



EUROPEAN UNION

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1 MOTOR VEHICLE TAXATION: EU SUMMARY

1.1 TAXES ON ACQUISITION

Country	VAT	Registration Tax
Austria	20%	Based on CO2 emissions Maximum 32% + bonus/malus
Belgium	21%	Based on cc + age CO2 emissions (Wallonia) CO2 + Euro standards + fuel + age (Flanders)
Bulgaria	20%	None
Cyprus	19%	Based on CO2 emissions
Czech Republic	21%	None
Germany	19%	None
Denmark	25%	105% of DKK 80,500 + 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	20%	Based on CO2 emissions From € 150 (131 to 135g/km) to € 8,000 (above 200g/km)
Greece	23%	Based on cc + exhaust emissions 5% - 50% Luxury tax up to 40%
Croatia	25%	Based on price + CO2 emissions
Hungary	27%	Based on cc+ exhaust emissions
Ireland	23%	Based on CO2 emissions 14 to 36%
Italy	22%	Based on kilowatt /weight/seats
Lithuania	21%	€ 14.48
Luxembourg	17%	None
Latvia	21%	Based on CO2 emissions
Malta	17%	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

1.2 TAXES ON OWNERSHIP

Country	Passenger Cars	Commercial Vehicles
Austria	Kilowatt	weight
Belgium	Cylinder capacity	weight, axles
Bulgaria	Kilowatt	Weight, axles
Cyprus	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
Croatia	CO2 emissions	NA
Hungary	Kilowatt	Weight
Ireland	CO2 emissions	Weight
Italy	Kilowatt, CO2 emissions	Weight, axles, suspension
Lithuania	None	Weight, axles, suspension
Luxembourg	CO2 emissions	Weight, axles
Latvia	Weight, cylinder capacity, kilowatt	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	Cylinder capacity	Weight
Slovakia	None	Weight, axles
United Kingdom	CO2 emissions/ cylinder capacity	Weight, axles, exhaust emissions

NA : not available

1.3 TAXES ON MOTORING

Excise duties on fuels in €/1,000 litres		
Country	Unleaded Petrol	Diesel
Austria	515	425
Belgium	615	443
Bulgaria	363	330
Cyprus	479	450
Czech Republic	467	398
Germany	670	486
Denmark	608	414
Estonia	423	393
Spain	425	331
Finland	681	506
France	624	468
Greece	670	330
Croatia	479	374
Hungary	397	384
Ireland	587	479
Italy	728	617
Lithuania	434	330
Luxembourg	465	338
Latvia	411	333
Malta	519	422
The Netherlands	766	482
Poland	399	349
Portugal	617	402
Romania	461	430
Sweden	646	602
Slovenia	596	495
Slovakia	551	386
United Kingdom	674	674
EU minimum rates	359	330

Status : 1 January 2015

Source: European Commission

1.4 FISCAL INCOME FROM MOTOR VEHICLES IN THE EU (*)

	AT	BE	DK	DE	ES	FI	FR	GR	IE	IT	NL	PT	SE	UK
	€ bn	€ bn	DKK bn	€ bn	€ bn	€ bn	€ bn	€ bn	€ bn	€ bn	€ bn	€ bn	SEK bn	£ bn
	2014	2012	2011	2012	2011	2013	2013	2013	2014	2013	2013	2014	2013	2012
Purchase or transfer														
1. VAT on vehicle sales servicing/repair, parts, tyres	2.678	6.060	N.A.	26.319	3.600	1.461	13.306	0.156	0.478	14.250	1.418	1.503	21.000	12.500
2. Fuels & Lubricants	5.338	7.534	16.970	39.304	17.868	4.256	35.899	3.774	3.038	37.460	7.631	2.301	47.500	26.700
3. Sales & registration taxes	0.520	0.408	13.800		0.310	0.933	2.039	0.052	0.583	1.360	1.495	0.536		
Annual ownership taxes	2.100	1.512	9.872	8.991	2.886	0.866	1.047	1.304	1.159	5.930	3.550	0.520	12.300	5.880
Driving license fees		0.007		0.010	0.062		-				0.308			
Insurance taxes	0.324	0.934	1.757	3.786	0.600	0.343	4.470			4.500	0.903		2.800	
Tolls	1.688		0.370				11.052			1.750			1.500	
Customs duties				0.535			-					0.034		
Other taxes	0.312	0.759		1.010	0.390		1.666	0.055		5.250	2.553	0.143	4.200	1.500
TOTAL	12.959	17.214	42.769	79.995	24.354	7.859	69.471	5.341	5.258	70.500	17.858	5.037	89.300	46.580
EURO	13.0	17.2	5.7	80.0	24.4	7.9	69.5	5.3	5.3	70.5	17.9	5.0	9.6	64.8
GRAND TOTAL = € 396 bn														

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

1.5 EURO EXCHANGE RATES (20 MARCH 2015)

Currency	Exchange rate
DKK Danish Krone	7.4508
GBP Pound sterling	0.71830
SEK Swedish krona	9.2797
CHF Swiss Franc	1.0595
ISK Iceland krona	
NOK Norwegian krone	8.6355
BGN Bulgarian lev	1.9558
CZK Czech koruna	27.425
HRK Croatian kuna	7.6500
HUF Hungarian forint	303.22
PLN Polish zloty	4.1288
RON Romanian leu	4.4170
TRY Turkish lira	2.7776
USD US dollar	1.0677
JPY Japanese yen	129.12
KRW South Korean won	1 197.86
CNY Chinese yuan renminbi	6.6140
RUB Russian rouble	64.1691
BRL Brazilian real	3.4740
INR Indian rupee	66.8199