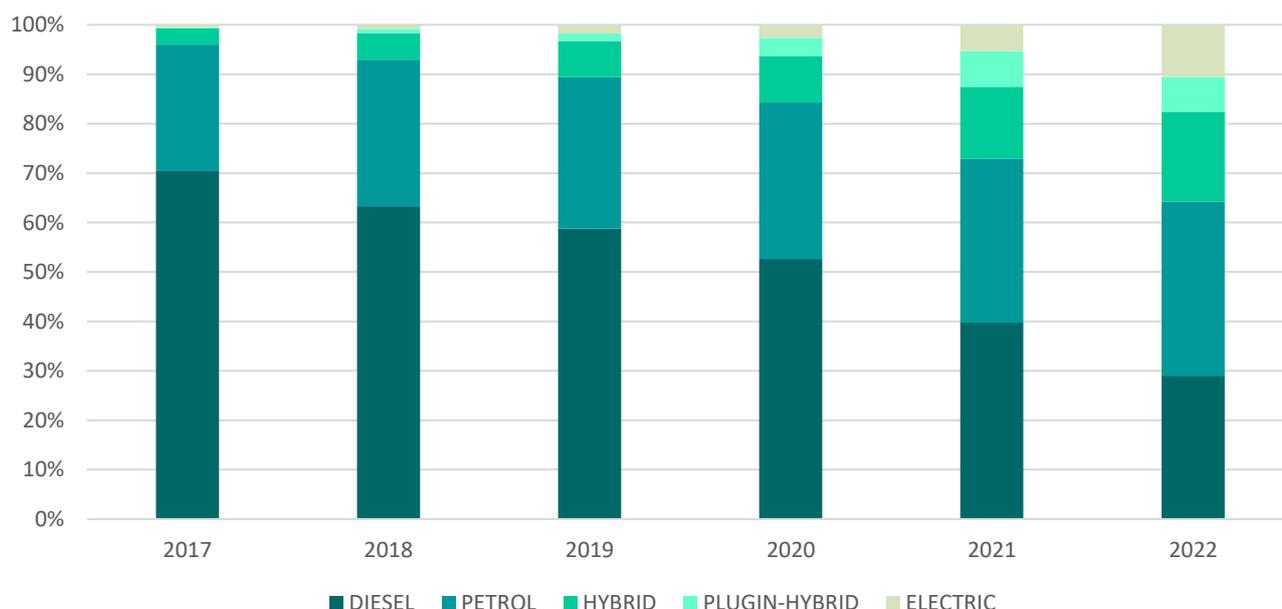
4.1 Reliefs

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 10 and 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. Figure 12 shows the trend in new hybrid and electric car registrations as percentage of total new car registrations. In 2022, they accounted for 42 per cent of all new Category A registrations.

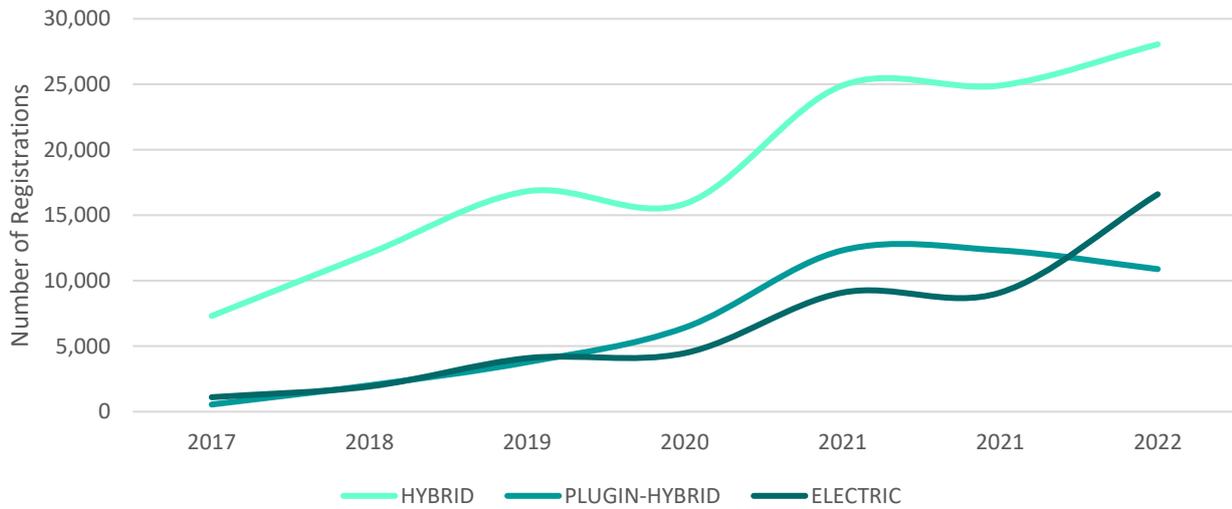
Electric vehicles ("EV" or Battery EV "BEV"), hybrids ("HEV") and plugin-hybrids ("PHEV") represent a growing portion of overall registrations. Over each of the last number of years the electric growth rate has almost doubled year on year. It is also notable that the number of diesel registrations has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

