

MOTOR TAXATION

RATES OF DUTY

ON

MOTOR VEHICLES

(effective 1 January 2009)

Environment, Heritage and Local Government

OCTOBER, 2008

PRIVATE CARS registered before 1 July 2008

Engine Capacity (c.c.)	Annual €	Half-year €*	Quarterly €	Arrears Monthly €#
Not over 1,000	172	95	48	17.20
1,001 to 1,100	259	143	73	25.90
1,101 to 1,200	286	158	80	28.60
1,201 to 1,300	310	172	87	31.00
1,301 to 1,400	333	184	94	33.30
1,401 to 1,500	357	198	100	35.70
1,501 to 1,600	445	246	125	44.50
1,601 to 1,700	471	261	133	47.10
1,701 to 1,800	551	305	155	55.10
1,801 to 1,900	582	323	164	58.20
1,901 to 2,000	614	340	173	61.40
2,001 to 2,100	784	435	221	78.40
2,101 to 2,200	823	456	232	82.30
2,201 to 2,300	860	477	242	86.00
2,301 to 2,400	895	496	252	89.50
2,401 to 2,500	935	518	264	93.50
2,501 to 2,600	1,120	621	316	112.00
2,601 to 2,700	1,164	646	328	116.40
2,701 to 2,800	1,204	668	340	120.40
2,801 to 2,900	1,248	692	352	124.80
2,901 to 3,000	1,293	717	365	129.30
3,001 or more	1,566	869	442	156.60
		* 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)
Electrical	146	81	41	14.60

- 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 CO₂ rate is lower than engine capacity (c.c) rate.**

Band	CO₂ emissions-grams per km	Annual €	Half-year €*	Quarterly €	Arrears Monthly €#
A	O – 120g	104	57	29	10.40
B	More than 120g/km up to and including 140g/km	156	86	44	15.60
C	More than 140g/km up to and including 155g/km	302	167	85	30.20
D	More than 155g/km up to and including 170g/km	447	248	126	44.70
E	More than 170g/km up to and including 190g/km	630	349	177	63.00
F	More than 190g/km up to and including 225g/km	1,050	582	296	105.00
G	More than 225g/km	2,100	1,165	593	210.00
			*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)

GOODS VEHICLES

Unladen Weight (kg)	Annual €	Half-year €*	Quarterly €	Arrears Monthly €#
Not over 3,000	288	159	81	28.80
3,001 to 4,000	364	202	102	36.40
4,001 to 5,000	470	260	132	47.00
5,001 to 6,000	651	361	183	65.10
6,001 to 7,000	882	489	249	88.20
7,001 to 8,000	1,110	616	313	111.00
8,001 to 9,000	1,371	760	387	137.10
9,001 to 10,000	1,632	905	461	163.20
10,001 to 11,000	1,893	1,050	534	189.30
11,001 to 12,000	2,154	1,195	608	215.40
12,001 to 13,000	2,415	1,340	682	241.50
13,001 to 14,000	2,676	1,485	755	267.60
14,001 to 20,000	2,676 plus €261 per 1,000 kg or part thereof over 14,000 kg	* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/10 of annual rate (disregard cent after multiplication)
20,001 or more	4,496	2,495	1,270	449.60
Electrical (not over 1,500 kg)	80	-	-	8.00

Example: Vehicle 15,540 kg unladen weight

The annual duty is €3,198 (i.e. €2,676+ €522)

The quarterly duty is €803

The arrears rate is €319 for a month
(€319.80 disregard 80 cent)

The arrears payable for 7 months is €2,238
(i.e. €319.80 x 7 = €2,238.60 disregard 60 cent)

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

Seating Capacity	Annual €	Half-year €*	Quarterly €	Arrears Monthly €#
9 to 20 seats	133	73	37	13.30
21 to 40 seats	175	97	49	17.50
41 to 60 seats	349	193	98	34.90
61 seats or more	349	193	98	34.90
		* 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

Category of Vehicle	Initial Trade Licence/Plate	Replacement Trade Licence/Plate
Motor Cycle only	€1 (single plate)	€33 (single plate)
All other vehicles	€305 (pair of plates)	€74 (pair of plates)

MISCELLANEOUS VEHICLES

Type of Vehicle	Annual €	Half-year €*	Quarterly €!	Arrears Monthly €#
Off-road dumper	766	425	216	76.60
General Haulage tractor	288	159	81	28.80
Machine/workshop/contrivance (including “recovery vehicle”)	288	159	81	28.80
Island Vehicles	88			8.80
Agriculture tractor, trench digger and excavator	88			8.80
Motor Caravan	88			8.80
Hearse	88			8.80
Dumper and forklift truck	88			8.80
Taxi and hackney	82			8.20
Schoolbus	82			8.20
Cycles and Tricycles:				
- Electrical	31			3.10
- Not over 75cc	43			4.30
- 76cc to 200cc	58			5.80
- 201cc or over	76			7.60
-				
Pedestrian-Controlled Vehicle	76			7.60
VETERAN AND VINTAGE				
Motorcycles	22			2.20
All other vehicles	48			4.80
		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/10 of annual rate (disregard cent after multiplication)

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.

