



STATUTORY INSTRUMENTS.

S.I. No. 313 of 2016



VEHICLE REGISTRATION TAX (PERMANENT RELIEFS)
(AMENDMENT) REGULATIONS 2016

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 141(3) (amended by section 53(1)(b) of the Finance Act 2004 (No. 8 of 2004)) of the Finance Act 1992 (No. 9 of 1992), hereby make the following regulations:

1. These Regulations may be cited as the Vehicle Registration Tax (Permanent Reliefs) (Amendment) Regulations 2016.

2. Regulation 8(1) of the Vehicle Registration Tax (Permanent Reliefs) Regulations 1993 (S.I. No. 59 of 1993) is amended by the substitution of the following subparagraph for subparagraph (b):

“(b) in the case of an official or other member of the staff of an institution of the European Union or of the European Foundation for the improvement of living and working conditions whose normal residence was not in the State immediately prior to taking up a post with such institution in the State:

- (i) not more than 2 vehicles for the personal use of the official or member of staff, his or her spouse or registered partner and family living with him or her where he or she is accompanied by his or her spouse or registered partner, or
- (ii) not more than one vehicle for the personal use of the official or member of staff where he or she is unaccompanied by his or her spouse or registered partner.”.



GIVEN under my Official Seal,
14 June 2016.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 17th June, 2016.*

EXPLANATORY NOTE

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

This Regulation amends Regulation 8(1) of the Vehicle Registration Tax (Permanent Reliefs) Regulations 1993 (S.I. No. 59 of 1993) in order to align the conditions for VRT relief granted to vehicles of staff members of an institution of the European Union or of the European Foundation for the improvement of living and working conditions (Eurofound) with the existing conditions for VRT relief granted to vehicles of diplomats provided by Regulation 9 of the Vehicle Registration Tax (Permanent Reliefs) Regulations 1993.

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