Figure 9: Category A Registrations by Engine Type



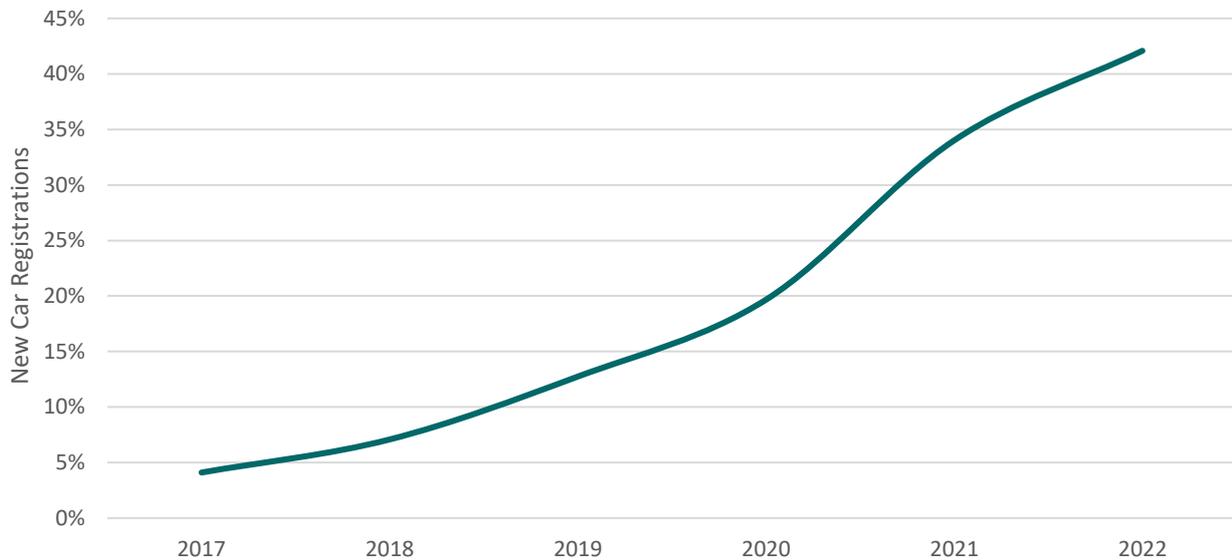
Source: Revenue analysis.

Figure 10: Registration of Category A Hybrids and Electric Vehicles



Source: Revenue analysis.

Figure 11: Share of Hybrid and Electric Vehicles in Category A New Registrations



Source: Revenue analysis.

Table 8 sets out the value of reliefs that have been granted in respect of new electric and hybrid vehicles since 2017. Table 9 compares the total number of new 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 8: Reliefs for New Electric/Hybrids

Engine Type	2017		2018		2019		2020		2021		2022	
	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	-18.11	-2,340
HEV	-6.39	-1,501	-9.98	-1,501	-14.52	-1,500	-3.43	-1,500	0	0	0	0
PHEV	-0.8	-2,501	-1.82	-2,500	-3.29	-2,500	-5.65	-2,500	0	0	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 9 : Number of New Registrations and Qualifying Electric/Hybrids

Engine Type	2017		2018		2019		2020		2021		2022	
	Regs	Qual	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	15,552	7,740
HEV	4,256	4,256	6,649	6,649	9,674	9,674	10,344	2,290	18,154	0	19,937	0
PHEV	322	321	729	729	1,315	1,315	2,412	2,260	7,644	0	7,482	0
Total	5,196	5,195	8,611	8,611	14,426	14,426	16,750	8,544	34,408	6,759	42,971	7,740

Source: Revenue analysis. Notes: * excludes exempt vehicles.

Figure 12: Number of New 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. Table 10 and Table 11 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 10 : Value of VRT Exemptions (€ million)

Exemption	2017	2018	2019	2020	2021	2022
Disabled Passenger and Driver	29.02	31.42	34.45	31.26	34.86	37.1
Transfer of Residence / Business	8.67	8.75	9.26	10.02	18.04	19.46
Diplomatic Use	0.88	0.97	0.98	0.64	0.86	0.98
Other	0.05	0.08	0.08	0.04	0.13	0.26
Total VRT Exempted	38.62	41.22	44.76	41.96	53.89	57.8

Source: Revenue analysis.

Table 11 : Number of Registrations with an Exemption from VRT

Exemption	2017	2018	2019	2020	2021	2022
Disabled Passenger and Driver	5,520	5,704	5,730	5,113	5,220	5,156
Transfer of Residence / Business	2,915	2,953	3,115	2,379	3,421	3,081
Diplomatic Use	96	96	117	72	89	120
Other	27	33	23	19	26	38
Total Registrations	8,558	8,786	8,985	7,583	8,756	8,395

Source: Revenue analysis.

5 Country of Import and Origin

Table 12 outlines the country of previous registration in respect of used cars imported since 2017, while Table 13 provides the country of manufacture for all new car registrations. It is noticeable that overall registrations of used car imports have fallen sharply in the last three years. Imports from the UK have fallen year on year since 2019, while 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.

