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*Number 22 of 2001*

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**MOTOR VEHICLE (DUTIES AND LICENCES) ACT, 2001.**

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ARRANGEMENT OF SECTIONS

Section

1. Interpretation.
2. Application of certain sections.
3. Amendment of Act of 1952.
4. Amendment of Act of 1992.
5. Amendment of Act of 1961.
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8. Repeal.
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SCHEDULE

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[No. 22.]

*Motor Vehicle (Duties and  
Licences) Act, 2001.*

[2001.]

ACTS REFERRED TO

Finance (Excise Duties) (Vehicles) Act, 1952	1952, No. 24
Road Traffic Act, 1961	1961, No. 24
Finance (No. 2) Act, 1992	1992, No. 28
Local Government (Financial Provisions) Act, 1997	1997, No. 29
Local Government Act, 1998	1998, No. 16



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**MOTOR VEHICLE (DUTIES AND LICENCES) ACT, 2001**

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AN ACT TO AMEND AND EXTEND THE FINANCE (EXCISE DUTIES) (VEHICLES) ACT, 1952, THE ROAD TRAFFIC ACT, 1961, AND THE FINANCE (NO. 2) ACT, 1992, IN RESPECT OF CERTAIN DUTIES OR LICENCES LEVIABLE OR ISSUABLE THEREUNDER AND TO PROVIDE FOR RELATED MATTERS. [3rd July, 2001]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) In this Act, unless the context otherwise requires— Interpretation.

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

“Act of 1961” means the Road Traffic Act, 1961;

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

“Minister” means the Minister for the Environment and Local Government.

(2) In this Act—

- (a) a reference to a section is a reference to a section of this Act unless it is indicated that reference to some other enactment is intended,
- (b) a reference to a subsection or paragraph is a reference to a subsection or paragraph of the provision in which the reference occurs unless it is indicated that reference to some other provision is intended, and
- (c) a reference to any enactment is a reference to that enactment as amended, extended or adapted by or under any subsequent enactment (including this Act).

2.—(1) Sections 3 and 4 shall apply as respects licences taken out, under section 1 of the Act of 1952 or, as the case may be, the provision concerned of section 21(3) of the Act of 1992, for periods beginning on or after 1 April 2001. Application of certain sections.

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S.2 (2) *Subsection (1)* is without prejudice to *section 6* (which makes provision with respect to the application of amounts in euro on and from 1 January 2002).

Amendment of Act of 1952.

3.—(1) Section 1 of the Act of 1952 is amended—

(a) in subsection (2)(b), by the insertion of “(€114)” after “£90”, and

(b) in subsection (4)—

(i) by the substitution in paragraph (f) of “for invalids,” for “for invalids.”, and

(ii) by the addition of the following paragraphs after paragraph (f):

“(g) vehicles which are used exclusively for mountain and cave rescue purposes,

(h) vehicles which are used exclusively for underwater search and recovery purposes.”.

(2) The Act of 1952 is amended by the substitution of the Part set out in the *Schedule* to this Act for Part I of the Schedule to the Act of 1952.

(3) Part II of the Schedule to the Act of 1952 is amended—

(a) in paragraph 5(a)(i), by the substitution of “£13 (€16)” for “£12”, and

(b) in paragraph 5(a)(ii), by the substitution of “£29 (€36)” for “£27”.

Amendment of Act of 1992.

4.—Section 21(3) of the Act of 1992 is amended—

(a) in paragraph (a)(i), by the substitution of “£30 (€38)” for “£27”,

(b) in paragraph (a)(ii), by the substitution of “£180 (€228)” for “£160”,

(c) in paragraph (b)(i), by the substitution of “£20 (€25)” for “£17”, and

(d) in paragraph (b)(ii), by the substitution of “£44 (€55)” for “£39”.

Amendment of Act of 1961.

5.—Section 42(2) of the Act of 1961 is amended—

(a) in paragraph (k), by the substitution of “such fees;” for “such fees.”, and

(b) by the addition of the following paragraph after paragraph (k):

“(l) the fees to be paid in respect of the grant of a driving licence.”.

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6.—(1) In this section, “relevant amendment” means an amendment effected by this Act of the Act of 1952 or the Act of 1992, being an amendment in which there appears, immediately after a monetary amount in pounds (in *subsection (2)* referred to as the “pound amount concerned”), a monetary amount in euro in parentheses (in *subsection (2)* referred to as the “euro amount concerned”).

Provision with respect to pound rates and euro rates.

(2) With respect to any relevant amendment—

- (a) the pound amount concerned shall apply and the euro amount concerned shall not apply as respects licences taken out, under section 1 of the Act of 1952 or, as the case may be, the provision concerned of section 21(3) of the Act of 1992, for periods beginning on or after 1 April 2001 (but not beginning later than 31 December 2001), and
- (b) the euro amount concerned shall apply and the pound amount concerned shall not apply as respects licences taken out, under section 1 of the Act of 1952 or, as the case may be, the provision concerned of section 21(3) of the Act of 1992, for periods beginning on or after 1 January 2002.

7.—(1) In this section, “driving licence” has the same meaning as it has in the Act of 1961.

Amendment of Local Government Act, 1998, and Local Government (Financial Provisions) Act, 1997.

(2) Subsection (5) of section 6 of the Local Government Act, 1998, shall have effect and be deemed always to have had effect—

- (a) as if the reference therein to expenses incurred by the Minister, on or after 1 January 1998, in connection with the collection of motor vehicle tax included a reference to expenses incurred by the Minister, on or after the said date, in connection with the issuing of driving licences and the administration of miscellaneous fees and duties (within the meaning of section 5 of that Act), and
- (b) in the event any difficulty arises or arose in determining the amount of the expenses incurred by the Minister in connection with the collection of motor vehicle tax, the issuing of driving licences or the administration of miscellaneous fees and duties, as if it contained a provision enabling the Minister to make an estimate of the said amount and specifying the amount estimated by the Minister pursuant to the said power to be, accordingly, the amount of the said expenses for the purposes of that subsection.

