

REGISTRATION TAX AND ANNUAL CIRCULATION LICENCE FEES GUIDELINES

Effective as of 1st January 2009

VERSION 6.0

These guidelines are intended to provide information on the changes in the registration tax and annual circulation licence systems without prejudice to any provisions in the respective legislation.

A. NEW REGISTRATION TAX SYSTEM (2009)

A1. When will the new registration tax system come into force?

The new Motor Registration Tax Act came into force on the 1st January 2009.

A2. Which vehicles were affected by the measures related to the first phase of the new registration tax system on the 1st January 2009?

The following used and new vehicles were affected:

- All M1 vehicles or Private vehicles with a seating capacity of not more than eight passengers excluding the driver (including hybrids and electric vehicles).
- Motorcycles;
- Quad bikes;
- Classic and vintage certified vehicles;
- Goods carrying vehicles (just the VAT element);
- Vehicles that carry more than eight passengers (just the VAT element);
- Taxi Cars, Self-Drive (**K plate), and Chauffeur Driven (*GY plate) vehicles.

A3. What were the major changes of the new motor vehicle registration tax regime?

The motor vehicle registration tax regime is based on the following variables :

- The Value of the vehicle;
- The combined CO₂ emission level;
- The particulate matter emissions (diesel only);
- The length of the vehicle.

A4. Was the minimum tax removed for used vehicles under the new regime?

The minimum tax was removed on most used M1 vehicles. The minimum tax only applies for those imported from non-EU countries which are older than four years (or were manufactured more than four years ago) before being imported for registration into Malta.

A5. Will VAT on registration tax still be charged?

As of the 1st January 2009, VAT will no longer be levied on registration tax on all vehicles, including goods carrying vehicles. Therefore when calculating the VAT on the selling price of the vehicle, importers and dealers will deduct the amount of registration tax before applying the VAT rate.

A6. What is the principle upon which the new registration tax system will operate?

For M1 vehicles, the total amount of the registration tax will be the sum of the CO₂ value (g/km – grams per kilometre) multiplied by the indicated % value multiplied by the registration value (RV) of the vehicle, plus the length (mm) multiplied by the indicated % value multiplied by the registration value (RV) of the vehicle.

The formula below will be used to calculate registration tax:

$$\text{Total Registration Tax} = (\text{CO}_2 \times \text{X}\% \times \text{RV}) + (\text{length} \times \text{Y}\% \times \text{RV})$$

Where:

X% is the percentage taken from Section A, Appendix 1, depending on the CO₂ value

Y% is the percentage taken from Section A, Appendix 1, depending on the length

Rates vary if the vehicle has a diesel or petrol engine. However, where an M1 motor vehicle powered by a diesel engine has a particulate matter level not exceeding 0.005 g/km (Euro V level), the Authority shall apply the rates applicable to vehicles powered by a petrol engine.

The rates and tax bands tables will apply for all new M1 vehicles except those indicated in Section C.

A7. What are the new registration tax rates?

Registration Tax rates can be found in Section A of Appendix 1.

Example

An example on how to apply the formula by integrating the values from the tables would be as follows:

1. Obtain the RV (registration value)
2. Obtain the CO₂ level
3. Obtain the particulate matter (diesel only)
4. Obtain the vehicle length

Assuming that the registration values (RV), the CO₂ levels, and the overall length for a standard petrol private class 1 vehicle are the following:

- RV Value: €5,000
- CO₂ Level: 110g/km
- Length: 4000mm

The total registration tax due on the vehicle would be
 $(110 \times 0.15\% \times 5000) + (4000 \times 0.0026\% \times 5000) = \underline{\underline{€1,345}}$

A8. Where can the combined CO₂, particulate matter and length values be obtained from?

For new vehicles, the combined CO₂, particulate matter and length values can be obtained from the Certificate of Conformity (COC) which is available for each individual new vehicle. These can be provided by the respective importers.

For used vehicles coming from NON EU, the combined CO₂ level and length is available from the Single Vehicle Type Approval (SVA) certificate. In the case of the particulate matter for used vehicles can be obtained online from the Vehicle Valuations page on the site www.vehicleregistration.gov.mt.

Where the CO₂ level is not available for a particular vehicle, the highest value for that category (251g/km) will be taken into consideration for tax calculation purposes. Similarly, where the particulate matter is not available, the rates pertaining to the highest particulate matter will apply.

A9. Where can the Registration Value (RV) of new vehicles be obtained from?

For new vehicles, the registration value is the cost including insurance and freight (if applicable) as shown on the invoice when the vehicle is brought into Malta. Therefore the registration value is available at the vehicle importer or dealer.

A10. Where can the Registration Value (RV) of used vehicles be obtained from?

As of January 2009, the valuation system will be available online from the Vehicle Valuations page on the site www.vehicleregistration.gov.mt. The system will allow the user to calculate the tax that would be due if the vehicle were to be registered.

The RV of vehicles which have not been supplied for more than 12 months after date of 1st Registration will be subject to a % increase for every remaining month till the 12 month period lapse.

A11. Is the new Registration and valuation system in accordance with EU requirements?

The new registration tax and valuation systems will be defined in the Motor Vehicle Registration and Licensing Act and will conform to all EU requirements.

A12. What is the definition of a new motor vehicle?

A new motor vehicle means a motor vehicle which has never been registered in any country.

For VAT purposes only, in line with the VAT 6th Directive, a New means of transport intended for the transport of passengers or goods is a vehicle which has been supplied for not more than 6 months after the date of first entry into service or has not travelled more than 6,000 km.

Therefore all vehicles which are registered but have not been supplied for more than 6 months after the date of first entry into service or has not travelled more than 6,000 km will pay an 18 % VAT on the Invoice value whilst Registration Tax will be levied on the RV (Registration Value) as prescribed in the Online Valuation system, www.vehicleregistration.gov.mt

A13. I reside outside Malta and I will be transferring my residence to Malta. If I bring my vehicle with me what will be the amount of Registration tax that I have to pay?

