



ACEA

ACEA TAX GUIDE

2014

FOREWORD

This document is the 2014 edition of the Tax Guide issued by the European Automobile Manufacturers Association (ACEA). It gives an overview of specific taxes that are levied on motor vehicles. These include taxes on acquisition (VAT, sales tax, registration tax), taxes on ownership (annual circulation tax, road tax) and taxes on motoring (fuel tax).

Traditionally, the ACEA Tax Guide covers the Member States of the European Union as well as other European countries such as Switzerland, Iceland, Norway and Turkey. Considering the increasing globalisation of the automotive sector and the growing importance of other markets, we have decided to extend the scope of the Tax Guide to countries such as Brazil, China, India, Japan, Korea, Russia, and the United States. We are most grateful for the help we received from the national associations of motor vehicle manufacturers in all these countries in collecting up-to-date information.

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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 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 € 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%	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

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	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	628	443
Bulgaria	363	330
Cyprus	479	450
Czech Republic	501	427
Germany	670	486
Denmark	602	451
Estonia	423	393
Spain	456	331
Finland	650	470
France	607	428
Greece	670	330
Croatia	454	349
Hungary	416	384
Ireland	587	479
Italy	728	617
Lithuania	434	330
Luxembourg	465	338
Latvia	411	333
Malta	509	422
The Netherlands	759	478
Poland	395	345
Portugal	586	369
Romania	383	352
Sweden	656	609
Slovenia	549	442
Slovakia	551	386
United Kingdom	674	674
EU minimum rates	359	330

Status : 1 January 2014

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
	2012	2012	2011	2012	2011	2011	2012	2013	2013	2012	2012	2013	2012	2012
Purchase or transfer														
1. VAT on vehicle sales servicing/repair, parts, tyres	2.510	6.060	N.A.	26.319	3.600	1.310	13.817	0.156	0.363	14.800	1.311	1.431	21.000	12.500
2. Fuels & Lubricants	5.471	7.534	16.970	39.304	17.868	3.742	35.609	3.774	2.665	38.620	7.670	2.254	48.000	26.700
3. Sales & registration taxes	0.507	0.408	13.800		0.310	1.008	2.117	0.052	0.478	1.370	1.495	0.432		
Annual ownership taxes	1.773	1.512	9.872	8.991	2.886	0.706	1.157	1.304	1.155	6.350	3.592	0.506	12.000	5.880
Driving license fees		0.007		0.010	0.062		-				0.306			
Insurance taxes	0.310	0.934	1.757	3.786	0.600	0.299	4.373			4.620	0.403		2.800	
Tolls	1.622		0.370				10.542			1.730			0.800	
Customs duties				0.535			-					0.028		
Other taxes	0.290	0.759		1.010	0.390		1.624	0.055		5.600	2.864	0.196	4.200	1.500
TOTAL	12.483	17.214	42.769	79.995	24.354	7.065	69.239	5.341	4.661	72.730	17.641	4.846	88.800	46.580
EURO	12.5	17.2	5.7	80.0	24.4	7.1	69.2	5.3	4.7	72.7	17.6	4.8	10.0	55.8
GRAND TOTAL = € 387 bn														

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

1.5 EURO EXCHANGE RATES (13 MARCH 2014)

Currency	Exchange rate
DKK Danish Krone	7.4635
GBP Pound sterling	0.83545
SEK Swedish krona	8.8495
CHF Swiss Franc	1.2160
ISK Iceland krona	
NOK Norwegian krone	8.2575
BGN Bulgarian lev	1.9558
CZK Czech koruna	27.355
HRK Croatian kuna	7.6595
HUF Hungarian forint	311.70
LTL Lithuanian litas	3.4528
LVL Latvian lats	0.7012
PLN Polish zloty	4.2231
RON Romanian leu	4.5059
TRY Turkish lira	3.1030
USD US dollar	1.3942
JPY Japanese yen	143.30
KRW South Korean won	1,488.44
CNY Chinese yuan renminbi	8.5566
RUB Russian rouble	50.8100
BRL Brazilian real	3.2680
INR Indian rupee	85.2972



AUSTRIA

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1 TAXES ON ACQUISITION

1.1 VAT (UMSATZSTEUER)

All vehicles (new, second hand, passenger cars, caravans, commercial vehicles, buses etc) are subject to VAT at a rate of 20%, calculated on the invoice price, when the vehicle is acquired from a taxable person registered for VAT.

VAT is levied on the effective invoice price.

A person registered for VAT is allowed to deduct the VAT (through input VAT) on the purchase of commercial vehicles for professional use. With the exception of certain exemptions like cars for driving schools and taxis, deductions are not allowed for passenger cars and combination cars.

1.2 FUEL CONSUMPTION/POLLUTION TAX (NORMVERBRAUCHSABGABE - NOVA)

(ATTENTION: New Calculation of the Fuel consumption/pollution tax (Normverbrauchsabgabe - NoVA) (Legislative proposal becoming effective from 1 March 2014)

NoVA is levied on the purchase price (net) or commercial leasing fee of new passenger cars and motorcycles and on passenger cars and motorcycles not yet registered nationally. There are tax exemptions inter alia for electric or electrohydraulic cars, cars in driving schools, taxis, ambulances, vehicles for diplomatic use and vehicles for disabled persons.

The percentage is calculated as follows:

Motorcycles exceeding cc 125 cm³:

0.02% x (cylinder capacity in cm³ minus 100 cm³) plus 20 % additional fee.

Passenger cars (including mini-buses, caravans) & combination cars:

2% x (fuel consumption in litres minus 3 l, respectively minus 2 l for diesel vehicles); NoVA must not exceed 16% of the invoice price; plus/minus bonus/malus; plus 20 % additional fee.

The fuel consumption is calculated according to EU-Directive 1980/1268/EEC (updated with 2004/3/EEC) based on the Motor Vehicle Emission Group-Cycle (MVEG-Cycle).

The NoVA can be refunded for rental/leasing cars exported from Austria based on the common value of the car.

Since 1.1.2007 the NoVA can also be refunded for vehicles exported from Austria in proportion with the common value of the vehicle.

NoVA is incorporated in the basic retail price of the vehicle.

1.2.1 Bonus-Malus-System for CO₂-, NO_x- and air-polluting particles-emissions (valid from 1. July 2008)

Effective from 1 July 2008 a new Bonus-Malus-System has been incorporated into the NoVA tax-system in order to promote environmental-friendly cars and combination vehicles in Austria. In recent years further emission restrictions and incentives have been introduced into the system

The Bonus-Malus-System does not apply to motorcycles and to cars and combination vehicles exempted from NoVA-tax.

