



Number 41 of 2015

Motor Vehicle (Duties and Licences) Act 2015



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CONTENTS

Section

1. Definitions
2. Application
3. Amendment of section 1 of Act of 1952
4. Amendment of Schedule to Act of 1952
5. Amendment of Act of 1960
6. Short title

[No. 41.]

*Motor Vehicle (Duties and
Licences) Act 2015.*

[2015.]

ACTS REFERRED TO

Finance (Excise Duties) (Vehicles) (Amendment) Act 1960 (No. 1)

Finance (Excise Duties) (Vehicles) Act 1952 (No. 24)

Motor Vehicle (Duties and Licences) Act 2013 (No. 9)



Number 41 of 2015

MOTOR VEHICLE (DUTIES AND LICENCES) ACT 2015

An Act to amend the Finance (Excise Duties) (Vehicles) Act 1952 and the Finance (Excise Duties) (Vehicles) (Amendment) Act 1960 in respect of certain duties or licences leviable or issuable thereunder; and to provide for related matters.

[2nd December, 2015]

Be it enacted by the Oireachtas as follows:

Definitions

1. In this Act—

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

“Act of 1960” means the Finance (Excise Duties) (Vehicles) (Amendment) Act 1960;

“Act of 2013” means the Motor Vehicle (Duties and Licences) Act 2013.

Application

2. *Section 4(2)* shall apply as respects licences taken out under section 1 of the Act of 1952 for periods beginning on or after 1 January 2016.

Amendment of section 1 of Act of 1952

3. Section 1 of the Act of 1952 is amended by inserting the following subsection after subsection (1):

“(1A) For the purposes of subsection (1), a mechanically propelled vehicle, in respect of which duties of excise are charged or levied under this section at the rates specified in paragraph 5 of Part I of the Schedule, shall be taken to be the vehicle inclusive of all additions specified in paragraph (a) of section 2(2) of the Finance (Excise Duties) (Vehicles) (Amendment) Act 1960, subject to paragraphs (b) to (d) of the said section 2(2).”.

Amendment of Schedule to Act of 1952

4. (1) Part I (amended by section 4 of the Act of 2013) of the Schedule to the Act of 1952 is amended—

- (a) in paragraph 4(d) by inserting “, but not including a tractor unit” after “tractors of any other description”, and
- (b) in paragraph 5—
- (i) in subparagraph (a) by inserting “, inclusive of all additions,” after “and which”, and
- (ii) in subparagraph (b) by inserting “, inclusive of all additions,” after “and which”.
- (2) Part I (amended by section 4 of the Act of 2013) of the Schedule to the Act of 1952 is amended by substituting the following for paragraph 5:

“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 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, inclusive of all additions, do not exceed 1,500 kilograms in weight unladen; | €92 |
| (b) being vehicles which are not such electrically propelled vehicles as aforesaid and which, inclusive of all additions, have a weight unladen— | |
| (i) not exceeding 3,000 kilograms, | €333 |
| (ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms, | €420 |
| (iii) exceeding 4,000 kilograms but not exceeding 12,000 kilograms, | €500 |
| (iv) exceeding 12,000 kilograms. | €900 |
- ”.

- (3) Part II of the Schedule to the Act of 1952 is amended in paragraph 1—
- (a) in subparagraph (1) by inserting the following definitions:

“ ‘addition’, with respect to any vehicle in respect of which duties of excise are charged or levied under section 1 at the rates specified in paragraph 5 of Part I of this Schedule, means an addition specified in paragraph (a) of section 2(2) of the Finance

(Excise Duties) (Vehicles) (Amendment) Act 1960;

‘tractor unit’ means the drawing component of an articulated vehicle;”

(b) by inserting the following subparagraph after subparagraph (1):

“(1A) For the purposes of the definition of ‘tractor unit’ in subparagraph (1)—

‘articulated vehicle’ means the combination of a tractor unit and a semi-trailer;

‘semi-trailer’ means the drawn component of an articulated vehicle attached to a tractor unit by superimposition and drawn by the tractor unit and so constructed and attached that not less than 20 per cent of the weight of the drawn component is borne by the tractor unit;”

and

(c) by deleting subparagraph (3).

Amendment of Act of 1960

5. (1) The Act of 1960 is amended by substituting the following for section 1:

“**1.** In this Act—

‘Principal Act’ means the Finance (Excise Duties) (Vehicles) Act 1952;

‘semi-trailer’ means a semi-trailer (within the meaning of paragraph 1(1A) of Part II of the Schedule to the Principal Act) with an unladen weight exceeding 1,524 kilograms;

‘trailer’ means a vehicle with an unladen weight exceeding 1,524 kilograms which—

(a) is not a mechanically propelled vehicle, and

(b) is—

(i) drawn by a mechanically propelled vehicle (or by another vehicle attached to a mechanically propelled vehicle), or

(ii) constructed or adapted for the purpose of being drawn by a mechanically propelled vehicle (or by another vehicle attached to a mechanically propelled vehicle),

but does not include a semi-trailer.”

(2) Section 2 of the Act of 1960 is amended in subsection (2)(a) by inserting the following after subparagraph (iv):

“(v) a semi-trailer,

(vi) a trailer,”.

(3) Section 3 of the Act of 1960 is amended in subsection (3)(a) by inserting the following after subparagraph (iv):

“(v) a semi-trailer,

(vi) a trailer,”.

Short title

6. This Act may be cited as the Motor Vehicle (Duties and Licences) Act 2015.