Table 12 : Country of Previous Registration – Used

Country of Previous Registration	2017	2018	2019	2020	2021	2022
United Kingdom	91,468	97,515	109,948	76,423	54,920	28,287
Japan	2,278	3,658	5,199	4,557	9,890	18,734
Australia	101	81	96	91	102	180
Germany	56	49	70	43	105	121
Other	399	422	408	329	584	794
Total	94,302	101,725	115,721	81,443	65,601	48,116

Source: Revenue analysis.

Table 13 : Country of Manufacture – New

Country of Manufacture	2017	2018	2019	2020	2021	2022
Germany	47,889	43,450	39,934	29,204	34,572	31,595
France	16,988	19,045	19,840	14,612	16,702	16,841
Czech Republic	16,165	15,196	14,408	11,206	15,059	14,642
Japan	7,917	7,266	7,561	5,727	6,217	8,734
South Korea	4,810	6,726	7,255	5,702	6,220	7,714
Turkey	7,763	6,899	6,914	5,551	6,992	7,082
United Kingdom	11,628	10,491	9,122	7,260	7,274	5,910
Slovakia	4,309	3,872	3,270	2,762	3,135	4,272
Spain	4,319	4,680	4,216	3,356	4,196	2,306
Romania	3,619	3,492	1,313	669	1,068	1,955
Other	5,762	4,504	3,679	2,881	3,817	5,047
Total	131,169	125,621	117,512	88,930	105,252	106,098

Source: Revenue analysis.

6 Engine Type By band

Table 4 and Table 15 show the distribution of registrations for new and used vehicles in 2022 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 14 : Bands Engine Type – New 2022

Category	Band	Diesel	Electric	Hybrid	Petrol	Plugin Hybrid
A	1	5	15,685	1146	26	7,045
A	2	1		1	1	476
A	3			1		52
A	4			1,364	20	4
A	5			256		
A	6			114	2	
A	7	2	1	4,582	34	
A	8	586		98	1584	
A	9	1,168	1	5,515	1,099	
A	10	1,204	2	651	5,375	28
A	11	2,900	6	1869	7,188	2
A	12	4,446	1	4,347	4,936	52
A	13	2,967		469	4,482	
A	14	8,164	2	8	3,697	
A	15	2,068	2	11	2,751	1
A	16	2,551	1	448	521	100
A	17	734	1	69	410	1
A	18	899	1	126	298	
A	19	322	1	74	71	
A	20	816	16	18	121	1
A	Fixed Charge	-	-	-	-	-
	Total Cars	28,833	15,720	21,167	32,616	7,762
B	Commercial	3,240	73	91	131	8
B	Fixed Charge	15				
C	Fixed Charge	24,723	463	60	220	1
D	Fixed Charge	120	1			
M	Motorcycles		98		2,826	
	Total All Vehicles	56,931	16,355	21,318	35,793	7,771

Source: Revenue analysis.

Table 15 : Bands Engine Type – Used 2022*

Category	Band	Diesel	Electric	Hybrid	Petrol	Plugin Hybrid
A	1	21	480	40	3	856
A	2	12		52	12	1,889
A	3	5		18	1	121
A	4	31		574	6	69
A	5	33		1,732	11	18
A	6	35		1765	189	78
A	7	47	1	824	81	29
A	8	115		125	25	50
A	9	384		199	327	1
A	10	659		474	900	
A	11	2,129		316	2,211	
A	12	1,184		89	1,369	2
A	13	1,502		106	2,169	1
A	14	2,609		44	3,162	1
A	15	1,594		110	2,492	5
A	16	1,967		32	1,620	
A	17	780		62	1,019	1
A	18	1,265		134	2,508	2
A	19	623		181	957	1
A	20	814	1	5	1,243	2
A	Fixed Charge	155			1,357	
Total Cars		15,964	482	6,882	21,662	3,126
B	Commercial	3,023	1		48	1
B	Fixed Charge	51			26	
C	Fixed Charge	10,307	5	3	117	
D	Fixed Charge	42	-	-		-
M	Motorcycles	6	13	-	3,620	-
Total All Vehicles		29,393	501	6,885	25,473	3,127

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

Table 16 and Table 17 provide an overview of the value of vehicles by both band and engine type for new and used Category A vehicles in 2022. Lower emission vehicles tend to have the highest number of high-priced vehicles according to their OMSP.

