

## FOREWORD

This document is the 2009 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 2009

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
Austria	20%	Based on fuel consumption Maximum 16% + bonus/malus
Belgium	21%	Based on cc + age
Bulgaria	20%	None
Cyprus	15%	Based on cc + CO2
Czech Republic	19%	None
Germany	19%	None
Denmark	25%	105% up to DKK 79,000 180% on the remainder
Estonia	18%	None
Spain	16%	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 (161 to 165g/km) to € 2,600 (above 250g/km)
Greece	19%	Based on cc + emissions 5% - 50%
Hungary	25%	Based on emissions
Ireland	21.5%	Based on CO2 emissions max. 36%
Italy	20%	IPT + PRA + MCTC
Lithuania	19%	None
Luxembourg	15%	None
Latvia	21%	€ 373
Malta	18%	Based on price, CO2 emissions, vehicle length
The Netherlands	19%	Based on price + CO2 emissions 40% - € 1, 394(petrol) 40% + € 290 (diesel)
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	15%	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	Cylinder capacity, exhaust emissions CO2 emissions (as from July 2009)	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	Payload
Hungary	Weight	Weight
Ireland	CO2 emissions	Weight
Italy	Kilowatt, exhaust emissions	Payload, axles, weight
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, 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	592	318
Bulgaria	350	307
Cyprus	299	245
Czech Republic	483	406
Germany	655	470
Denmark	561	382
Estonia	359	330
Spain	360	302
Finland	627	364
France	607	428
Greece	359	302
Hungary	448	368
Ireland	509	368
Italy	564	423
Lithuania	434	330
Luxembourg	462	302
Latvia	379	330
Malta	459	352
The Netherlands	701	413
Poland	488	339
Portugal	583	364
Romania	336	284
Sweden	568	446
Slovenia	403	383
Slovakia	515	481
United Kingdom	661	661
EU minimum rates	359	302

Status : 1 January 2009

Source: European Commission

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

	AT € bn 2006	BE € bn 2004	DK DKK bn 2008	DE € bn 2007	ES € bn 2007	FR € bn 2007	GR € bn 2007	IE € bn 2005	IT € bn 2007	NL € bn 2007	PT € bn 2006	FI € bn 2007	SE SEK bn 2008	UK £ bn 2007
Purchase or transfer														
1. VAT on vehicles, servicing/repair parts, tyres	2.510	4.291	N.A.	26.800	6.497	13.458	N.A.	0.058	19.560	2.643	1.200	1.219	15.000	12.83
New vehicle sales		1.176		19.200	4.027	7.617	0.742			0.820				
Second-hand vehicle sales		0.074		2.100	0.071	0.627	0.115			0.089				
Services and repair + tyres		1.416		4.200		5.215				1.573				
Accessories and spare parts		0.865		1.300	2.399	-	0.180							
2. Fuels & Lubricants	5.523	5.765	15.000	39.930	18.601	33.673	2.820	2.339	33.370	6.943	3.700	3.314	50.000	24.51
3. Sales & registration taxes	0.530	0.319	24.300		1.761	1.891	0.997	1.712	1.320	0.797	1.175	1.412		
Annual ownership taxes	1.510	1.463	9.627	8.900	2.412	1.109	0.819	0.802	6.210	2.766	0.080	0.585	11.850	5.38
Driving license fees		0.007		0.008	0.099	-								0.07
Insurance taxes	0.320	0.449	2.096	3.520	0.752	3.900			4.550			0.272	3.350	
Tolls	1.300		0.413			8.838	N.A.	0.039	1.180					
Customs duties		0.093		0.480		-					0.125			
Other taxes	0.570	0.520		0.290	0.391	1.163	N.A.	0.136	4.240	1.788	0.090		7.250	3.71
<b>TOTAL</b>	<b>12.263</b>	<b>12.148</b>	<b>50.871</b>	<b>80.000</b>	<b>30.513</b>	<b>64.033</b>	<b>5.673</b>	<b>5.086</b>	<b>70.430</b>	<b>17.419</b>	<b>6.370</b>	<b>6.802</b>	<b>87.450</b>	<b>46.5</b>
<b>EURO</b>	<b>12.3</b>	<b>12.1</b>	<b>6.7</b>	<b>80.0</b>	<b>30.5</b>	<b>64.0</b>	<b>5.7</b>	<b>5.1</b>	<b>70.4</b>	<b>17.4</b>	<b>6.4</b>	<b>6.8</b>	<b>7.9</b>	<b>52.6</b>
<b>GRAND TOTAL = € 378 BN</b>														

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