A detailed description of the Bonus-Malus-System including the specific time frame is shown in the following table:

VEHICLE TYPE	EMISSIONS	BONUS/MALUS			
valid from 1 July 2008 –					
all cars and combination vehicles	CO ₂ <120 g/km	BONUS (=NoVA-tax deduction) of max. € 300			
all cars and combination vehicles	without CO ₂ emission-data being available	BONUS/MALUS (=NoVA-tax deduction/tax charge) CO ₂ -emission will be based on the formula: <i>fuel consumption x 25</i> (Diesel: <i>fuel consumption x 28</i>). In case that no fuel consumption data is available CO ₂ -emission will be based on 1/10 of the kilowatts increased by 3 grams (Diesel: 2 grams)			
Diesel-engined cars and combination vehicles	air-polluting particles >0.005 g/km	MALUS (=additional NoVA-tax charge) of € 300			
+					
		valid from 1 January 2010 until 28 February 2011	valid from 1 March 2011 until 31 December 2012	From 2013	
all cars and combination vehicles	CO ₂ >160 g/km	MALUS (=additional NoVA-tax charge) € 25 per g/km exceeding 160 g/km	CO ₂ >160 g/km	MALUS (=additional NoVA-tax charge) € 25 per g/km exceeding 160 g/km + additional	CO ₂ > 150 g/km: MALUS € 25 per g/km exceeding 150 g/km + additional € 25 per g/km

				€ 25 per g/km exceeding 180 g/km + additional € 25 per g/km exceeding 220 g/km	exceeding 170 g/km + additional € 25 per g/km exceeding 210 g/km
+					
valid from 1 July 2008 -					
Unleaded- engined cars and combination vehicles	NOx<60 g/km	BONUS (=NoVA-tax deduction) of max. € 200			
Diesel- engined cars and combination vehicles	NOx<80 g/km + air-polluting particles<0.005 g/km	BONUS (=NoVA-tax deduction) of max. € 200			
+					
valid from 1 July 2008 until 31 December 2014					
cars and combination vehicles engined with:	<ul style="list-style-type: none"> •HYBRID-engine •E85 fuel •Compressed Natural Gas(CNG) •BIOGAS •Liquefied Petroleum Gas (LPG) •HYDROGEN 	BONUS (=NoVA-tax deduction) of max. € 500			
TOTAL:					
<i>All the relevant BONUS-tax breaks (max. € 500) and MALUS-tax charges are cumulated and added to the ordinary NoVA-tax.</i>					

1.2.2 ATTENTION: New Calculation of the Fuel consumption/pollution tax (Normverbrauchsabgabe - NoVA) (Legislative proposal becoming effective from 1 March 2014)

The Austrian government has sent at the beginning of February 2014 a legislative proposal into the Austrian parliament in order to change the current Fuel consumption/pollution tax (Normverbrauchsabgabe - NoVA) According to the proposal the new legislation should become effective from 1 March 2014 as follows:

The percentage is calculated as follows:

Motorcycles exceeding cc 125 cm3:

0.02% x (cylinder capacity in cm3 minus 100 cm3)

(The maximum NoVA-rate for motorcycles is 20%. Motorcycles not exceeding cc 125 cm3 will not be charged NoVA.)

Passenger cars (including mini-buses, caravans) & combination cars:

(CO₂-emission (in g/km) minus 90 divided by 5) minus NoVA- deduction, plus NoVA-malus

The NoVA-malus amounts to €20 for each CO₂-emission (in g/km) exceeding 250 g (for example 270 g means a malus of EUR 400).

The CO₂-emissions will be calculated based on the type approval in accordance to the Austrian Kraftfahrzeuggesetz 1967 or the EU-type approval.

A NoVA-deduction of EUR 350 for diesel-vehicles and of EUR 450 for gasoline-vehicles will be granted. As from 1. January 2015 this deduction is reduced for diesel as well as gasoline driven cars to EUR 400 and as from 1. January 2016 to EUR 300.

The maximum NoVA-rate for passenger cars is 32 % (not including malus).

A NoVA-deduction of EUR 600 for environmental-friendly vehicles (hybrid, E85, LNG, hydrogen cars, etc.) applies until 31 Dec. 2015.

NoVA is incorporated in the basic retail price of the vehicle but VAT is not applied to the total amount anymore and will be charged separately.

1.3 TAX ALLOWANCES

Taxable persons have several possibilities to use the acquisition and the operation of a business vehicle in their financial records.

- Deduction of VAT/other tax benefits

For business vehicles that are not passenger cars or combination cars (exception: cars for driving schools, taxis, or leasing companies) the VAT of the purchase price can be deducted. For investing into such type of vehicles also a tax allowance (Gewinnfreibetrag §10 EStG) of up to 13% (i.e. 4,5% - 13%) of the company's profit at a maximum of € 45,350 can be granted if the company's profit exceeds € 30,000.

- In case of the sale of a vehicle owned for at least seven years, the profit resulting from the difference between the selling price and the registered book value can be deducted from the acquisition price of new goods (instead of being treated like profit from sale).
- Depreciation can be applied to all vehicles as long as they are used for business purposes.

Depreciation of a vehicle is generally calculated over 8 years (passenger cars) or 3 - 10 years (all other vehicles) on the basis of the purchase price (including pollution tax and VAT as long as it is not deductible); If the value of a car is such that it is considered as a luxury product (purchasing price exceeding € 40,000) only the percentage up to this amount of the purchase price (including all other accessories) is deductible in the tax declaration for depreciation.

- Operating costs can be deducted from profit, at least in the percentage of the business usage of the car. (If the car is used for private means to a certain extent this percentage of the total cost is not deductible from corporate income.) The operating costs (including depreciation) of a private car used for business reasons can be deducted at a rate of € 0.42 (since 1.7.2008) per kilometer.

1.4 REGISTRATION CHARGES

For registration of vehicles the following administration fees are charged:

Vehicle Type	New vehicles	Second-hand
Passenger cars, combination cars	185.25	185.25
Lorries, coaches	185.25	185.25
Work machines	176.25	176.25
Special vehicles, trailers	176.25	176.25
Motorcycles	177.05	177.05
(De-registration)	---	---

2 TAXES ON OWNERSHIP

2.1 VEHICLE TAX (KRAFTFAHRZEUGSTEUER/ MOTORBEZOGENE VERSICHERUNGSSTEUER)

ATTENTION: New Calculation of the Vehicle Tax (Legislative proposal becoming effective from 1 March 2014)

Vehicle Tax is levied on all Austrian vehicles and on all foreign vehicles registered in Austria. The basis of taxation is the cylinder capacity for motorcycles and the horsepower for all other vehicles.

In the case of passenger cars and combination vehicles subject to compulsory third-party insurance - from 1.1.1997 for all vehicles with a gross weight below 3.5t - the "engine-related insurance tax" (motorbezogene Versicherungssteuer) is applicable, whereas the vehicle tax (Kraftfahrzeugsteuer) applies to all other vehicles.