Table 16: Number of Vehicles by Value – New 2022

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	4	0	1	0	0
A01	EV	0	0	3213	4657	7117	411	287
A01	HEV	0	0	141	1001	4	0	0
A01	PETROL	0	1	4	20	1	0	0
A01	PHEV	0	0	1003	1901	2913	1091	137
A02	DIESEL	0	0	0	0	1	0	0
A02	HEV	0	0	1	0	0	0	0
A02	PETROL	0	0	1	0	0	0	0
A02	PHEV	0	0	0	0	117	245	114
A03	HEV	0	0	0	0	0	0	1
A03	PHEV	0	0	0	0	0	42	10
A04	HEV	0	0	1364	0	0	0	0
A04	PETROL	0	0	20	0	0	0	0
A04	PHEV	0	0	0	0	0	0	4
A05	HEV	0	0	256	0	0	0	0
A06	HEV	0	0	114	0	0	0	0
A06	PETROL	0	0	2	0	0	0	0
A07	DIESEL	0	1	1	0	0	0	0
A07	EV	0	0	0	0	1	0	0
A07	HEV	0	0	4581	0	1	0	0
A07	PETROL	0	0	34	0	0	0	0
A08	DIESEL	0	0	586	0	0	0	0
A08	HEV	0	2	96	0	0	0	0
A08	PETROL	0	736	847	0	1	0	0
A09	DIESEL	0	0	1165	1	1	0	1
A09	EV	0	0	1	0	0	0	0
A09	HEV	0	0	5515	0	0	0	0
A09	PETROL	0	837	262	0	0	0	0
A10	DIESEL	0	0	1132	72	0	0	0
A10	EV	0	0	2	0	0	0	0
A10	HEV	0	0	508	18	125	0	0
A10	PETROL	0	2093	3279	0	3	0	0
A10	PHEV	0	0	26	2	0	0	0
A11	DIESEL	0	0	2566	317	17	0	0
A11	EV	0	0	3	0	2	0	1
A11	HEV	0	0	1513	311	45	0	0
A11	PETROL	0	1844	5344	0	0	0	0
A11	PHEV	0	0	0	1	0	1	0

Vehicle Registration Tax in 2022

A12	DIESEL	0	0	3011	809	626	0	0
A12	EV	0	0	1	0	0	0	0
A12	HEV	0	0	2354	1779	214	0	0
A12	PETROL	0	1202	3722	12	0	0	0
A12	PHEV	0	0	38	13	1	0	0
A13	DIESEL	0	0	1338	1395	234	0	0
A13	HEV	0	0	334	118	17	0	0
A13	PETROL	0	84	4257	141	0	0	0
A14	DIESEL	0	0	6471	923	770	0	0
A14	EV	0	0	1	0	1	0	0
A14	HEV	0	0	6	0	2	0	0
A14	PETROL	0	1	3460	232	4	0	0
A15	DIESEL	0	0	92	1272	704	0	0
A15	EV	0	0	1	1	0	0	0
A15	HEV	0	0	9	2	0	0	0
A15	PETROL	0	2	2512	225	12	0	0
A15	PHEV	0	0	0	0	0	1	0
A16	DIESEL	0	0	237	1430	875	8	1
A16	EV	0	0	0	1	0	0	0
A16	HEV	0	0	254	48	146	0	0
A16	PETROL	0	0	302	202	17	0	0
A16	PHEV	0	0	100	0	0	0	0
A17	DIESEL	0	0	7	29	697	0	1
A17	EV	0	0	1	0	0	0	0
A17	HEV	0	0	0	66	2	1	0
A17	PETROL	0	0	235	142	33	0	0
A17	PHEV	0	0	0	0	0	1	0
A18	DIESEL	0	0	31	99	754	11	4
A18	EV	0	0	1	0	0	0	0
A18	HEV	0	0	1	1	95	27	2
A18	PETROL	0	0	58	98	140	2	0
A19	DIESEL	0	0	0	28	129	20	145
A19	EV	0	0	0	1	0	0	0
A19	HEV	0	0	2	7	5	26	34
A19	PETROL	0	1	2	7	53	7	1
A20	DIESEL	49	0	8	29	566	55	109
A20	EV	0	0	8	5	3	0	0
A20	HEV	0	0	5	3	1	0	9
A20	PETROL	0	1	3	0	14	15	88
A20	PHEV	0	0	0	0	1	0	0

Source: Revenue analysis.

Table 17 : Number of Vehicles by Value – Used 2022*

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	1	3	2	6	9	0	0
A01	EV	14	21	235	18	159	29	4
A01	HEV	1	2	17	6	12	0	2
A01	PETROL	0	1	2	0	0	0	0
A01	PHEV	0	11	150	239	313	123	20
A02	DIESEL	0	6	5	1	0	0	0
A02	HEV	2	26	7	0	3	8	6
A02	PETROL	8	1	2	1	0	0	0
A02	PHEV	8	670	891	55	161	72	32
A03	DIESEL	1	2	1	0	0	0	1
A03	HEV	6	6	2	0	0	0	4
A03	PETROL	0	1	0	0	0	0	0
A03	PHEV	0	8	13	13	38	13	36
A04	DIESEL	2	12	15	0	1	1	0
A04	HEV	451	98	23	0	1	1	0
A04	PETROL	2	3	1	0	0	0	0
A04	PHEV	0	12	20	1	33	1	2
A05	DIESEL	2	24	4	1	1	1	0
A05	HEV	1172	477	82	0	0	1	0
A05	PETROL	7	3	1	0	0	0	0
A05	PHEV	0	0	5	0	10	3	0
A06	DIESEL	1	23	11	0	0	0	0
A06	HEV	1139	618	5	3	0	0	0
A06	PETROL	175	13	1	0	0	0	0
A06	PHEV	0	0	0	0	53	17	8
A07	DIESEL	10	24	13	0	0	0	0
A07	EV	0	0	1	0	0	0	0
A07	HEV	598	162	64	0	0	0	0
A07	PETROL	75	4	2	0	0	0	0
A07	PHEV	4	0	15	6	1	3	0
A08	DIESEL	48	40	15	6	6	0	0
A08	HEV	35	48	41	1	0	0	0
A08	PETROL	11	8	6	0	0	0	0
A08	PHEV	0	0	21	27	2	0	0
A09	DIESEL	130	224	30	0	0	0	0
A09	HEV	64	103	32	0	0	0	0
A09	PETROL	295	29	2	0	1	0	0
A09	PHEV	0	0	1	0	0	0	0
A10	DIESEL	230	370	47	9	3	0	0
A10	HEV	266	188	20	0	0	0	0
A10	PETROL	844	49	7	0	0	0	0
A11	DIESEL	502	1512	95	17	3	0	0
A11	HEV	87	182	38	7	2	0	0
A11	PETROL	1683	481	46	1	0	0	0
A12	DIESEL	101	849	177	39	17	1	0
A12	HEV	14	32	40	2	1	0	0

