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*Number 5 of 2008*

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**MOTOR VEHICLE (DUTIES AND LICENCES) ACT 2008**

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ARRANGEMENT OF SECTIONS

Section

1. Definitions.
2. Application of certain sections.
3. Amendment of section 1 of Act of 1952.
4. Amendment of Part I of Schedule to Act of 1952.
5. Amendment of Part II of Schedule to Act of 1952.
6. Amendment of section 21(3) of the Act of 1992.
7. Short title.

SCHEDULE

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[No. 5.] *Motor Vehicle (Duties and Licences) [2008.]  
Act 2008.*

ACTS REFERRED TO

Finance (Excise Duties) (Vehicles) Act 1952	1952, No. 24
Finance (No. 2) Act 1992	1992, No. 28
Finance Act 1992	1992, No. 9
Motor Vehicle (Duties and Licences) Act 2003	2003, No. 5
Motor Vehicle (Duties and Licences) Act 2004	2004, No. 5
Road Traffic Act 1961	1961, No. 24



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Number 5 of 2008

**MOTOR VEHICLE (DUTIES AND LICENCES) ACT 2008**

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AN ACT TO AMEND AND EXTEND THE FINANCE (EXCISE DUTIES) (VEHICLES) ACT 1952 AND THE FINANCE (NO. 2) ACT 1992 IN RESPECT OF CERTAIN DUTIES OR LICENCES LEVIABLE OR ISSUABLE THEREUNDER AND TO PROVIDE FOR RELATED MATTERS.

[26th March, 2008]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—In this Act—

Definitions.

“Act of 1952” means Finance (Excise Duties) (Vehicles) Act 1952;

“Act of 1992” means Finance (No. 2) Act 1992;

“Act of 2004” means Motor Vehicle (Duties and Licences) Act 2004;

“category A vehicle” has the same meaning as it has in section 130 (as amended by section 6 of the Act of 1992) of the Finance Act 1992.

2.—(1) Subject to *subsection (2)*, *sections 3 to 6* apply as respects licences taken out, under section 1 of the Act of 1952 or, as the case may be, the provision concerned of the Act of 1992, for periods beginning on or after 1 February 2008.

Application of certain sections.

(2) Nothing in *subsection (1)* affects the operation of Part I inserted in the Schedule to the Act of 1952 by *section 4* with respect to—

(a) paragraph 6(d) in that Part referring to anything registered under section 131 of the Finance Act 1992 as a category A vehicle on or after 1 July 2008, or

(b) paragraph 6(f) in that Part referring to anything registered under section 131 of the Finance Act 1992 as a category A vehicle during the period beginning on 1 January 2008 and ending on 30 June 2008.

[No. 5.] *Motor Vehicle (Duties and Licences) [2008.] Act 2008.*

Amendment of section 1 of Act of 1952.

3.—Section 1 of the Act of 1952 is amended by substituting for subsection (2) (inserted by the Motor Vehicle (Duties and Licences) Act 2003) the following:

- “(2) (a) Subject to paragraph (b), the duties charged under this section shall be paid annually upon licences to be taken out by the person keeping the vehicle.
- (b) A licence may be taken out in respect of a vehicle (not being a vehicle on which a duty of €99 or less is chargeable) for such periods of the year and on payment of duty at such rates as the Minister for the Environment, Heritage and Local Government may by regulations prescribe, but—
- (i) a rate of duty so prescribed shall be such as to bear to the full annual duty no less proportion than the period of the licence bears to a year, and
- (ii) the rate of duty so prescribed for a licence for a vehicle for one quarter of the year only shall not exceed 30 per cent of the full annual duty.”.

Amendment of Part I of Schedule to Act of 1952.

4.—The Schedule to the Act of 1952 is amended by substituting the Part set out in the *Schedule* to this Act for Part I (inserted by the Act of 2004) of the first-mentioned Schedule.

Amendment of Part II of Schedule to Act of 1952.

5.—Part II of the Schedule (as amended by the Act of 2004) to the Act of 1952 is amended—

- (a) in paragraph 1 after the definition of “bicycle” by inserting the following:

“ ‘category A vehicle’ has the same meaning as it has in section 130 (as amended by section 6 of the Finance (No. 2) Act 1992) of the Finance Act 1992;

‘CO<sub>2</sub> emissions’ means the level of carbon dioxide (CO<sub>2</sub>) emissions for a vehicle measured in accordance with the provisions of Council Directive 80/1268/EEC of 16 December 1980<sup>1</sup> (as amended) and listed in Annex VIII to Council Directive 70/156/EEC of 6 February 1970<sup>2</sup> (as amended) and contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation which confirms compliance with any measures taken to give effect in the State to any act of the European Communities relating to the approximation of the laws of Member States in respect of type-approval for the type of vehicle concerned;

‘new vehicle’ has the same meaning as it has in section 133 of the Finance Act 1992;”.

