

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

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

- 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	160	88	45	16.00
B	More than 120g/km up to and including 140g/km	225	124	63	22.50
C	More than 140g/km up to and including 155g/km	330	183	93	33.00
D	More than 155g/km up to and including 170g/km	481	266	135	48.10
E	More than 170g/km up to and including 190g/km	677	375	191	67.70
F	More than 190g/km up to and including 225g/km	1,129	626	318	112.90
G	More than 225g/km	2,258	1,253	637	225.80
			*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	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

Seating Capacity	Annual €	Half-year €*	Quarterly €!	Arrears Monthly €#
9 to 20 seats	143	79	40	14.30
21 to 40 seats	188	104	53	18.80
41 to 60 seats	375	208	105	37.50
61 seats or more	375	208	105	37.50
		* 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	€55 (single plate)	€35 (single plate)
All other vehicles	€328 (pair of plates)	€80 (pair of plates)

MISCELLANEOUS VEHICLES

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