If you bring your vehicle permanently into Malta when transferring your residence from a place outside Malta to a place in Malta you will not pay any registration tax subject to the following conditions, and subject to proof of all the these conditions as requested by the Authority for verification:

- a) You shall have been residing outside Malta for at least twenty four months;
- b) The motor vehicle has been in your possession for at least twenty-four months before the change of residence;
- c) It had been acquired under the general conditions of taxation in force in that other country and is registered in your name;
- d) No such exemption shall be given to a person who had gone to live outside Malta primarily for the purpose of pursuing a course of studies, or who had been working outside Malta on a task of duration of less than two years and his personal ties remained in Malta;
- e) The said exemption shall apply to no more than one motor vehicle owned by you;
- f) The motor vehicle cannot be disposed of, hired out or lent during a period of 36 months following its importation or its bringing into Malta, except in circumstances duly justified to the satisfaction of the Authority;
- g) The registration of such motor vehicle must be processed within 12 month of the individual's transfer of residence.

A 14. I would like to purchase a Hybrid vehicle. What is the new Registration Tax applicable?

The rate of registration tax payable on hybrid vehicles shall be based on the tables for M1 motor vehicles. However the CO₂ value as provided in the Certificate of Conformity shall be reduced by 20%.

B. M2 AND M3 VEHICLES AND GOODS CARRYING VEHICLES

- B1. How will the new registration tax system on M2 and M3 vehicles (motor vehicles with a seating capacity of more than eight passengers in addition to the driver) and N1, N2 and N3 goods carrying vehicles be calculated?**
- For these vehicles, the existing Registration Tax system will be retained. However, the VAT on registration tax will no longer be charged.

C. SHORT-TERM SELF-DRIVE, CHAUFFEUR-DRIVEN & TAXIS

C1. How will the new registration tax system be for self-drive vehicles, chauffeur driven vehicles and Taxis?

Short Term Self Drive (**K), Chauffeur Driven (*GY plates) and Taxis are defined as M1 vehicles for registration tax purposes. The following rates will apply until the 31st December 2009, after which the M1 rates will apply:

| Type | Engine Type | New | Used |
|-------------------------|---------------------|-----------------------------|----------------|
| Taxi | Euro IV or Euro V | 20% | 75% |
| | Euro III or less | 20% | 90% |
| Self-Drive (short-term) | Petrol up to 1500cc | 20% | Not applicable |
| | Petrol over 1500cc | M1 tables as per Appendix 1 | |
| | Diesel up to 2000cc | 20% | |
| | Diesel over 2000cc | M1 tables as per Appendix 1 | |
| Chauffeur Driven | Petrol up to 2000cc | 20% | Not applicable |
| | Petrol over 2000cc | M1 tables as per Appendix 1 | |
| | Diesel up to 3000cc | 20% | |
| | Diesel over 3000cc | M1 tables as per Appendix 1 | |

D. NEW AND USED MOTORCYCLES

D1. How will the new registration tax system on new and used motorcycles be calculated?

In the case of new and used motorcycles, the variable on which tax will be charged will only be the cubic capacity. The minimum registration tax rate will no longer apply.

Registration Tax rates can be found in Section B of Appendix 1.

D2. How will the new registration tax system on quad bikes be calculated?

In the case of Quad Bikes suitable to be driven on the road, registration tax will be charged on the cubic capacity (cc) and registration value.

Registration Tax rates can be found in Section B of Appendix 1.

E. CLASSIC AND VINTAGE VEHICLES

E1. How will the new registration tax system on certified Classic and Vintage vehicles be calculated?

The registration tax for Classic, Vintage or Veteran Vehicles will be reduced, and the minimum tax rates will no longer apply. Such vehicles will be categorised as follows:

- **Category A:** M1 motor vehicles, or motorcycles, with an age of 50 years or over from date of manufacture; and
- **Category B:** M1 motor vehicles, or motorcycles, with an age of 35 years or over but less than 50 years from date of manufacture.

No minimum registration tax will apply, and the VAT on registration tax will no longer be charged. It is important to note that these rates will only apply for vehicles which have been certified by the ADT Vintage Board ([link to VEH015](#)).

E2. What are the Registration Tax rates for certified Classic and Vintage vehicles?

Registration Tax rates can be found in Section D of Appendix 1.

E3. How will the Registration Value (RV) be established for these vehicles?

The valuations for these vehicles will remain as per current procedure which requires an inspection by the Vintage Board appointed by the ADT.

E4. Can I register a vehicle as a private vehicle and then convert it to a vintage, veteran, or classic vehicle.

No. All vehicles must be approved by the ADT Vintage Board prior to registration in Malta.

F. USED VEHICLES IMPORTED FROM NON-EU COUNTRIES

F1. What registration tax will apply for used vehicles imported from non-EU/EEA countries?

The tax for these vehicles will be calculated in the same way as for used cars which are brought into Malta from EU/EEA member states. The system takes into consideration the residual value of a similar vehicle in Malta which was sold as new.

However, for used M1 vehicles originating from non-EU/EEA member states which were manufactured before 1st January 2005 a minimum registration tax will apply as detailed in Section C of Appendix 1.

Example

If the registration tax using the new formula for a petrol vehicle with 125g/km CO₂ value would have resulted in a tax of €1,800 and the vehicle was manufactured in 2003, then the minimum tax would be €2,016 therefore the tax payable would be €2,016.

G. ANNUAL CIRCULATION LICENCE FEE

G1. What is the Annual Circulation Licence Fee (ACL)?