- (b) by substituting the following paragraph for paragraph 5:

“5. Where the applicant for a licence under section 1 of this Act satisfies the licensing authority

<sup>1</sup> OJ No. L375, 31.12.1980, p.36

<sup>2</sup> OJ No. L42, 23.2.1970, p.1

that the vehicle in respect of which the licence is sought was constructed more than 30 years prior to the commencement of the period in respect of which the licence is sought the annual rate of duty shall, notwithstanding Part I, be—

- (i) €21 where, apart from this paragraph, paragraph 1 of Part I would apply to the vehicle, and
- (ii) €46 in respect of any other vehicle.”.

6.—Section 21 (as amended by the Act of 2004) of the Act of 1992 is amended by substituting for subsection (3) the following: Amendment of section 21(3) of the Act of 1992.

“(3) (a) There shall be charged, levied and paid on a trade licence a duty of excise of—

- (i) in the case of a licence for exhibition only on a motor-cycle, €49, and
- (ii) in the case of a licence for exhibition only on any other vehicle, €293.

(b) There shall be charged, levied and paid on a trade licence issued in place of a trade licence that has been lost, stolen or destroyed, a duty of excise of—

- (i) in the case of a licence for exhibition only on a motor-cycle, €32, and
- (ii) in the case of a licence for exhibition only on any other vehicle, €71.”.

7.—This Act may be cited as the Motor Vehicle (Duties and Licences) Act 2008. Short title.

Section 4.

SCHEDULE

“PART I

Description of Vehicle	Rate of Duty
1. Vehicles of the following descriptions not exceeding 500 kilograms in weight unladen:	
(a) bicycles (other than bicycles which are electrically propelled), or tricycles (other than tricycles neither constructed nor adapted for use nor used for the carriage of a passenger), of which the cylinder capacity of the engine—	
(i) does not exceed 75 cubic centimetres,	€41
(ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres,	€56
(iii) exceeds 200 cubic centimetres,	€73
(b) bicycles or tricycles which are electrically propelled,	€31
(c) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger.	€73
2. (a) Vehicles (commonly known as dumpers) not exceeding 3 metres cubed in capacity, level loaded, designed and constructed for use on sites of construction works (including road construction and house and other building works) for the purpose of conveying concrete, rubble, earth or other like material where the person taking out the licence shows to the satisfaction of the licensing authority that the vehicle is used mainly on such sites, and on public roads only—	
(i) for the purpose of proceeding to and from the site where it is to be used, and when so proceeding neither carries nor hauls any load other than such as is necessary for its propulsion or equipment, or	

Description of Vehicle	Rate of Duty
<p>(ii) for the purpose of conveying concrete, rubble, earth or like material for a distance of not more than one kilometre to and from any such site,</p>	<p>€85</p>
<p>(b) vehicles (commonly known as off-road dumpers) exceeding 3 metres cubed in capacity, level loaded, designed and constructed primarily for use on sites of construction works (including road construction and house and other building works) for the purpose of conveying concrete, rubble, earth or other like material and incapable by reason of their design and construction of exceeding a speed of 55 kilometres per hour on a level road under their own power and which are the subject of special permits under the Road Traffic (Special Permits for Particular Vehicles) Regulations 2007 (S.I. No. 283 of 2007),</p>	<p>€737</p>
<p>(c) any vehicle (other than a vehicle constructed or adapted for use and used for the conveyance of a machine, workshop, contrivance or implement, by or in which goods being conveyed by such vehicle are processed or manufactured while the vehicle is in motion) constructed or adapted for use and used only for the conveyance of a machine, workshop, contrivance or implement (being a machine, workshop, contrivance or implement which is built in as part of the vehicle or otherwise permanently attached thereto) and no other load except articles used in connection with such machine, workshop, contrivance or implement or goods processed or manufactured therein including any vehicle (commonly known as a recovery vehicle) constructed or permanently adapted for the purposes of lifting, towing and transporting a disabled vehicle or for any one or more of those purposes,</p>	<p>€277</p>
<p>(d) vehicles (commonly known as forklift trucks) designed and constructed for the purpose of loading and unloading goods where the</p>	

