



STATUTORY INSTRUMENTS

**S.I. No. 617 of 2014**

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DISPOSAL OF CONDEMNED VEHICLES (EXCISE) REGULATIONS  
2014

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2014

The Revenue Commissioners, in exercise of the powers conferred on them by section 153 of the Finance Act 2001 (No. 7 of 2001), and for the purposes of section 144(7)(b) of that Act, make the following Regulations:

1. These Regulations may be cited as the Disposal of Condemned Vehicles (Excise) Regulations 2014.

2. A word or expression that is used in these Regulations and for which a meaning is provided under section 96 of the Finance Act 2001 has, unless the contrary intention appears, the same meaning in these Regulations as is so provided under that section.

3. Where any vehicle has been condemned as forfeited under section 128 of the Finance Act 2001, or deemed to have been so condemned under section 127 of that Act, the Commissioners may dispose of it by—

- (a) retaining it for use in connection with the exercise or performance of any power, function or duty of the Commissioners, or
- (b) giving it to An Garda Síochána for use in connection with the exercise or performance of any of the powers, functions or duties of An Garda Síochána, or
- (c) giving it to the Defence Forces for use in connection with the exercise or performance of any of the powers, functions or duties of the Defence Forces.

4. Ownership of a vehicle disposed of in accordance with Regulation 3(a) shall vest in the Commissioners, ownership of a vehicle disposed of in accordance with Regulation 3(b) shall vest in An Garda Síochána and ownership of a vehicle disposed of in accordance with Regulation 3(c) shall vest in the Defence Forces, as and from the time of the disposal of the vehicle in accordance with the provision concerned.

5. The Disposal of Condemned Vehicles (Excise) Regulations 2013 (S.I. No. 109 of 2013) are revoked.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 6th January, 2015.*

GIVEN on 22 December 2014.

NIALL CODY,  
Revenue Commissioner.

EXPLANATORY NOTE

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

Section 144(7) of the Finance Act 2001 provides that anything seized as liable to forfeiture under excise law, and condemned as such, must be sold or destroyed, or otherwise disposed of by the Revenue Commissioners, in accordance with regulations.

These Regulations provide that the Revenue Commissioners may dispose of vehicles condemned as forfeit under excise law, either by retaining them, or giving them to An Garda Síochána or to the Defence Forces, for official use.

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