The Annual Circulation Licence Fee (ACL) replaced the existing road licence system as from 1st January 2009. Therefore those licences expiring from the end of January 2009 will be charged using the new system. Those that expire until 31st December 2008, even if paid in 2009, will be charged the old fees.

G2. Which vehicles were be effected by the new Annual Circulation Licence Fee?

All passenger vehicles except for M2 and M3 vehicles were effected. However M2 and M3 vehicles have been classified slightly differently as per Section E of Appendix 2. All new rates are included in Section E of Appendix 2.

All motor vehicles registered before the 1st January 2009 being used for long term hire will remain with the current Annual Circulation Licence Fee until 31st December 2013, after which the new fees will apply depending on the type of vehicle, and the age in.

Short Term Self Drive (**K), Chauffeur Driven (*GY plates) and Taxis are defined as M1 vehicles, however the following rates will apply until the 31st December 2009, after which the M1 rates will apply as per Section A of Appendix 2:

| Type | Engine Type | Annual Licence Fee (€) |
|----------------------------|------------------------|-------------------------------|
| Taxi | Euro IV or Euro V | Appendix 2 (Table B1) |
| | Euro III or less | Appendix 2 (Table B1) |
| Self-Drive (short-term) | Petrol up to 1500cc | Appendix 2 (Table B1) |
| | Petrol over 1500cc | Appendix 2 (Table A1) |
| | Diesel up to 2000cc | Appendix 2 (Table B2) |
| | Diesel over 2000cc | Appendix 2 (Table A2-A5) |
| Chauffeur Driven | Petrol up to 2000cc | Appendix 2 (Table B1) |
| | Petrol over 2000cc | Appendix 2 (Table A1) |
| | Diesel up to 3000cc | Appendix 2 (Table B2) |
| | Diesel over 3000cc | Appendix 2 (Table A2-A5) |

G3. What is the ACL based on?

For M1 vehicles (excluding taxis), it will be based on:

- The combined CO₂ level;
- Particulate matter (PM) (diesel only);
- The age from the year of manufacture.

M1 vehicles which were registered prior to 1st January 2009 will start paying a new annual circulation licence fee system, based on cubic capacity, fuel type and age of a vehicle.

All motorcycles and quad bikes will pay an annual circulation licence fee based on cubic capacity (cc) and age. For N1, N2 and N3 vehicles (goods carrying vehicles), the Annual Circulation Tax will be based on the existing variables.

G4. What are the Annual Circulation Licence Fees from 1st January 2009?

The Annual Circulation Licence Fees are detailed in Appendix 2 as follows:

- Section A – M1 vehicles registered on or after 1st January 2009
- Section B – M1 vehicles registered before 1st January 2009
- Section C – Motor cycles
- Section D – Quad bikes
- Section E – Other vehicles

G5. Since the new Annual Circulation Licence Fees for all passenger motor vehicles registered on or after 1st January 2009 depends on the CO₂ level, will the CO₂ level be measured every year or every two years to coincide with the Vehicle Roadworthiness Test?

No. The CO₂ level which is contained either in the Certificate of Conformity for new vehicles or the Single Type Vehicle Approval for used vehicles will be used at registration stage, and is based on the level at manufacturing stage. The Annual Circulation Licence Fee will then vary according to the age of the vehicle in the case of M1 vehicles, quad-bikes and motorcycles.

G7. I have a vehicle which has been registered before the 31st December 2008 and would like to change the engine from for example 1998 cc to 1598 cc. Am I allowed to make this change, and will I pay a lower road circulation licence fee during 2009?

Yes, all vehicles registered prior to the 1st January 2009 may change their engine and will have their road licence tax adjusted according to that type of cubic capacity during 2009 and thereafter, following presentation of a VRT passed certificate. The year of manufacture (age) of the vehicle will not be changed. If you have already changed your engine since the vehicle was manufactured, and you have notified ADT, the Annual Circulation Tax will reflect this change accordingly. In fact this is shown on the updated registration certificate. Therefore no other notification is required.

- G7. I will be registering a vehicle in 2009. If I change the engine or install a device that reduces my combined CO₂ emission levels from for example 200g/km to 160g/km, am I allowed to make this change, and will I pay a lower road circulation licence fee?**

Vehicles registered on or after 1st January 2009 may change their vehicle engine but since the registration tax will be based on the CO₂ at manufacturing stage the annual circulation licence fee will not be adjusted. This also applies to vehicles which are fitted with a filter after the registration of the vehicle. The year of manufacture (age) of the vehicle will also not be changed.

These provisions will not apply if the manufacturer provides a declaration stating the new combined CO₂ of that particular engine on that particular vehicle at manufacturing stage. However, this must be provided at registration stage.

- G8. I would like to know how much my Annual Circulation Licence Fee is going to be. How will I know which column (year) to use?**

At Registration or Licensing of a vehicle, Year 0 as indicated in the tables will be the Year of Manufacture. This also applies at renewal stage. For example if a **used** vehicle has a Year of Manufacture of 1999, and this is registered in Malta in 2009, this vehicle will still be considered as having an age of 10 years and year 10 in the tables will apply. For example if a **new** vehicle has a Year of Manufacture of 2008, and this is registered in 2009, this vehicle will be considered as having an age of 1 year, and year 1 in the tables will apply.

H. NEW CARS REGISTERED IN 2008

All M1 Motor vehicle owners who have registered or will register their vehicles (used and new) during 2008 have an option to migrate to the new motor vehicle registration tax. Details on this procedure will be announced and published in the first quarter of 2009.

H1. Who can migrate from the existing system to the new system?

M1 vehicles (used and new) that were or will be registered in 2008 are eligible to apply for this migration. This option applies only to vehicles with a seating capacity of not more than eight passengers excluding the driver (excluding taxi cars). These are referred to as M1 vehicles.

