

EUROPEAN UNION

Chapter prepared by

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MOTOR VEHICLE TAXATION : EU SUMMARY

Taxes on Acquisition

Austria 20% Based on fuel consumption Belgium 21% Consumer Mode bound shallows Belgium 21% Consumer Mode bound shallows Cyprus 15% Based on oct + CO2 Cyprus 15% Based on oct + CO2 Czech Republic 20% None Germany 19% None Bennark 25% 180% on the remainder Estonia 20% None Spain 18% None Spain 18% None Finland 20% None Finland 23% Based on CO2 emissions Finland 23% Based on CO2 emissions Finland 19.6% Based on CO2 emissions France 19.6% Based on CO2 emissions France 23% Based on CO2 emissions Greece 23% Based on CO2 emissions Intagary 27% Based on CO2 emissions Intagary 21% Based on CO2 emissions Intuition	Country	VAT	Registration Tax
Belgium	Austria	20%	Based on fuel consumption Maximum 16% + bonus/malus
Cyprus	Belgium	21%	CO2 emissions (Wallonia)
Czech Republic 20% None	Bulgaria	20%	None
Germany 19% None Denmark 25% 105% up to DKK 79,000 180% on the remainder Estonia 20% None Spain 18% Based on CO2 emissions From 4.75% (121-159g/km) to 14.75% (200g/km or more) Finland 23% Based on CO2 emissions From 2.00 (141 to 145g/km) to 14.75% (200g/km) France 19.6% Based on CO2 emissions From 2.00 (141 to 145g/km) to 6.3,600 (above 250g/km) Greece 23% Based on CC2 emissions From 2.00 (141 to 145g/km) to 6.3,600 (above 250g/km) Hungary 27% Based on CC2 emissions Ireland 21% Based on CC2 emissions Italy 21% Based on CO2 emissions Italy 21% Based on CO2 emissions Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions, vehicle length The Netherlands 19% Based on CO2 emissions, vehicle length The Netherlands 19% Based on C CO2 emissions Poland 23% Based on C C + CO2 emissions Poland 23	Cyprus	15%	Based on cc + CO2
Denmark 25% 105% up to DKK 79,000 180% on the remainder	Czech Republic	20%	None
Estonia 20% None	Germany	19%	None
Spain Based on CO2 emissions From 4.75% (121-159g/km) (or 14.75% (200g/km or more) Finland 23% Based on price + CO2 emissions Min. 5%, max. 50 % France 19.6% From 6.200 (141 to 145g/km) to € 3.600 (above 250g/km) Greece 23% Based on cc + emissions 5% - 50% (butury lax up to 40% Hungary 27% Based on CC2 emissions 14 to 36% (butury lax up to 40% Italy 21% Based on Kilowatt /weight/seats Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price, CO2 emissions Poland 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions Slovenia 20% None	Denmark	25%	
Spain 18% From 4.75% (121-159g/km) to 14.75% (200g/km or more) Finland 23% Based on price + CO2 emissions Min. 5%, max. 50 % France 19.6% From € 200 (141 to 145g/km) to € 3.600 (above 250g/km) Greece 23% Based on cc + emissions 5% - 50% Luxury tax up to 40% Hungary 27% Based on cc + emissions Ireland 21% Based on CO2 emissions 14 to 36% Italy 21% Based on kilowatt /weight/seats Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc and cc an	Estonia	20%	None
France 19.6% Based on CO2 emissions From € 200 (141 to 145g/km) to € 3.600 (above 250g/km) Greece 23% Based on cc + emissions 5% - 50% Luxury tax up to 40% Hungary 27% Based on cc + emissions 14 to 36% Italy 21% Based on Kilowatt /weight/seats Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on CO2 emissions Malta 18% Based on Price, CO2 emissions Help and 23% Based on CO3 emissions Based on CO3 emissions	Spain	18%	From 4.75% (121-159g/km)
France 19.6% From € 200 (141 to 145g/km) to € 3.600 (above 250g/km) Greece 23% Based on cc + emissions 5	Finland	23%	
Greece 23% 5% - 50% Luxury tax up to 40% Hungary 27% Based on cc+ emissions Ireland 21% Based on CO2 emissions 14 to 36% Italy 21% Based on kilowatt /weight/seats Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc 3.1% - 18.6% Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovakia 20% Based on price + CO2 emissions	France	19.6%	From € 200 (141 to 145g/km)
Ireland 21% Based on CO2 emissions 14 to 36% Italy 21% Based on kilowatt /weight/seats Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on Price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc + CO2 emissions Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovakia 20% None	Greece	23%	5% - 50%
Italy 21% 14 to 36% Italy 21% Based on kilowatt /weight/seats Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc and cc	Hungary	27%	Based on cc+ emissions
Lithuania 21% LTL 50 Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc + CO2 emissions Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovakia 20% Based on price + CO2 emissions None	Ireland	21%	
Luxembourg 15% None Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc 3.1% - 18.6% Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions None	Italy	21%	Based on kilowatt /weight/seats
Latvia 22% Based on CO2 emissions Malta 18% Based on price, CO2 emissions, vehicle length The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc 3.1% - 18.6% Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions None	Lithuania	21%	LTL 50
Malta18%Based on price, CO2 emissions, vehicle lengthThe Netherlands19%Based on price + CO2 emissionsPoland23%Based on cc 3.1% - 18.6%Portugal23%Based on cc + CO2 emissionsRomania24%Based on cc + emissions + CO2Sweden25%NoneSlovenia20%Based on price + CO2 emissionsSlovakia20%None	Luxembourg	15%	None
The Netherlands 19% Based on price + CO2 emissions Poland 23% Based on cc 3.1% - 18.6% Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions None	Latvia	22%	Based on CO2 emissions
Poland 23% Based on cc 3.1% - 18.6% Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions Slovakia 20% None	Malta	18%	Based on price, CO2 emissions, vehicle length
Poland 23% 3.1% - 18.6% Portugal 23% Based on cc + CO2 emissions Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions Slovakia 20% None	The Netherlands	19%	Based on price + CO2 emissions
Romania 24% Based on cc + emissions + CO2 Sweden 25% None Slovenia 20% Based on price + CO2 emissions Slovakia 20% None	Poland	23%	
Sweden 25% None Slovenia 20% Based on price + CO2 emissions Slovakia 20% None	Portugal	23%	Based on cc + CO2 emissions
Slovenia 20% Based on price + CO2 emissions Slovakia 20% None	Romania	24%	Based on cc + emissions + CO2
Slovakia 20% None	Sweden	25%	None
	Slovenia	20%	Based on price + CO2 emissions
United Kingdom 20% None	Slovakia	20%	None
	United Kingdom	20%	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	Fuel consumption, weight
Estonia	None	Weight, axles suspension
Spain	Horsepower	Payload
Finland	CO2 emissions/ Weight x days	Weight x days
France	None	Weight, axles, suspension
Greece	CO2 emissions	Weight
Hungary	Kilowatt	Weight
Ireland	CO2 emissions/ cylinder capacity	Weight
Italy	Kilowatt, exhaust emissions	Weight, axles, suspension
Lithuania	None	Weight, axles, suspension
Luxembourg	CO2 emissions	Weight, axles
Latvia	Weight	Weight
Malta	Cylinder capacity	NA
The Netherlands	CO2 emissions, weight	Weight
Poland	None	Weight, axles
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	482	397						
Belgium	628	428						
Bulgaria	363	322						
Cyprus	359	330						
Czech Republic	516	440						
Germany	655	470						
Denmark	587	444						
Estonia	423	393						
Spain	456	331						
Finland	650	470						
France	607	428						
Greece	670	412						
Hungary	419	386						
Ireland	587	479						
Italy	704	593						
Lithuania	434	302						
Luxembourg	462	302						
Latvia	408	330						
Malta	469	382						
The Netherlands	730	431						
Poland	380	330						
Portugal	584	366						
Romania	360	316						
Sweden	617	509						
Slovenia	491	362						
Slovakia	515	368						
United Kingdom	674	674						
EU minimum rates	359	330						