2.1.1 Calculation of the Vehicle Tax

The monthly rates can be calculated using the following formula

Vehicle Tax valid from 1 January 2011:

Type of vehicle	Monthly rate in €	Notes	Minimum rate	Maximum rate
Motorcycles (3)	0.022/cm ³ (for yearly payment in advance)	Per cm ³ cylinder capacity		
Passenger cars, combination cars & vehicles < 3.5t (gross weight)(1)(2)	0.55 x (kw-24)*f (f=number of months for yearly payment in advance)	kw = kilowatts	5.50	60.00 (does not apply to passenger and combination cars)
Vehicles 3.5t - 12t (gross weight)	1.55 per t	per ton (gross weight)	15.00	
Vehicles 12t - 18t (gross weight)	1.70 per t	per ton (gross weight)		
Vehicles > 18t (gross weight)	1.90 per t	per ton (gross weight)		80.00
Trailers: 3.5t - 12t; 12t - 18t; > 18t	1.55, 1.70, 1.90 per t	(t = ton gross weight)	15.00	66.00

- (1) The tax is payable together with the insurance premium. The rate is increased by 20% for vehicles registered before 01.01.1987 if they do not follow certain emission regulations.
- (2) For monthly payment in advance the rate is increased by 10% (§6 VStG) i.e. € 0.605 /month and a maximum rate of € 66 applies.
An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.
- (3) For monthly payment in advance the rate is increased by 10%.For motorcycles then a monthly payment rate of € 0.0242/cm³ applies.
An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.

2.1.2 Tax exemptions

The main tax exemptions refer to vehicles used in official services (local authority, ambulances, fire brigade, etc.), buses, coaches, taxis, vehicles for the disabled, electric cars, works trucks and digging machines etc., motorcycles with a cylinder capacity below 100 cm³, exemptions due to bilateral contracts (e.g. holiday traffic etc.) and vehicles over 3.5t gross weight used for combined transport to and from inland railway stations only.

According to EU law, there are further exemptions for vehicles with a gross weight of over 12 tons registered abroad but in an EU member country; cars for foreign students registered abroad within the EU but used in Austria; passenger cars and combination cars registered within the EU and used in Austria for a period not exceeding six months.

2.1.3 **ATTENTION: New Calculation of the Vehicle Tax (Legislative proposal becoming effective from 1 March 2014)**

The Austrian government has sent at the beginning of February 2014 a legislative proposal into the Austrian parliament in order to change the current vehicle tax (KRAFTFAHRZEUGSTEUER/MOTORBEZOGENE VERSICHERUNGSTEUER) According to the proposal the new legislation should become effective from 1 March 2014 as follows:

The monthly rates can be calculated using the following formula

Vehicle Tax valid from 1 March 2014: (Legislative proposal)

Type of vehicle	Monthly rate in €	Notes	Minimum rate	Maximum rate
Motorcycles (3)	0.025/cm ³ (for yearly payment in advance)	Per cm ³ cylinder capacity		
Passenger cars, combination cars & vehicles < 3.5t (gross weight)(1)(2)	<p><i>For all vehicle engines</i></p> <p>0.62 x (kw-24)*f <i>(for the first 66 kw)</i></p> <p>0.66 x (kw-24)*f <i>(for the next 20 kw)</i></p> <p>0.75x (kw-24)*f <i>(for each exceeding kw)</i></p> <p>(f=number of months for yearly payment in advance)</p>	kw = kilowatts	6.20	72.00 (does not apply to passenger and combination cars)

Vehicles 3.5t - 12t (gross weight)	1.55 per t	per ton (gross weight)	15.00	
Vehicles 12t - 18t (gross weight)	1.70 per t	per ton (gross weight)		
Vehicles > 18t (gross weight)	1.90 per t	per ton (gross weight)		80.00
Trailers: 3.5t - 12t; 12t - 18t; > 18t	1.55, 1.70, 1.90 per t	(t = ton gross weight)	15.00	66.00

- (1) The tax is payable together with the insurance premium. The rate is increased by 20% for vehicles registered before 01.01.1987 if they do not follow certain emission regulations.
- (2) For monthly payment in advance the rate is increased by 10% (§6 VStG) i.e. € 0.605 /month and a maximum rate of € 66 applies. An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.
- (4) For monthly payment in advance the rate is increased by 10%.For motorcycles then a monthly payment rate of € 0.0275/cm³ applies. An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.

3 TAXES ON MOTORING

3.1 FUEL TAXES (MINERALÖLSTEUER - MÖSt)

In €/1000 l	Diesel	LPG	Super95	Super100	
Product cost incl. profit		696.41	488.17	620.12	793,46
Pflichtnotstandsreserve		12.42	0.00	11.21	11.21
fuel tax ^{(1),(2)}		397.00	261.00	482.00	482.00
sub total		1105.83	749.17	1113.33	1286.66
VAT in %		20.00%	20.00%	20.00%	20.00%
Price at the pump		1,327.00	899.00	1,336.00	1,544.00

Status: 3 Feb. 2014

In general the fuel tax rates depend on the type of fuel, the amount of sulfur (≤ 10 mg/kg) and the biogenous amount (Min. 46l/1000l / Diesel: Min. 66l/1000l) in the fuel as follows:

Fuel tax (MÖSt) in €/1000l	from 1 January 2011
Unleaded / Eurosuper (Super95) / SuperPlus (Super100) with an amount of sulfur (≤ 10 mg/kg) ($\leq 0,013$ g Pb/l)	515
Unleaded / Eurosuper (Super95)/ SuperPlus (Super100) with an amount of sulfur (> 10 mg/kg) ($\leq 0,013$ g Pb/l)	515
Unleaded / Eurosuper (Super95) / SuperPlus (Super100) with an amount of sulfur (≤ 10 mg/kg), ($\leq 0,013$ g Pb/l) with biogenous amount (Minimum 46l/1000l)	482
Diesel with an amount of sulfur (≤ 10 mg/kg)	425
Diesel with an amount of sulfur (> 10 mg/kg)	425
Diesel with an amount of sulfur (≤ 10 mg/kg), with biogenous amount (Minimum 66l/1000l)	397

3.2 INSURANCE TAXES (VERSICHERUNGSSTEUER)

Subscription to a third-party insurance policy is compulsory for all vehicles. Insurance policies are subject to an insurance tax amounting to 11% of the annual fee.

3.3 TOLL/ROAD PRICING (VIGNETTE/FAHRLEISTUNGSABHÄNGIGE MAUT)

Passenger cars and light commercial vehicles

It is compulsory for motorcycles, passenger cars, vehicles with a gross weight of up to 3.5 tons to carry a toll label for circulation on all Austrian highways and expressways.

Tolls on other specified roads can be levied additionally.

