**Changes to Legislation:** as of 13 October 2026, this Act is up to date with all changes known to be in force.

*Number* 24 *of* 1952

# FINANCE (EXCISE DUTIES) (VEHICLES) ACT 1952

**REVISED**

**Updated to 1 June 2026**

This Revised Act is an administrative consolidation of the *Finance (Excise Duties) (Vehicles) Act 1952*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *International Co-Operation (Omagh Bombing Inquiry) Act 2026* (12/2026), enacted 3 June 2026, and all statutory instruments up to and including the *Road Traffic and Roads Act 2023 (Commencement) (No. 2) Order 2026* (S.I. No. 223 of 2026), made 25 May 2026, were considered in the preparation of this Revised Act.

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*Number* 24 *of* 1952

# FINANCE (EXCISE DUTIES) (VEHICLES) ACT 1952

**REVISED**

**Updated to 1 June 2026**

ARRANGEMENT OF SECTIONS


Section

1. Excise duties in respect of mechanically propelled vehicles used on public roads.
2. Change of user.
3. Application of Roads Act, 1920.
4. Excise duty in respect of driving licences under Road Traffic Act, 1933.
5. Increase of yearly rates of excise duties in respect of trade licences.
6. Short title.

SCHEDULE.

EXCISE DUTIES IN RESPECT OF MECHANICALLY PROPELLED VEHICLES USED ON PUBLIC ROADS.


ACTS REFERRED TO

| | |
|---|---|
| Finance Act, 1926 | No. 35 of 1926 |
| Road Traffic Act, 1933 | No. 11 of 1933 |

*Number* 24 *of* 1952

# FINANCE (EXCISE DUTIES) (VEHICLES) ACT 1952

**REVISED**

**Updated to 1 June 2026**

AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF EXCISE IN RESPECT OF MECHANICALLY PROPELLED VEHICLES USED ON PUBLIC ROADS AND IN RESPECT OF DRIVING LICENCES UNDER THE ROAD TRAFFIC ACT, 1933, AND TO PROVIDE FOR MATTERS CONNECTED WITH THE MATTERS AFORESAID. [13*th December*, 1952.]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

Excise duties in respect of mechanically propelled vehicles used on public roads.

**1.**—(1) On and after the 1st day of January, 1953, there shall, subject to the provisions of this Act, be charged, levied and paid in respect of mechanically propelled vehicles used F1**[**in any public place**]** duties of excise at the rates specified in the Schedule to this Act.

F2**[**(1A) For the purposes of subsection (1), a mechanically propelled vehicle, in respect of which duties of excise are charged or levied under this section at the rates specified in paragraph 5 of Part I of the Schedule, shall be taken to be the vehicle inclusive of all additions specified in paragraph (a) of section 2 (2) of the Finance (Excise Duties) (Vehicles) (Amendment) Act 1960, subject to paragraphs (b) to (d) of the said section 2(2).**]**

F3**[**(2) (*a*) Subject to paragraph (*b*), the duties charged under this section shall be paid annually upon licences to be taken out by the person keeping the vehicle.

(*b*) A licence may be taken out in respect of a vehicle (not being a vehicle on which a duty of F4**[**€119**]** or less is chargeable) for such periods of the year and on payment of duty at such rates as the Minister for the Environment, Heritage and Local Government may by regulations prescribe, but—

(i) a rate of duty so prescribed shall be such as to bear to the full annual duty no less proportion than the period of the licence bears to a year, and

(ii) the rate of duty so prescribed for a licence for a vehicle for one quarter of the year only shall not exceed 30 per cent of the full annual duty.**]**

(3) For the purposes of any rate of duty specified in the Schedule to this Act, the following shall be calculated in accordance with regulations made by the Minister for Local Government:

(*a*) the cylinder capacity of an engine,

(*b*) the horse-power of a vehicle,

(*c*) the seating capacity of a vehicle.

