

The following specific use vehicles are exempt from the requirement to pay motor tax:

- State-owned vehicles
- Diplomatic vehicles
- Vehicles exempted under the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (S.I. No. 353 of 1994). To obtain badges/ stickers for an exempt vehicle contact Disabled Drivers Association, Parking Card Section, Ballindine, Claremorris, Co. Mayo 094 9364266 or 01 8103794.
- Vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilograms in weight unladen adapted and used for invalids.
- Vehicles which are used exclusively for the transport (whether by carriage or traction) of lifeboats and their gear or any equipment for affording assistance towards the preservation of life and property in cases of shipwreck and distress at sea.
- Vehicles which are used exclusively for mountain and cave rescue purposes.
- Vehicles which are used exclusively for underwater search and recovery purposes.
- Vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery which is built in as part of such vehicle or otherwise permanently attached thereto, carries no load except articles or materials used for the purpose of the road construction machinery and is used for no purpose other than the construction or repair of roads, [i.e., Road Roller, Road Marking Vehicle, Tar Sprayer]
- Refuse carts, sweeping machines or watering machines used exclusively for cleansing public streets and roads.
- Ambulances, road-rollers, fire engines and vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service.