

# **MOTOR TAXATION**

**RATES OF DUTY**

**ON**

**MOTOR VEHICLES**

**(effective 1 January 2009)**

**Department of Environment, Heritage  
and Local Government**

**OCTOBER, 2008**

**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>172</b>	<b>95</b>	<b>48</b>	<b>17.20</b>
<b>1,001 to 1,100</b>	<b>259</b>	<b>143</b>	<b>73</b>	<b>25.90</b>
<b>1,101 to 1,200</b>	<b>286</b>	<b>158</b>	<b>80</b>	<b>28.60</b>
<b>1,201 to 1,300</b>	<b>310</b>	<b>172</b>	<b>87</b>	<b>31.00</b>
<b>1,301 to 1,400</b>	<b>333</b>	<b>184</b>	<b>94</b>	<b>33.30</b>
<b>1,401 to 1,500</b>	<b>357</b>	<b>198</b>	<b>100</b>	<b>35.70</b>
<b>1,501 to 1,600</b>	<b>445</b>	<b>246</b>	<b>125</b>	<b>44.50</b>
<b>1,601 to 1,700</b>	<b>471</b>	<b>261</b>	<b>133</b>	<b>47.10</b>
<b>1,701 to 1,800</b>	<b>551</b>	<b>305</b>	<b>155</b>	<b>55.10</b>
<b>1,801 to 1,900</b>	<b>582</b>	<b>323</b>	<b>164</b>	<b>58.20</b>
<b>1,901 to 2,000</b>	<b>614</b>	<b>340</b>	<b>173</b>	<b>61.40</b>
<b>2,001 to 2,100</b>	<b>784</b>	<b>435</b>	<b>221</b>	<b>78.40</b>
<b>2,101 to 2,200</b>	<b>823</b>	<b>456</b>	<b>232</b>	<b>82.30</b>
<b>2,201 to 2,300</b>	<b>860</b>	<b>477</b>	<b>242</b>	<b>86.00</b>
<b>2,301 to 2,400</b>	<b>895</b>	<b>496</b>	<b>252</b>	<b>89.50</b>
<b>2,401 to 2,500</b>	<b>935</b>	<b>518</b>	<b>264</b>	<b>93.50</b>
<b>2,501 to 2,600</b>	<b>1,120</b>	<b>621</b>	<b>316</b>	<b>112.00</b>
<b>2,601 to 2,700</b>	<b>1,164</b>	<b>646</b>	<b>328</b>	<b>116.40</b>
<b>2,701 to 2,800</b>	<b>1,204</b>	<b>668</b>	<b>340</b>	<b>120.40</b>
<b>2,801 to 2,900</b>	<b>1,248</b>	<b>692</b>	<b>352</b>	<b>124.80</b>
<b>2,901 to 3,000</b>	<b>1,293</b>	<b>717</b>	<b>365</b>	<b>129.30</b>
<b>3,001 or more</b>	<b>1,566</b>	<b>869</b>	<b>442</b>	<b>156.60</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>146</b>	<b>81</b>	<b>41</b>	<b>14.60</b>

## 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 €903

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**

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

<b>Category of Vehicle</b>	<b>Initial Trade Licence/Plate</b>	<b>Replacement Trade Licence/Plate</b>
<b>Motor Cycle only</b>	<b>€51 (single plate)</b>	<b>€33 (single plate)</b>
<b>All other vehicles</b>	<b>€305 (pair of plates)</b>	<b>€74 (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>766</b>	<b>425</b>	<b>216</b>	<b>76.60</b>
<b>General Haulage tractor</b>	<b>288</b>	<b>159</b>	<b>81</b>	<b>28.80</b>
<b>Machine/workshop/contrivance (including “recovery vehicle”)</b>	<b>288</b>	<b>159</b>	<b>81</b>	<b>28.80</b>
<b>Island Vehicles</b>	<b>88</b>			<b>8.80</b>
<b>Agriculture tractor, trench digger and excavator</b>	<b>88</b>			<b>8.80</b>
<b>Motor Caravan</b>	<b>88</b>			<b>8.80</b>
<b>Hearse</b>	<b>88</b>			<b>8.80</b>
<b>Dumper and forklift truck</b>	<b>88</b>			<b>8.80</b>
<b>Taxi and hackney</b>	<b>82</b>			<b>8.20</b>
<b>Schoolbus</b>	<b>82</b>			<b>8.20</b>
<b>Cycles and Tricycles:</b>				
- Electrical	<b>31</b>			<b>3.10</b>
- Not over 75cc	<b>43</b>			<b>4.30</b>
- 76cc to 200cc	<b>58</b>			<b>5.80</b>
- 201cc or over	<b>76</b>			<b>7.60</b>
-				
<b>Pedestrian-Controlled Vehicle</b>	<b>76</b>			<b>7.60</b>
<b>VETERAN AND VINTAGE</b>				
<b>Motorcycles</b>	<b>22</b>			<b>2.20</b>
<b>All other vehicles</b>	<b>48</b>			<b>4.80</b>
		* 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.

