

# **MOTOR TAXATION**

**RATES OF DUTY**

**ON**

**MOTOR VEHICLES**

**(effective 1 January 2012)**

**Environment, Community and Local  
Government**

**DECEMBER, 2011**

**PRIVATE CARS registered before 1 July 2008**

<b>Engine Capacity (c.c.)</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €</b>	<b>Arrears Monthly €#</b>
<b>Not over 1,000</b>	<b>185</b>	<b>102</b>	<b>52</b>	<b>18.50</b>
<b>1,001 to 1,100</b>	<b>278</b>	<b>154</b>	<b>78</b>	<b>27.80</b>
<b>1,101 to 1,200</b>	<b>307</b>	<b>170</b>	<b>86</b>	<b>30.70</b>
<b>1,201 to 1,300</b>	<b>333</b>	<b>184</b>	<b>94</b>	<b>33.30</b>
<b>1,301 to 1,400</b>	<b>358</b>	<b>198</b>	<b>101</b>	<b>35.80</b>
<b>1,401 to 1,500</b>	<b>384</b>	<b>213</b>	<b>108</b>	<b>38.40</b>
<b>1,501 to 1,600</b>	<b>478</b>	<b>265</b>	<b>135</b>	<b>47.80</b>
<b>1,601 to 1,700</b>	<b>506</b>	<b>280</b>	<b>142</b>	<b>50.60</b>
<b>1,701 to 1,800</b>	<b>592</b>	<b>328</b>	<b>167</b>	<b>59.20</b>
<b>1,801 to 1,900</b>	<b>626</b>	<b>347</b>	<b>176</b>	<b>62.60</b>
<b>1,901 to 2,000</b>	<b>660</b>	<b>366</b>	<b>186</b>	<b>66.00</b>
<b>2,001 to 2,100</b>	<b>843</b>	<b>467</b>	<b>238</b>	<b>84.30</b>
<b>2,101 to 2,200</b>	<b>885</b>	<b>491</b>	<b>250</b>	<b>88.50</b>
<b>2,201 to 2,300</b>	<b>925</b>	<b>513</b>	<b>261</b>	<b>92.50</b>
<b>2,301 to 2,400</b>	<b>962</b>	<b>533</b>	<b>271</b>	<b>96.20</b>
<b>2,401 to 2,500</b>	<b>1,005</b>	<b>557</b>	<b>283</b>	<b>100.50</b>
<b>2,501 to 2,600</b>	<b>1,204</b>	<b>668</b>	<b>340</b>	<b>120.40</b>
<b>2,601 to 2,700</b>	<b>1,251</b>	<b>694</b>	<b>353</b>	<b>125.10</b>
<b>2,701 to 2,800</b>	<b>1,294</b>	<b>718</b>	<b>365</b>	<b>129.40</b>
<b>2,801 to 2,900</b>	<b>1,342</b>	<b>744</b>	<b>379</b>	<b>134.20</b>
<b>2,901 to 3,000</b>	<b>1,390</b>	<b>771</b>	<b>392</b>	<b>139.00</b>
<b>3,001 or more</b>	<b>1,683</b>	<b>934</b>	<b>475</b>	<b>168.30</b>
		* 55.5% of the annual rate (disregard cent)	! 28.25% of the annual rate (disregard cent)	# 1/10 of the annual rate (disregard cent after multiplication)
<b>Electrical</b>	<b>157</b>	<b>87</b>	<b>44</b>	<b>15.70</b>

- i. **NEW PRIVATE CARS registered on or after 1 July 2008**
- ii. **NEW PRIVATE CARS registered between 1 January 2008 and 30 June 2008 where CO<sub>2</sub> rate is lower than engine capacity (c.c) rate.**

<b>Band</b>	<b>CO<sub>2</sub> emissions-grams per km</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €</b>	<b>Arrears Monthly €#</b>
<b>A</b>	<b>O – 120g</b>	<b>160</b>	<b>88</b>	<b>45</b>	<b>16.00</b>
<b>B</b>	<b>More than 120g/km up to and including 140g/km</b>	<b>225</b>	<b>124</b>	<b>63</b>	<b>22.50</b>
<b>C</b>	<b>More than 140g/km up to and including 155g/km</b>	<b>330</b>	<b>183</b>	<b>93</b>	<b>33.00</b>
<b>D</b>	<b>More than 155g/km up to and including 170g/km</b>	<b>481</b>	<b>266</b>	<b>135</b>	<b>48.10</b>
<b>E</b>	<b>More than 170g/km up to and including 190g/km</b>	<b>677</b>	<b>375</b>	<b>191</b>	<b>67.70</b>
<b>F</b>	<b>More than 190g/km up to and including 225g/km</b>	<b>1,129</b>	<b>626</b>	<b>318</b>	<b>112.90</b>
<b>G</b>	<b>More than 225g/km</b>	<b>2,258</b>	<b>1,253</b>	<b>637</b>	<b>225.80</b>
			<b>*55.5% of the annual rate (disregard cent)</b>	<b>!28.25% of the annual rate (disregard cent)</b>	<b>#1/10 of the annual rate (disregard cent after multiplication)</b>

