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*Number 10 of 2012*

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**MOTOR VEHICLE (DUTIES AND LICENCES) ACT 2012**

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ARRANGEMENT OF SECTIONS

Section

1. Definitions.
2. Application of *sections 3 to 5*.
3. Amendment of Part I of Schedule to Act of 1952.
4. Amendment of Part II of Schedule to Act of 1952.
5. Amendment of section 21(3) of Act of 1992.
6. Amendment of section 6 of Local Government Act 1998.
7. Amendment of paragraph 6 of Part I of Schedule to Act of 1952.
8. Short title.

SCHEDULE

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[No. 10.] *Motor Vehicle (Duties and Licences)* [2012.]  
*Act 2012.*

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
Local Government Act 1998	1998, No. 16
Motor Vehicle (Duties and Licences) (No. 2) Act 2008	2008, No. 24
Road Traffic Act 1961	1961, No. 24



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Number 10 of 2012

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**MOTOR VEHICLE (DUTIES AND LICENCES) ACT 2012**

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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, TO AMEND AND EXTEND THE LOCAL GOVERNMENT ACT 1998 TO PROVIDE FOR PAYMENT OF CERTAIN MONEYS FROM THE LOCAL GOVERNMENT FUND TO THE EXCHEQUER, AND TO PROVIDE FOR RELATED MATTERS.

[2<sup>nd</sup> April, 2012]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—In this Act—

Definitions.

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

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

“Act of 2008” means the Motor Vehicle (Duties and Licences) (No. 2) Act 2008.

2.—*Sections 3 to 5* 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 January 2012.

Application of *sections 3 to 5*.

3.—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 2008) of the first-mentioned Schedule.

Amendment of Part I of Schedule to Act of 1952.

4.—Part II of the Schedule to the Act of 1952 is amended—

Amendment of Part II of Schedule to Act of 1952.

(a) in paragraph 1 by substituting the following definition for the definition of “CO<sub>2</sub> emissions” (amended by the Act of 2008):

“ ‘CO<sub>2</sub> emissions’ has the same meaning as it has in section 130 of the Finance Act 1992;”,

and

- (b) by substituting the following paragraph for paragraph 5 (amended by the Act of 2008):

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

- (a) €24 where, apart from this paragraph, paragraph 1 of Part I of this Schedule would apply to the vehicle, and
- (b) €52 in respect of any other vehicle.”.

Amendment of section 21(3) of Act of 1992.

5. Section 21 (amended by the Act of 2008) of the Act of 1992 is amended by substituting the following subsection for subsection (3):

- “(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, €55,
- (ii) in the case of a licence for exhibition only on any other vehicle, €328.
- (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, €35,
- (ii) in the case of a licence for exhibition only on any other vehicle, €80.”.

Amendment of section 6 of Local Government Act 1998.

6.—Section 6 of the Local Government Act 1998 is amended—

- (a) by inserting the following subsections after subsection (2B):

“(2C) Subject to subsections (2E) and (2G), the Minister may, from time to time, pursuant to a request from the Minister for Finance, make one, or more than one, payment out of the Fund in the amount requested by the Minister for Finance and such payment, or payments, shall—

- (a) be made, subject to paragraphs (b) and (c), from the moneys that have been paid into the Fund,
- (b) be made, subject to paragraph (c), out of the moneys specified in subsection (2D), and
- (c) be limited to such moneys that represent the increase, calculated in accordance with subsection (2F)—

- (i) in the rates specified for motor vehicle tax in respect of licences referred to in subsection (2D)(a), and
- (ii) in the rates specified for duties of excise, charged, levied and paid on a trade licence under section 21(3) of the Finance (No. 2) Act 1992, referred to in subsection (2D)(b).

