



ACEA

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CO2 BASED MOTOR VEHICLE TAXES IN THE EU

| COUNTRY | CO2/FUEL CONSUMPTION TAXES |
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| AT (AUSTRIA) | <p>A fuel consumption tax (Normverbrauchsabgabe or NoVA) is levied upon the first registration of a passenger car. It is calculated as follows: (CO2 emissions in g/km minus 90 divided by 5) minus NoVA deduction/plus NoVA malus.</p> <p>The deduction amounts to €350 for diesel vehicles, €450 for petrol vehicles and €600 for hybrid and other alternative fuel vehicles. Electric vehicles are exempt. The malus amounts to €20 for each g/km emitted in excess of 250 g/km.</p> |
| BE (BELGIUM) | <ol style="list-style-type: none">1. The company car tax is based on CO2 emissions.2. The deductibility under corporate tax of expenses related to the use company cars (50 to 120%) is linked to CO2 emissions.3. The Walloon Region operates a malus system whereby cars emitting more than 145 g/km pay a penalty (maximum €2,500 for cars emitting more than 255 g/km).4. The registration tax in Flanders is based on CO2 emissions as well as exhaust emissions standards, fuel and age. |
| BG (BULGARIA) | None |
| CY (CYPRUS) | <ol style="list-style-type: none">1. The registration tax is based on CO2 emissions.2. The annual circulation tax is based on CO2 emissions. |
| CZ (CZECH REPUBLIC) | None |
| DE (GERMANY) | <p>The annual circulation tax for cars registered as from 1 July 2009 is based on CO2 emissions. It consists of a base tax and a CO2 tax. The base tax is €2 per 100 cc (petrol) and €9.50 per 100 cc (diesel) respectively. The CO2 tax is linear at €2 per g/km emitted above 95g/km. Cars with CO2 emissions below 95 g/km are exempt from the CO2 tax component.</p> |

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| DK (DENMARK) | <p>1. The annual circulation tax is based on fuel consumption.</p> <ul style="list-style-type: none"> - <u>Petrol cars</u>: rates vary from 580 Danish Kroner (DKK) for cars driving at least 20 km per litre of fuel to DKK 20,160 for cars driving less than 4.5 km per litre of fuel. - <u>Diesel cars</u>: rates vary from DKK 240 for cars driving at least 32.1 km per litre of fuel to DKK 30,360 for cars driving less than 5.1 km per litre of fuel. <p>2. Registration tax (based on price): An allowance of DKK 4,000 is granted for cars for every kilometre in excess of 16 km (petrol) respectively 17 km (diesel) they can run on one litre of fuel. A supplement of DKK 1,000 is payable for cars for every kilometre less than 16 km (petrol) respectively 18 km (diesel) they can run on one litre of fuel.</p> |
| EE (ESTONIA) | None |
| ES (SPAIN) | The registration tax is based on CO2 emissions. Rates vary from 4.75% (121 – 159 g/km) to 14.75% (200 g/km and more). |
| FI (FINLAND) | <p>1. The registration tax is based on CO2 emissions. Rates vary from 5 to 50%.</p> <p>2. The annual circulation tax is based on CO2 emissions for cars registered since 1 January 2001 (total mass up to 2,500 kg) or 1 January 2002 (total mass above 2,500 kg) respectively and for vans registered since 1 January 2008.</p> |
| FR (FRANCE) | <p>1. Under a bonus-malus system, a premium is granted for the purchase of a new car when its CO2 emissions are 90 g/km or less. The maximum premium is €6,300 (20 g/km or less). An additional bonus of €200 is granted when a car of at least 15 years old is scrapped and the new car purchased emits maximum 90 g/km. A malus is payable for the purchase of a car when its CO2 emissions exceed 130 g/km. The maximum tax amounts to €8,000 (above 250 g/km).</p> <p>2. Cars emitting more than 190 g/km pay a yearly tax of €160.</p> <p>3. The company car tax is based on CO2 emissions. Tax rates vary from €2 for each gram emitted between 50 and 100 g/km to €27 for each gram emitted above 250g/km.</p> |
| GR (GREECE) | The annual circulation tax for cars registered since 1 January 2011 is based on CO2 emissions. Rates vary from €0.90 per gram of CO2 emitted (101 – 120 g/km) to €3.40 per gram (above 250 g/km). Cars with emissions up to 100g/Km are exempt. |
| HR (CROATIA) | The registration tax is based on CO2 emissions, price and the type of fuel used. The CO2 component varies from 1.5% (up to 100 g/km) to 31% (above 300 g/km) for diesel cars and from 1% (up to 100 g/km) to 29% (above 300 g/km) for cars using petrol, CNG or LPG as well as diesel cars meeting Euro 6 standards. |
| HU (HUNGARY) | None |

