



STATUTORY INSTRUMENTS.

**S.I. No. 400 of 2010**



VEHICLE REGISTRATION AND TAXATION (AMENDMENT)  
REGULATIONS 2010

**(Prn. A10/1245)**

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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. These Regulations may be cited as the Vehicle Registration and Taxation (Amendment) Regulations 2010.

2. These Regulations come into operation on 1 September 2010.

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

(a) in Regulation 4 by inserting the following after the definition of “authorised person”:

“ ‘competent person’ means one or more than one individual or body appointed by the Commissioners under section 131 of the Act;”,

(b) in Regulation 4 by substituting the following for the definition of “distributor”:

“ ‘distributor’ means a person who holds a franchise to bring into the State for sale particular makes and models of vehicles;”,

(c) by substituting the following for Regulation 7(1):

“(1) A declaration under section 131(2)(a) of the Act shall be in such form as the Commissioners may specify and shall include the following particulars:

(a) in respect of the vehicle concerned—

(i) the vehicle identification number,

(ii) the make, model and variant,

(iii) the number of doors, seats and windows,

(iv) the level of CO<sub>2</sub> emissions,

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 20th August, 2010.*

- (v) the vehicle category by reference to the relevant EC type-approval certificate or EC certificate of conformity, or any other documentation specified by the Commissioners for the purposes of confirming the categorisation of vehicles for the purposes of Chapter IV of Part II of the Finance Act 1992, and
  - (vi) such other particulars, if any, relating to vehicles as the Commissioners consider necessary for the proper administration of the tax;
- (b) in respect of the person presenting the vehicle for registration—
- (i) the name of that person as it appears on that person's passport, driving licence or such other document establishing that person's identity as the Commissioners may specify, and
  - (ii) such other particulars, if any, relating to that person as the Commissioners consider necessary for the proper administration of the tax;
- (c) in respect of the person in whose name the vehicle is to be registered:
- (i) the name of that person as it appears on that person's passport, driving licence or such other document establishing that person's identity as the Commissioners may specify,
  - (ii) the address of that person as it appears on a recent bank statement, utility bill or such other document establishing that person's address as the Commissioners may specify,
  - (iii) the personal public service number (within the meaning of section 292 of the Social Welfare Consolidation Act 2005 (No. 26 of 2005)) of that person,
  - (iv) where the vehicle is being presented by a person (the 'first mentioned person') other than the person in whose name the vehicle is to be registered (the 'second mentioned person'), a document in such form as the Commissioners may specify—
    - (I) authorising the first mentioned person to register the vehicle on behalf of the second mentioned person, and
    - (II) signed by the second mentioned person,

and

(v) such other particulars, if any, relating to that person as the Commissioners consider necessary for the proper administration of the tax;

(d) in respect of a person authorised under section 136 of the Act, that person's Trader Account Number.”,

(d) in Regulation 7 by inserting the following after paragraph (1):

“(1A) Where the Commissioners specify further particulars for the purposes of subparagraphs (a)(vi), (b)(ii) or (c)(v) of paragraph (1), the Commissioners shall publish those particulars on their website or in such other form as they consider appropriate.”,

(e) by substituting the following for Regulation 7(3):

“(3) For the purposes of the registration of a vehicle, the competent person shall require the person presenting the vehicle for registration to sign a document confirming the vehicle details declared by the competent person to the Commissioners under section 131(2)(a) or (3)(a), as the case may be, and such document shall be retained by the competent person.”,

(f) by substituting the following for Regulation 8(1):

“(1) (a) A person not being an authorised person who manufactures or brings into the State a vehicle which is not exempt from registration under section 135 of the Act shall—

(i) make an appointment for a pre-registration examination with the competent person concerned not later than 7 days after the manufacture or arrival in the State of the vehicle, and

(ii) register the vehicle to the satisfaction of the Commissioners not later than 30 days after its manufacture or arrival in the State.

(b) In the case of a vehicle which requires the making of a customs entry on arrival in the State, the date of its release from customs control shall be deemed to be the date of its arrival in the State for registration purposes.”,

(g) by substituting the following for Regulation 8(2):

“(2) (a) Where the person referred to in paragraph (1) has reasonable cause to believe that the vehicle concerned may qualify for registration without payment of tax, the person shall make an application to the Commissioners for relief under

section 134 of the Act not later than 7 days following the manufacture or arrival in the State of the vehicle concerned.

(b) If the application is approved and the relief is granted after payment of the tax on the vehicle, the Commissioners shall repay the tax to the person under section 134 of the Act.”,

(h) by deleting Regulation 10,

(i) in Regulation 15 by deleting paragraph (2), and

(j) by deleting the Second, Third, Fourth and Fifth Schedules.

GIVEN under my hand,  
16 August 2010.

MICHAEL O'GRADY,  
Revenue Commissioner.

## EXPLANATORY NOTE

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

These Regulations specify changes to vehicle registration procedures in the State in accordance with the provisions of Section 104 of the Finance Act 2010, (which amended Section 131 of the Finance Act 1992) which permits the Revenue Commissioners to appoint a competent person(s) to carry out a range of functions on their behalf, relating to the registration of vehicles in the State.

In addition, as the Revenue Commissioners are no longer responsible for the issuing of a vehicle registration certificate, these Regulations also provide for the deletion of-

- Regulation 10 of Statutory Instrument (S.I.) No. 318 of 1992 (as amended), and
- the Second Schedule of S.I. No. 318 of 1992 (as amended).

These Regulations also repeal the requirement for the Commissioners to prescribe Forms VRT3, VRT4 and VRT5 contained in the Third, Fourth and Fifth Schedules respectively. Under the new registration procedures, vehicle registration details will be transferred electronically by the appointed competent person to the Commissioners.

Finally, Regulation 15(2) of S.I. No. 318 of 1992 (as amended) is also repealed, as the transfer of new unregistered vehicles between authorised individuals no longer involves the completion of Forms VRT3 and VRT 5.

BAILE ÁTHA CLIATH  
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CONTAE MHAIGH EO,  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843)  
nó trí aon díoltóir leabhar.

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