(3) Subsection (3) of section 6 (repealed by the Local Government Act, 1998) of the Local Government (Financial Provisions) Act, 1997, shall be deemed always to have had effect—

- (a) as if the reference therein to expenses incurred by the Minister, on or after 1 January 1997, in connection with the collection of motor vehicle tax included a reference to expenses incurred by the Minister, on or after the said date, in connection with the issuing of driving licences and the administration of miscellaneous fees and duties (within the meaning of section 5 of that Act), and

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S.7                      (b) in the event any difficulty arose in determining the amount of the expenses incurred by the Minister in connection with the collection of motor vehicle tax, the issuing of driving licences or the administration of miscellaneous fees and duties, as if it contained a provision enabling the Minister to make an estimate of the said amount and specifying the amount estimated by the Minister pursuant to the said power to be, accordingly, the amount of the said expenses for the purposes of that subsection.

Repeal.                      **8.**—On the commencement of regulations under section 42(2)(l) of the Act of 1961, subsections (1) and (1A) of section 4 of the Act of 1952 shall stand repealed.

Short title.                      **9.**—This Act may be cited as the Motor Vehicle (Duties and Licences) Act, 2001.

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## SCHEDULE

Section 3(2).

## “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	£25 (€31)
(ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres	£35 (€44)
(iii) exceeds 200 cubic centimetres	£45 (€57)
(b) bicycles or tricycles which are electrically propelled	£22 (€27)
(c) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger	£45 (€57).
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	£52 (€66)
(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 article 17 of the Road Traffic (Construction, Equipment and Use of Vehicles) Regulations, 1963 (S.I. No. 190 of 1963)	£451 (€572)
(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 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	£170 (€215)

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<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>	£52 (€66).
<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>£78 (€99)</p> <p>£103 (€130)</p> <p>£206 (€261)</p> <p>£206 (€261)</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>£78 (€99)</p> <p>£103 (€130)</p> <p>£206 (€261)</p> <p>£206 (€261)</p>
<p>(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</p>	£49 (€62).
<p>4. Vehicles of the following descriptions:</p> <p>(a) vehicles designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work which—</p> <p>(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</p> <p>(ii) when so proceeding, neither carry nor haul any load other than such as is necessary for their propulsion or equipment</p>	£52 (€66)



	Rate of Duty
(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	£52 (€66)
(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	£52 (€66)
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	£170 (€215)
(e) motor caravans, being vehicles which are shown to the satisfaction of the Revenue Commissioners to be designed, constructed or adapted to provide temporary living accommodation which has an interior height of not less than 1.8 metres when measured in such manner as may be approved by the Revenue Commissioners and, in respect of which vehicles, such design, construction or adaptation incorporates the following permanently fitted equipment—	
(i) a sink unit,	
(ii) cooking equipment of not less than a hob with 2 rings or such other cooking equipment as may be prescribed, and	
(iii) any other equipment or fittings as may be prescribed	£52 (€66)
(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	£52 (€66).
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:	
(a) being vehicles which are electrically propelled and which do not exceed 1,500 kilograms in weight unladen	£54 (€68)
(b) being vehicles which are not such electrically propelled vehicles as aforesaid and which have a weight unladen—	
(i) not exceeding 3,000 kilograms	£170 (€215)
(ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms	£215 (€272)

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(iii) exceeding 4,000 kilograms but not exceeding 5,000 kilograms	£277 (€351)
(iv) exceeding 5,000 kilograms but not exceeding 6,000 kilograms	£384 (€487)
(v) exceeding 6,000 kilograms but not exceeding 7,000 kilograms	£519 (€658)
(vi) exceeding 7,000 kilograms but not exceeding 8,000 kilograms	£653 (€829)
(vii) exceeding 8,000 kilograms but not exceeding 20,000 kilograms	£653 (€829) plus £154 (€195) for each 1,000 kilograms or part thereof in excess of 8,000 kilograms
(viii) exceeding 20,000 kilograms	£2,644 (€3,357).
6. Vehicles other than those charged with duty under the foregoing provisions of this Part of this Schedule:	
(a) any vehicle which is used as a hearse and for no other purpose	£52 (€66)
(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	£49 (€62)
(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	£49 (€62)
(d) other vehicles to which this paragraph applies and which have an engine capacity—	
(i) not exceeding 1,000 cubic centimetres	£102 (€129)
(ii) exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres	£152 (€193)
(iii) exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres	£168 (€213)
(iv) exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres	£182 (€231)
(v) exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres	£196 (€248)
(vi) exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres	£210 (€266)
(vii) exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres	£262 (€332)
(viii) exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres	£278 (€352)
(ix) exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres	£325 (€412)

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(x) exceeding 1,800 cubic centimetres but not exceeding 1,900 cubic centimetres	£343 (€435)
(xi) exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres	£361 (€458)
(xii) exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres	£462 (€586)
(xiii) exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres	£484 (€614)
(xiv) exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres	£506 (€642)
(xv) exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres	£527 (€669)
(xvi) exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres	£550 (€698)
(xvii) exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres	£644 (€817)
(xviii) exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres	£669 (€849)
(xix) exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres	£693 (€879)
(xx) exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres	£718 (€911)
(xxi) exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres	£743 (€943)
(xxii) exceeding 3,000 cubic centimetres	£900 (€1,142)
(xxiii) electrically propelled	£98 (€124)

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