F5**[**(3A) For the purposes of the description of any vehicle specified in Part I of the Schedule or in respect of any vehicle specified in subsection (4), the Minister may by regulations prescribe the following:

(*a*) the physical characteristics required of the vehicle;

(*b*) the dimensions or proportions of any fittings, fixtures or attachments to the vehicle—

(i) relating to the dimensions of such fittings, fixtures or attachments themselves, or

(ii) in relation to such dimensions relative to the height or width of the vehicle;

(*c*) the use or uses to which the vehicle may be put or limited;

(*d*) any documentation required to support a claim for a particular rate of duty.**]**

(4) Duty under this section shall not be charged or levied in respect of any of the following vehicles:

(*a*) refuse carts, sweeping machines or watering machines used exclusively for cleansing public streets and roads,

(*b*) ambulances road-rollers or fire engines

(*c*) vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service,

(*d*) vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery used for no purpose other than the construction or repair of roads,

(*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.

F6**[**(*f*) vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilograms in weight unladen adapted and used F7**[**for invalids,**]]**

F8**[**(*g*) vehicles which are used exclusively for mountain and cave rescue purposes,

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

(5) A vehicle which is used for the purpose specified in paragraph (*d*) of subsection (4) of this section shall not become liable to a higher rate of duty by reason of such user.

(6) Paragraph (*d*) of subsection (4) and subsection (5) of this section shall have effect only where the vehicle or trailer (as the case may be) is constructed or adapted for use for the conveyance of road construction machinery built in as part of such vehicle or trailer or otherwise permanently attached thereto and is not constructed or adapted for the conveyance of any other load except articles or material used for the purpose of the road construction machinery.

(7) A vehicle which is used for the purpose specified in paragraph (*e*) of subsection (4) of this section shall not become liable to a higher rate of duty by reason of such user.

F9**[**(7A) Duty under this section shall not be charged or levied in respect of any vehicle by reason of its use by the council of a county, the corporation of a county or other borough or the council of an urban district (including use by any such body on being taken by them on hire) for spreading material on public roads to deal with frost, ice or snow, or for clearing snow from public roads by means of a snow plough or other contrivance, whether forming part of the vehicle or not, or by reason of its use for the purpose of going to or from the place where used for the foregoing purposes.**]**

(8) The Minister for Local Government may by regulations provide for the total or partial exemption for a limited period from the duty under this section of any vehicle brought into the State by a person making only a temporary stay therein.

(9) The duty under this section is in lieu of the duty under section 13 of the Finance Act, 1920, and the latter duty shall accordingly cease to be charged as from the 1st day of January, 1953.

(10) The provisions made under subsection (5) of section 13 of the Finance Act, 1920, and section 22 of the Finance Act, 1921, shall, until corresponding provisions are made under this Act, apply to the duty under this section.

F10**[**(10A) In Part I of the Schedule to this Act "tricycle" shall (without prejudice to the provision with respect to that word contained in subparagraph (1) of paragraph 1 of Part II of that Schedule) be construed as referring to a vehicle conforming to such definition of a tricycle as the Minister for Local Government prescribes for the purposes of the said Part I by regulations.**]**

F1**[**(11) In this section—

"public place" means any street, road or other place to which the public have access with mechanically propelled vehicles as of right or by permission and whether subject to or free of charge;

"quarter" means any period of three months.**]**

F11**[**(11A) In such cases and subject to such conditions as the Minister for Local Government may prescribe by regulations—

(*a*) a licence under this section or a general licence under section 9 of the Roads Act, 1920, may be surrendered prior to its expiry, and

(*b*) a repayment in respect of the duty paid on a licence surrendered under this subsection may be made at such rate as the Minister for Local Government may prescribe by regulations.**]**

F12**[**(11AB) A person who, in connection with an application for a repayment in respect of the duty paid on a licence surrendered under subsection (11A), furnishes information to a licensing authority which contains information which is to his or her knowledge false or in a material respect misleading shall be guilty of an offence and shall be liable on summary conviction to a class B fine or imprisonment for a term not exceeding 6 months or both.**]**

(12) Every regulation made under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next subsequent twenty-one days on which that House has sat after the regulation is laid before it, the regulation shall be annulled accordingly but without prejudice to the validity of anything previously done thereunder.

Change of user.

