

## FOREWORD

This document is the 2008 edition of the study carried out periodically by ACEA, the Association of European Automobile Manufacturers.

It gives an overview of specific taxes that are levied on motor vehicles. These include in particular:

TAXES ON ACQUISITION	taxes paid once only, by each vehicle owner, for each vehicle purchased and entered into service (sales tax, registration tax)
TAXES ON OWNERSHIP	taxes paid annually, regardless of how the vehicle is used
TAXES ON MOTORING	taxes on fuels or the use of the vehicle.

The following chapters review these taxes as they appear in the twenty-seven Member States of the European Union, the countries of the European Free Trade Association and Turkey. These chapters have been compiled according to the information available for each country in January 2008

We wish to extend our sincerest appreciation to the national associations of motor vehicle manufacturers for their major and steady contribution in the compilation of this work.

## MOTOR VEHICLE TAXATION : EU SUMMARY

### Taxes on Acquisition

Country	VAT	Registration Tax	Total Tax (2,000cc car)
Austria	20%	Based on fuel consumption Maximum 16%	30%
Belgium	21%	Based on cc + age 2,000cc = € 495	25%
Bulgaria	20%	None	20%
Cyprus	15%	Based on cc + CO2 2,000cc = CYP 4,000	35%
Czech Republic	19%	None	19%
Germany	19%	None	19%
Denmark	25%	105% up to DKK 76,400 180% on the remainder	156% - 240%
Estonia	18%	None	18%
Spain	16%	Based on CO2 emissions From 0% (up to 120g/km) to 14.75% (above 200g/km)	25.75%
Finland	22%	Based on price + CO2 emissions Tax % = 4+ (0.1 × CO2) Min. 10%, max. 40%	34.2% - 70.8%
France	19.6%	Based on CO2 emissions From € 200 (161 to 165g/km) to € 2,600 (above 250g/km)	23%
Greece	19%	Based on cc + emissions 2,000cc = 40% (Euro 4)	59%
Hungary	25%	Based on emissions HUF 960,000 for 2,000cc petrol (Euro 4)	44%
Ireland	21%	Max. 30% > 1,900cc until June '08. Based on CO2 emissions as from July, max. 36%	57%
Italy	20%	IPT € 150.81+ € 130.00	23%
Lithuania	18%	None	18%
Luxembourg	15%	None	15%
Latvia	18%	€ 373	20%
Malta	18%	Based on cc 2,000cc = 65%	93%
The Netherlands	19%	Based on price + CO2 emissions 42.3% - € 1,442 (petrol) 42.3% + € 307 (diesel)	55%
Poland	22%	Based on cc 2,000cc = 3.1%	25%
Portugal	21%	Based on cc + CO2 emissions 2,000cc = (€ 4.25 × 2,000) - € 4,857.50 172g CO2 = (€ 122 × 172) - € 14,350 (diesel car)	58%
Romania	19%	Based on cc + emissions 2,000cc= €700 (Euro 4)	22.5%
Sweden	25%	None	25%
Slovenia	20%	Based on price 1 -13%	29%
Slovakia	19%	None	19%
United Kingdom	17.5%	None	17.5%

## Taxes on ownership

Country	Passenger Cars	Commercial Vehicles
Austria	Kilowatt	weight
Belgium	Cylinder capacity	weight, axles
Cyprus	Cylinder capacity, CO2 emissions	NA
Czech Republic	None	Weight, axles
Germany	Cylinder capacity, exhaust emissions	Weight, exhaust emissions, noise
Denmark	Fuel consumption, weight	Weight
Estonia	None	Weight, axles suspension
Spain	Horsepower	Payload
Finland	Time, weight	Weight, axles
France	None	Weight, axles, suspension
Greece	Cylinder capacity	Payload
Hungary	Weight	Weight
Ireland	Cylinder capacity (until June) CO2 emissions (as from July)	Weight
Italy	Kilowatt, exhaust emissions	Kilowatt, weight, payload
Lithuania	None	NA
Luxembourg	CO2 emissions	Weight, axles
Latvia	Weight	Weight
Malta	Cylinder capacity	NA
The Netherlands	Weight, province	Weight
Poland	None	Weight (below 3.5 t)
Portugal	Cylinder capacity	Weight, axles, suspension
Sweden	CO2 emissions, weight	Weight, axles, exhaust emissions
Slovenia	None	NA
Slovakia	None	Weight, axles
United Kingdom	CO2 emissions	Weight, axles, exhaust emissions
Bulgaria	Kilowatt	Weight, axles
Romania	Cylinder capacity	Weight, axles