Vehicle Registration Tax in 2022

A12	PETROL	1185	171	13	0	0	0	0
A12	PHEV	0	1	1	0	0	0	0
A13	DIESEL	169	1004	299	17	13	0	0
A13	HEV	62	20	22	2	0	0	0
A13	PETROL	1761	372	36	0	0	0	0
A13	PHEV	0	0	0	1	0	0	0
A14	DIESEL	146	1467	871	90	35	0	0
A14	HEV	5	10	27	0	2	0	0
A14	PETROL	2307	791	61	3	0	0	0
A14	PHEV	0	1	0	0	0	0	0
A15	DIESEL	94	699	730	54	17	0	0
A15	HEV	1	16	92	0	1	0	0
A15	PETROL	1463	939	88	0	2	0	0
A15	PHEV	0	0	5	0	0	0	0
A16	DIESEL	160	875	880	38	14	0	0
A16	HEV	1	10	20	0	1	0	0
A16	PETROL	1156	336	122	3	0	1	2
A17	DIESEL	34	286	402	24	30	3	1
A17	HEV	3	44	13	2	0	0	0
A17	PETROL	739	213	59	3	4	0	1
A17	PHEV	0	0	1	0	0	0	0
A18	DIESEL	156	407	630	39	29	2	2
A18	HEV	38	18	56	7	15	0	0
A18	PETROL	1366	955	171	10	5	1	0
A18	PHEV	0	1	0	0	1	0	0
A19	DIESEL	131	120	274	58	27	11	2
A19	HEV	115	53	7	0	5	1	0
A19	PETROL	476	320	127	14	15	4	1
A19	PHEV	1	0	0	0	0	0	0
A20	DIESEL	187	108	202	94	170	26	27
A20	EV	1	0	0	0	0	0	0
A20	HEV	4	1	0	0	0	0	0
A20	PETROL	751	198	153	28	46	18	49
A20	PHEV	0	0	1	1	0	0	0

Source: Revenue analysis. Notes: * excludes fixed charge vehicles.

8 Registration Type

Table 18 and Table 19 provide information on the entity registering a Category A type vehicle across each month of 2022.

Table 18 : Registration Type – New Vehicles 2022

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dealer /Distributor	25,084	12,039	12,928	7,872	5,341	2,170	22,097	8,242	6,371	2,658	1,014	232
Private	6	5	2	2	2	2	9	13	1	1	4	2
Total	25,090	12,044	12,930	7,874	5,343	2,172	22,106	8,255	6,372	2,659	1,018	234

Source: Revenue analysis.

Table 19 : Registration Type – Used Vehicles 2022

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Dealer /Distributor	2,880	2,679	2,621	2,923	2,772	3,075	2,984	3,413	2,989	2,205	2,199	1,602
Private	1,286	1,259	1,306	1,461	1,285	1,421	1,352	1,506	1,499	1,252	1,227	920
Total	4,166	3,938	3,927	4,384	4,057	4,496	4,336	4,919	4,488	3,457	3,426	2,522

Source: Revenue analysis.

9 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. 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.

