



4 June 2021

## **End-of-Series Derogations**

Some vehicles may be part of a stock that conformed to all the relevant standards at the time they were built, but due to the passage of time and changes to standards and regulations, they might not now meet all of the current requirements to permit them to be registered. Such vehicles are called end-of-series vehicles.

In certain circumstances, Article 49 of Regulation (EU) 2018/858 provides a derogation in order to permit the making available on the market, registration, and entry into service of end-of-series vehicles. Subject to important limitations and conditions, Member States may decide whether to apply the Article 49 derogation in any given case.

In doing so, Member States may register and permit the making available on the market or the entry into service of vehicles that conform to a type of vehicle the EU type-approval of which is no longer valid.

To apply for the derogation, the vehicle:

- must be within the EU; and
- must have been covered by a valid EU type-approval at the time of its production.

However, before that EU type-approval lost its validity, the vehicle must not have been:

- registered, or
- entered into service.

Please contact the Revenue Commissioners for any queries relating to the registration of vehicles.