**2.**—(1) Where—

(*a*) a licence under section 1 of this Act is in force,

F15**[**(*b*) (i) the vehicle is used in a condition or manner or for a purpose which would, if it was used solely in that condition or manner or for that purpose, render it chargeable with duty at a rate higher than that at which duty has been paid, or

F16**[**(iA) in the case of a vehicle to which paragraph 4A or subparagraph (*cc*) of paragraph 6 of Part I of the Schedule to this Act applies, it is used in a condition or manner or for a purpose which would, if it had been shown at the time of the taking out of the licence that it was used in that condition or manner or for that purpose, have rendered it chargeable with duty at a rate higher than that at which duty has been paid, or**]**

(ii) in the case of a vehicle to which, by virtue of the operation of paragraph 3 of Part II of the Schedule to this Act, subparagraph (*c*) of paragraph 4 of Part I of the Schedule applies—

(I) it is used in a condition or manner or for a purpose which, or

(II) it is used when the person who took out the licence has an occupation which would, if it had been shown at the time of the taking out of the licence that it was used in that condition or manner or for that purpose or that that person had that occupation, have rendered it chargeable with duty at a rate higher than that at which duty has been paid, and**]**

(*c*) the vehicle as so used is in all other respects a vehicle chargeable with duty at the higher rate,

duty shall become and be chargeable on the vehicle at the higher rate.

F17**[**(1A) Where, but for this subsection, duty would become and be chargeable on a vehicle at a higher rate by reason of its use by the council of a county, the corporation of a county or other borough or the council of an urban district (including use by any such body on being taken by them on hire) for spreading material on public roads to deal with frost, ice or snow, or for clearing snow from public roads by means of a snow plough or other contrivance, whether forming part of the vehicle or not, or by reason of its use for the purpose of going to or from the place where used for the foregoing purposes, duty shall not become or be chargeable at that higher rate.

(1B) Where a tractor to which subparagraph (*b*) or subparagraph (*c*) of paragraph (4) of Part I of the Schedule to this Act applies is used on public roads for the purpose of bringing it, with a snow plough or similar contrivance attached, to a place where it is to be used or from a place where it has been used for clearing snow from roads, a higher rate of duty shall not become or be chargeable in respect of the tractor by reason of such user.**]**

(2) Where a person so uses a vehicle that duty becomes chargeable in accordance with this section at a higher rate, the person shall, unless duty has been paid at the higher rate before the commencement of such user, be guilty of an offence and be liable on summary conviction to an excise penalty of (whichever is the greater) twenty pounds or three times the difference between the duty paid and duty at the higher rate.

(3) Notwithstanding any provision to the contrary contained in any enactment relating to the recovery or application of excise penalties, any penalty under this section may be recovered and enforced at the suit of any member of the Garda Síochána, and in that case the Court shall have power to mitigate the penalty to such amount as the Court may in its discretion think fit, and the licensing authority shall not have power to mitigate the penalty.

(4) F18**[**...**]**

Application of Roads Act, 1920.

**3.**—(1) On and after the 1st day of January, 1953, the Roads Act, 1920, as amended and extended by subsequent enactments, and the orders and regulations thereunder in force immediately before that date shall apply in relation to the duties under section 1 of this Act in like manner as they applied in relation to the duties under section 13 of the Finance Act, 1920, and for that purpose references therein to any provision relating to the latter duties shall be construed as references to the corresponding provision of this Act.

(2) Nothing in subsection (1) of this section shall be construed as affecting the power to amend or revoke the orders and regulations applied by that subsection.

Excise duty in respect of driving licences under Road Traffic Act, 1933.

**4.**—(1) F19**[**...**]**

F20**[**(1A) F19**[**...**]]**

(2) The duty under this section shall be charged, levied and paid on the taking out of the licence and shall be collected by and paid to the licensing authority and shall F21**[**, subject to section 140 of the Finance Act, 1996,**]** be paid by that authority into the Exchequer in accordance with such directions as may from time to time be given by the Minister for Finance.

(3) For the purpose of levying the duty under this section, a licensing authority shall have within their county or county borough the same powers, duties and liabilities as the Revenue Commissioners and their officers have with respect to duties of excise, and the enactments relating to duties of excise and to punishments and to penalties in connection therewith shall apply accordingly.

(4) F22**[**...**]**

(5) The duty under this section is in lieu of the duty under section 21 of the Finance Act, 1926 (No. 35 of 1926), and the latter duty shall accordingly cease to be charged as from the 23rd day of October, 1952.

Increase of yearly rates of excise duties in respect of trade licences.