(2D) A payment under subsection (2C) shall, subject to subsection (2C)(c), be made out of those moneys paid into the Fund on and after 7 December 2011 for—

- (a) motor vehicle tax in respect of licences having a commencement date between January 2012 and December 2012, and
- (b) miscellaneous fees and duties, within the meaning of section 5, in so far as they relate to moneys collected from duties of excise charged, levied and paid on a trade licence under section 21(3) of the Finance (No. 2) Act 1992 for 2012.

(2E) The total amount of all payments made under subsection (2C) in respect of 2012 shall not exceed €46.5 million.

(2F) For the purposes of subsection (2C)(c) and the calculation of the increase referred to in that subsection—

- (a) such increase for the motor vehicle tax in respect of licences, referred to in subsection (2D)(a), shall be calculated by ascertaining the difference between the rates of such motor vehicle tax in respect of licences that applied—
  - (i) on 1 January 2011, and
  - (ii) on 1 January 2012,and
- (b) such increase for the duties of excise, referred to in subsection (2D)(b), shall be calculated by ascertaining the difference between the rates of such duties of excise that applied—
  - (i) on 1 January 2011, and
  - (ii) on 1 January 2012.

(2G) The Minister shall, from time to time, provide the Minister for Finance with information relating to the amount of the moneys, specified in subsection (2D), paid into the Fund and the amount of such moneys that represent the increase referred to in subsection (2C)(c).”,

and

- (b) by inserting the following subsection after subsection (6):

“(6A) The moneys paid out of the Fund under subsection (2C) shall be paid into, or disposed of for the benefit of, the Exchequer in such manner as the Minister for Public Expenditure and Reform may determine.”.

Amendment of paragraph 6 of Part I of Schedule to Act of 1952.

7.—(1) Paragraph 6 of Part 1 of the Schedule to the Act of 1952 (amended by *section 3* of this Act) is amended—

- (a) in subparagraph (d), by substituting “subject to subparagraphs (f) to (n), any vehicle” for “any vehicle”,
- (b) in subparagraph (e), by substituting “subparagraphs (f) to (n)” for “subparagraph (f)”,
- (c) by substituting the following subparagraph for subparagraph (f):

“(f) where a vehicle mentioned in subparagraph (e) which at the time of registration—

- (i) was a new vehicle 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 subparagraph (d)(i), if that subparagraph had been in operation when it was so registered and had applied to it, is less than the rate of duty specified in relation to it in subparagraph (e),

then, the rate of duty as respects that vehicle for licences taken out—

- (I) during the period beginning on 1 July 2008 and ending on 30 April 2012 for periods beginning on any date between 1 July 2008 and 30 April 2012 shall be the rate of duty specified in subparagraph (d), and
- (II) on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (h),”,

- (d) by substituting the following subparagraph for subparagraph (g):

“(g) where a vehicle was registered outside of the State during the period beginning on 1 January 2008 and ending on 30 June 2008 and is subsequently registered in the State on or after 1 January 2008 under section 131 of the Finance Act 1992 as a category A vehicle or a category M1 vehicle, as the case may be, 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 the year 2008, then, notwithstanding any other provision of this paragraph, the rate of duty as respects that vehicle for licences taken out—

- (i) during the period beginning on 1 July 2008 and ending on 30 April 2012 for periods beginning on any date between 1 July 2008 and 30 April 2012 shall be chargeable at the lower of the rates of duty for the vehicle under subparagraph (d) or (e), and
- (ii) on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty for the vehicle under subparagraph (j), (k), (l), (m) or, as the case may be, (n),”

and

- (e) by inserting the following subparagraphs after subparagraph (g):

“(h) on or after 1 May 2012 the rate of duty for a licence taken out in respect of a vehicle referred to in subparagraph (f) for periods beginning on or after 1 May 2012 shall be the rate of duty—

- (i) specified in subparagraph (d) if, in respect of such vehicle, the rate of duty paid on—

- (I) a licence taken out for any period beginning on 1 December 2011, or

- (II) a licence taken out for any period beginning before 1 December 2011 that was in force on that date,

was the rate of duty specified in subparagraph (d), and

- (ii) specified in subparagraph (d) if the rate of duty in respect of a licence—