H2. I registered a vehicle which is not an M1 vehicle (example motorcycle). Am I eligible to migrate into the new system?

No. This option is available for M1 vehicles only.

H3. How will the migration work?

- The difference (if any) between the registration tax paid in 2008, and the new registration tax based on the new system will be credited on the vehicle's account at the Malta Transport Authority. This would be deducted from the **Annual Circulation Licence Fee** (which will replace the current road licence tax) until the credit is exhausted. No cash payments or physical refunds will be given. This amount cannot be used against any other administration fees, charges or contraventions.
- The new Annual Circulation Licence Fees will apply instead of the current road licence system;
- The VAT paid on registration tax in 2008 will **not** be refunded or credited.
- The registration value for used vehicles will have to be recalculated using the new 2009 valuation system;
- This option will not apply to vehicles that were registered in 2008 and benefited from an exemption on registration tax.

H4. What happens if I sell my vehicle? Is the credit transferable perhaps to another vehicle I own?

The credit is tied to an individual vehicle and will automatically be transferred to the next owner. In no circumstance may credit be transferred.

H5. What if I decide to garage or scrap my vehicle? Will the credit be lost?

In the case of transfers and garaging, any unused credit on the vehicle's account will remain on the vehicle's account. However in the case of scrapped vehicles, any unused credit will be lost. Credit cannot be transferred to any other vehicle.

APPENDIX 1: REGISTRATION TAX AS OF 1ST JANUARY 2009

SECTION A

Registration tax to be paid on the registration of M1 motor vehicles registered on the 1st January, 2009 and thereafter (including electric and hybrid electric motor vehicles)

Table A1: CO₂

| CO ₂ | Petrol-Engined | Diesel-Engined (PM 0-0.005g/km) | Diesel-Engined (PM 0.006-0.025g/km) | Diesel-Engined (PM 0.026-0.035g/km) | Diesel-Engined (PM 0.036+g/km) |
|---|------------------------------|------------------------------------|--|--|-----------------------------------|
| 0g/km up to and including 100g/km | CO ₂ x 0.13% x RV | CO ₂ x 0.13% x RV | CO ₂ x 0.18% x RV | CO ₂ x 0.20% x RV | CO ₂ x 0.21% x RV |
| More than 100g/km up to and including 130g/km | CO ₂ x 0.15% x RV | CO ₂ x 0.15% x RV | CO ₂ x 0.21% x RV | CO ₂ x 0.23% x RV | CO ₂ x 0.24% x RV |
| More than 130g/km up to and including 140g/km | CO ₂ x 0.17% x RV | CO ₂ x 0.17% x RV | CO ₂ x 0.24% x RV | CO ₂ x 0.26% x RV | CO ₂ x 0.27% x RV |
| More than 140g/km up to and including 150g/km | CO ₂ x 0.19% x RV | CO ₂ x 0.19% x RV | CO ₂ x 0.27% x RV | CO ₂ x 0.29% x RV | CO ₂ x 0.30% x RV |
| More than 150g/km up to and including 180g/km | CO ₂ x 0.21% x RV | CO ₂ x 0.21% x RV | CO ₂ x 0.29% x RV | CO ₂ x 0.32% x RV | CO ₂ x 0.34% x RV |
| More than 180g/km up to and including 220g/km | CO ₂ x 0.23% x RV | CO ₂ x 0.23% x RV | CO ₂ x 0.32% x RV | CO ₂ x 0.35% x RV | CO ₂ x 0.37% x RV |
| More than 220g/km up to and including 250g/km | CO ₂ x 0.25% x RV | CO ₂ x 0.25% x RV | CO ₂ x 0.35% x RV | CO ₂ x 0.38% x RV | CO ₂ x 0.40% x RV |
| More than 250g/km | CO ₂ x 0.27% x RV | CO ₂ x 0.27% x RV | CO ₂ x 0.38% x RV | CO ₂ x 0.41% x RV | CO ₂ x 0.43% x RV |

Table A2: Length (All Categories)

| Length | Rate |
|---|-----------------------|
| 0 up to and including 3450mm | Length x 0.0020% x RV |
| More than 3450mm up to and including 3640mm | Length x 0.0022% x RV |
| More than 3640mm up to and including 3770mm | Length x 0.0024% x RV |
| More than 3770mm up to and including 4030mm | Length x 0.0026% x RV |
| More than 4030mm up to and including 4370mm | Length x 0.0028% x RV |
| More than 4370mm up to and including 4570mm | Length x 0.0030% x RV |
| More than 4570mm up to and including 4770mm | Length x 0.0032% x RV |
| More than 4770mm | Length x 0.0034% x RV |

SECTION B

Registration tax to be paid on the registration of Motorcycles registered on the 1st January, 2009 and thereafter

Table B1: Motorcycles / QuadBikes

| Engine capacity | Rate |
|---|------------------|
| Battery electric motorcycle | 1.17% x RV |
| Not exceeding 50cc | cc x 0.058% x RV |
| Exceeding 50cc but not exceeding 125cc | cc x 0.059% x RV |
| Exceeding 125cc but not exceeding 250cc | cc x 0.060% x RV |
| Exceeding 250cc but not exceeding 500cc | cc x 0.061% x RV |
| Exceeding 500cc but not exceeding 800cc | cc x 0.062% x RV |
| Exceeding 800cc | cc x 0.063% x RV |
| Quad Bikes to be used on the road | cc x 0.18% x cRV |

SECTION C

Minimum tax applicable to used M1 motor vehicles (including electric and hybrid electric motor vehicles) imported from third countries registered on the 1st January 2009 and thereafter

