



STATUTORY INSTRUMENTS.

**S.I. No. 10 of 2022**

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VEHICLE REGISTRATION AND TAXATION (AMENDMENT)  
REGULATIONS 2022

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The Revenue Commissioners, in exercise of the powers conferred on them by section 141 of the Finance Act 1992 (No. 9 of 1992), hereby make the following regulations:

1. These Regulations may be cited as the Vehicle Registration and Taxation (Amendment) Regulations 2022.
2. These Regulations shall come into operation on 14 January 2022.
3. The Vehicle Registration and Taxation Regulations 1992 (S.I. No. 318 of 1992) are amended in Regulation 4 by the substitution of the following paragraph for paragraph (a) of the definition of "Certificate of Conformity":  
    "(a) the approval system for motor vehicles provided for in Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018<sup>1</sup>,".

GIVEN under my hand,  
11 January 2022

NIALL CODY,  
Revenue Commissioner.

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<sup>1</sup> OJ No. L151, 14.6.2018, p.1

## EXPLANATORY NOTE

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

These Regulations make a technical amendment to the Vehicle Registration and Taxation Regulations, 1992 (S.I. No. 318 of 1992) to update the reference to the EU legislative framework for the type approval of motor vehicles. The reference in Regulation 4 of the 1992 Regulations to the type-approval Directive 2007/46/EC is now removed and is replaced by a reference to Regulation (EU) 2018/858.

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