- (I) that was required to have been taken out for any period beginning on 1 December 2011 but was not taken out on that date, or

- (II) that was required to have been taken out for any period beginning before 1 December 2011 and be in force on that date but

was not taken out or in force on that date,

would have been the rate of duty specified in subparagraph (d) had the licence had been taken out on 1 December 2011 or before 1 December 2011 and had been in force on that date,

(i) without prejudice to subparagraph (h) and for the avoidance of doubt, where a vehicle referred to in subparagraph (f)(i) did not comply with subparagraph (f)(ii) and the rate of duty as respects that vehicle—

(i) for a licence taken out—

(I) for any period beginning on 1 December 2011, or

(II) for any period beginning before 1 December 2011 and in force on that date,

was the rate of duty specified in subparagraph (e), then on and after 1 May 2012 the rate of duty for licences taken out in respect of that vehicle for periods beginning on and after 1 May 2012 shall be the rate of duty specified in subparagraph (e), or

(ii) in respect of a licence—

(I) that was required to have been taken out for any period beginning on 1 December 2011 but was not taken out on that date, or

(II) that was required to have been taken out for any period beginning before 1 December 2011 and be in force on that date but was not taken out or in force on that date,

would have been the rate of duty specified in subparagraph (e), then on and after 1 May 2012 the rate of duty for licences taken out in respect of that vehicle for periods beginning on and after 1 May 2012 shall be the rate of duty specified in subparagraph (e),

(j) where a vehicle referred to in subparagraph (g)—



- (i) was registered in the State during the period beginning on 1 January 2008 and ending on 31 December 2011,
- (ii) in respect of which a licence had been taken out for any period beginning—
  - (I) on 1 December 2011, or
  - (II) before 1 December 2011 and was in force on that date,and
- (iii) the rate of duty paid on such licence was the rate of duty—
  - (I) under subparagraph (*d*), then the rate of duty for a licence taken out in respect of such vehicle on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (*d*), or
  - (II) under subparagraph (*e*), then the rate of duty for a licence taken out in respect of such vehicle on or after 1 May 2012 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (*e*),
- (*k*) where a vehicle referred to in subparagraph (*g*)—
  - (i) was registered in the State during the period beginning on 1 January 2008 and ending on 31 December 2011, and
  - (ii) in respect of which a licence was required to have been taken out for any period on 1 December 2011, or before 1 December 2011 and to have been in force on that date but was not taken out or in force on that date,

then on and after 1 May 2012 the rate of duty for a licence for that vehicle for periods beginning on or after 1 May 2012 shall be the rate of duty—

- (I) specified in subparagraph (*d*) where the rate of duty in respect of that licence would have been the rate of duty under subparagraph (*d*) if the licence had been taken out, or had been in force, on 1 December 2011, or
- (II) specified in subparagraph (*e*) where the rate of duty in respect of that

licence would have been the rate of duty under subparagraph (e) if the licence had been taken out, or in force, on 1 December 2011,

- (l) where a vehicle referred to in subparagraph (g)—
- (i) was registered in the State during the period beginning on 1 January 2008 and ending on 31 December 2011, and
  - (ii) in respect of which a licence would have been required to have been taken out for any period beginning on 1 December 2011, or before 1 December 2011 and to have been in force on that date but, in accordance with section 20(1)(b)(i) of the Finance (No. 2) Act 1992, a licence was not taken out in respect of that vehicle,

then on and after 1 May 2012 the rate of duty for a licence for that vehicle for periods beginning on or after 1 May 2012 shall be chargeable at the lower of the rates of duty under subparagraph (d) or (e) that would have applied had a licence been taken out for any period beginning on 1 December 2011,