**5.**—Subsection (2) of section 15 of the Finance Act, 1922 (which specifies the yearly rates of duties of excise in respect of licences for manufacturers and repairers of, and dealers in, mechanically propelled vehicles) shall, as applied by section 3 of this Act and notwithstanding the terms of that section, have effect—

(i) with the substitution in paragraph (*a*) of "thirty-seven pounds ten shillings" for "twenty-five pounds",

(ii) with the substitution in paragraph (*a*) and in paragraph (*b*) of "seven pounds ten shillings" for "five pounds", and

(iii) with the substitution in paragraph (*b*) of "one pound ten shillings" for "one pound".

Short title.

**6.**—This Act may be cited as the Finance (Excise Duties) (Vehicles) Act, 1952.

Section 1.

## SCHEDULE.

### EXCISE DUTIES IN RESPECT OF MECHANICALLY PROPELLED VEHICLES USED ON PUBLIC ROADS.

### F23[PART I.

| Description of vehicle | Rate of duty |
|---|---|
| F24[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, | €49 |
| (ii) exceeds 75 cubic centimetres but does not exceed 200 cubic centimetres, | €67 |
| (iii) exceeds 200 cubic centimetres, | €88 |
| (*b*) bicycles or tricycles which are electrically propelled, | €35 |
| (*c*) vehicles with three or more wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger. | €88] |
| F24[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, | €102 |
| (*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), | €885 |
| (*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, | €333 |
| (*d*) vehicles (commonly known as forklift trucks) designed and constructed for the purpose of loading and unloading goods where the person taking out | €102] |

| | |
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| the licence shows to the satisfaction of the licensing authority that the vehicle is used on public roads only— | |
| (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 | |
| (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. | |
| F24[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— | |
| (i) more than 8 persons but not more than 20 persons, | €154 |
| (ii) more than 20 persons but not more than 40 persons, | €202 |
| (iii) more than 40 persons but not more than 60 persons, | €403 |
| (iv) more than 60 persons, | €403 |
| (*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— | |
| (i) more than 8 persons but not more than 20 persons, | €154 |
| (ii) more than 20 persons but not more than 40 persons, | €202 |
| (iii) more than 40 persons but not more than 60 persons, | €403 |
| (iv) more than 60 persons, | €403 |
| (*c*) vehicles which are F40[...] 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. | €95] |
| F24[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, | |
| (*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, | €102 |
| (*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, | €102 |

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| 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, | €102 |
| (*d*) tractors of any other descriptionF25**[**, but not including a tractor unit**]**, | €102 |
| F26**[**(*e*) a motor caravan, being a vehicle which is designed, constructed or adapted to provide temporary living accommodation which has a minimum interior height as may be prescribed and measured in such manner as may be prescribed and, in respect of which vehicle, such design, construction or adaptation incorporates the following permanently fixed equipment and fittings—**]**<br>(i) a sink unit,<br>(ii) cooking equipment of not less than a hob with 2 rings or such other cooking equipment as may be prescribed,<br>(iii) fitted storage with a maximum dimension as may be prescribed in regulations by the Minister, and<br>(iv) any other equipment or fittings as may be prescribed in regulations by the Minister,<br>and where such equipment and fittings comprise a proportion of the interior area of the vehicle as may be prescribed in regulations by the Minister, | €102 |
| (*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. | €102**]** |
| F27**[**4A. Vehicles (commonly known as dumpers) not exceeding 4 cubic yards 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—<br>(*a*) 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,<br>(*b*) for the purpose of conveying concrete, rubble, earth or other like material for a distance of not more than half of a mile to and from any such site— | |
| (i) not exceeding 1 cubic yard in capacity, level loaded | F28**[**£10**]** |
| (ii) exceeding 1 cubic yard but not exceeding 2 cubic yards in capacity, level loaded | F28**[**£20**]** |
| (iii) exceeding 2 cubic yards but not exceeding 3 cubic yards in capacity, level loaded | F28**[**£30**]** |
| (iv) exceeding 3 cubic yards in capacity, level loaded | F28**[**£40**]]** |
| F29**[**4B. Vehicles (commonly known as "off-road dumpers") exceeding 4 cubic yards 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 materials and incapable by reason of their design and construction of exceeding a speed of 30 miles 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). | £250**]** |
| F30**[**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, | €92 |

