

MOTOR VEHICLE TAXATION : EU SUMMARY

Taxes on Acquisition

Country	VAT	Registration Tax
Austria	20%	Based on fuel consumption Maximum 16% + bonus/malus
Belgium	21%	Based on cc + age CO2 emissions (Wallonia)
Bulgaria	20%	None
Cyprus	15%	Based on cc + CO2
Czech Republic	20%	None
Germany	19%	None
Denmark	25%	105% up to DKK 79,000 180% on the remainder
Estonia	20%	None
Spain	16% 18% as from 1.7.2010	Based on CO2 emissions From 0% (up to 120g/km) to 14.75% (above 200g/km)
Finland	22%	Based on price + CO2 emissions Tax % = 4.88 + (0.122 x CO2) Min. 12.2%, max. 48.8 %
France	19.6%	Based on CO2 emissions From € 200 (156 to 160g/km) to € 2,600 (above 245g/km)
Greece	21%	Based on cc + emissions 5% - 50%
Hungary	25%	Based on emissions
Ireland	21%	Based on CO2 emissions 14 to 36%
Italy	20%	± €300
Lithuania	21%	LTL 50
Luxembourg	15%	None
Latvia	21%	Based on CO2 emissions
Malta	18%	Based on price, CO2 emissions, vehicle length
The Netherlands	19%	Based on price + CO2 emissions
Poland	22%	Based on cc 3.1% - 18.6%
Portugal	20%	Based on cc + CO2 emissions
Romania	19%	Based on cc + emissions + CO2
Sweden	25%	None
Slovenia	20%	Based on price 1% -13%
Slovakia	19%	None
United Kingdom	17.5%	None

Taxes on ownership

Country	Passenger Cars	Commercial Vehicles
Austria	Kilowatt	weight
Belgium	Cylinder capacity	weight, axles
Bulgaria	Kilowatt	Weight, axles
Cyprus	Cylinder capacity, CO2 emissions	NA
Czech Republic	None	Weight, axles
Germany	CO2 emissions	Weight, exhaust emissions, noise
Denmark	Fuel consumption, weight	Weight
Estonia	None	Weight, axles suspension
Spain	Horsepower	Payload
Finland	Time fuel, weight	Weight, axles
France	None	Weight, axles, suspension
Greece	Cylinder capacity, age	Payload
Hungary	Weight	Weight
Ireland	CO2 emissions	Weight
Italy	Kilowatt, exhaust emissions	Payload, (< 12t) Global weight, axles (≥ 12t)
Lithuania	None	NA
Luxembourg	CO2 emissions	Weight, axles
Latvia	Weight	Weight
Malta	Cylinder capacity	NA
The Netherlands	Weight, province	Weight
Poland	None	NA
Portugal	Cylinder capacity, CO2 emissions	Weight, axles, suspension
Romania	Cylinder capacity	Weight, axles
Sweden	CO2 emissions, weight	Weight, axles, exhaust emissions
Slovenia	None	NA
Slovakia	None	Weight, axles
United Kingdom	CO2 emissions/ cylinder capacity	Weight, axles, exhaust emissions

NA : not available

Taxes on Motoring

Excise duties on fuels in €/1,000 litres		
Country	Unleaded Petrol	Diesel
Austria	442	347
Belgium	614	353
Bulgaria	350	307
Cyprus	299	245
Czech Republic	505	431
Germany	655	470
Denmark	571	386
Estonia	423	393
Spain	425	331
Finland	627	364
France	607	428
Greece	410	302
Hungary	444	360
Ireland	543	449
Italy	564	423
Lithuania	434	274
Luxembourg	462	310
Latvia	380	330
Malta	459	352
The Netherlands	714	421
Poland	391	302
Portugal	583	364
Romania	348	293
Sweden	540	451
Slovenia	499	432
Slovakia	515	368
United Kingdom	617	617
EU minimum rates	359	330

Status : 1 January 2010
Source: European Commission

Fiscal Income from Motor Vehicles in the EU (*)

	AT € bn 2008	BE € bn 2008	DK DKK bn 2008	DE € bn 2008	ES € bn 2007	FR € bn 2008	GR € bn 2008	IE € bn 2008	IT € bn 2008	NL € bn 2008	PT € bn 2006	FI € bn 2008	SE SEK bn 2008	UK £ bn 2007
Purchase or transfer														
1. VAT on vehicles, servicing/repair parts, tyres	2.510	3.054	N.A.	27.100	4.957	13.186	N.A.	0.084	18.460	1.607	1.200	1.272	15.000	12.83
New vehicle sales		1.431		19.100	2.871	7.184	0.721			0.783				
Second-hand vehicle sales		0.081		2.200	0.062	0.586				0.094				
Services and repair + tyres		1.637		4.470		5.416				0.730				
Accessories and spare parts		0.905		1.330	2.024	-								
2. Fuels & Lubricants	5.523	6.073	15.000	39.930	16.815	34.735	3.115	2.651	33.460	9.867	3.700	3.284	50.000	24.51
3. Sales & registration taxes	0.530	0.358	24.300		1.043	1.888	0.843	1.121	1.230	3.271	1.175	1.018		
Annual ownership taxes	1.510	1.401	9.627	8.840	2.636	1.296	0.996	1.057	6.470	3.079	0.080	0.637	11.850	5.38
Driving license fees		0.007		0.010	0.092	-								0.07
Insurance taxes	0.320	0.462	2.096	3.570	0.739	3.933			4.230			0.260	3.350	
Tolls	1.300		0.413			9.484	N.A.	0.040	1.250					
Customs duties		0.093		0.480		-					0.125			
Other taxes	0.570	0.589		0.750	0.355	1.435	N.A.	0.177	4.600	0.501	0.090		7.250	3.71
TOTAL	12.263	13.036	50.871	80.000	26.637	65.557	5.675	5.120	69.700	18.325	6.370	6.530	87.450	46.5
EURO	12.3	13.0	6.7	80.0	26.6	66.0	5.7	5.1	69.7	18.9	6.4	6.6	7.9	52.6
GRAND TOTAL = € 377 BN														

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