- (m) where a vehicle referred to in subparagraph (g) was registered in the State during the period beginning on 1 January 2012 and ending on 30 April 2012, and in respect of which a licence—
- (i) had been taken out for any period beginning—
    - (I) on 1 April 2012, or
    - (II) before 1 April 2012 and was in force on that date,
  - (ii) was required to have been taken out for any period beginning—
    - (I) on 1 April 2012, or
    - (II) before 1 April 2012 and required to have been in force on that date,
- or
- (iii) would have been required to have been taken out for any period beginning—

(I) on 1 April 2012, or

(II) before 1 April 2012 and would have been required to be in force on that date,

but, in accordance with section 20(1)(b)(i) of the Finance (No. 2) Act 1992, a licence was not taken out in respect of that vehicle,

then on or after 1 May 2012 the rate of duty for a licence taken out for that vehicle for periods beginning on or after 1 May 2012 shall be chargeable at the lower of the rates of duty under subparagraph (d) or (e) that would have applied had the vehicle been registered in the State on 1 December 2011 and had a licence been taken out for that vehicle for any period beginning on 1 December 2011,

(n) on or after 1 May 2012 the rate of duty for licences taken out on or after that date for periods beginning on or after that date in respect of a vehicle referred to in subparagraph (g) that is registered in the State on or after 1 May 2012 shall be chargeable at the lower of the rate of duty under subparagraph (d) or (e) that would have applied had the vehicle been registered in the State on 1 December 2011 and had a licence been taken out for that vehicle for any period beginning on 1 December 2011.”.

(2) This section shall come into operation on 1 May 2012.

8.—This Act may be cited as the Motor Vehicle (Duties and Licences) Act 2012. Short title.

[No. 10.] *Motor Vehicle (Duties and Licences) Act 2012.* [2012.]

Section 3

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,	€46
(ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres,	€62
(iii) exceeds 200 cubic centimetres,	€82
(b) bicycles or tricycles which are electrically propelled,	€33
(c) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger.	€82
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	
(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,	€95
(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),	€823
(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	

Description of vehicle	Rate of duty
<p>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>€310</p>
<p>(d) vehicles (commonly known as forklift trucks) designed and constructed for the purpose of loading and unloading goods where the 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>	
<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>(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>€143</p> <p>€188</p> <p>€375</p> <p>€375</p> <p>€143</p> <p>€188</p> <p>€375</p> <p>€375</p>

Description of vehicle	Rate of duty
(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.	€88
4. Vehicles of the following descriptions:	
(a) vehicles designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—	
(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	
(ii) when so proceeding neither carry nor haul any load other than such as is necessary for their propulsion or equipment,	€95
(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,	€95
(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 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,	€95
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,	
(d) tractors of any other description,	€310
(e) vehicles designed, constructed or adapted as motor caravans (within the meaning of section 130 of the Finance Act 1992),	€95
(f) vehicles which are kept and used exclusively on an offshore island to which there is no direct road or bridge access from the mainland.	€95

Description of vehicle	Rate of duty
<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 in which goods being conveyed by such vehicles are processed or manufactured while the vehicles are in motion:</p>	
<p>(a) being vehicles which are electrically propelled and which do not exceed 1,500 kilograms in weight unladen,</p>	<p>€86</p>
<p>(b) being vehicles which are not such electrically propelled vehicles as aforesaid and which have a weight unladen—</p>	
<p>(i) not exceeding 3,000 kilograms,</p>	<p>€310</p>
<p>(ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms,</p>	<p>€391</p>
<p>(iii) exceeding 4,000 kilograms but not exceeding 5,000 kilograms,</p>	<p>€505</p>
<p>(iv) exceeding 5,000 kilograms but not exceeding 6,000 kilograms,</p>	<p>€700</p>
<p>(v) exceeding 6,000 kilograms but not exceeding 7,000 kilograms,</p>	<p>€948</p>
<p>(vi) exceeding 7,000 kilograms but not exceeding 8,000 kilograms,</p>	<p>€1,193</p>
<p>(vii) exceeding 8,000 kilograms but not exceeding 20,000 kilograms,</p>	<p>€1,193 plus €281 for each 1,000 kilograms or part thereof in excess of 8,000 kilograms</p>
<p>(viii) exceeding 20,000 kilograms.</p>	<p>€4,833</p>
<p>6. Vehicles other than those charged with duty under the foregoing provisions of this Part of this Schedule:</p>	
<p>(a) any vehicle which is used as a hearse and for no other purpose,</p>	<p>€95</p>
<p>(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,</p>	<p>€88</p>
<p>(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,</p>	<p>€88</p>
<p>(d) any vehicle which is—</p>	
<p>(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 a category M1 vehicle, as the case may be, or</p>	
<p>(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</p>	