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| 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, inclusive of all additions, do not exceed 1,500 kilograms in weight unladen; | |
| (*b*) being vehicles which are not such electrically propelled vehicles as aforesaid and which, inclusive of all additions, have a weight unladen— | |
| (i) not exceeding 3,000 kilograms, | €333 |
| (ii) exceeding 3,000 kilograms but not exceeding 4,000 kilograms, | €420 |
| (iii) exceeding 4,000 kilograms but not exceeding 12,000 kilograms, | €500 |
| (iv) exceeding 12,000 kilograms. | €900**]** |
| 6. Vehicles other than those charged with duty under the foregoing provisions of this Part of this Schedule: | |
| F31**[**(*a*) any vehicle which is used as a hearse and for no other purpose, | €102 |
| (*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, | €95 |
| (*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, | €95 |
| F32**[**(*cc*) vehicles (commonly known as fork lift 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— | |
| (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 otber than such as is necessary for its propulsion or equipment, | |
| (ii) as part of the process of loading or unloading, for the purpose of conveying goods for a distance of not more than half of a mile to and from the site where it is loading or unloading— | |
| not exceeding 8 horse-power or electrically propelled | F33**[**£16**]** |
| exceeding 8 horse-power | F33**[**£2**]** for each unit or part of a unit of horse-power**]** |
| F34**[**(*ccc*) any vehicle which is used as a hearse and for no other purpose— | |
| not exceeding 8 horse-power or electrically propelled | £26 |
| exceeding 8 horse-power but not exceeding 9 horse power | £29 |
| exceeding 9 horse-power but not exceeding 10 horse power | £33 |
| exceeding 10 horse-power but not exceeding 11 horse-power | £39 |
| exceeding 11 horse-power | £44**]** |
| (*d*) F35**[**subject to *subparagraphs (f)* to *(n)*, any vehicle which is— | |
| (i) a new vehicle which is registered between 1 July 2008 and 31 December 2020 under section 131 of the Finance Act 1992 as a category M1 vehicle, or | |
| (ii) registered outside of the State between 1 July 2008 and 31 December 2020 and which is subsequently registered in the State under section 131 of the Finance Act 1992 on or after 1 January 2021 as a category M1 vehicle, | |
| and which has a CO2 emissions level measured in the manner referred to in paragraph (a)(i) or (iii) of the definition of "CO2 emissions" in section 130 of the Finance Act 1992 — | |
| (I) of 0 grams per kilometre, | €120 |

| | |
|---|---|
| (II) exceeding 0 grams per kilometre but not exceeding 80 grams per kilometre, | €170 |
| (III) exceeding 80 grams per kilometre but not exceeding 100 grams per kilometre, | €180 |
| (IV) exceeding 100 grams per kilometre but not exceeding 110 grams per kilometre, | €190 |
| (V) exceeding 110 grams per kilometre but not exceeding 120 grams per kilometre, | €200 |
| (VI) exceeding 120 grams per kilometre but not exceeding 130 grams per kilometre, | €270 |
| (VII) exceeding 130 grams per kilometre but not exceeding 140 grams per kilometre, | €280 |
| (VIII) exceeding 140 grams per kilometre but not exceeding 155 grams per kilometre, | €400 |
| (IX) exceeding 155 grams per kilometre but not exceeding 170 grams per kilometre, | €600 |
| (X) exceeding 170 grams per kilometre but not exceeding 190 grams per kilometre, | €790 |
| (XI) exceeding 190 grams per kilometre but not exceeding 225 grams per kilometre, | €1,250 |
| (XII) exceeding 225 grams per kilometre, | €2,400 |
| (XIII) 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, | €2,400] |
| (*e*) subject to *subparagraphs (f)* to *(n)*, other vehicles to which this paragraph applies and which— | |
| (i) have an engine capacity not exceeding 1,000 cubic centimetres, | €199 |
| (ii) have an engine capacity exceeding 1,000 cubic centimetres but not exceeding 1,100 cubic centimetres, | €299 |
| (iii) have an engine capacity exceeding 1,100 cubic centimetres but not exceeding 1,200 cubic centimetres, | €330 |
| (iv) have an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,300 cubic centimetres, | €358 |
| (v) have an engine capacity exceeding 1,300 cubic centimetres but not exceeding 1,400 cubic centimetres, | €385 |
| (vi) have an engine capacity exceeding 1,400 cubic centimetres but not exceeding 1,500 cubic centimetres, | €413 |
| (vii) have an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,600 cubic centimetres, | €413 |
| (viii) have an engine capacity exceeding 1,600 cubic centimetres but not exceeding 1,700 cubic centimetres, | €544 |
| (ix) have an engine capacity exceeding 1,700 cubic centimetres but not exceeding 1,800 cubic centimetres, | €636 |
| (x) have an engine capacity exceeding 1,800 cubic centimetres but not exceeding 1,900 cubic centimetres, | €673 |
| (xi) have an engine capacity exceeding 1,900 cubic centimetres but not exceeding 2,000 cubic centimetres, | €710 |
| (xii) have an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,100 cubic centimetres, | €906 |

