

CO2 Rates

Motor Tax for new vehicles registered on or after 1 July 2008 will be determined on the basis of seven CO2 bands. Charges will range from €104 a year for the greenest cars to €2,100 for cars with the highest emissions ratings. Motor tax rates will be graduated as one moves up the CO2 bands.

Motor Tax Rates based on CO2 emissions Effective from 1 January 2009

Band	CO ₂ emissions-grams per km	Annual €	Half-year €*	Quarterly €!	Arrears Monthly €#
A	0 – 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)

New Cars Registered in Ireland

A private car registered before 2008 continues to be taxed under the system related to engine size (cc).

New cars registered in Ireland between 1 January 2008 and 30 June 2008 will initially have their motor tax charged on the basis of the existing engine size (c.c.)

system. However, a low CO2 emitting new car registered between 1 January 2008 and 30 June 2008 will have its motor tax switched to the lower CO2 based motor tax rate on first renewal of motor tax post 1 July 2008, when the new CO2 based system commences. New cars which are registered in the first 6 months of 2008 whose tax would be more under the new CO2 based system will continue to pay motor tax on the basis of engine size (c.c.).

New cars registered after 1 July 2008 will be taxed on CO2 emissions.

Cars First Registered Outside Ireland

A private car first registered abroad **prior to 1 January 2008** will be taxed on **engine size (cc)**. The new CO2 based system does **not apply** to second-hand imports that were registered abroad prior to 2008.

A private car **first registered abroad between 1 January 2008 and 30 June 2008** inclusive and subsequently registered in Ireland will be taxed on whichever is the lesser of the motor tax rates based engine (cc) or CO2 emissions.

A private car **first registered abroad after 1 July 2008** and subsequently registered in Ireland will be taxed on the CO2 rate.