## GOODS VEHICLES

Unladen Weight (kg)	Annual €	Half-year €*	Quarterly €	Arrears Monthly €#
Not over 3,000	310	172	87	31.00
3,001 to 4,000	391	217	110	39.10
4,001 to 5,000	505	280	142	50.50
5,001 to 6,000	700	388	197	70.00
6,001 to 7,000	948	526	267	94.80
7,001 to 8,000	1,193	662	337	119.30
8,001 to 9,000	1,474	818	416	147.40
9,001 to 10,000	1,755	974	495	175.50
10,001 to 11,000	2,036	1,129	575	203.60
11,001 to 12,000	2,317	1,285	654	231.70
12,001 to 13,000	2,598	1,441	733	259.80
13,001 to 14,000	2,879	1,597	813	287.90
14,001 to 15,000	3,160	1,753	892	316.00
15,001 to 16,000	3,441	1,909	972	344.10
16,001 to 17,000	3,722	2,065	1,051	372.20
17,001 to 18,000	4,003	2,221	1,130	400.30
18,001 to 19,000	4,284	2,377	1,210	428.40
19,001 to 20,000	4,565	2,533	1,289	456.50
20,001 or more	4,833	2,682	1,365	483.30
		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/10 of annual rate (disregard cent after multiplication)
Electrical (not over 1,500 kg)	86	-	-	8.60

For vehicles with an unladen weight between 8,001 kg and 20,000 kg, the rate is €1,193 plus €281 per 1,000kg or part thereof over 8,000 kg.

**Example:** Vehicle 9,540 kg unladen weight  
The annual duty is €1,755 (i.e. €1,193+ €562)

An articulated vehicle (i.e. vehicle and semi-trailer) is regarded as a single vehicle and motor tax is payable on the basis of the unladen weight of the tractor unit plus the unladen weight of the heaviest semi-trailer which will be used at any time during the period of the licence.

**LARGE P.S.V. AND YOUTH/COMMUNITY BUS**

<b>Seating Capacity</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €</b>	<b>Arrears Monthly €#</b>
<b>9 to 20 seats</b>	<b>143</b>	<b>79</b>	<b>40</b>	<b>14.30</b>
<b>21 to 40 seats</b>	<b>188</b>	<b>104</b>	<b>53</b>	<b>18.80</b>
<b>41 to 60 seats</b>	<b>375</b>	<b>208</b>	<b>105</b>	<b>37.50</b>
<b>61 seats or more</b>	<b>375</b>	<b>208</b>	<b>105</b>	<b>37.50</b>
		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/10 of annual rate (disregard cent after multiplication)

**TRADE LICENCES**

<b>Category of Vehicle</b>	<b>Initial Trade Licence/Plate</b>	<b>Replacement Trade Licence/Plate</b>
<b>Motor Cycle only</b>	<b>€5 (single plate)</b>	<b>€35 (single plate)</b>
<b>All other vehicles</b>	<b>€328 (pair of plates)</b>	<b>€80 (pair of plates)</b>

**MISCELLANEOUS VEHICLES**

<b>Type of Vehicle</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €!</b>	<b>Arrears Monthly €#</b>
<b>Off-road dumper</b>	<b>823</b>	<b>456</b>	<b>232</b>	<b>82.30</b>
<b>General Haulage tractor</b>	<b>310</b>	<b>172</b>	<b>87</b>	<b>31.00</b>
<b>Machine/workshop/contrivance (including “recovery vehicle”)</b>	<b>310</b>	<b>172</b>	<b>87</b>	<b>31.00</b>
<b>Island Vehicles</b>	<b>95</b>			<b>9.50</b>
<b>Agriculture tractor, trench digger and excavator</b>	<b>95</b>			<b>9.50</b>
<b>Motor Caravan</b>	<b>95</b>			<b>9.50</b>
<b>Hearse</b>	<b>95</b>			<b>9.50</b>
<b>Dumper and forklift truck</b>	<b>95</b>			<b>9.50</b>
<b>Taxi and hackney</b>	<b>88</b>			<b>8.80</b>
<b>Schoolbus</b>	<b>88</b>			<b>8.80</b>
<b>Cycles and Tricycles:</b>				
- <b>Electrical</b>	<b>33</b>			<b>3.30</b>
- <b>Not over 75cc</b>	<b>46</b>			<b>4.60</b>
- <b>76cc to 200cc</b>	<b>62</b>			<b>6.20</b>
- <b>201cc or over</b>	<b>82</b>			<b>8.20</b>
-				
<b>Pedestrian-Controlled Vehicle</b>	<b>82</b>			<b>8.20</b>
<b>VETERAN AND VINTAGE</b>				
<b>Motorcycles</b>	<b>24</b>			<b>2.40</b>
<b>All other vehicles</b>	<b>52</b>			<b>5.20</b>
		<b>* 55.5% of annual rate (disregard cent)</b>	<b>! 28.25% of annual rate (disregard cent)</b>	<b># 1/10 of annual rate (disregard cent after multiplication)</b>

## EXEMPT VEHICLES

The following vehicles are exempt from liability to pay vehicle motor tax:-

- (a) State-owned vehicles,
- (b) Diplomatic vehicles,
- (c) vehicles exempted under the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (S.I. No. 353 of 1994),
- (d) vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilograms in weight unladen adapted and used for invalids,
- (e) vehicles which are used exclusively for the transport (whether by carriage or traction) of lifeboats and their gear or any equipment for affording assistance towards the preservation of life and property in cases of ship-wreck and distress at sea,
- (f) vehicles which are used exclusively for mountain and cave rescue purposes,
- (g) vehicles which are used exclusively for underwater search and recovery purposes,
- (h) vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery which is built in as part of such vehicle or otherwise permanently attached thereto, carries no load except articles or materials used for the purpose of the road construction machinery and is used for no purpose other than the construction or repair of roads,
- (i) refuse carts, sweeping machines or watering machines used exclusively for cleansing public streets and roads,
- (j) ambulances, road-rollers or fire engines,
- (k) vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service.

### ADDITIONAL INFORMATION

1. When calculating quarterly or half-yearly rates cent should always be disregarded.
2. Arrears in excess of one month should be calculated by multiplying the arrears rate for one month by the number of months involved and ignoring the cent in the result.