



STATUTORY INSTRUMENTS.

S.I. No. 396 of 2008



VEHICLE REGISTRATION AND TAXATION (AMENDMENT)
REGULATIONS 2008

(Prn. A8/1577)

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VEHICLE REGISTRATION AND TAXATION (AMENDMENT)
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The Revenue Commissioners, in exercise of the powers conferred on them by section 141 of the Finance Act (No. 9 of 1992), hereby make the following regulations:

1. These Regulations may be cited as the Vehicle Registration and Taxation (Amendment) Regulations 2008.

2. Regulation 6, of the Vehicle Registration and Taxation (No. 2) Regulations 1992 (S.I. No. 437 of 1992) is amended—

(a) by substituting the following for paragraph (2):

“(2) A fee of €1,000 is prescribed for the purpose of section 131 (5A) of the Act”.

and

(b) by inserting the following paragraph after paragraph (3):

“(4) (a) The mark assigned to a vehicle under section 131 (5A) shall be cancelled if the owner of the vehicle fails, within a reasonable period, to display that mark when it falls to be assigned under Regulation 9(3) of the Regulations.

(b) Where a mark is cancelled pursuant to subparagraph (b), then the fee paid shall not be refunded other than in cases that the Commissioners are satisfied that exceptional circumstances have occurred so as to prevent the person to whom the mark was assigned from using it.

(c) An application for the purposes of subparagraph (b) shall be made in writing to the Commissioners and shall set out the exceptional circumstances claimed to warrant the repayment. The applicant shall furnish to the Commissioners, if so requested by them, proof to the satisfaction of the Commissioners of those circumstances.”.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 10th October, 2008.*



Given on 7 October 2008

MICHAEL O' GRADY
Revenue Commissioner

EXPLANATORY NOTE

(This note is not part of the instrument and does not purport to be a legal interpretation.)

This Regulation increases the fee for reserving an identification mark (registration number) from €315 to €1,000.

The Regulation also states that the Revenue Commissioners will cancel the identification mark (registration number) if it has not been assigned to a vehicle.

Only in exceptional circumstances will a refund be authorised.

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