TOLL LABEL PRICES (incl. VAT)	Yearly toll label in €	2-month toll label in €	10-days toll label in €
Validity	1 Dec of the previous year to 31 Jan of the following year	2 consecutive calendar months	0:00 hours on the day of issue to 24:00 hours on the 9th consecutive day
Motorcycles	32.90	12.40	4.90
Cars and vehicles up to 3.5t gross weight (1)	82.70	24.80	8.50

Status: 1 Dec. 2013

- (1) Trailers towed by these vehicles are not obliged to carry toll labels.

Camping vehicles require only one toll label for the vehicle category up to 3.5t regardless of the actual gross weight.

Since 1 September 2008 also a “KorridorVignette” is offered for vehicles (<3.5 tons gross weight) driving along the corridor (A14) between the German border and the Hohenems junction (near the Swiss border crossing) for € 2.00 (one way)/€ 4.00 (both ways) incl. VAT.

The revenue from the toll labels will be appropriately used for construction and maintenance on the highly developed sections of the road network and infrastructure.

Certain Austrian road sections (e.g. Brenner, Tauertunnel, Bosruck/Gleinalm, Karawankentunnel, Arlbergtunnel) do already have a distance related toll. The circulation on these roads does not require the purchase of the toll label (vignette).

The following applies to circulation of passenger cars up to 3.5 tonnes on these roads:

- Commuters on their way to work do not have to pay for these separate toll-roads.
- With the possession of a yearly toll label (vignette) € 40,- will be deducted from the purchase price of a yearly toll-road ticket for certain Austrian road sections (e.g. Brenner, Tauertunnel, Arlbergtunnel).

Heavy commercial vehicles

A distance-related Road Pricing system has been introduced on 1 January 2004 for all vehicles, vehicle combinations and buses exceeding 3.5 t in gross weight for circulating on all Austrian highways and expressways. The Road Pricing-Charge is based on kilometres depending on the number of axles and since 1.1.2010 on the EURO-emission class of the vehicle (with the purpose of considering ecological aspects):

Buses, vehicles and vehicle combinations < 3.5t gross weight (valid since 1.1.2014)			
Road Pricing per Km in € (excl. 20% VAT)			
Emission-group Category	Category 2 (2 axles)	Category 3 (3 axles)	Category 4+ (4 and more axles)
A EURO-emission-class EURO VI	0.162	0.2268	0.3402
B EURO-emission-class EURO EEV	0.167	0.2338	0.3507
C EURO-emission-class EURO IV & V	0.185	0.2590	0.3885
D EURO-emission-class EURO 0 to III	0.208	0.2912	0.4368

Status: 1 Jan. 2014

For charging reasons each vehicle exceeding 3.5 t gross weight has to be equipped with a “GO-BOX”/electronic transmitter. The “GO-Box” can be obtained for a rental charge of € 5,- at the border stations and other specific points of sale such as gas stations, highway restaurants etc. .

For certain Austrian road sections (e.g. Brenner, Tauertunnel, Arlbergtunnel) that already had a distance related toll system before the toll will be now charged electronically through the “GO-BOX”.

4 PRIVATE USE OF A COMPANY CAR

The private use of a company car is considered as a benefit in kind. The total benefit is estimated at 1.5% of the purchase price (incl. VAT accessories etc...) per month; The maximum amount is € 600.

A reduction to 0.75 % is possible if a maximum of 500 kilometres of private usage can be proven each month at a maximum amount of € 300. If the car is only sporadically used for private reasons (up to 300 km per month), the benefit amounts to € 0.50 per kilometre (€ 0.72 if a driver is added). The benefit of fuel is not charged separately.

For providing a free parking lot in areas of regular on-street parking controls a benefit in kind of € 14.53 per month has to be estimated.

Employers as well as employees are obliged to pay National Insurance Contributions for this sum.

5 PERIODICAL INSPECTION OF VEHICLES

Periodical inspections (§57a) have to be carried out annually. The cost in € of the inspection (incl. 20% VAT) is as follows:

Passenger cars	52.20
Taxi, rental car, lorry < 3.5 tons gross weight	52.20
Lorry (3 axles)	125.88
Lorry (4 axles)	125.88
Bus, Coach	120.50
Trailer < 0.750 t gross weight; Motorcycles	23.64
Trailer > 0.750 t, gross weight, 2 axles and more	82.08
Trailer > 0.750 t, gross weight, 3 axles and more	93.24

plus an additional administration fee of € 1.45 for the inspection sticker.

Buses and Coaches for public transport have to be checked additionally every two months.



BELGIUM

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1 ENGINE RATINGS

1.1 PASSENGER CARS (CARS, MULTI-PURPOSE CARS (MPC) AND MINIBUSES)

The engine rating or horse power (HP) of motor vehicles is determined by means of the formula:

$$HP = (4 \times cc) + K$$

CC is the cylinder capacity in litre, the coefficient K varies according to the cylinder capacity of the engine.

CYLINDER CAPACITY	COEFFICIENT K
not exceeding 0.9 litre inclusive	1.5
from 1.0 to 1.2 litres inclusive	1.75
from 1.3 to 1.5 litres inclusive	2
from 1.6 to 1.7 litres inclusive	2.25
from 1.8 to 1.9 litres inclusive	2.5
from 2.0 to 2.1 litres inclusive	2.75
from 2.2 to 2.3 litres inclusive	3
from 2.4 to 2.6 litres inclusive	3.25
from 2.7 to 3.3 litres inclusive	3.50
from 3.4 to 3.9 litres inclusive	3.75
from 4.0 to 4.9 litres inclusive	4
from 5.0 to 5.9 litres inclusive	4.5
in excess of 6 litres	5

Resulting table (Fiscal Horse Power):

CYLINDER CAPACITY	FISCAL HP	CYLINDER CAPACITY	FISCAL HP
Up to 750 cc	4	from 3951 to 4150 cc	20
from 751 to 950 cc	5	from 4151 to 4350 cc	21
from 951 to 1150cc	6	from 4351 to 4650 cc	22
from 1151 to 1350 cc	7	from 4651 to 4850 cc	23
from 1351 to 1550 cc	8	from 4851 to 5050 cc	24
from 1551 to 1750 cc	9	from 5051 to 5250 cc	25
from 1751 to 1950 cc	10	from 5251 to 5550 cc	26

from 1951 to 2150 cc	11	from 5551 to 5750 cc	27
from 2151 to 2350 cc	12	from 5751 to 5950 cc	28
from 2351 to 2550 cc	13	from 5951 to 6150 cc	29
from 2551 to 2750 cc	14	from 6151 to 6350 cc	30
from 2751 to 3050 cc	15	from 6351 to 6650 cc	31
from 3051 to 3250 cc	16	from 6651 to 6850 cc	32
from 3251 to 3450 cc	17	from 6851 to 7150 cc	33
from 3451 to 3650 cc	18	from 7151 to 7350 cc	34
from 3651 to 3950 cc	19	from 7350 to 7550 cc	35

1.2 BUSES AND COACHES

Formula: $P = k \times d^2 \times s \times n$

k = variable coefficient

s = stroke (in metres)

d = bore (diameter, in metres)

n = number of cylinders

Calculation of the variable coefficient k:

A. Petrol and gas engines

Bore in millimetres, up to and including:

69	6000	80	4943
70	5887	81	4864
71	5777	82	4788
72	5672	83	4714
73	5570	84	4642
74	5471	85	4572
75	5376	86	4504
76	5284	87	4438
77	5194	88	4373
78	5108	89	4310
79	5024	90 and above	4250

B. Diesel fuel engines

≤ 89	3400
≥ 90	3500

1.3 VANS - TRUCKS - ARTICULATED GOODS VEHICLES - TRAILERS

The tax is assessed according to the weight of the vehicle. The taxable weight is that of an empty vehicle in working order that is, including the body, all attachments and accessories and a full tank of fuel but without passengers or load.