Table C1: Minimum taxes

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|--|---|---|---|---|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 0g/km up to and including 100g/km | - | - | - | - | - | 1500 | 1680 | 1882 | 2107 | 2360 | 2644 | 2961 | 3316 | 3714 | 4160 |
| More than 100g/km up to and including 130g/km | - | - | - | - | - | 1800 | 2016 | 2258 | 2529 | 2832 | 3172 | 3553 | 3979 | 4457 | 4992 |
| More than 130g/km up to and including 140g/km | - | - | - | - | - | 2000 | 2240 | 2509 | 2810 | 3147 | 3525 | 3948 | 4421 | 4952 | 5546 |
| More than 140g/km up to and including 150g/km | - | - | - | - | - | 3500 | 3920 | 4390 | 4917 | 5507 | 6168 | 6908 | 7737 | 8666 | 9706 |
| More than 150g/km up to and including 180g/km | - | - | - | - | - | 4000 | 4480 | 5018 | 5620 | 6294 | 7049 | 7895 | 8843 | 9904 | 11092 |
| More than 180g/km up to and including 220g/km | - | - | - | - | - | 7000 | 7840 | 8781 | 9834 | 11015 | 12336 | 13817 | 15475 | 17332 | 19412 |
| More than 220g/km up to and including 250g/km | - | - | - | - | - | 12000 | 13440 | 15053 | 16859 | 18882 | 21148 | 23686 | 26528 | 29712 | 33277 |
| More than 250g/km | - | - | - | - | - | 13500 | 15120 | 16934 | 18967 | 21243 | 23792 | 26647 | 29844 | 33426 | 37437 |

SECTION D

Registration tax rates applicable to certified classic, vintage, and veteran vehicles registered on the 1st January 2009 and thereafter

Table D1 (Category A) Motor vehicles with an age of 50 years or over from date of manufacture (classic, vintage and veteran)

| | |
|---|--------|
| 7.1 not exceeding 1000cc | 11% |
| 7.2 exceeding 1000cc but not exceeding 1300 | 11% |
| 7.3 exceeding 1300cc but not exceeding 1500 | 11% |
| 7.4 exceeding 1500cc but not exceeding 1800 | 16.50% |
| 7.5 exceeding 1800cc but not exceeding 2000 | 16.50% |
| 7.6 exceeding 2000cc but not exceeding 2500 | 16.50% |
| 7.7 exceeding 2500cc but not exceeding 3000 | 16.50% |
| 7.8 exceeding 3000cc | 16.50% |

Table D2 (Category B) Motor vehicles with an age of 35 years or over but less than 50 years from date of manufacture (classic, vintage and veteran)

| | |
|---|--------|
| 8.1 not exceeding 1000cc | 25.50% |
| 8.2 exceeding 1000cc but not exceeding 1300 | 25.50% |
| 8.3 exceeding 1300cc but not exceeding 1500 | 26.50% |
| 8.4 exceeding 1500cc but not exceeding 1800 | 30% |
| 8.5 exceeding 1800cc but not exceeding 2000 | 32.50% |
| 8.6 exceeding 2000cc but not exceeding 2500 | 37.50% |
| 8.7 exceeding 2500cc but not exceeding 3000 | 37.50% |
| 8.8 exceeding 3000cc | 37.50% |

APPENDIX 2: ANNUAL CIRCULATION LICENCE FEES AS OF 1ST JANUARY 2009

Section A

Annual Circulation Licence Fees for M1 motor vehicles registered on the 1st January, 2009 and thereafter (including electric and hybrid electric motor

Table A1: Petrol-Engined

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| 0g/km up to and including 100g/km | 100 | 100 | 100 | 100 | 100 | 125 | 138 | 151 | 166 | 183 | 201 | 221 | 244 | 268 | 295 |
| More than 100g/km up to and including 130g/km | 110 | 110 | 110 | 110 | 110 | 138 | 151 | 166 | 183 | 201 | 221 | 244 | 268 | 295 | 324 |
| More than 130g/km up to and including 140g/km | 120 | 120 | 120 | 120 | 120 | 150 | 165 | 182 | 200 | 220 | 242 | 266 | 292 | 322 | 354 |
| More than 140g/km up to and including 150g/km | 140 | 140 | 140 | 140 | 140 | 175 | 193 | 212 | 233 | 256 | 282 | 310 | 341 | 375 | 413 |
| More than 150g/km up to and including 180g/km | 180 | 180 | 180 | 180 | 180 | 225 | 248 | 272 | 299 | 329 | 362 | 399 | 438 | 482 | 531 |
| More than 180g/km up to and including 220g/km | 250 | 250 | 250 | 250 | 250 | 313 | 344 | 378 | 416 | 458 | 503 | 554 | 609 | 670 | 737 |
| More than 220g/km up to and including 250g/km | 350 | 350 | 350 | 350 | 350 | 438 | 481 | 529 | 582 | 641 | 705 | 775 | 853 | 938 | 1032 |
| More than 250g/km | 500 | 500 | 500 | 500 | 500 | 625 | 688 | 756 | 832 | 915 | 1007 | 1107 | 1218 | 1340 | 1474 |

Table A2: Diesel-Engined (PM 0-0.005g/km)

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| 0g/km up to and including 100g/km | 100 | 100 | 100 | 100 | 100 | 125 | 138 | 151 | 166 | 183 | 201 | 221 | 244 | 268 | 295 |
| More than 100g/km up to and including 130g/km | 110 | 110 | 110 | 110 | 110 | 138 | 151 | 166 | 183 | 201 | 221 | 244 | 268 | 295 | 324 |
| More than 130g/km up to and including 140g/km | 120 | 120 | 120 | 120 | 120 | 150 | 165 | 182 | 200 | 220 | 242 | 266 | 292 | 322 | 354 |
| More than 140g/km up to and including 150g/km | 140 | 140 | 140 | 140 | 140 | 175 | 193 | 212 | 233 | 256 | 282 | 310 | 341 | 375 | 413 |
| More than 150g/km up to and including 180g/km | 180 | 180 | 180 | 180 | 180 | 225 | 248 | 272 | 299 | 329 | 362 | 399 | 438 | 482 | 531 |
| More than 180g/km up to and including 220g/km | 250 | 250 | 250 | 250 | 250 | 313 | 344 | 378 | 416 | 458 | 503 | 554 | 609 | 670 | 737 |
| More than 220g/km up to and including 250g/km | 350 | 350 | 350 | 350 | 350 | 438 | 481 | 529 | 582 | 641 | 705 | 775 | 853 | 938 | 1032 |
| More than 250g/km | 500 | 500 | 500 | 500 | 500 | 625 | 688 | 756 | 832 | 915 | 1007 | 1107 | 1218 | 1340 | 1474 |