Table 20 : New Vehicles by County 2022

County	2017	2018	2019	2020	2021	2022
DUBLIN	54,875	52,746	52,377	34,449	43,888	42,134
CORK	16,529	15,272	14,051	11,185	12,389	13,094
KILDARE	5,274	5,314	4,479	3,912	4,507	4,693
GALWAY	4,924	4,781	4,322	3,671	4,141	4,534
LIMERICK	4,476	4,325	3,914	3,240	3,493	3,584
MEATH	3,900	3,710	3,309	2,841	3,416	3,702
TIPPERARY	3,540	3,313	2,973	2,522	2,713	2,741
WATERFORD	3,362	3,195	3,000	2,112	2,704	2,635
WEXFORD	3,019	3,135	2,709	2,232	2,576	2,895
DONEGAL	2,952	2,611	2,340	2,121	2,413	2,553
WICKLOW	2,764	2,727	2,357	2,069	2,381	2,609
LOUTH	2,771	2,799	2,659	2,128	2,370	2,488
KERRY	2,825	2,667	2,340	1,966	2,234	2,298
CLARE	2,737	2,679	2,250	1,998	2,128	2,127
KILKENNY	2,370	2,309	2,031	1,787	1,876	1,946
MAYO	2,278	2,172	1,959	1,649	1,855	1,946
WESTMEATH	1,886	1,791	1,591	1,309	1,571	1,538
LAOIS	1,526	1,508	1,349	1,191	1,238	1,239
CARLOW	1,535	1,545	1,266	1,039	1,182	1,196
OFFALY	1,554	1,543	1,266	1,118	1,169	1,217
CAVAN	1,485	1,254	1,177	1,004	1,144	1,093
SLIGO	1,146	1,090	1,069	934	1,070	1,046
ROSCOMMON	1,202	1,052	932	841	999	1,007
MONAGHAN	1,054	998	886	784	885	833
LONGFORD	641	598	513	430	519	517
LEITRIM	551	488	393	398	391	433
Total Registrations	131,176	125,622	117,512	88,930	105,252	106,098

Source: Revenue analysis.