2 TAXES ON ACQUISITION

2.1 TAXES, CHARGES AND INCENTIVES ON VEHICLE ACQUISITION AT FEDERAL LEVEL

2.1.1 VAT in the framework of the purchasing and selling of vehicles

The purchase of private cars and commercial vehicles is subject to VAT at the rate of 21%. VAT is levied on the actual invoice price at the time of sale of the vehicle.

Whether VAT is due, depends on i.e. the VAT liability of the seller and purchaser, the vehicle and owner type, the origin and destination of the vehicle. The different possible VAT schemes, as well as whether the Tax on Entry into Service (TES) is due (see also 2.2), are shown in the tables below.

Purchasing of a vehicle in Belgium by a person living in Belgium:

Cars, minibus, motorcycles, camping vehicles, light commercial, heavy commercial, buses and coaches

State of the vehicle	Seller	Purchaser	VAT	TES
New	Anybody	Anybody	VAT to be paid in the destination state	Yes
Second hand	VAT liable	VAT liable	VAT to be paid in the destination state	Yes
	VAT liable	Non liable	VAT to be paid in Belgium	Yes
	Non-liable	Anybody	No VAT due	Yes

Trailers, semi-trailers, camping trailers

State of the vehicle	Seller	Purchaser	VAT	TES
New or second-hand	VAT liable	VAT liable	VAT to be paid in the destination state	No
	VAT liable	Non liable	VAT to be paid in Belgium	No
	Non liable	Anybody	No VAT due	No

Purchasing of a vehicle in Belgium by a person living in another EU member state:

Cars, minibus, motorcycles, camping vehicles, light commercial, heavy commercial, buses and coaches

State of the vehicle	Seller	Purchaser	VAT	TES
New	Anybody	Anybody	VAT to be paid in the destination state	No
Second-hand	VAT liable	VAT liable	VAT to be paid in the destination state	No
	VAT liable	Non liable	VAT to be paid in Belgium	No
	Non-liable	Anybody	No VAT due	No

Trailers, semi-trailers, camping trailers

State of the vehicle	Seller	Purchaser	VAT	TES
New or second-hand	VAT liable	VAT liable	VAT to be paid in the destination state	No
	VAT liable	Non liable	VAT to be paid in Belgium	No
	Non liable	Anybody	No VAT due	No

Purchasing of a vehicle in Belgium by a person living outside the EU:

The purchasing of a vehicle by a person not living in an EU member state is not due to VAT on condition that the Belgian dealer can prove the export of the vehicle.

Purchasing of a vehicle in another EU member state by a person living in Belgium:

Cars, minibus, motorcycles

State of the vehicle	Seller	Purchaser	VAT	TES
New	Anybody	Anybody	VAT to be paid in Belgium	Yes
Second-hand	VAT liable	VAT liable	VAT to be paid in Belgium	Yes
	VAT liable	Non liable	VAT to be paid in origin member state	Yes
	Non-liable	Anybody	No VAT due	Yes

Light commercial and heavy commercial vehicles, attics

State of the vehicle	Seller	Purchaser	VAT	TES
New	Anybody	Anybody	VAT to be paid in Belgium	No
Second-hand	VAT liable	VAT liable	VAT to be paid in Belgium	No
	VAT liable	Non liable	VAT to be paid in origin member state	No
	Non-liable	Anybody	No VAT due	No

Trailers, semi-trailers, camping trailers

State of the vehicle	Seller	Purchaser	VAT	TES
New or second-hand	VAT liable	VAT liable	VAT to be paid in Belgium	No
	VAT liable	Non liable	VAT to be paid in origin member state	No
	Non liable	Anybody	No VAT due	No

Purchasing of a vehicle outside the EU by a person living in Belgium:

The purchaser living in Belgium has to inform the dealer that the vehicle will be exported.

VAT Exemptions

Taxable persons are entitled to deduct max. 50% of the VAT paid on the purchase of cars for professional use and on goods and services relating to them (see especially 4.4.1 VAT Deductibility).

The 50% deduction rate entitlement does not apply to:

- trucks, light commercials, buses and coaches;
- cars sold or hired in the course of the specific occupation of the sale or hiring of cars;
- vehicles adapted for exclusive use in the fare-paying transport of persons (taxis);
- specifically adapted cars, devoted exclusively to practical driving instruction within approved driving schools.

The portion of non-deductible VAT may be treated as a general expense or may be written down by 100% at the same rate as the net realizable or resale value of these vehicles.

2.1.2 Registration plate

Since 1.1.2012, the price of a registration plate delivered by Federal Public Service Mobility & Transport is €30.

2.1.3 Incentives for the acquisition of clean vehicles at Federal level

Since 1.1.2013, the granting of environmental incentives is, in principle, no longer exercised by the Federal level. Henceforth, the Regions have to decide to grant incentives for low-emissions cars.

However, some Federal incentives exceptionally still remain effective in 2014:

- Personal Income Tax (PIT) reduction of 15% (with a maximum of €3,010) of the purchase price of a powered two- and three-wheeler purchased by a private person and which is exclusively powered by an electric motor, which can transport at least 2 persons and for which a driving license is needed.
- Personal Income Tax (PIT) reduction of 15% (with a maximum of €4,940) of the purchase price of a powered four-wheeler (no M1 cars) purchased by a private person and which is exclusively powered by an electric motor, which can transport at least 2 persons and for which a driving license is needed.

2.2 TAXES, CHARGES AND INCENTIVES ON ACQUISITION AT REGIONAL LEVEL

A “Tax on the Entry into Service or TES” (TMC: Taxe de mise en circulation – BIV: Belasting op de inverkeersstelling) is levied in Belgium on new and second-hand cars, minibuses and motorcycles at the moment of their registration.