Table A3: Diesel-Engined (PM 0.006-0.025g/km)

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|
| 0g/km up to and including 100g/km | 105 | 105 | 105 | 105 | 105 | 131 | 144 | 159 | 175 | 192 | 211 | 233 | 256 | 281 | 309 |
| More than 100g/km up to and including 130g/km | 116 | 116 | 116 | 116 | 116 | 144 | 159 | 175 | 192 | 211 | 233 | 256 | 281 | 309 | 340 |
| More than 130g/km up to and including 140g/km | 126 | 126 | 126 | 126 | 126 | 158 | 173 | 191 | 210 | 231 | 254 | 279 | 307 | 338 | 371 |
| More than 140g/km up to and including 150g/km | 147 | 147 | 147 | 147 | 147 | 184 | 202 | 222 | 245 | 269 | 296 | 326 | 358 | 394 | 433 |
| More than 150g/km up to and including 180g/km | 189 | 189 | 189 | 189 | 189 | 236 | 260 | 286 | 314 | 346 | 380 | 419 | 460 | 506 | 557 |
| More than 180g/km up to and including 220g/km | 263 | 263 | 263 | 263 | 263 | 328 | 361 | 397 | 437 | 480 | 528 | 581 | 639 | 703 | 774 |
| More than 220g/km up to and including 250g/km | 368 | 368 | 368 | 368 | 368 | 459 | 505 | 556 | 611 | 673 | 740 | 814 | 895 | 985 | 1083 |
| More than 250g/km | 525 | 525 | 525 | 525 | 525 | 656 | 722 | 794 | 873 | 961 | 1057 | 1163 | 1279 | 1407 | 1547 |

Table A4: Diesel-Engined (PM 0.026-0.035g/km)

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| 0g/km up to and including 100g/km | 110 | 110 | 110 | 110 | 110 | 138 | 152 | 167 | 183 | 202 | 222 | 244 | 269 | 295 | 325 |
| More than 100g/km up to and including 130g/km | 121 | 121 | 121 | 121 | 121 | 152 | 167 | 183 | 202 | 222 | 244 | 269 | 295 | 325 | 357 |
| More than 130g/km up to and including 140g/km | 132 | 132 | 132 | 132 | 132 | 165 | 182 | 200 | 220 | 242 | 266 | 293 | 322 | 354 | 390 |
| More than 140g/km up to and including 150g/km | 154 | 154 | 154 | 154 | 154 | 193 | 212 | 233 | 257 | 282 | 311 | 342 | 376 | 414 | 455 |
| More than 150g/km up to and including 180g/km | 198 | 198 | 198 | 198 | 198 | 248 | 273 | 300 | 330 | 363 | 400 | 439 | 483 | 532 | 585 |
| More than 180g/km up to and including 220g/km | 276 | 276 | 276 | 276 | 276 | 345 | 379 | 417 | 459 | 504 | 555 | 610 | 671 | 739 | 812 |
| More than 220g/km up to and including 250g/km | 386 | 386 | 386 | 386 | 386 | 482 | 531 | 584 | 642 | 706 | 777 | 855 | 940 | 1034 | 1137 |
| More than 250g/km | 551 | 551 | 551 | 551 | 551 | 689 | 758 | 834 | 917 | 1009 | 1110 | 1221 | 1343 | 1477 | 1625 |

Table A5: Diesel-Engined (PM 0.036+g/km)

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| 0g/km up to and including 100g/km | 116 | 116 | 116 | 116 | 116 | 145 | 159 | 175 | 193 | 212 | 233 | 256 | 282 | 310 | 341 |
| More than 100g/km up to and including 130g/km | 127 | 127 | 127 | 127 | 127 | 159 | 175 | 193 | 212 | 233 | 256 | 282 | 310 | 341 | 375 |
| More than 130g/km up to and including 140g/km | 139 | 139 | 139 | 139 | 139 | 174 | 191 | 210 | 231 | 254 | 280 | 308 | 338 | 372 | 409 |
| More than 140g/km up to and including 150g/km | 162 | 162 | 162 | 162 | 162 | 203 | 223 | 245 | 270 | 297 | 326 | 359 | 395 | 434 | 478 |
| More than 150g/km up to and including 180g/km | 208 | 208 | 208 | 208 | 208 | 260 | 287 | 315 | 347 | 381 | 419 | 461 | 508 | 558 | 614 |
| More than 180g/km up to and including 220g/km | 289 | 289 | 289 | 289 | 289 | 362 | 398 | 438 | 481 | 530 | 583 | 641 | 705 | 775 | 853 |
| More than 220g/km up to and including 250g/km | 405 | 405 | 405 | 405 | 405 | 506 | 558 | 613 | 674 | 741 | 816 | 898 | 987 | 1086 | 1194 |
| More than 250g/km | 579 | 579 | 579 | 579 | 579 | 723 | 796 | 876 | 963 | 1059 | 1166 | 1282 | 1410 | 1551 | 1706 |

Section B

Annual Circulation Licence Fees for M1 motor vehicles registered before the 1st January, 2009