Status : 1 January 2012 Source: European Commission

Fiscal Income from Motor Vehicles in the EU (*)

	AT	BE	DK	DE	ES	FR	GR	IE Chir	IT	NL Ch-	PT	FI	SE	UK
	€ bn 2010	€ bn 2010	DKK bn 2010	€ bn 2010	€ bn 2010	€ bn 2009	€ bn 2010	€ bn 2011	€ bn 2010	€ bn 2010	€ bn 2011	€ bn 2010	SEK bn 2010	£ bn 2010
Purchase or transfer														
1.VAT on vehicle sales servicing/repair,parts, tyres	2.150	4.349	N.A.	25.750	4.242	13.604	0.342	0.382	18.100	1.304	1.719	1.339	18.500	12.500
2. Fuels & Lubricants	5.102	6.270	17.218	39.990	18.383	32.261	4.293	2.521	31.315	7.663	2.498	3.362	50.500	27.010
3. Sales & registration taxes	0.450	0.378	13.431		0.653	1.919	0.249	0.384	1.142	2.005	0.627	0.958		
Annual ownership taxes	1.596	1.455	10.077	8.500	2.813	1.270	1.590	0.990	6.610	3.608	0.396	0.670	13.500	5.840
Driving license fees		0.007		0.010	0.080	-				0.239				
Insurance taxes	0.324	0.734	1.855	3.500	0.692	3.934			4.051			0.284	3.100	
Tolls	1.409		0.356			9.350			1.422					
Customs duties		0.093		0.525		-					0.030			
Other taxes	0.570	0.652		0.820	0.372	1.201	0.055		5.186	1.315	0.370		6.500	1.500
TOTAL	11.601	13.938	42.937	79.095	27.235	63.539	6.529	4.277	67.826	16.134	5.64	6.613	92.100	46.850
EURO	11.6	13.9	5.8	79.1	27.2	63.5	6.5	4.3	67.8	16.1	5.6	6.6	10.5	56.6

GRAND TOTAL = € 375 BN

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