The TES amounts (expressed in €) apply to cars, minibuses and motorcycles depend on their power (expressed in Fiscal Horse Power (HP) or kiloWatt (kW)) and age. They are set out in the table below:

HP	Up to 8 (≤ 1550cc)	9 (1551- 1750cc)	10 (1751- 1950cc)	11 (1951- 2150cc)	12 (2151- 2350cc)	13 (2351- 2550cc)	14 (2550- 2750cc)	15 (2751- 3050cc)	16 (3051- 3250cc)	17 (3251- 3450cc)	> 17 (> 3450cc)	
kW	Up to 70	71-85	71-85	86-100	101-110	101-110	101-110	111-120	121-155	121-155	> 155	
New Vehicle	61.50	123.00	123.00	495.00	867.00	867.00	867.00	1,239.00	2,487.00	2,487.00	4,957.00	
Vehicles which have been registered during:	< 1 y	61.50	123.00	123.00	495.79	867.00	867.00	867.00	1,239.00	2,487.00	2,487.00	4,957.00
	< 2 y	61.50	110.70	110.70	445.50	780.30	780.30	780.30	1,115.10	2,230.20	2,230.20	4,461.30
	< 3 y	61.50	98.40	98.40	396.00	693.60	693.60	693.60	991.20	1,982.40	1,982.40	3,965.60
	< 4 y	61.50	86.10	86.10	346.50	606.90	606.90	606.90	867.30	1,734.60	1,734.60	3,469.90
	< 5 y	61.50	73.80	73.80	297.00	520.20	520.20	520.20	743.40	1,486.80	1,486.80	2,974.20
	< 6 y	61.50	61.50	61.50	272.25	476.85	476.85	476.85	681.45	1,362.90	1,362.90	2,726.35
	< 7 y	61.50	61.50	61.50	247.50	433.50	433.50	433.50	619.50	1,239.00	1,239.00	2,478.50
	< 8 y	61.50	61.50	61.50	222.75	390.15	390.15	390.15	557.55	1,115.10	1,115.10	2,230.65
	< 9 y	61.50	61.50	61.50	198.00	346.80	346.80	346.80	495.60	991.20	991.20	1,982.80
	< 10 y	61.50	61.50	61.50	173.25	303.45	303.45	303.45	433.65	867.30	867.30	1,734.95
	< 11 y	61.50	61.50	61.50	148.50	260.10	371.00	371.00	371.00	743.40	743.40	1,487.10
	< 12 y	61.50	61.50	61.50	123.75	216.75	216.75	216.75	309.75	619.50	619.50	1,239.25
	< 13 y	61.50	61.50	61.50	99.00	173.40	173.40	173.40	247.80	495.60	495.60	991.40
	< 14 y	61.50	61.50	61.50	74.25	130.05	130.05	130.05	185.85	371.70	371.70	743.55
	< 15 y	61.50	61.50	61.50	61.50	86.70	86.70	86.70	123.90	247.80	247.80	495.70
≥ 15 y	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	

If the power of one and the same engine, expressed in fiscal HP and in kW, leads to 2 different TES amounts, the highest amount is due.

The Tax on the Entry into Service (TES), as well as the related charges and incentives, are a competence of the Regions. Some aspects of the TES scheme are the same in the 3 Regions, other ones differ from Region to Region.

2.2.1 Brussels Capital Region

The TES scheme described under 2.2 remains fully applicable in the Brussels Capital Region.

“Bruxell’air” premium

Any person living in the Brussels-Capital Region who de-registers its license plate and/or provides the proof of the destruction of the vehicle will, under certain conditions, get a “Bruxell’Air” premium (which means a "mobility" package depending on the option chosen).

Under certain conditions, a de-registration of the license plate entitles:

a. A Metro Tram Bus subscription for a year and a “Cambio Start” (Car sharing system) subscription for one year;

or

b. A “bike premium” and a “Cambio Start” subscription for one year.

Under certain conditions, a de-registration of the license plate and the destruction of the vehicle entitles:

a. A Metro Tram Bus subscription for a year and a “Cambio Start” (Car sharing system) subscription for one year both renewable once;

or

b. A Metro tram Bus subscription for a year, a “Cambio Start” subscription for one year renewable once and a “bike premium”;

or

c. A “Cambio Start” subscription for one year renewable once and double “bike premium”.

For more details see: <http://www.prime-bruxellair.be/>

Financial assistance for environmental investments

For acquisition by companies of electric, hybrid or fuel cell vehicles

For electric, hybrid or fuel cell road vehicles the financial assistance is capped at € 5,000 for commercial vehicles and 20% of the eligible investment ceiling of € 3,000 for other vehicles.

See also:

http://www.ecosubsibru.be/index.cfm?fuseaction=aides.aides_one&aide_id=254&language=FR

<http://www.werk-economie-emploi.irisnet.be/en/primesetsubsides>

2.2.2 Flemish Region

Introduction of a New “Green” TES for private persons and companies (without (car) leasing activities)

Since 2012, two TES schemes co-exist in the Flemish Region. Companies with (car) leasing activities remain subject to the TES scheme described under 2.2. For other companies and private persons, the TES is calculated on a new basis: fuel, age, Euronorm (limit values of the different pollutants) and CO₂ emissions of the car. The new formula is as follows:

$$TES = \frac{[(CO_2 * f + x)^6 * 4.500 + c] * LC}{250}$$

Where:

- No TES is due for Exclusively Electrically Powered or Electrically Rechargeable passenger cars. For other passenger cars, the minimum TES amount is fixed at €40, the maximum at €10,000. The TES is indexed with the national consumer price index on 1 July of each year; (41.61€ as from 1 July 2013).
- f = fuel correction factor; f = 1, except for LPG (f = 0.88) and Natural Gas (f = 0.93);
- x = CO₂ correction factor; x = 0 in 2012 and increases with 4.5 g/km CO₂ per year as from 2013; (=9 in 2014)
- LC = age correction factor, based on the age of the vehicle since the date of its first entry into service; LC = 100% when the vehicle’s age is less than 12 full months, and decreases with 10% per extra 12 months of age until a minimum rate of 10% is reached (at an age of at least 108 months);
- c = fixed price per Euronorm and fuel type, shown in the table below:

	Euronorm Amount for c			Euronorm Amount for c	
Diesel:	Euro 0	2,215.96	Petrol, LPG and Natural Gas:	Euro 0	881.37
	Euro 1	650.13		Euro 1	394.16
	Euro 2	471.60		Euro 2	117.87
	Euro 3	371.59		Euro 3	73.94
	Euro 3 with DPF	351.23			
	Euro 4	351.23		Euro 4	17.75
	Euro 4 with DPF	345.26			
	Euro 5	345.26		Euro 5	15.96
	Euro 6	12.74		Euro 6	15.96

The new tax replaces the old one for passenger cars registered by private persons, self-employed and all companies, except for companies with leasing activities for whom the old TES-scheme remains applicable as long as the other regions have not agreed with it.

Incentives for a retrofit DPF on EURO3 & EURO4 cars:

The Flemish Government grants incentives to private and legal persons residing in the Flemish Region for a retrofit DPF on EURO3 & EURO4 cars registered for the 1st time before 3 September 2010, i.e. date of publication of the law: incentive 100% of the DPF purchase and installation cost (with maximum of €600).

