



STATUTORY INSTRUMENTS.

S.I. No. 576 of 2007

VEHICLE REGISTRATION AND TAXATION (AMENDMENT)
REGULATIONS 2007

(Prn. A7/1518)

VEHICLE REGISTRATION AND TAXATION (AMENDMENT)
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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 2007.

2. Regulation 14 of the Vehicle Registration and Taxation Regulations 1992 (S.I. No. 318 of 1992) is amended—

(a) by substituting the following for paragraph (3):

“(3) The Commissioners shall grant an authorisation under section 136 of the Act only to a person who—

(a) intends to be actively engaged in a business referred to in subsection (1) of that section at premises occupied by the person and at which such business may legally be carried on,

(b) is registered under section 9 of the Value-Added Tax Act 1972 for the purpose of carrying on a business referred to in subsection (1) of that section, and

(c) is, at the time of application for the authorisation, the holder of a current tax clearance certificate issued in accordance with section 1095 of the Taxes Consolidation Act 1997.”,

and

(b) by inserting the following after paragraph (3):

“(4) For the purposes of subsection (3) of section 136 of the Act, reasonable causes in respect of which the Commissioners may, in accordance with that subsection, revoke an authorisation include the following:

(a) the authorised person ceases to be actively engaged in the business referred to in section 136(1) of the Act or such business has not, within a reasonable period, commenced,

(b) the authorised person fails to produce a current tax clearance certificate, issued in accordance with section 1095 of the

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Taxes Consolidation Act 1997, if requested to do so by the Commissioners, or

- (c) records relating to the business are not kept as prescribed by the Commissioners in Regulation 17.”.

GIVEN this 7th day of August 2007.

JOSEPHINE FEEHILY,
Revenue Commissioner.

EXPLANATORY NOTE

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

These Regulations allow the Revenue Commissioners to request a current tax clearance certificate from applicants who are seeking an authorisation under section 136 of the Finance Act 1992.

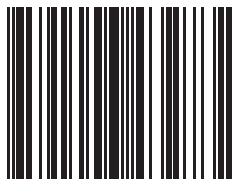
They also specify some of the cases where, in accordance with section 136(3) of the Finance Act 1992, the Revenue Commissioners may withdraw an existing authorisation under section 136 of that Act. These include cases where the authorised person fails to produce a tax clearance certificate when requested by the Revenue Commissioners, is not actively engaged in the businesses outlined in section 136(1) of the Finance Act 1992 or does not keep records relating to the business in accordance with Regulation 17.

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