Table B1: Petrol-Engined

| Year | Current | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19+ |
|---|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Up to and including 1300cc | 69.85 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 86 | 87 | 88 | 89 | 91 | 92 | 93 | 95 | 96 | 98 | 99 | 101 | 102 |
| More than 1300cc up to and including 1449cc | 93.15 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 114 | 116 | 117 | 119 | 121 | 123 | 125 | 127 | 128 | 130 | 132 | 134 | 136 |
| More than 1449cc up to and including 1500cc | 93.15 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 131 | 134 | 138 | 141 | 145 | 148 | 152 | 156 | 160 | 164 | 168 | 172 | 176 |
| More than 1500cc up to and including 1800cc | 104.80 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 137 | 142 | 147 | 152 | 157 | 162 | 168 | 174 | 180 | 186 | 193 | 200 | 207 |
| More than 1800cc up to and including 2000cc | 174.70 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 228 | 231 | 235 | 238 | 242 | 246 | 249 | 253 | 257 | 261 | 265 | 269 | 273 |
| More than 2000cc | 349.40 | 370 | 370 | 370 | 370 | 370 | 370 | 370 | 422 | 428 | 435 | 441 | 448 | 454 | 461 | 468 | 475 | 482 | 490 | 497 | 504 |

Table B2: Diesel-Engined

| Year | Current | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19+ |
|---|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Up to and including 1300cc | 69.85 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 94 | 95 | 97 | 98 | 100 | 101 | 103 | 104 | 106 | 108 | 109 | 111 | 112 |
| More than 1300cc up to and including 1449cc | 93.15 | 110 | 110 | 110 | 110 | 110 | 110 | 110 | 125 | 127 | 129 | 131 | 133 | 135 | 137 | 139 | 141 | 143 | 146 | 148 | 150 |
| More than 1449cc up to and including 1500cc | 93.15 | 127 | 127 | 127 | 127 | 127 | 127 | 127 | 144 | 148 | 152 | 155 | 159 | 163 | 167 | 171 | 176 | 180 | 185 | 189 | 194 |
| More than 1500cc up to and including 1800cc | 104.80 | 132 | 132 | 132 | 132 | 132 | 132 | 132 | 150 | 156 | 161 | 167 | 173 | 179 | 185 | 191 | 198 | 205 | 212 | 220 | 227 |
| More than 1800cc up to and including 2000cc | 174.70 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 251 | 255 | 258 | 262 | 266 | 270 | 274 | 278 | 283 | 287 | 291 | 295 | 300 |
| More than 2000cc | 349.40 | 407 | 407 | 407 | 407 | 407 | 407 | 407 | 464 | 471 | 478 | 485 | 492 | 500 | 507 | 515 | 523 | 531 | 538 | 547 | 555 |

Section C

Annual Circulation Licence Fees for motor cycles

Table C1: Motorcycles registered on the 1st January 2009 and thereafter

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|---|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|
| Not exceeding 50cc | 55 | 55 | 55 | 55 | 55 | 61 | 67 | 73 | 81 | 89 | 97 | 107 | 118 | 130 | 143 |
| Exceeding 50cc but not exceeding 125cc | 60 | 60 | 60 | 60 | 60 | 66 | 73 | 80 | 88 | 97 | 106 | 117 | 129 | 141 | 156 |
| Exceeding 125cc but not exceeding 250cc | 65 | 65 | 65 | 65 | 65 | 72 | 79 | 87 | 95 | 105 | 115 | 127 | 139 | 153 | 169 |
| Exceeding 250cc but not exceeding 500cc | 70 | 70 | 70 | 70 | 70 | 77 | 85 | 93 | 102 | 113 | 124 | 136 | 150 | 165 | 182 |
| Exceeding 500cc but not exceeding 800cc | 75 | 75 | 75 | 75 | 75 | 83 | 91 | 100 | 110 | 121 | 133 | 146 | 161 | 177 | 195 |
| Exceeding 800cc | 80 | 80 | 80 | 80 | 80 | 88 | 97 | 106 | 117 | 129 | 142 | 156 | 171 | 189 | 207 |
| Battery/electric motorcycle | 10 | 10 | 10 | 10 | 10 | 11 | 12 | 13 | 15 | 16 | 18 | 19 | 21 | 24 | 26 |

Table C2: Motorcycles registered before 1st January 2009

| Year | Current | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19+ |
|---|---------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| Not exceeding 50cc | 46.59 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 55 | 56 | 57 | 58 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 |
| Exceeding 50cc but not exceeding 125cc | 46.59 | 52 | 52 | 52 | 52 | 52 | 52 | 52 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 63 | 64 | 65 | 66 | 67 | 68 |
| Exceeding 125cc but not exceeding 250cc | 46.59 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 62 | 63 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 73 | 74 |
| Exceeding 250cc but not exceeding 500cc | 46.59 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 |
| Exceeding 500cc but not exceeding 800cc | 46.59 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 77 | 78 | 79 |
| Exceeding 800cc | 46.59 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 68 | 69 | 70 | 71 | 72 | 73 | 75 | 76 | 77 | 78 | 79 | 80 | 82 |
| Battery/electric motorcycle | 46.59 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 11 | 11 | 11 | 12 | 12 | 12 | 12 | 12 | 12 | 13 | 13 | 13 | 13 |

Section D

Annual Circulation Licence Fees for quad bikes and ATVs

Table D1: Quad bikes registered on the 1st January 2009 and thereafter

| Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14+ |
|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| ATV (to be used on the road) | 100 | 100 | 100 | 100 | 100 | 110 | 121 | 133 | 146 | 161 | 177 | 195 | 214 | 236 | 259 |