Ecology premium for 'Green' investments of companies:

The Flemish Government grants so-called 'ecology premiums' to companies who invest in environmentally friendly and/or energy efficient technologies, which are listed in a 'limitative technology list'. The amount of the subsidy is determined by:

- the type of investment (environment, (renewable) energy (efficiency), cogeneration),
- the size of the company (SME or not),
- the environmental performance/potential of the technology (expressed in Eco-classes and in Ecology-scores),
- the subsidy bonus (as % of investment amount that can be taken into account).

The table below shows the automotive related technologies and investments which qualify for the subsidy, as well as their boundary conditions (available as from 1/1/2014):

Limited Technology List: Automotive related Technology	Eco- Class	Ecology Score	Additional investment cost considered	Premium for SME	Premium for Large Enterprise
PEV (Pure Electric Vehicle)	A	6	20% (max. € 40,000)	35%	25%
PH- (Plug-in Hybrid) and ER- (Extended Range) EV	B	4	20% (max. € 45,000)	25%	15%
Charging infrastructure for EV	B	4	100% of fix € 1,500	25%	15%
Fuel Cell (max. 1.000 kW)	A	6	80%	35%	25%
Transformation from diesel engine to Biodiesel engine	B	4	100%	30%	20%
Transformation from ICE to Hydrogen engine	A	6	100%	35%	25%
New CNG car	B	4	20% (max. € 40,000)	25%	15%
Transformation from ICE to CNG engine	B	4	100%	25%	15%

Retrofit DPF for Trucks Euro I,II,III	A	6	100%	35%	25%
Retrofit SCR for Trucks Euro I,II,III	B	4	100%	25%	15%
Fuelling station for CNG and LNG (Natural Gas)	B	4	100%	25%	15%
Fuelling station for Biodiesel and -Ethanol	B	4	100%	30%	20%
Fuelling station for CBG and LBG (Biogas)	B	4	100%	30%	20%
Fuelling station for Pure Vegetable Oil	B	4	100%	30%	20%
E95-Biofuel for Busses and Trucks	B	4	30%	30%	20%

Example – Ecology Premium for:

- **PEV of € 30,000 purchased by a SME: $20\% \times € 30,000 \times (35\% \text{ for SME}) = € 2,100$**

The Limited Technology List is regularly reviewed and updated by Flemish Administration for Environment.

Subsidy requests can only be made electronically via www.ecologiepremie.be

2.2.3 Walloon Region

CO₂-based Ecobonus/-malus scheme for purchasing a car:

The TES scheme described under 2.2 remains fully applicable in the Walloon Region, but since 1.1.2014 private and moral legal persons (except companies with leasing activities) residing in the Walloon Region and purchasing a car, are also subject to a CO₂ based Ecomalus scheme which comes on top of the TES scheme.

- The Ecomalus range starts as from 146g/km of CO₂, penalties starting as from €100 and gradually increasing up to €2,500 (as from 256 g/km);
- For cars for which CO₂ values are unknown, the CO₂ value will be assumed to be 205g/km for petrol cars and 196g/km for diesel cars.

The conversion table looks as follows:

Registration of a new or second-hand car (in €)													
CO ₂	0-145	146-155	156-165	166-175	176-185	186-195	196-205	206-215	216-225	226-235	236-245	246-255	>255
Tariff	0	100	175	250	375	500	600	700	1,000	1,200	1,500	2,000	2,500

Some malus compensations are granted to large families and to cars powered by LPG or alternative power trains:

- Large families with 3 children are granted an upward category-shift of 10g (Malus starts from 156g instead of 146g); when 4 children and more a shift of 2 categories or 20g was applied (Malus started from 166g instead of 146g);
- LPG Cars: Malus as from 156g (the 10/20g advantage for large families was granted on top of this: ex. LPG+3 children => Malus as from 166g; LPG+ 4 children => Malus as from 176g).

3 TAXES ON OWNERSHIP

3.1 TAXES ON OWNERSHIP AT FEDERAL LEVEL

CO₂ based “Solidarity Contribution” of company cars

As from 1.1.2005, employers have to pay a solidarity contribution (“cotisation de solidarité”, solidariteitsbijdrage) for company cars and light duty vehicles (M1 and N1) if they allow private use of these vehicles by their employees.

The monthly contribution amount is based on the CO₂ emissions of the vehicle according to EU directive 80/1268/CEE and computed as follows:

- Petrol vehicles: $[(Y * 9€) - 768] / 12$
- Diesel vehicles: $[(Y * 9€) - 600] / 12$
- LPG vehicles: $[(Y * 9€) - 990] / 12$

With Y = CO₂ emissions expressed in g/km

For 2014, the amounts have to be indexed by 1.2049 and shall in any case never be lower than €25.10 per month.

If CO₂ emissions data are not available, they are assumed to be:

- 182 g/km for vehicles with petrol engine;
- 165 g/km for vehicles with diesel engine.

Examples:

- Opel Astra 1.4 16V Petrol: CO₂ = 151 g/km $(((151 * 9€) - 768) / 12) * 1.2049$
⇒ monthly tax in 2014: €59.34
- Volvo S60 D5 Diesel: CO₂ = 166 g/km $(((166 * 9€) - 600) / 12) * 1.2049$
⇒ monthly tax in 2014: €89.77

3.2 TAXES ON OWNERSHIP AT REGIONAL LEVEL

The vehicle ownership taxes are a competence of the Regions. Until further notice, the basis and tariffs of the ownership taxes are the same in the 3 Regions.

Basis of the ownership taxes	
Private vehicles: rating	engine
Coaches and buses: rating	engine
Commercial vehicles:	deadweight

Annual circulation tax for cars, multi-purpose cars and minibuses (from 1.7.2013 to 30.6.2014)

The annual circulation tax (based on engine rating) varies according to the fluctuations in the retail price index. The adjustment is made on 1 July of each year with reference to the variation of the index from May of the preceding year to May of the year in question.

PETROL - DIESEL

CC	Fiscal HP	Annual Circulation Tax (in €)	10% Municipal Tax (in €)	Total (in €)	
From	to	(1)	(2)	(1)+(2)	
0	750	4	69.72	6.97	76.69
751	950	5	87.24	8.72	95.96
951	1150	6	126.12	12.61	138.73
1151	1350	7	164.76	16.48	181.24
1351	1550	8	203.76	20.38	224.14
1551	1750	9	242.64	24.26	266.90
1751	1950	10	281.16	28.12	309.28
1951	2150	11	364.92	36.49	401.41
2151	2350	12	448.56	44.86	493.42
2351	2550	13	532.08	53.21	585.29
2551	2750	14	615.84	61.58	677.42
2751	3050	15	699.48	69.95	769.43
3051	3250	16	916.20	91.62	1007.82
3251	3450	17	1,133,16	113.32	1,246.48

3451	3650	18	1,350.00	135.00	1,485.00
3651	3950	19	1,566.36	156.64	1,723.00
3951	4150	20	1,783.20	178.32	1,961.52
for each additional HP above 20				+ 106.92	

An additional annual circulation tax is levied on LPG vehicles to compensate for the abolition of excises (0.06€) on LPG (Liquefied Petroleum Gas) fuel. This annual tax amounts to:

- €89.16 for 1 to 7 fiscal HP,
- €148.68 for 8 to 13 fiscal HP,
- €208.20 for 14 and over fiscal HP.

