



# EUROPEAN UNION

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## 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) CO2 + Euro standards + fuel + age (Flanders)
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	18%	Based on CO2 emissions 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%	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
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
Slovenia	20%	Based on price + CO2 emissions
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 € bn 2010	BE € bn 2010	DK DKK bn 2010	DE € bn 2010	ES € bn 2010	FR € bn 2009	GR € bn 2010	IE € bn 2011	IT € bn 2010	NL € bn 2010	PT € bn 2011	FI € bn 2010	SE SEK bn 2010	UK £ 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
<b>TOTAL</b>	<b>11.601</b>	<b>13.938</b>	<b>42.937</b>	<b>79.095</b>	<b>27.235</b>	<b>63.539</b>	<b>6.529</b>	<b>4.277</b>	<b>67.826</b>	<b>16.134</b>	<b>5.64</b>	<b>6.613</b>	<b>92.100</b>	<b>46.850</b>
<b>EURO</b>	<b>11.6</b>	<b>13.9</b>	<b>5.8</b>	<b>79.1</b>	<b>27.2</b>	<b>63.5</b>	<b>6.5</b>	<b>4.3</b>	<b>67.8</b>	<b>16.1</b>	<b>5.6</b>	<b>6.6</b>	<b>10.5</b>	<b>56.6</b>
<b>GRAND TOTAL = € 375 BN</b>														

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