Description of Vehicle	Rate of Duty
<p>person taking out the licence shows to the satisfaction of the licensing authority that the vehicle is used on public roads only—</p> <p>(i) for the purpose of proceeding to and from the site where it is to be used for loading and unloading, and when so proceeding neither carries nor hauls any load other than such as is necessary for its propulsion or equipment, or</p> <p>(ii) as part of the process of loading or unloading, for the purpose of conveying goods for a distance of not more than one kilometre to and from the site where it is loading or unloading.</p>	€85
<p>3. (a) Vehicles constructed or adapted for the carriage of more than 8 persons which are owned by a youth or community organisation and which are used exclusively by the organisation solely for the purpose of conveying persons on journeys directly related to the activities of the organisation and which have seating capacity for—</p> <p>(i) more than 8 persons but not more than 20 persons,</p> <p>(ii) more than 20 persons but not more than 40 persons,</p> <p>(iii) more than 40 persons but not more than 60 persons,</p> <p>(iv) more than 60 persons,</p>	<p>€128</p> <p>€168</p> <p>€336</p> <p>€336</p>
<p>(b) vehicles (other than those referred to in subparagraph (c) of this paragraph) used as large public service vehicles within the meaning of the Road Traffic Act 1961 and having seating capacity for—</p> <p>(i) more than 8 persons but not more than 20 persons,</p> <p>(ii) more than 20 persons but not more than 40 persons,</p> <p>(iii) more than 40 persons but not more than 60 persons,</p> <p>(iv) more than 60 persons,</p>	<p>€128</p> <p>€168</p> <p>€336</p> <p>€336</p>

Description of Vehicle	Rate of Duty
<p>(c) vehicles which are large public service vehicles within the meaning of the Road Traffic Act 1961 and which are used only for the carriage of children, or children and teachers, being carried to or from school or to or from school-related physical education activities, and are either licensed under Article 60 of the Road Traffic (Public Service Vehicles) Regulations 1963 (S.I. No. 191 of 1963) as amended, or owned or operated by a statutory transport undertaking.</p>	€79
<p>4. Vehicles of the following descriptions:</p>	
<p>(a) vehicles designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—</p> <p>(i) are used on public roads only for that purpose or the purpose of proceeding to and from the place where they are to be used for that purpose, and</p> <p>(ii) when so proceeding neither carry nor haul any load other than such as is necessary for their propulsion or equipment,</p>	€85
<p>(b) tractors (being tractors designed and constructed primarily for use otherwise than on roads and incapable by reason of their construction of exceeding a speed of 50 kilometres per hour on a level road under their own power) and agricultural engines, not being tractors or engines used for hauling on roads any objects except their own necessary gear, threshing appliances, farming implements or supplies of fuel or water required for the purposes of the vehicles or agricultural purposes,</p>	€85
<p>(c) tractors (being tractors designed and constructed primarily for use otherwise than on roads and incapable by reason of their construction of exceeding a speed of 50 kilometres per hour on a level road under their own power and not being tractors in respect of which a duty is</p>	

Description of Vehicle	Rate of Duty
<p>chargeable at the rate specified in subparagraph (b) of this paragraph) which are used for haulage in connection with agriculture and for no other purpose,</p> <p>where a tractor is fitted with a detachable platform, container or implement (being a platform, container or implement used primarily for farm work), goods or burden of any other description conveyed on or in the platform, container or implement shall be regarded for the purposes of this subparagraph as being hauled by the tractor,</p>	€85
<p>(d) tractors of any other description,</p>	€277
<p>(e) motor caravans, being vehicles which are shown to the satisfaction of the Revenue Commissioners to be designed, constructed or adapted to provide temporary living accommodation which has an interior height of not less than 1.8 metres when measured in such manner as may be approved by the Revenue Commissioners and, in respect of which vehicles, such design, construction or adaptation incorporates the following permanently fitted equipment—</p> <p>(i) a sink unit,</p> <p>(ii) cooking equipment of not less than a hob with 2 rings or such other cooking equipment as may be prescribed, and</p> <p>(iii) any other equipment or fittings as may be prescribed,</p>	€85
<p>(f) vehicles which are kept and used exclusively on an off-shore island to which there is no direct road or bridge access from the mainland.</p>	€85
<p>5. Vehicles (including tricycles weighing more than 500 kilograms unladen) constructed or adapted for use and used for the conveyance of goods or burden of any other description in the course of trade or business (including agriculture and the performance by a local or public authority of its functions) and vehicles constructed or adapted for use and used for the conveyance of a machine, workshop, contrivance or implement by or</p>	

