



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)
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 Tax % = 4.88 + (0.122 x CO2) Min. 12.2%, max. 48.8 %
France	19.6%	Based on CO2 emissions From € 200 (151 to 155g/km) to € 2,600 (above 240g/km)
Greece	23%	Based on cc + emissions 5% - 50% Luxury tax 0 - 40%
Hungary	25%	Based on cc+ emissions
Ireland	21%	Based on CO2 emissions 14 to 36%
Italy	20%	Based on kilowatt /weight/seats
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	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	19%	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	Weight, province	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	442	347
Belgium	614	335
Bulgaria	350	307
Cyprus	359	330
Czech Republic	505	431
Germany	655	470
Denmark	571	386
Estonia	423	393
Spain	425	331
Finland	627	364
France	607	428
Greece	610	382
Hungary	444	360
Ireland	543	449
Italy	564	423
Lithuania	434	330
Luxembourg	462	302
Latvia	380	274
Malta	459	352
The Netherlands	714	421
Poland	390	302
Portugal	583	364
Romania	348	293
Sweden	542	425
Slovenia	514	425
Slovakia	514	368
United Kingdom	617	617
EU minimum rates	359	330

Status : 1 January 2011
Source: European Commission

Fiscal Income from Motor Vehicles in the EU (*)

	AT € bn 2009	BE € bn 2008	DK DKK bn 2009	DE € bn 2009	ES € bn 2009	FR € bn 2009	GR € bn 2009	IE € bn 2010	IT € bn 2009	NL € bn 2009	PT € bn 2010	FI € bn 2009	SE SEK bn 2010	UK £ bn 2009
Purchase or transfer														
1.VAT on vehicles, servicing/repair parts, tyres	2.200	3.054	N.A.	26.440	3.823	13.604	N.A.	0.120	18.550	1.287	2.247	1.262	18.500	12.50
New vehicle sales		1.431		19.100	2.257	7.601	0.576			0.552				
Second-hand vehicle sales		0.081		1.900	0.027	0.566				0.096				
Services and repair + tyres		1.637		4.100		5.437				0.735				
Accessories and spare parts		0.905		1.340	1.538	-								
2. Fuels & Lubricants	5.027	6.073	15.000	39.931	17.046	32.261	3.293	2.604	33.909	7.344	1.938	3.207	50.500	25.89
3. Sales & registration taxes	0.430	0.358	12.001		0.724	1.919	0.473	0.702	1.175	2.150	0.797	0.816		
Annual ownership taxes	1.575	1.401	9.827	8.550	2.706	1.270	1.045	1.026	6.510	3.341	0.360	0.639	12.700	5.63
Driving license fees		0.007		0.010	0.110	-				0.241				
Insurance taxes	0.320	0.462	1.855	3.610	0.699	3.934			4.095			0.267	3.100	
Tolls	1.356		0.428			9.350			1.260					
Customs duties		0.093		0.492		-					0.074			
Other taxes	0.593	0.589		0.780	0.362	1.201	0.040		4.650	0.819	0.968		6.500	
TOTAL	11.501	16.091	39.111	106.273	29.292	77.143	5.427	4.632	70.149	16.565	6.384	6.191	91.300	44.020
EURO	11.5	16.1	5.2	106.3	29.3	77.1	5.4	4.6	70.1	16.6	6.8	6.2	10.3	48.8
GRAND TOTAL = € 414.3 BN														

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