NA : not available

## Taxes on Motoring

Excise duties on fuels in €/1,000 litres		
Country	Unleaded Petrol	Diesel
Austria	447	347
Belgium	592	331
Bulgaria	322	274
Cyprus	303	248
Czech Republic	419	352
Germany	655	470
Denmark	537	364
Estonia	288	245
Spain	396	302
Finland	588	319
France	607	428
Greece	331	276
Hungary	376	309
Ireland	443	368
Italy	564	423
Lithuania	287	245
Luxembourg	462	290
Latvia	300	256
Malta	474	332
The Netherlands	679	371
Poland	416	288
Portugal	583	364
Romania	327	260
Sweden	371	399
Slovenia	400	323
Slovakia	415	388
United Kingdom	713	713
EU minimum rates	359	302

Status : July 2007

## Fiscal Income from Motor Vehicles in the EU (\*)

	AT € bn 2006	BE € bn 2004	DK DKK bn 2006	DE € bn 2006	ES € bn 2006	FR € bn 2006	GR € bn 2006	IE € bn 2005	IT € bn 2006	NL € bn 2006	PT € bn 2005	FI € bn 2006	SE SEK bn 2006	UK £ bn 2006
Purchase or transfer														
1. VAT on vehicles, servicing/repair parts, tyres	2.469	4.291	N.A.	26.000	5.940	12.679	N.A.	0.058	20.250	2.412	1.279	1.170	15.000	12.83
New vehicle sales		1.176		18.990	3.574	7.089				0.709				
Second-hand vehicle sales		0.074		2.050	0.068	0.622				0.088				
Services and repair + tyres		1.416		3.7350		4.968				1.504				
Accessories and spare parts		0.865		1.225	2.298	-								
2. Fuels & Lubricants	4.768	5.765	14.956	39.920	17.116	33.173	2.608	2.339	33.490	6.654	3.428	3.239	46.600	23.45
3. Sales & registration taxes	0.510	0.319	23.791		1.418	1.785	0.896	1.712	1.280	0.797	1.211	1.553		
Annual ownership taxes	1.465	1.463	9.221	8.940	2.250	1.341	0.794	0.802	5.900	2.635	0.136	0.560	10.700	5.01
Driving license fees		0.007		0.065	0.073	-								0.07
Insurance taxes	0.302	0.449	2.125	3.320	0.733	3.898			4.550			0.260		
Tolls	1.217		0.457			8.193	N.A.	0.039	1.100					
Customs duties		0.093		0.470		-					0.119			
Other taxes	0.550	0.520		0.285	0.370	1.162	N.A.	0.136	0.860	1.766	0.089		6.500	3.71
<b>TOTAL</b>	<b>11.281</b>	<b>12.148</b>	<b>50.490</b>	<b>79.000</b>	<b>27.900</b>	<b>62.231</b>	<b>4.298</b>	<b>5.086</b>	<b>67.430</b>	<b>16.565</b>	<b>5.918</b>	<b>6.782</b>	<b>78.800</b>	<b>45.07</b>
<b>EURO</b>	<b>11.3</b>	<b>12.1</b>	<b>6.8</b>	<b>79.0</b>	<b>27.9</b>	<b>62.2</b>	<b>4.3</b>	<b>5.1</b>	<b>67.4</b>	<b>16.6</b>	<b>5.9</b>	<b>6.8</b>	<b>9.8</b>	<b>66.1</b>
<b>GRAND TOTAL = € 381 BN</b>														

(\*) No data are available for other EU Member States