



STATUTORY INSTRUMENTS.

S.I. No. 402 of 2016



VEHICLE REGISTRATION AND TAXATION (AMENDMENT)
REGULATIONS 2016

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

1. (1) These Regulations may be cited as the Vehicle Registration and Taxation (Amendment) Regulations 2016.

(2) These Regulations shall come into operation on 12 September 2016.

2. The Vehicle Registration and Taxation Regulations 1992 (S.I. No. 318 of 1992) are amended—

(a) in Regulation 4 (as amended by the Vehicle Registration and Taxation (Amendment) Regulations 2010 (S.I. No. 400 of 2010))—

(i) by inserting after the definition of “authorised person” the following:

“ ‘Certificate of Conformity’ means a vehicle approval certificate issued under—

(a) the approval system for motor vehicles provided for in Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007¹,

(b) the approval system for two-wheel and three-wheel vehicles provided for in Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013², or

(c) the approval system for agricultural and forestry vehicles provided for in Regulation (EU) No 167/2013 of the European Parliament and of the Council of 5 February 2013³;”,

and

(ii) by inserting after the definition of “distributor” the following:

“ ‘electronic format’ means the electronic format specified by the Commissioners on their website at the time a Certificate of Conformity is submitted to the Commissioners;

¹OJ No. L 263, 09.10.2007, p. 1

²OJ No. L 60, 02.03.2013, p. 52

³OJ No. L 60, 02.03.2013, p. 1

‘new vehicle’ has the same meaning as it has in section 133(3) of the Finance Act 1992 (No. 9 of 1992);”,

and

(b) by inserting after Regulation 6 the following:

“6A. Prior to the registration of a new vehicle, a Certificate of Conformity in respect of that vehicle shall be submitted to the Commissioners in an electronic format via the online system provided by the Commissioners.”.

GIVEN under my hand,
25 July 2016.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

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

These regulations amend the Vehicle Registration and Taxation Regulations, 1992 (S.I. No. 318 of 1992) by making it a requirement that a Certificate of Conformity be submitted to the Revenue Commissioners prior to registration of a new vehicle (i.e. previously unregistered vehicle) in the electronic format required by the Revenue Commissioners.

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