



# EUROPEAN UNION

Chapter prepared by

Marc Greven ([mg@acea.be](mailto:mg@acea.be))

**ACEA**

Avenue des Nerviens 85

B-1040 Brussels

Tel : + 32.2.732.55.50

Fax : + 32.2.738.73.10

[www.acea.be](http://www.acea.be)

## 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	17%	Based on cc + CO2
Czech Republic	21%	None
Germany	19%	None
Denmark	25%	105% of DKK 15,500 + 180% on the remainder
Estonia	20%	None
Spain	21%	Based on CO2 emissions From 4.75% (121-159g/km) to 14.75% (200g/km or more)
Finland	24%	Based on price + CO2 emissions Min. 5%, max. 50 %
France	19.6%	Based on CO2 emissions From € 100 (136 to 140g/km) to € 6,000 (above 200g/km)
Greece	23%	Based on cc + exhaust emissions 5% - 50% Luxury tax up to 40%
Hungary	27%	Based on cc+ exhaust emissions
Ireland	23%	Based on CO2 emissions 14 to 36%
Italy	21%	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	21%	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 + exhaust emissions + CO2
Sweden	25%	None
Slovenia	20%	Based on price + CO2 emissions
Slovakia	20%	Based on kilowatt
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/ cylinder capacity	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	330
Cyprus	429	400
Czech Republic	512	437
Germany	655	470
Denmark	593	444
Estonia	423	393
Spain	456	331
Finland	650	470
France	607	428
Greece	670	330
Hungary	432	398
Ireland	587	479
Italy	728	617
Lithuania	434	330
Luxembourg	462	335
Latvia	415	336
Malta	469	382
The Netherlands	747	440
Poland	406	355
Portugal	585	368
Romania	360	330
Sweden	668	621
Slovenia	576	449
Slovakia	551	368
United Kingdom	674	674
EU minimum rates	359	330

Status : 1 January 2013  
Source: European Commission

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

	AT € bn 2011	BE € bn 2012	DK DKK bn 2011	DE € bn 2011	ES € bn 2011	FI € bn 2011	FR € bn 2011	GR € bn 2012	IE € bn 2012	IT € bn 2010	NL € bn 2011	PT € bn 2012	SE SEK bn 2012	UK £ bn 2011
Purchase or transfer														
1. VAT on vehicle sales servicing/repair, parts, tyres	2.484	6.060	N.A.	27.175	4.031	1.310	14.554	0.170	0.387	18.100	1.400	1.076	21.000	12.500
2. Fuels & Lubricants	5.517	7.534	16.970	40.036	18.325	3.742	35.332	4.143	2.720	31.315	7.708	2.310	49.500	26.920
3. Sales & registration taxes	0.485	0.408	13.800		0.478	1.008	2.076	0.100	0.387	1.142	1.999	0.420		
Annual ownership taxes	1.635	1.512	9.872	8.422	2.807	0.706	1.098	1.116	1.075	6.610	3.586	0.362	12.200	5.820
Driving license fees		0.007		0.010	0.065		-				0.295			
Insurance taxes	0.310	0.934	1.757	3.656	0.676	0.299	4.276			4.051	0.365		3.000	
Tolls	1.512		0.370				10.106			1.422			0.800	
Customs duties				0.550			-					0.025		
Other taxes	0.274	0.759		0.920	0.349		1.572	0.055		5.186	3.396	0.266	4.200	1.500
<b>TOTAL</b>	<b>12.217</b>	<b>17.214</b>	<b>42.769</b>	<b>80.769</b>	<b>26.731</b>	<b>7.065</b>	<b>69.014</b>	<b>5.584</b>	<b>4.569</b>	<b>67.826</b>	<b>18.749</b>	<b>4.459</b>	<b>90.700</b>	<b>46.470</b>
<b>EURO</b>	<b>12.2</b>	<b>17.2</b>	<b>5.7</b>	<b>80.8</b>	<b>26.7</b>	<b>7.1</b>	<b>69.0</b>	<b>5.6</b>	<b>4.6</b>	<b>67.8</b>	<b>18.7</b>	<b>4.6</b>	<b>10.4</b>	<b>54.3</b>
<b>GRAND TOTAL = € 385 bn</b>														

(\*) Latest available data; no data are available for other EU Member States

## EURO exchange rates (18 March 2013)

	Currency	Exchange rate
DKK	Danish Krone	7.4547
GBP	Pound sterling	0.85620
SEK	Swedish krona	8.3370
CHF	Swiss Franc	1.2221
ISK	Iceland krona	
NOK	Norwegian krone	7.5015
BGN	Bulgarian lev	1.9558
CZK	Czech koruna	25.620
HUF	Hungarian forint	307.17
LTL	Lithuanian litas	3.4528
LVL	Latvian lats	0.7012
PLN	Polish zloty	4.1565
ROL	Romanian leu	4.4153
TRY	Turkish lira	2.3466
USD	US dollar	1.2929
JPY	Japanese yen	122.88
KRW	South Korean won	1,439.04
CNY	Chinese yuan renminbi	8.0399
RUB	Russian rouble	39.9180
BRL	Brazilian real	2.5697
INR	Indian rupee	69.9780