



STATUTORY INSTRUMENTS.

**S.I. No. 346 of 2010**

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VEHICLE REGISTRATION TAX (PERMANENT RELIEFS)  
(AMENDMENT) REGULATIONS 2010

**(Prn. A10/1020)**

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VEHICLE REGISTRATION TAX (PERMANENT RELIEFS)  
(AMENDMENT) REGULATIONS 2010

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 141(3) of the Finance Act 1992 (No. 9 of 1992), hereby make the following regulations:

1. These Regulations may be cited as the Vehicle Registration Tax (Permanent Reliefs) (Amendment) Regulations 2010.

2. The Vehicle Registration Tax (Permanent Reliefs) Regulations 1993 (S.I. No. 59 of 1993) are amended by substituting “not later than seven days” for “not later than the next working day” in each place where it occurs in the provisions mentioned in the Table to this Regulation.

## TABLE

Regulation 4(1)(c)  
Regulation 5(1)(d)  
Regulation 6(1)(c)  
Regulation 7(1)(c)  
Regulation 8(2)  
Regulation 9(2).



GIVEN under my Official Seal,  
12 July 2010.

BRIAN LENIHAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 16th July, 2010.*

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations relate to changes to vehicle registration procedures in the State in accordance with the provisions of Section 104 of the Finance Act 2010, (which amended Section 131 of the Finance Act 1992) which allows the Revenue Commissioners to appoint a competent person(s) to carry out a range of functions on their behalf, relating to the registration of vehicles in the State.

Where an unregistered vehicle enters the State, in respect of which an application for permanent relief from the payment of vehicle registration tax will be made to the Revenue Commissioners (under the provisions of Section 134 of the Finance Act 1992), these Regulations make provision for a requirement that the person (in whose name the vehicle will be registered) shall make an application for permanent relief in respect of such vehicle not later than seven days following its arrival in the State.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,  
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nó trí aon díoltóir leabhar.

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