

# **MOTOR TAXATION**

**RATES OF DUTY**

**ON**

**MOTOR VEHICLES**

**(effective 1 January 2021)**

**PRIVATE CARS registered before 1 July 2008**

<b>Engine Capacity (c.c.)</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €!</b>	<b>Arrears Monthly €#</b>
Not over 1,000	199	110	56	19.90
1,001 to 1,100	299	165	84	29.20
1,101 to 1,200	330	183	93	33.00
1,201 to 1,300	358	198	101	35.80
1,301 to 1,400	385	213	108	38.50
1,401 to 1,500	413	229	116	41.30
1,501 to 1,600	514	285	145	51.40
1,601 to 1,700	544	301	153	54.40
1,701 to 1,800	636	352	179	63.60
1,801 to 1,900	673	373	190	67.30
1,901 to 2,000	710	394	200	71.00
2,001 to 2,100	906	502	255	90.60
2,101 to 2,200	951	527	268	95.10
2,201 to 2,300	994	551	280	99.40
2,301 to 2,400	1,034	573	292	103.40
2,401 to 2,500	1,080	599	305	108.00
2,501 to 2,600	1,294	718	365	129.40
2,601 to 2,700	1,345	746	379	134.50
2,701 to 2,800	1,391	772	392	139.10
2,801 to 2,900	1,443	800	407	144.30
2,901 to 3,000	1,494	829	422	149.90
3,001 or more	1,809	1,003	511	180.90
		* 55.5% of the annual rate (disregard cent)	! 28.25% of the annual rate (disregard cent)	# 1/10 of the annual rate (disregard cent after multiplication)
<b>Electrical</b>	<b>120</b>	<b>66</b>	<b>33</b>	<b>12.00</b>

- i. NEW PRIVATE CARS registered on or after 1 July 2008  
 ii. NEW PRIVATE CARS registered between 1 January 2008 and 30 June 2008 where motor tax is based on CO<sub>2</sub> emissions.

Band	CO <sub>2</sub> emissions-grams per km	Annual €	Half-year €*	Quarterly €!	Arrears Monthly €#
A0	0	120	66	33	12.00
A1	1-80g	170	94	48	17.00
A2	More than 80g/km up to and including 100g/km	180	99	50	18.00
A3	More than 100g/km up to and including 110g/km	190	105	53	19.00
A4	More than 110g/km up to and including 120g/km	200	111	56	20.00
B1	More than 120g/km up to and including 130g/km	270	149	76	27.00
B2	More than 130g/km up to and including 140g/km	280	155	79	28.00
C*	More than 140g/km up to and including 155g/km	400	222	113	40.00
D*	More than 155g/km up to and including 170g/km	600	333	169	60.00
E*	More than 170g/km up to and including 190g/km	790	438	223	79.00
F*	More than 190g/km up to and including 225g/km	1,250	693	353	125.00
G*	More than 225g/km	2,400	1332	678	240.00
			*55.5% of the annual rate (disregard cent)	!28.25% of the annual rate (disregard cent)	#1/10 of the annual rate (disregard cent after multiplication)

\* Amended rate for 2021

**PRIVATE CARS Registered from 1<sup>st</sup> January 2021 (WLTP)**

<b>Band</b>	<b>CO2/km</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €*</b>	<b>Arrears Monthly €*</b>
	<b>0-0g</b>	<b>120</b>	<b>66</b>	<b>33</b>	<b>12.00</b>
	<b>1-50g</b>	<b>140</b>	<b>77</b>	<b>39</b>	<b>14.00</b>
	<b>51-80g</b>	<b>150</b>	<b>83</b>	<b>42</b>	<b>15.00</b>
	<b>81-90g</b>	<b>160</b>	<b>88</b>	<b>45</b>	<b>16.00</b>
	<b>91-100g</b>	<b>170</b>	<b>94</b>	<b>48</b>	<b>17.00</b>
	<b>101-110g</b>	<b>180</b>	<b>99</b>	<b>50</b>	<b>18.00</b>
	<b>111-120g</b>	<b>190</b>	<b>105</b>	<b>53</b>	<b>19.00</b>
	<b>121-130g</b>	<b>200</b>	<b>111</b>	<b>56</b>	<b>20.00</b>
	<b>131-140g</b>	<b>210</b>	<b>116</b>	<b>59</b>	<b>21.00</b>
	<b>141-150g</b>	<b>270</b>	<b>149</b>	<b>76</b>	<b>27.00</b>
	<b>151-160g</b>	<b>280</b>	<b>155</b>	<b>79</b>	<b>28.00</b>
	<b>161-170g</b>	<b>420</b>	<b>233</b>	<b>118</b>	<b>42.00</b>
	<b>171-180g</b>	<b>600</b>	<b>333</b>	<b>169</b>	<b>60.00</b>
	<b>191-200g</b>	<b>790</b>	<b>438</b>	<b>223</b>	<b>760.00</b>
	<b>201-225g</b>	<b>1250</b>	<b>693</b>	<b>353</b>	<b>125.00</b>
	<b>&gt;225g</b>	<b>2400</b>	<b>1332</b>	<b>678</b>	<b>240.00</b>
			<b>!55.5% annual rate (disregard cent)</b>	<b>!28.25% annual rate (disregard cent)</b>	<b>#1/10 annual rate (disregard cent)</b>