Description of Vehicle	Rate of Duty
in which goods being conveyed by such vehicles are processed or manufactured while the vehicles are in motion:	
(a) being vehicles which are electrically propelled and which do not exceed 1,500 kilograms in weight unladen,	€80
(b) being vehicles which are not such electrically propelled vehicles as aforesaid and which have a weight unladen—	
(i) not exceeding 3,000 kilograms,	€277
(ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms,	€350
(iii) exceeding 4,000 kilograms but not exceeding 5,000 kilograms,	€452
(iv) exceeding 5,000 kilograms but not exceeding 6,000 kilograms,	€626
(v) exceeding 6,000 kilograms but not exceeding 7,000 kilograms,	€848
(vi) exceeding 7,000 kilograms but not exceeding 8,000 kilograms,	€1,067
(vii) exceeding 8,000 kilograms but not exceeding 20,000 kilograms,	€1,067
	plus €251 for each 1,000 kilograms or part thereof in excess of 8,000 kilograms
(viii) exceeding 20,000 kilograms.	€4,323
6. Vehicles other than those charged with duty under the foregoing provisions of this Part of this Schedule:	
(a) any vehicle which is used as a hearse and for no other purpose,	€85
(b) any vehicle (excluding a taxi) which is used as a small public service vehicle within the meaning of the Road Traffic Act 1961 and for no other purpose,	€79

Description of Vehicle	Rate of Duty
(c) any vehicle which is fitted with a taximeter and is lawfully used as a street service vehicle within the meaning of the Road Traffic Act 1961 and for purposes incidental to such use and for no other purpose,	€79
(d) any vehicle which is—	
(i) a new vehicle which is registered on or after 1 July 2008 under section 131 of the Finance Act 1992 as a category A vehicle, or	
(ii) registered outside of the State on or after 1 January 2008 and which is subsequently registered in the State on or after 1 July 2008 under section 131 of the Finance Act 1992 as a category A vehicle and which has an identification mark assigned by the Revenue Commissioners under section 131(5) of the Finance Act 1992 which signifies that the vehicle was first brought into use during or after the year 2008,	
and which has a CO <sub>2</sub> emissions level—	
(I) not exceeding 120 grams per kilometre,	€100
(II) exceeding 120 grams per kilometre but not exceeding 140 grams per kilometre,	€150
(III) exceeding 140 grams per kilometre but not exceeding 155 grams per kilometre,	€290
(IV) exceeding 155 grams per kilometre but not exceeding 170 grams per kilometre,	€430
(V) exceeding 170 grams per kilometre but not exceeding 190 grams per kilometre,	€600
(VI) exceeding 190 grams per kilometre but not exceeding 225 grams per kilometre,	€1,000
(VII) exceeding 225 grams per kilometre,	€2,000

Description of Vehicle	Rate of Duty
(VIII) that—	
(A) cannot be confirmed by the Revenue Commissioners by reference to the relevant EC type-approval certificate or EC certificate of conformity, and	
(B) the Revenue Commissioners are not satisfied of by reference to any other document produced in support of the declaration for registration pursuant to that section 131,	€2,000
(e) subject to subparagraph (f) of this paragraph, other vehicles to which this paragraph applies and which have an engine capacity—	
(i) not exceeding 1,000 cubic centimetres,	€165
(ii) exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres,	€249
(iii) exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres,	€275
(iv) exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres,	€298
(v) exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres,	€320
(vi) exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres,	€343
(vii) exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres,	€428
(viii) exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres,	€453
(ix) exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres,	€530
(x) exceeding 1,800 cubic centimetres but not exceeding 1,900 cubic centimetres,	€560

Description of Vehicle	Rate of Duty
(xi) exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres,	€590
(xii) exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres,	€754
(xiii) exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres,	€791
(xiv) exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres,	€827
(xv) exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres,	€861
(xvi) exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres,	€899
(xvii) exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres,	€1,067
(xviii) exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres,	€1,109
(xix) exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres,	€1,147
(xx) exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres,	€1,189
(xxi) exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres,	€1,231
(xxii) exceeding 3,000 cubic centimetres,	€1,491
(xxiii) electrically propelled,	€146
(f) where a vehicle mentioned in paragraph 6(e) which at the time of registration is a new vehicle—	
(i) which is registered under section 131 of the Finance Act 1992 as a category A vehicle during the period beginning on 1 January 2008 and ending on 30 June 2008, and	
(ii) in respect of which the rate of duty that would have applied to it under paragraph 6(d)(i), if that	

Description of Vehicle	Rate of Duty
<p>paragraph had been in operation when it was so registered, is less than the rate of duty specified in relation to it in paragraph 6(e),</p> <p>then, the rate of duty as respects that vehicle for licences taken out under section 1 of this Act on or after 1 July 2008 for periods beginning on or after that date shall be the rate of duty specified in paragraph 6(d)(i).</p>	

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