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| (xiii) have an engine capacity exceeding 2,100 cubic centimetres but not exceeding 2,200 cubic centimetres, | €951 |
| (xiv) have an engine capacity exceeding 2,200 cubic centimetres but not exceeding 2,300 cubic centimetres, | €994 |
| (xv) have an engine capacity exceeding 2,300 cubic centimetres but not exceeding 2,400 cubic centimetres, | €1,034 |
| (xvi) have an engine capacity exceeding 2,400 cubic centimetres but not exceeding 2,500 cubic centimetres, | €1,080 |
| (xvii) have an engine capacity exceeding 2,500 cubic centimetres but not exceeding 2,600 cubic centimetres, | €1,294 |
| (xviii) have an engine capacity exceeding 2,600 cubic centimetres but not exceeding 2,700 cubic centimetres, | €1,345 |
| (xix) have an engine capacity exceeding 2,700 cubic centimetres but not exceeding 2,800 cubic centimetres, | €1,391 |
| (xx) have an engine capacity exceeding 2,800 cubic centimetres but not exceeding 2,900 cubic centimetres, | €1,443 |
| (xxi) have an engine capacity exceeding 2,900 cubic centimetres but not exceeding 3,000 cubic centimetres, | €1,494 |
| (xxii) have an engine capacity exceeding 3,000 cubic centimetres, | €1,809 |
| (xxiii) are electrically propelled, | €120**]** |

F36**[**(*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*),**]**

F36**[**(*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*),**]]**

F37[(*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 F38**[**December 2011,**]]**

F39**[**(o) any vehicle which is—

(i) a new vehicle which is registered on or after 1 January 2021 under section 131 of the Finance Act 1992 as a category M1 vehicle, or

(ii) registered outside of the State between 1 July 2008 and 31 December 2020 and which is subsequently registered in the State under section 131 of the Finance Act 1992 on or after 1 January 2021 as a category M1 vehicle,

and which has a CO2 emissions level measured in the manner referred to in paragraph (a)(ii) of the definition of "CO2 emissions" in section 130 of the Finance Act 1992 —

| | |
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| (I) of 0 grams per kilometre, | €120 |
| (II) exceeding 0 grams per kilometre but not exceeding 50 grams per kilometre, | €140 |
| (III) exceeding 50 grams per kilometre but not exceeding 80 grams per kilometre, | €150 |
| (IV) exceeding 80 grams per kilometre but not exceeding 90 grams per kilometre, | €160 |
| (V) exceeding 90 grams per kilometre but not exceeding 100 grams per kilometre, | €170 |
| (VI) exceeding 100 grams per kilometre but not exceeding 110 grams per kilometre, | €180 |
| (VII) exceeding 110 grams per kilometre but not exceeding 120 grams per kilometre, | €190 |
| (VIII) exceeding 120 grams per kilometre but not exceeding 130 grams per kilometre, | €200 |
| (IX) exceeding 130 grams per kilometre but not exceeding 140 grams per kilometre, | €210 |
| (X) exceeding 140 grams per kilometre but not exceeding 150 grams per kilometre, | €270 |
| (XI) exceeding 150 grams per kilometre but not exceeding 160 grams per kilometre, | €280 |
| (XII) exceeding 160 grams per kilometre but not exceeding 170 grams per kilometre, | €420 |

| | |
|---|---|
| (XIII) exceeding 170 grams per kilometre but not exceeding 190 grams per kilometre, | €600 |
| (XIV) exceeding 190 grams per kilometre but not exceeding 200 grams per kilometre, | €790 |
| (XV) exceeding 200 grams per kilometre but not exceeding 225 grams per kilometre, | €1,250 |
| (XVI) exceeding 225 grams per kilometre, | €2,400 |
| (XVII) 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, | €2,400**]** |

## PART II.

1. (1) In Part I of this Schedule—

F41**[**"addition", with respect to any vehicle in respect of which duties of excise are charged or levied under section 1 at the rates specified in paragraph 5 of Part I of this Schedule, means an addition specified in paragraph (a) of section 2 (2) of the Finance (Excise Duties) (Vehicles) (Amendment) Act 1960;**]**

"bicycle" includes a motor scooter and a bicycle with an attachment for propelling it by mechanical power;

F42**[**"$CO^2$ emissions" has the same meaning as it has in section 130 of the Finance Act 1992;**]**

F41**[**"tractor unit" means the drawing component of an articulated vehicle;**]**

"tricycle" includes a motor scooter and a tricycle with an attachment for propelling it by mechanical power.

