

Motor Tax Rates - EXEMPT VEHICLES

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

- State-owned vehicles,
- Diplomatic vehicles,
- Vehicles exempted under the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (S.I. No. 353 of 1994),
- Vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilograms in weight unladen adapted and used for invalids,
- 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,
- Vehicles which are used exclusively for mountain and cave rescue purposes,
- Vehicles which are used exclusively for underwater search and recovery purposes,
- Vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery which is built in as part of such vehicle or otherwise permanently attached thereto, carries no load except articles or materials used for the purpose of the road construction machinery and is used for no purpose other than the construction or repair of roads,
- Refuse carts, sweeping machines or watering machines used exclusively for cleansing public streets and roads,
- Ambulances, road-rollers or fire engines,
- Vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service.