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| IE (IRELAND) | <p>1. The registration tax is based on CO2 emissions. Rates vary from 14% for cars with CO2 emissions of up to 80 g/km to 36% for cars with CO2 emissions above 225 g/km.</p> <p>2. The annual circulation tax for cars registered since 1 July 2008 is based on CO2 emissions. Rates vary from €120 (0 g/km) to €2,350 (above 255 g/km).</p> |
| IT (ITALY) | <p>Grants are available for the purchase of alternative fuel vehicles (electric, hybrid, natural gas, biogas, LPG, biofuels, hydrogen) emitting maximum 120 g/km. Most grants are available only for companies and conditioned by the scrapping of a vehicle that is at least ten years old. The only exception is the purchase of vehicles with emissions of maximum 95 g/km, for which private individuals can also obtain a grant without having to scrap another vehicle. The grants amount to maximum €5,000 (up to 50 g/km), €4,000 (51 - 95 g/km) and €2,000 (96 – 120 g/km) respectively.</p> |
| LT (LITHUANIA) | None |
| LU (LUXEMBOURG) | <p>1. The annual circulation tax for cars registered since 1 January 2001 is based on CO2 emissions. Tax rates are calculated by multiplying the CO2 emissions in g/km with 0.9 for diesel cars and 0.6 for cars using other fuels respectively and with an exponential factor (0.5 below 90 g/km and increased by 0.1 for each additional 10 g of CO2 /km).</p> <p>2. Purchasers of new electric and plug-in hybrid vehicles emitting maximum 60 g/km receive an incentive of €5,000.</p> |
| LV (LATVIA) | <p>The registration tax is based on CO2 emissions. Rates vary from €0.2 per g/km for cars emitting 120 g/km or less to €3.5 per g/km for cars emitting more than 350 g/km.</p> |
| MT (MALTA) | <p>1. The registration tax is calculated through a formula that takes into account CO2 emissions, the registration value and the length of the vehicle.</p> <p>2. The annual circulation tax is based on CO2 emissions and the age of the vehicle. During the first five years, the tax only depends on CO2 emissions and varies from €100 for a car emitting up to 100 g/km to €180 for a car emitting between 150 and 180 g/km.</p> |
| NL (THE NETHERLANDS) | <p>1. The registration tax is based on price and CO2 emissions. Cars emitting maximum 85 g/km (diesel) and 88 g/km (other fuels) respectively are exempt from the registration tax.</p> <p>2. Cars emitting maximum 50 g/km are exempt from the annual circulation tax.</p> |

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| PT (PORTUGAL) | <p>1. The registration tax is based on engine capacity and CO2 emissions. The CO2 component is calculated as follows:</p> <ul style="list-style-type: none"> - Petrol cars emitting up to 115 g pay [(€4.03 x g/km) – 378.98]. Diesel cars emitting up to 95 g pay [(€19.39 x g/km) – 1,540.30] - The highest rates are for petrol cars emitting more than 195g [(€143.39 x g/km) – 23,321.94] and for diesel cars emitting more than 160g [(€187.97 x g/km) – 23,434.67]. <p>2. The annual circulation tax for cars registered since 1 July 2007 is based on cylinder capacity, CO2 emissions and age.</p> |
| PL (POLAND) | None |
| RO (ROMANIA) | The special pollution tax (registration tax) is based on CO2 emissions, cylinder capacity, exhaust emission standards and age. |
| SE (SWEDEN) | <p>1. The annual circulation tax for cars meeting at least Euro 4 exhaust emission standards is based on CO2 emissions. The tax consists of a basic rate (360 Swedish Kroner) plus SEK 20 for each gram of CO2 emitted above 117 g/km. This sum is multiplied by 2.33 for diesel cars. Diesel cars registered for the first time in 2008 or later pay an additional SEK 250 and those registered earlier an additional SEK 500. For alternative fuel vehicles, the tax is SEK 10 for every gram emitted above 117 g/km.</p> <p>2. A five-year exemption from annual circulation tax applies for “green” cars (definition partly based on CO2 emissions).</p> |
| SI (SLOVENIA) | The registration tax is based on price and CO2 emissions. Rates vary from 0.5% (petrol) and 1 % (diesel) respectively for cars emitting up to 110 g/km to 28% (petrol) and 31% (diesel) respectively for cars emitting more than 250 g/km. |
| SK (SLOVAKIA) | None |
| UK (UNITED KINGDOM) | <p>1. The annual circulation tax for cars registered after March 2001 is based on CO2 emissions. Rates range from £0 (up to 100 g/km) to £490 (for cars over 255 g/km) (alternative fuels receive a £10 discount where a rate is paid). A first year rate of registration applies since 1 April 2010. Rates vary from £ 0 (up to 130 g/km) to £1,055 (more than 255 g/km).</p> <p>2. The individual’s company car tax liability is based on CO2 emissions.</p> |