Description of vehicle	Rate of duty
A vehicle or a category M1 vehicle, as the case may be, 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,	€160
(II) exceeding 120 grams per kilometre but not exceeding 140 grams per kilometre,	€225
(III) exceeding 140 grams per kilometre but not exceeding 155 grams per kilometre,	€330
(IV) exceeding 155 grams per kilometre but not exceeding 170 grams per kilometre,	€481
(V) exceeding 170 grams per kilometre but not exceeding 190 grams per kilometre,	€677
(VI) exceeding 190 grams per kilometre but not exceeding 225 grams per kilometre,	€1,129
(VII) exceeding 225 grams per kilometre,	€2,258
(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 section 131 of the Finance Act 1992,	€2,258
(e) subject to subparagraph (f), other vehicles to which this paragraph applies and which—	
(i) have an engine capacity not exceeding 1,000 cubic centimetres,	€185
(ii) have an engine capacity exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres,	€278
(iii) have an engine capacity exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres,	€307
(iv) have an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres,	€333
(v) have an engine capacity exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres,	€358
(vi) have an engine capacity exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres,	€384



Description of vehicle	Rate of duty
(vii) have an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres,	€478
(viii) have an engine capacity exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres,	€506
(ix) have an engine capacity exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres,	€592
(x) have an engine capacity exceeding 1,800 cubic centimetres but not exceeding 1,900 cubic centimetres,	€626
(xi) have an engine capacity exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres,	€660
(xii) have an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres,	€843
(xiii) have an engine capacity exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres,	€885
(xiv) have an engine capacity exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres,	€925
(xv) have an engine capacity exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres,	€962
(xvi) have an engine capacity exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres,	€1,005
(xvii) have an engine capacity exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres,	€1,204
(xviii) have an engine capacity exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres,	€1,251
(xix) have an engine capacity exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres,	€1,294
(xx) have an engine capacity exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres,	€1,342
(xxi) have an engine capacity exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres,	€1,390
(xxii) have an engine capacity exceeding 3,000 cubic centimetres,	€1,683
(xxiii) are electrically propelled,	€157
(f) where a vehicle mentioned in subparagraph (e) which at the time of registration—	
(i) was a new vehicle 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 subparagraph (d)(i), if that subparagraph had been in operation	

Description of vehicle	Rate of duty
<p>when it was so registered and had applied to it, is less than the rate of duty specified in relation to it in subparagraph (e),</p> <p>then, the rate of duty as respects that vehicle for licences taken out on or after 1 July 2008 for periods beginning on or after that date shall be the rate of duty specified in subparagraph (d),</p> <p>(g) where a vehicle was registered outside of the State during the period beginning on 1 January 2008 and ending on 30 June 2008 and is subsequently registered in the State on or after 1 January 2008 under section 131 of the Finance Act 1992 as a category A vehicle or a category M1 vehicle, as the case may be, 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 the year 2008, then, notwithstanding any other provision of this paragraph, the rate of duty as respects that vehicle for licences taken out on or after 1 July 2008 for periods beginning on or after that date shall be chargeable at the lower of the rates of duty for the vehicle under subparagraph (d) or (e).</p>	

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