**GOODS VEHICLES**

<b>Unladen Weight (kg)</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €!</b>	<b>Arrears Monthly €#</b>
<b>Not over 3,000</b>	<b>333</b>	<b>184</b>	<b>94</b>	<b>33.30</b>
<b>3,001 to 4,000</b>	<b>420</b>	<b>233</b>	<b>118</b>	<b>42.00</b>
<b>4,001 to 12,000</b>	<b>500</b>	<b>277</b>	<b>141</b>	<b>50.00</b>
<b>12,001 or more</b>	<b>900</b>	<b>499</b>	<b>254</b>	<b>90.00</b>
		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/10 of annual rate (disregard cent after multiplication)
<b>Electrical (not over 1,500 kg)</b>	<b>92</b>	-	-	<b>9.2</b>

An articulated vehicle (i.e. vehicle and semi-trailer) is regarded as a single vehicle and motor tax is payable on the basis of the unladen weight of the tractor unit plus the unladen weight of the heaviest semi-trailer which will be used at any time during the period of the licence.

**LARGE P.S.V. AND YOUTH/COMMUNITY BUS**

<b>Seating Capacity</b>	<b>Annual €</b>	<b>Half-year €*</b>	<b>Quarterly €!</b>	<b>Arrears Monthly €#</b>
<b>9 to 20 seats</b>	<b>154</b>	<b>85</b>	<b>43</b>	<b>15.40</b>
<b>21 to 40 seats</b>	<b>202</b>	<b>112</b>	<b>57</b>	<b>20.20</b>
<b>41 to 60 seats</b>	<b>403</b>	<b>223</b>	<b>113</b>	<b>40.30</b>
<b>61 seats or more</b>	<b>403</b>	<b>223</b>	<b>113</b>	<b>40.30</b>
		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/10 of annual rate (disregard cent after multiplication)

**TRADE LICENCES**

<b>Category of Vehicle</b>	<b>Initial Trade Licence/Plate</b>	<b>Replacement Trade Licence/Plate</b>
<b>Motor Cycle only</b>	<b>€59 (single plate)</b>	<b>€38 (single plate)</b>
<b>All other vehicles</b>	<b>€353 (pair of plates)</b>	<b>€86 (pair of plates)</b>

**MISCELLANEOUS VEHICLES**

<b>Type of Vehicle</b>	<b>Annual €</b>	<b>Half-year € *</b>	<b>Quarterly € !</b>	<b>Arrears Monthly € #</b>
<b>Off-road dumper</b>	<b>885</b>	<b>491</b>	<b>250</b>	<b>88.50</b>
<b>General Haulage tractor</b>	<b>333</b>	<b>184</b>	<b>94</b>	<b>33.30</b>
<b>Machine/workshop/contrivance (including "recovery vehicle")</b>	<b>333</b>	<b>184</b>	<b>94</b>	<b>33.30</b>
<b>Island Vehicles</b>	<b>102</b>			<b>10.20</b>
<b>Agriculture tractor, trench digger and excavator</b>	<b>102</b>			<b>10.20</b>
<b>Motor Caravan</b>	<b>102</b>			<b>10.20</b>
<b>Hearse</b>	<b>102</b>			<b>10.20</b>
<b>Dumper and forklift truck</b>	<b>102</b>			<b>10.20</b>
<b>Taxi and hackney</b>	<b>95</b>			<b>9.50</b>
<b>Schoolbus</b>	<b>95</b>			<b>9.50</b>
<b>Cycles and Tricycles:</b>				
- Electrical	<b>35</b>			<b>3.50</b>
- Not over 75cc	<b>49</b>			<b>4.90</b>
- 76cc to 200cc	<b>67</b>			<b>6.70</b>
- 201cc or over	<b>88</b>			<b>8.80</b>
-				
<b>Pedestrian-Controlled Vehicle</b>	<b>88</b>			<b>8.80</b>
<b>VETERAN AND VINTAGE</b>				
<b>Motorcycles</b>	<b>26</b>			<b>2.60</b>
<b>All other vehicles</b>	<b>56</b>			<b>5.60</b>
		<b>* 55.5% of annual rate (disregard cent)</b>	<b>! 28.25% of annual rate (disregard cent)</b>	<b># 1/10 of annual rate (disregard cent after multiplication)</b>

## EXEMPT VEHICLES

The following vehicles are exempt from liability to pay vehicle motor tax:-

- (a) State-owned vehicles,
- (b) Diplomatic vehicles,
- (c) vehicles exempted under the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (S.I. No. 353 of 1994),
- (d) vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilograms in weight unladen adapted and used for invalids,
- (e) vehicles which are used exclusively for the transport (whether by carriage or traction) of lifeboats and their gear or any equipment for affording assistance towards the preservation of life and property in cases of ship-wreck and distress at sea,
- (f) vehicles which are used exclusively for mountain and cave rescue purposes,
- (g) vehicles which are used exclusively for underwater search and recovery purposes,
- (h) vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery which is built in as part of such vehicle or otherwise permanently attached thereto, carries no load except articles or materials used for the purpose of the road construction machinery and is used for no purpose other than the construction or repair of roads,
- (i) refuse carts, sweeping machines or watering machines used exclusively for cleansing public streets and roads,
- (j) ambulances, road-rollers or fire engines,
- (k) vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service.

### ADDITIONAL INFORMATION

1. When calculating quarterly or half-yearly rates cent should always be disregarded.
2. Arrears in excess of one month should be calculated by multiplying the arrears rate for one month by the number of months involved and ignoring the cent in the result.