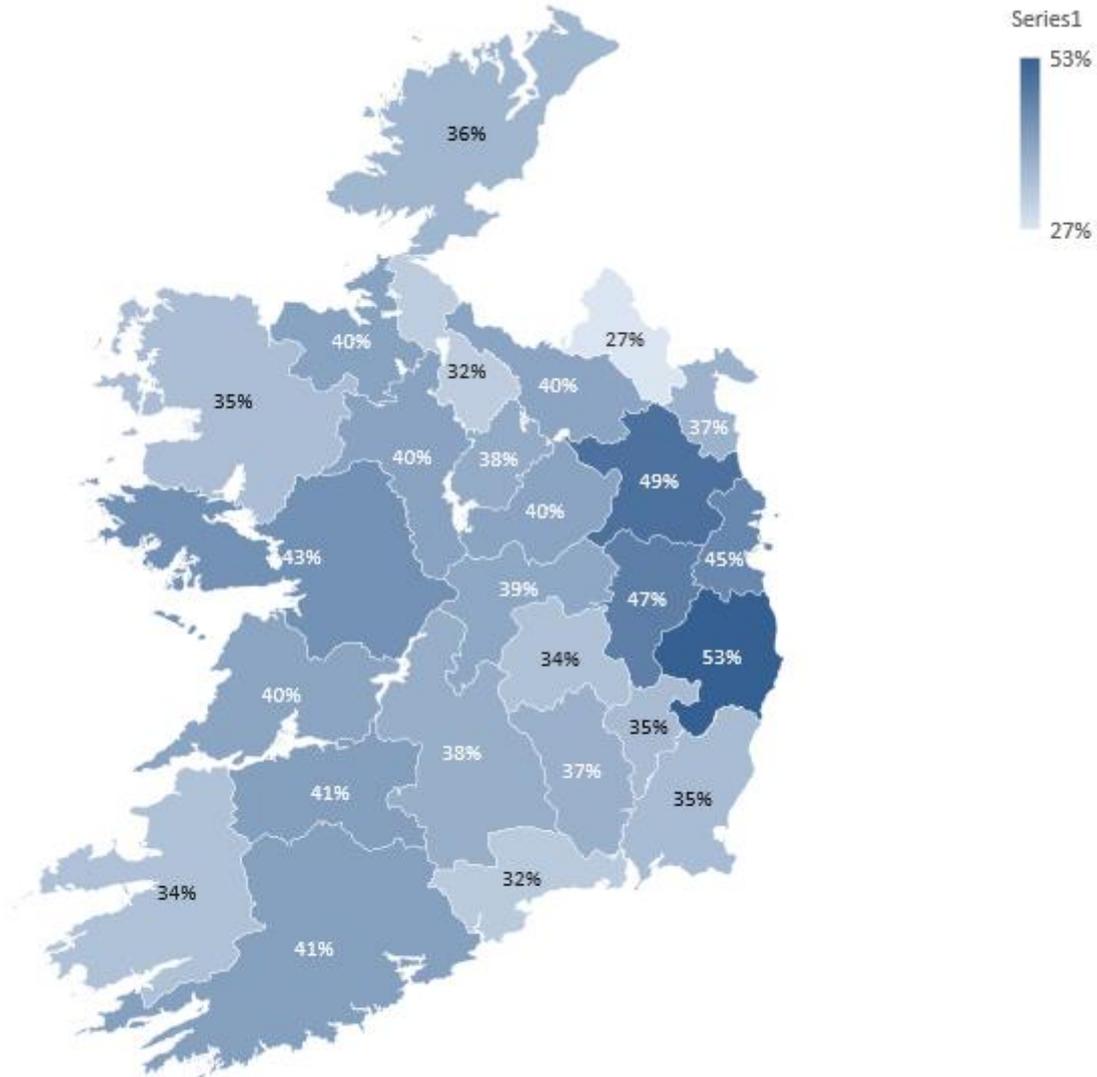
Table 21 : Used Vehicles by County 2022

County	2017	2018	2019	2020	2021	2022
DUBLIN	25,661	30,255	35,959	28,386	24,999	23,470
CORK	8,530	9,455	10,986	7,379	5,478	2,684
DONEGAL	5,524	5,570	6,576	4,099	3,546	2,072
GALWAY	5,851	6,251	6,604	4,813	3,482	2,418
KILDARE	4,099	4,540	4,955	3,422	2,627	1,781
MEATH	3,996	4,251	4,812	3,079	2,415	1,709
LOUTH	3,454	3,635	3,951	2,687	2,117	1,578
CLARE	2,603	2,562	3,016	2,100	1,641	1,054
LIMERICK	3,104	3,656	4,241	2,658	1,726	1,039
TIPPERARY	3,027	3,123	3,313	2,189	1,740	999
MAYO	3,074	3,049	3,231	1,966	1,604	906
WICKLOW	2,053	2,136	2,481	1,606	1,309	785
MONAGHAN	2,242	2,184	2,450	1,639	1,174	752
WATERFORD	1,839	1,927	2,037	1,336	1,205	751
KERRY	2,345	2,251	2,557	1,694	1,119	738
WEXFORD	2,539	2,660	3,116	2,045	1,436	725
CAVAN	2,001	1,886	2,058	1,412	1,040	623
WESTMEATH	1,736	1,763	1,961	1,292	1,019	578
ROSCOMMON	1,529	1,517	1,537	1,107	848	493
LAOIS	1,361	1,433	1,601	1,010	787	422
KILKENNY	1,450	1,579	1,675	1,137	740	410
SLIGO	1,480	1,357	1,447	976	650	310
LONGFORD	1,158	1,115	1,212	763	609	432
CARLOW	982	945	1,040	652	527	318
OFFALY	1,146	1,153	1,180	783	507	286
LEITRIM	895	834	858	553	424	207
ZV (vintage)	625	642	868	660	832	576
Total Registrations	94,304	101,729	115,722	81,443	65,601	48,116

Source: Revenue analysis.

In 11 counties 40% or more of all new car registrations are electric and hybrid cars, while in only one county is this figure less than 30% (Monaghan).

Figure 13: Hybrid and Electric Vehicles Share of All Registrations in 2022



Source: Revenue analysis.

Table 22 : New Vehicles by County by Band 2022

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
CARLOW	212	2	0	7	7	1	43	51	100	92	119	160	97	169	40	56	10	20	3	7	51	342	0	24
CAVAN	163	0	1	9	3	1	62	25	124	82	134	152	88	110	65	36	8	16	5	9	55	402	1	27
CLARE	408	4	0	23	5	2	108	52	150	101	251	259	178	257	157	96	19	43	2	12	53	378	1	58
CORK	2504	49	12	146	39	15	635	283	969	960	1616	1674	1000	1761	521	478	157	138	50	87	299	2655	22	404
DONEGAL	448	5	1	30	6	7	104	47	196	211	293	312	266	346	90	100	24	40	11	16	68	599	1	28
DUBLIN	11080	313	29	632	90	44	1592	770	2929	2907	4346	5545	2856	3884	1956	1269	528	552	274	539	1635	9865	45	1158
GALWAY	953	13	0	69	5	4	252	107	359	232	476	613	353	491	219	213	46	59	22	48	143	1090	29	76
KERRY	378	2	1	24	4	0	93	47	140	169	299	267	179	446	102	82	22	28	8	7	69	720	2	60
KILDARE	1307	29	1	42	13	8	183	80	361	290	432	576	326	533	180	175	49	62	9	37	159	1005	11	172
KILKENNY	370	3	0	31	5	1	107	38	123	124	231	250	175	266	84	76	32	16	5	9	52	741	0	39
LAOIS	232	2	0	10	0	1	32	48	71	93	163	175	96	165	49	60	15	21	1	5	31	365	7	31
LEITRIM	62	0	0	6	0	0	24	7	32	27	62	50	39	70	19	22	4	5	1	3	14	105	0	14
LIMERICK	677	12	1	35	19	4	196	89	288	261	440	470	264	384	195	140	39	44	7	19	102	794	2	105
LONGFORD	64	3	0	10	1	1	35	17	61	41	61	70	29	64	29	17	3	6	2	3	17	163	0	13
LOUTH	417	3	0	26	11	4	112	61	183	168	327	341	252	287	128	85	36	24	6	16	66	457	0	52
MAYO	298	1	0	21	4	1	107	52	148	119	252	282	168	242	104	82	17	29	7	12	62	576	0	32
MEATH	995	7	2	42	14	4	177	84	296	189	395	460	264	401	154	100	32	48	12	26	153	987	0	137
MONAGHAN	95	2	1	6	1	0	30	14	57	92	99	111	94	120	42	41	8	8	4	8	63	389	0	27
OFFALY	196	2	1	21	1	0	75	34	101	76	152	192	90	156	61	33	3	12	2	9	34	349	0	23
ROSCOMMON	147	1	0	18	2	0	83	21	101	58	123	144	84	107	54	37	16	6	1	4	42	251	0	21
SLIGO	222	0	0	19	3	2	53	18	76	93	129	117	69	147	46	25	8	11	0	8	40	228	0	26
TIPPERARY	495	2	1	56	5	2	128	68	211	189	360	335	209	365	120	96	42	26	6	25	112	871	0	71
WATERFORD	497	6	0	21	2	4	85	61	156	216	417	322	208	331	132	92	33	29	5	18	44	462	0	96
WESTMEATH	295	3	0	25	2	0	87	49	149	92	162	216	138	171	68	42	13	18	1	7	46	373	0	30
WEXFORD	540	4	0	28	5	4	103	101	227	212	364	389	230	368	123	93	30	35	17	22	74	857	0	87
WICKLOW	852	11	2	31	9	6	113	44	175	166	262	300	166	230	95	75	21	28	7	16	74	443	0	113

Source: Revenue analysis.