Table D2: Quad bikes registered before the 1st January 2009

| Year | Current | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19+ |
|------------------------------|---------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| ATV (to be used on the road) | 46.59 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 83 | 84 | 85 | 86 | 88 | 89 | 90 | 92 | 93 | 94 | 96 | 97 | 99 |

SECTION E – Annual Circulation Licence Fee for All Other Vehicles (€ per annum)

| | Classification | Petrol (€) | Diesel (€) |
|--|---|------------|------------|
| Ambulance Prison Van Hearse | All engines | 95 | 95 |
| Classic, Vintage and Veteran Vehicles (<i>manufactured on or before a date falling 35 years preceding the date of issue or renewal of their licence and certified by a body approved by the ADT</i>) | up to and including 1300cc | 38 | 42 |
| | more than 1300cc up to and including 1449cc | 50 | 55 |
| | more than 1449cc up to and including 1500cc | 58 | 64 |
| | more than 1500cc up to and including 1800cc | 60 | 66 |
| | more than 1800cc up to and including 2000cc | 100 | 110 |
| | more than 2000 c.c. N1, N2, N3 (Goods Carrying Vehicles) | 185 93 | 204 93 |
| Classic, Vintage and Veteran Motorcycles | up to and including 50cc | 25 | N/A |
| | more than 50cc up to and including 125cc | 26 | N/A |
| | more than 125cc up to and including 250cc | 28 | N/A |
| | more than 250cc up to and including 500cc | 29 | N/A |
| | more than 500cc up to and including 800cc | 30 | N/A |
| | more than 800 cc | 31 | N/A |
| Special Purpose Vehicles | All Gross Vehicle Weight (GVW) | 185 | 185 |
| Route Buses | Scheduled Services Only | 23.25 | 23.25 |
| | Scheduled and Unscheduled Services | 81.45 | 81.45 |
| Coaches Trackless Trains Open Top Buses | All | 465.85 | 465.85 |
| Minibuses Vans with Tail Lift | All | 135.10 | 135.10 |
| White Window Vans | All | 86.15 | 86.15 |
| All other M2 and M3 vehicles | up to and including 1500cc | 69.85 | 69.85 |
| | more than 1500cc up to and including 1800cc | 104.80 | 104.80 |
| | more than 1800cc up to and including 2000cc | 174.70 | 174.70 |
| | more than 2000cc | 349.40 | 349.40 |
| Electric motor vehicle (excluding motor cycles) | €75 | | |

Tractors and Tractor-trailer combinations will be charged the following Annual Circulation Licence Fee:

| No. of axles | Gross Combined Weight Kgs | Driving axle(s) with air suspension or recognized systems € | Other driving axle(s) suspension systems € |
|--------------|---------------------------|--|---|
| 2+1 | up to 11,999 | 93.15 | 93.15 |
| | from 12,000 to 13,999 | 93.15 | 93.15 |
| | from 14,000 to 15,999 | 93.15 | 93.15 |
| | from 16,000 to 17,999 | 93.15 | 93.15 |
| | from 18,000 to 19,999 | 93.15 | 93.15 |
| | from 20,000 to 21,999 | 93.15 | 93.15 |
| | from 22,000 to 22,999 | 93.15 | 97.80 |
| | from 23,000 to 24,999 | 97.00 | 177.00 |
| 2+2 | 25,000 and over | 177.00 | 307.45 |
| | from 23,000 to 24,999 | 93.15 | 93.15 |
| | from 25,000 to 25,999 | 93.15 | 116.45 |
| | from 26,000 to 27,999 | 116.45 | 170.00 |
| | from 28,000 to 28,999 | 170.00 | 204.95 |
| | from 29,000 to 30,999 | 204.95 | 335.40 |
| | from 31,000 to 32,999 | 335.40 | 465.85 |
| 2+3 | from 33,000 to 35,999 | 465.85 | 708.10 |
| | 36,000 and over | 465.85 | 708.10 |
| | from 36,000 to 37,999 | 370.35 | 517.10 |
| 3+2 | 38,000 and over | 517.10 | 701.10 |
| | from 36,000 to 37,999 | 328.40 | 454.20 |
| | from 38,000 to 39,999 | 454.20 | 628.90 |
| 3+3 | 40,000 and over | 628.90 | 929.40 |
| | from 36,000 to 37,999 | 186.35 | 225.95 |
| | from 38,000 to 39,999 | 225.95 | 337.75 |
| | 40,000 and over | 337.75 | 535.75 |

Goods Carrying Vehicles (N1, N2 and N3), excluding tractors, tractor-trailer combinations and special purpose vehicles, will be charged the following Annual Circulation Licence Fee:

| No. of axles | Gross Vehicle Weight Kgs | Driving axle(s) with air suspension or recognized equivalent € | Other driving axle(s) suspension systems € |
|--------------|--------------------------|---|---|
| 2 | Up to 3,500 | 185 | 185 |
| | from 3,501 to 5,000 | 185 | 185 |
| | from 5,001 to 11,999 | 185 | 185 |
| | from 12,000 to 12,999 | 185 | 185 |
| | from 13,000 to 13,999 | 185 | 185 |
| | from 14,000 to 14,999 | 185 | 185 |
| | 15,000 and over | 230 | 370 |
| 3 | from 15,000 to 16,999 | 185 | 185 |
| | from 17,000 to 18,999 | 185 | 185 |
| | from 19,000 to 20,999 | 210 | 210 |
| | from 21,000 to 22,999 | 210 | 300 |
| | from 23,000 to 24,999 | 295 | 460 |
| 4 | 25,000 and over | 295 | 460 |
| | from 23,000 to 24,999 | 205 | 210 |
| | from 25,000 to 26,999 | 205 | 320 |
| | from 27,000 to 28,999 | 320 | 510 |
| | from 29,000 to 30,999 | 510 | 740 |
| | 31,000 and over | 510 | 740 |