

Exchequer Excise Receipts 1990 to 2010

Year	Excise Total	<i>Of Which</i>	Mineral Oil Tax	Carbon Tax	Alcohol	Tobacco	Motor Vehicles Excise Duty(1)	Vehicle Registration Tax
	€m		€m		€m	€m	€m	€m
1990	2,141		732		555	419	331	-
1991	2,159		747		560	485	265	-
1992	2,219		778		575	527	240	-
1993	2,231		787		557	545	10	250
1994	2,515		870		629	586	-	344
1995	2,686		913		650	668	-	367
1996	2,926		1,003		701	677	-	449
1997	3,203		1,132		736	727	-	503
1998	3,587		1,301		772	783	-	615
1999	4,016		1,430		835	862	-	771
2000	4,424		1,496		880	959	-	1,001
2001	4,213		1,369		814	1,142	-	788
2002	4,595		1,626		958	1,137	-	793
2003	4,736		1,696		989	1,157	-	819
2004	5,066		1,958		1,022	1,059	-	946
2005	5,391		2,042		1,038	1,080	-	1,149
2006	5,696		2,141		1,077	1,103	-	1,287
2007	6,004		2,204		1,131	1,192	-	1,406
2008	5,600		2,170		1,070	1,171	-	1,121
2009	4,901		2,192		968	1,216	-	375
2010 (Prov)	4,835		2,075	223	826	1,160	-	383

(1) Replaced by Vehicle Registration Tax in 1993.

Excise Duty Rates on Petrol and Auto-Diesel 1990-2011 (1)

Year	Petrol (per 1,000 litres)	Auto-Diesel (per 1,000 litres)
	€	€
1990	352.86	283.28
1991	352.86	283.28
1992	331.91	283.28
1993	331.91	283.28
1994	347.64	299.01
1995	347.64	299.01
1996	358.13	309.50
1997	373.86	325.23
1998	373.86	325.23
1999	373.86	325.23
2000	373.86	325.23
2001	348.47	249.05
2002	401.36	301.94
2003	401.36	326.73
2004	442.68	368.05
2005	442.68	368.05
2006	442.68	368.05
2007	442.68	368.05
2008	442.68	368.05
2009	508.79	409.20
2010	543.17*	449.18*
2011	576.22*	465.70*

(1) Excise rate that applied for the greater part of the year.

* Includes carbon tax at the rate of €15 per tonne of carbon.

Note: Further details on the rates in regard to Mineral Oil Tax (excise on fuels) can be obtained, if required, on the Revenue Commissioners website in their annual Statistical Reports, in Table EX1. www.revenue.ie/en/about/publications/statistical/

Main Excise Rates on Tobacco and Alcohol Products 1990 to 2011 (1)

Year	Tobacco Cigarettes (per pack of 20) €	Alcohol			
		Beer (per pint) €	Spirits (per standard measure) €	Wine (Still) (per 75cl bottle) €	Wine (Sparkling) (per 75cl bottle) €
1990	1.37	0.44	0.36	1.94	3.89
1991	1.51	0.44	0.36	1.94	3.89
1992	1.70	0.44	0.36	1.94	3.89
1993	1.81	0.44	0.36	1.94	3.89
1994	1.90	0.47	0.39	2.05	4.10
1995	2.04	0.47	0.39	2.05	4.10
1996	2.15	0.47	0.39	2.05	4.10
1997	2.23	0.47	0.39	2.05	4.10
1998	2.34	0.47	0.39	2.05	4.10
1999	2.40	0.47	0.39	2.05	4.10
2000	2.94	0.47	0.39	2.05	4.10
2001	3.00	0.47	0.39	2.05	4.10
2002	3.14	0.47	0.39	2.05	4.10
2003	3.58	0.47	0.56	2.05	4.10
2004	3.80	0.47	0.56	2.05	4.10
2005	3.81	0.47	0.56	2.05	4.10
2006	3.84	0.47	0.56	2.05	4.10
2007	4.27	0.47	0.56	2.05	4.10
2008	4.95	0.47	0.56	2.05	4.10
2009	5.21	0.47	0.56	2.46	4.92
2010	5.23	0.37	0.44	1.97	3.93
2011	5.23	0.37	0.44	1.97	3.93

(1) Excise rate that applied for the greater part of the year.

Note: Further details on the Excise rates on Tobacco and Alcohol products can be obtained, if required, on the Revenue Commissioners website in their annual Statistical Reports, in Table EX1.
www.revenue.ie/en/about/publications/statistical/

Vehicle Registration Tax Rates 1993 to 2011 (Summary of Rates)

Category of Vehicle							
	A1 - engine cc ≤ 2012cc	A2 - engine cc > 2012cc		B	C	D	
	% of OMSP	% of OMSP		% of OMSP			
1993	25.75%	31.80%		13.30%	£40	Nil	
	A1 - engine cc ≤ 2500cc	A2 - engine cc > 2500cc		B	C	D	
	% of OMSP	% of OMSP		% of OMSP			
1994 to 1997	23.20%	29.25%		13.30%	£40	Nil	
1998	22.50%	28.00%		13.30%	£40	Nil	
	A1 - engine cc ≤ 1400cc	A2 - engine cc > 1400cc and < 2000cc	A3 - engine cc > 2000cc	B	C	D	
	% of OMSP	% of OMSP	% of OMSP	% of OMSP			
1999 to 2002	22.50%	25.00%	30.00%	13.30%	€50 per vehicle	Nil	
	A1 - engine cc ≤ 1400cc	A2 - engine cc > 1400cc and < 1900cc	A3 - engine cc > 1900cc	B	C	D	
	% of OMSP	% of OMSP	% of OMSP	% of OMSP			
2003 to 30 June 2008	22.50%	25.00%	30.00%	13.30%	€50 per vehicle (Increased to €200 from 1 May 2011)	Nil	
Change to classification system for VRT for cars from 1 July 2008 - Bands based on CO2 emissions, A to G							
Band	A	B	C	D	E	F	G
gCO2/km	0-120g	121-140g	141-155g	156-170g	171-190g	191-225g	Over 225g
	% of OMSP	% of OMSP	% of OMSP	% of OMSP	% of OMSP	% of OMSP	% of OMSP
1 July 2008 to 2011	14%	16%	20%	24%	28%	32%	36%

Rates for VRT only shown when changes occurred in the rate or engine size of vehicle classification

OMSP = Open Market Selling Price

Categories of vehicles

A1, A2 and A3	Cars
B	Car derived vans
C	Trucks, large vans, tractors and buses
D	Vehicles other than above such as fire engines, ambulances and road rollers.

Note: Further details on VRT rates can be obtained, if required, on the Revenue Commissioners website in their annual Statistical Reports, in the page before Table EX12.
www.revenue.ie/en/about/publications/statistical/