



STATUTORY INSTRUMENTS.

S.I. No. 268 of 2025

VEHICLE REGISTRATION AND TAXATION (AMENDMENT)
REGULATIONS 2025

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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 2025.

2. These Regulations come into operation on 1 July 2025.

3. In these Regulations “Regulations of 1992” means the Vehicle Registration and Taxation Regulations 1992 (S.I. No. 318 of 1992).

4. The Regulations of 1992 are amended –

(a) in Regulation 4 –

(i) by inserting the following after the definition of “competent person”:

“‘CO₂ emissions’ has the same meaning as it has in section 130 of the Finance Act 1992 (No. 9 of 1992);”,

(ii) by inserting the following after the definition of “electronic format”:

“‘eligible vehicle’ means a vehicle to which these Regulations apply and which emits no CO₂ tailpipe emissions;”,

(iii) by the deletion of the definition of “registration office”,

(b) by deleting Regulation 5,

(c) by inserting after Regulation 9(9) the following paragraph:

“(10) Subject to paragraphs 12A, 16 and 17 of the First Schedule, an eligible vehicle may display a plate which contains a stripe which is green in colour.”,

(d) by the substitution of the following for Regulation 11:

“11. The Commissioners may require the owner of a vehicle to surrender to them a certificate issued in respect of the vehicle in any case where they have reason to believe that the certificate contains particulars which are not correct, and on being so required, the owner of the vehicle shall surrender the certificate to the Commissioners forthwith.”,

- (e) in Regulation 12 by the substitution of “vehicle identification number and engine number” for “frame number and engine number, in the case of a motor-cycle, and the chassis number and engine number, in the case of all other vehicles,”, and
- (f) in Regulation 17(3) by the substitution of “options concerned, vehicle identification number and engine number” for “options concerned and the letters and numbers of the chassis or frame and engine”.

5. The First Schedule to the Regulations of 1992 is amended –

- (a) in paragraph 2A by the substitution of the following for “Diagram No. 3”:

“

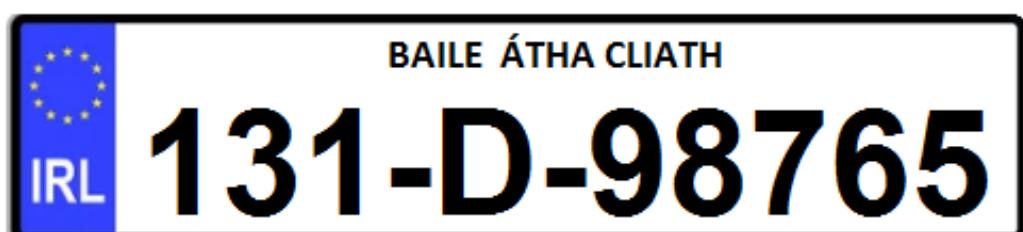


Diagram No. 3”,

- (b) in paragraph 2A by the substitution of the following for “Diagram No. 4”:

“



Diagram No. 4”,

(c) by inserting the following paragraph after paragraph 2A:

“2B. The identification mark of an eligible vehicle may be displayed on a rectangular plate which shall correspond with either Diagram No. 5 or Diagram No. 6 shown below:



Diagram No. 5



Diagram No. 6”,

(d) by inserting the following paragraph after paragraph 12:

“12A. The green stripe for an eligible vehicle shall be colour Pantone 7481c or a colour match that is as close as possible to this colour and shall be formed of reflex reflective material.”,

(e) by the substitution of the following for paragraph 14:

“14. The identification mark shall appear in black characters and each letter or figure shall have a height of not less than 65 millimetres and not more than 70 millimetres. The stroke width of each letter or figure shall be not less than 9 millimetres and not more than 10 millimetres. The total width of the space taken by each letter or figure (other than the letter “I” or the number “1”) shall be not less than 33 millimetres and not more than 50 millimetres. The distances between adjoining letters and adjoining figures shall be uniform and shall be not less than 8 millimetres.”,

(f) in paragraph 16 by the substitution of “Diagram No. 1, Diagram No. 3 or Diagram No. 5” for “Diagram No. 1”,

- (g) in paragraph 16(b) by the substitution of “a distance of not less than 40 millimetres and not more than 45 millimetres from the inner edge of the black border on the left-hand side of the plate;” for “a distance of 40 millimetres from the inner edge of the black border on the left-hand side of the plate;”,
- (h) in paragraph 16 by inserting the following subparagraph after subparagraph (b):
 - “(ba) the green stripe for an eligible vehicle shall extend vertically from the inner edge of the black border at the top of the plate to the inner edge of the black border at the bottom of the plate and shall extend horizontally for a distance of 30 millimetres from the inner edge of the black border on the right-hand side of the plate;”,
- (i) in paragraph 16(c) by the substitution of “on the right-hand side of the plate or the inner edge of the green stripe on the right-hand side of the plate” for “on the right-hand side of the plate”,
- (j) in paragraph 17 by the substitution of “Diagram No. 2, Diagram No. 4 or Diagram No. 6” for “Diagram No. 2”,
- (k) in paragraph 17(b) by the substitution of “a distance of not less than 40 millimetres and not more than 45 millimetres;” for “a distance of 40 millimetres;”,
- (l) in paragraph 17 by inserting the following subparagraph after subparagraph (b):
 - “(ba) the green stripe for an eligible vehicle shall extend vertically from the lower edge of the blue background of the flag of the European Communities to the inner edge of the black border at the bottom of the plate and shall extend horizontally for a distance of 45 millimetres from the inner edge of the black border on the left-hand side of the plate;”,
- (m) in paragraph 17(d) by the substitution of “a stroke width of 10 millimetres” for “a stroke width of 10 millimeters”,
- (n) in paragraph 17(e) –
 - (i) by the substitution of “the left-hand side of the plate or the inner edge of the green stripe on the left-hand side of the plate” for “the left-hand side of the plate”,
 - (ii) by the substitution of “30 millimetres” for “30 millimeters”,
- (o) in paragraph 18 by the substitution of “motorcycle” for “bicycle”,
- (p) in paragraph 18(b) by the substitution of “Diagram No. 1, Diagram No. 2, Diagram No. 3, Diagram No. 4, Diagram No. 5, or Diagram No. 6 of this Schedule” for “in Diagram No. 1 or Diagram No. 2 in paragraph 2 of this Schedule or in Diagram No. 3 or Diagram No. 4 in paragraph 2A of this Schedule”,
- (q) in paragraph 19 –
 - (i) by the substitution of “motorcycle” for “bicycle”,

- (ii) by the substitution of “Diagram No. 2, Diagram No. 4 or Diagram No. 6” for “Diagram No. 2 or Diagram No. 4”.

GIVEN under my hand,
18 June 2025

NIALL CODY,
Revenue Commissioner

EXPLANATORY NOTE

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

These Regulations amend the Vehicle Registration and Taxation Regulations, 1992 (S.I. No. 318 of 1992) to introduce a green stripe on registration plates for vehicles that emit no CO₂ tailpipe emissions.

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