

ANNEX F

Scrappage Scheme

The Scrappage Scheme will run from 1 January 2010 to 31 December 2010. VRT relief of up to €1,500 will be available.

The VRT relief will be provided where a new Category A car is purchased of emission Bands A or B (i.e. with CO₂ emissions of 140g/km or less) and an old car is scrapped.

The car being scrapped:

- Must have been registered in the State in the name of the purchaser of the new car for at least 18 months previous to the date of scrappage,
- Must be 10 years old or more from the date of first registration,
- Must be scrapped after 9 December 2009,
- Must be scrapped within 60 days of the date of the new car being registered, or have been scrapped within the previous 60 days of the date of the new car being registered, provided the date of scrappage is after 9 December 2009,
- Must have a valid NCT certificate of roadworthiness, or one that has expired no more than 90 days prior to issue of the Certificate of Destruction; or documentation to indicate that it has been presented for and failed an NCT roadworthiness test in the previous 6 months;
- Must have been insured for use on the road for at least 12 months in the 18 months prior to the issue of the Certificate of Destruction.

Being 'scrapped' means that the old car has been taken to an official End of Life Vehicles (ELV) authorised treatment facility and a Certificate of Destruction is issued by the facility in respect of the car.

Further detailed information on the operation of the scheme will be posted on the Revenue website in the coming days.