F41**[**(1A) For the purposes of the definition of "tractor unit" in subparagraph (1) —

"articulated vehicle" means the combination of a tractor unit and a semi-trailer;

"semi-trailer" means the drawn component of an articulated vehicle attached to a tractor unit by superimposition and drawn by the tractor unit and so constructed and attached that not less than 20 per cent of the weight of the drawn component is borne by the tractor unit;**]**

(2) A vehicle shall not be deemed to be electrically propelled within the meaning of Part I of this Schedule unless the electrical motive power is derived either from a source external to the vehicle or from any electrical storage battery which is not connected to any source of power when the vehicle is in motion.

(3) F43**[**...**]**

2. For the purposes of paragraph 3 of Part I of this Schedule, the seating capacity of a vehicle does not include the seat or space occupied by the driver of the vehicle.

F44**[**3. (1) Where, apart from this paragraph, subparagraph (*c*) of paragraph 4 of Part I of this Schedule would apply to a vehicle, that subparagraph shall not apply to it (and sub-paragraph (*d*) of that paragraph shall apply to it accordingly) unless the person taking out the licence shows to the satisfaction of the licensing authority either—

(*a*) that his only or chief occupation is farming and that the vehicle is used only occasionally on public roads and then only—

(i) for the haulage of the produce of his farm and articles required for the farm, including the farmhouse and farm buildings, but excluding the haulage of fuel if being transported as a commodity for sale, or

(ii) for the haulage of similar goods for another farmer, provided that such goods are not hauled for reward, or

(iii) for the haulage for another farmer for reward of—

(I) milk being hauled to a creamery or cream-separating station, or

(II) separated milk being hauled from a creamery or cream-separating station, or

(III) milk containers being hauled to or from a creamery or cream-separating station, or

(iv) for the haulage of livestock for reward, and that the livestock—

(I) are owned by a person resident not more than two miles from the haulier's residence,

(II) are being hauled to or from a farm from or to a livestock auction mart or a place where a market or fair specified by order made by the Minister for Industry and Commerce under the Transport Act, 1958, is held,

(III) are being hauled only on the day on which such auction, market or fair takes place, and

(IV) are not being hauled in either direction on any part of a public road which is more than twenty miles by public road from the hauliers residence, or

(*b*) that he is a contractor engaged to do agricultural work on a farm and that the vehicle is used on public roads only for the haulage of articles required by him for the purpose of doing that work.

(2) Where a farm is carried on as part of or in connection with—

(*a*) a hospital, sanatorium, convalescent home or similar institution,

(*b*) a mental institution within the meaning of the Mental Treatment Act, 1945 (No. 19 of 1945),

(*c*) a monastery, convent or similar institution, or

(*d*) a college, school or similar institution,

the person carrying on the farm shall be regarded for the purposes of this paragraph as being a person whose chief occupation is farming.**]**

4. F45**[**...**]**

F46**[**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*) €26 where, apart from this paragraph, paragraph 1 of Part I of this Schedule would apply to the vehicle, and

(*b*) €56 in respect of any other vehicle.**]**

*Number* 24 *of* 1952

# FINANCE (EXCISE DUTIES) (VEHICLES) ACT 1952

**REVISED**

**Updated to 1 June 2026**

## About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

## Related legislation

***Finance (Excise Duties) (Vehicles) Acts 1952 and 1960***: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Finance (Excise Duties) (Vehicles) (Amendment) Act 1960* (1/1960), s. 5(2)). The Acts in this group are:

- *Finance (Excise Duties) (Vehicles) Act 1952* (24/1952)
- *Finance (Excise Duties) (Vehicles) (Amendment) Act 1960* (1/1960)

## Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

## Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at
www.irishstatutebook.ie.