Table 23 : Used Vehicles by County by Band 2022

County	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	FC	B	C	D	M
CARLOW	4	8	0	0	2	7	1	5	11	16	31	19	38	43	21	20	14	26	16	12	24	46	241	0	47
CAVAN	10	10	0	1	1	0	1	3	11	14	120	36	57	103	62	53	33	39	18	34	17	126	335	0	65
CLARE	20	16	0	4	56	11	20	6	26	55	139	66	84	146	90	90	45	79	35	46	20	80	234	4	75
CORK	111	140	4	18	51	79	59	17	56	95	228	175	201	346	185	221	119	197	117	193	72	270	833	4	304
DONEGAL	15	43	0	1	3	5	7	8	43	75	254	148	181	303	209	203	136	176	76	120	66	210	995	0	132
DUBLIN	886	1304	110	482	1364	1697	674	155	373	1058	2254	1133	1701	2552	2097	1449	707	1829	792	646	207	563	1480	6	895
GALWAY	59	63	3	36	61	46	24	13	51	105	191	143	182	311	237	252	101	271	96	118	55	187	604	1	143
KERRY	17	14	2	4	5	8	7	0	11	31	60	57	84	96	54	62	28	57	41	77	23	65	295	1	87
KILDARE	54	78	11	34	20	41	50	16	48	69	150	86	159	207	143	148	87	184	63	95	38	124	528	3	171
KILKENNY	11	8	1	3	0	7	3	2	6	20	36	23	28	51	33	38	27	32	18	39	24	61	220	1	88
LAOIS	4	6	0	5	15	6	12	5	7	10	55	36	24	79	38	36	16	18	9	20	21	68	233	0	53
LEITRIM	0	1	0	1	1	1	0	1	2	9	27	8	21	25	20	20	16	25	9	12	8	53	95	0	23
LIMERICK	21	52	1	12	32	27	10	6	26	38	95	78	100	115	79	84	53	78	41	60	31	76	325	0	120
LONGFORD	1	4	0	0	6	6	1	3	7	16	62	27	55	69	37	53	10	36	13	19	7	53	184	0	42
LOUTH	33	45	1	5	30	24	27	8	47	61	134	109	143	240	157	124	81	163	52	64	30	100	382	0	108
MAYO	6	10	0	4	13	4	7	4	24	35	111	57	83	126	74	89	43	81	49	65	21	125	374	9	77
MEATH	50	47	3	17	54	38	36	13	28	87	123	102	149	223	157	173	78	128	62	89	52	184	523	5	203
MONAGHAN	7	8	1	0	1	0	1	8	26	31	119	51	80	121	70	61	39	47	27	35	19	86	441	0	58
OFFALY	2	7	0	0	1	0	4	2	7	11	24	21	19	42	25	27	16	26	16	25	11	64	259	1	55
ROSCOMMON	5	9	0	0	2	0	0	2	7	20	51	33	64	76	54	60	18	41	16	26	9	67	194	0	43
SLIGO	6	5	0	0	0	1	1	2	2	18	29	12	27	47	30	29	15	31	17	23	15	45	147	1	77
TIPPERARY	17	16	2	34	30	27	12	10	23	42	92	60	75	133	79	94	46	81	33	53	40	141	442	2	101
WATERFORD	10	13	1	4	8	7	10	4	33	48	50	45	52	101	67	83	32	73	32	49	29	53	142	1	150
WESTMEATH	11	7	0	9	8	6	3	1	9	31	70	35	51	81	53	49	29	51	22	36	16	71	214	0	96
WEXFORD	13	7	3	1	10	12	6	18	18	23	86	42	67	86	67	53	34	47	47	53	32	109	406	1	123
WICKLOW	27	44	2	5	20	7	6	3	9	15	65	42	53	94	63	48	39	93	45	56	49	87	177	2	63
ZV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	576	36	129	0	240

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.

The vehicle market has seen notable changes in recent years due to the impact of the UK's departure from the EU, the COVID-19 pandemic and climate-focused public policies. The tailoring of VRT rates to encourage the purchase of low-emitting vehicles has seen increased levels of new car registrations at the lower rates, with hybrid and electric vehicles accounting for 42 per cent of new Category A registrations in 2022. Alongside this, the number of used cars imported from the UK into the State has decreased dramatically, falling to 28,000 in 2022 from a recent high of 110,000 in 2019. 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.