These amounts are not indexed nor are they subject to municipal taxes.

Ownership tax rates for commercial vehicles

Buses and coaches

Annual circulation tax (based on engine rating) is indexed. As of 1.7.2012, minimal amount is €69.13.

- if ≤ 10 fiscal HP: €4.44/HP, with a minimum of €69.13 (plus municipal tax 10%),
- if > 10 fiscal HP: €4.44/HP + €0.24/HP, with a maximum of €12.48/HP (plus municipal tax 10%)

Under the terms of a permit for the operation of coaches and buses, the municipal tax does not apply to vehicles used exclusively for the fare-paying transportation of passengers.

Vans (up to 3,500 kg)

The annual circulation tax, based on the maximum permissible weight (MPW), is fixed at €19.32 for every 500 kg, with a minimum of €31.61 (exclusive municipal tax) €34.77 (inclusive municipal tax).

MPW (in kg)		Exclusive of municipal tax (in €)	Inclusive of municipal tax (in €)
From	To		
-	500	31.61	34.77
501	1000	38.64	42.50
1001	1500	57.96	63.76
1501	2000	77.28	85.01
2001	2500	96.60	106.26
2501	3000	115.92	127.51
3001	3500	135.24	148.76

Trucks (>3,500 kg) and combinations for transport of goods

When the Maximum Permissible Weight (MPW) exceeds 3,500 kg, the tax is based on tables taking into account the MPW, the number of axles and the kind of the suspension (pneumatic or not).

In the case of solo vehicle, the MPW to be taken into account equals its own MPW.

In the case of a combination of vehicles, the MPW equals the sum of all the MPWs of the combination.

There are in total 338 categories, within 10 tables.

See also http://finances.belgium.be/fr/binaries/folder-TdC-Camions-2013_tcm307-55753.pdf

Solo vehicles

		Number of categories	from (in €)	to (in €)
1.	with max 2 axles	30	59.97	337.04
2.	3 axles	22	209.67	448.59
3.	4 axles	18	284.44	552.11
4.	more than 4 axles	58	59.97	552.11

Combinations

		Number of categories	from (in €)	to (in €)
5.	with max 2 axles and trailer or semi-trailer with 1 axle	50	59.97	524.15
6.	with 2 axles and trailer or semi-trailer with 2 axles	30	260.29	705.98
7.	with 2 axles and trailer or semi-trailer with 3 axles	16	471.00	771.35
8.	with 3 axles and trailer or semi-trailer with max 2 axles	16	429.20	844.70
9.	with 3 axles and trailer or semi-trailer with 3 axles	16	286.07	771.35
10.	other than 5 to 9	82	59.97	808.01

Trailers with less than 3,500 kg MPW

Maximum permissible weight (in kg)		Exclusive of municipal tax (in €)	Inclusive of municipal tax (in €)
From	To		
0	500	32.16	35.38
501	3500	66.96	73.66

4 TAXES ON MOTORING

4.1 FUEL TAXES

The selling price of fuel is made up of two elements: the basic price and taxation.

The maximum sales price is changed two or three times per month, upwards or downwards, in compliance with the contract between the oil companies and the government.

4.1.1 Excise duties

Excise duties are charges imposed on the domestic consumption of certain products, but are levied at the time of production or importation.

The excise duty is €0.6136/litre for unleaded Eurosuper (95 RON & 98 RON).

For diesel fuel, the duty is €0.4277/litre. LPG is no longer subject to excise duties; however, vehicles equipped for LPG are subject to a higher road tax.

4.1.2 VAT

Fuel is subject to VAT at the rate of 21%. VAT is imposed both on the product and on the excises.

4.1.3 Total taxation

The taxation of fuel at present (as from 17.11.2011) is summarized as follows:

	Excise Duty	VAT
Unleaded (95)	€0.6136/l	21%
Unleaded (98)	€0.6136/l	21%
Diesel fuel	€0.4277/l	21%
LPG	-	21%

4.1.4 Maximum price in €/litre on 23.01.2014

Maximum prices (in €/l) 23.01.2014	EUROSUPER*	SUPER*	DIESEL*	LPG
	4.2	UNLEADED 95	UNLEADED 98	
Cost of the product	0.5221	0.5501	0.5836	0.3565
Distribution Costs	0.1701	0.1701	0.1744	0.1823
Excises + energy tax (1)	0.6236	0.6136	0.4277	0.0000

Other fees	0.0145	0.0146	0.0143	-
Price without VAT	1.3203	1.3483	1.2000	0.5388
VAT: 21% (2)	0.2773	0.2831	0.2520	0.1131
(1)+(2)	0.8908 (55.8%) (17.4%)	0.8967 (55.0%)	0.6797 (46.8%)	0.1131
Price at the pump	1.598	1.631	1.452	0.652

Source: Belgian Petroleum Federation

* max 10 ppm sulphur

4.2 INSURANCE TAXES

Subscription to a “third-party” insurance policy is mandatory before a vehicle may be entered into service. As the registration of a vehicle is conditional on third-party cover, the application should be stamped and signed by the insurer, thereby certifying the purchase of a policy.

Insurance policies are subject to an annual 9.25% tax. To this specifically fiscal tax, significant parafiscal charges should be added. The state therefore collects:

- 7.5% for the Occupational Rehabilitation Fund for the Disabled
- 0.25% for the Red Cross
- 10% for the INAMI (National Institute for Sickness-Disability Insurance)

The total charge is thus 27%.

Of the various supplementary “car” insurances (the so-called “omnium”), in addition to the annual tax, the State only collects the 7.5% contribution to the Occupational Rehabilitation Fund for the Handicapped. Thus, the charge to tax amounts to 16.75%.

In addition to the 16.75%, the State levies an additional tax of 10%.

As a result, the total charge now amounts to 26.75%.

4.3 EUROVIGNETTE

A user charging fee called “Eurovignette” is levied in Belgium for vehicles for the transport of goods with a Maximum Vehicle Weight exceeding 12 tons (based on ECDirective 93/89).

The amounts are:

EUROVIGNETTE as from 01.04.2001

Country of registration	Annually Axles Daily		Quarterly Axles		Monthly Axles		Weekly Axles		Axles
	≤ 3	≥ 4	≤ 3	≥ 4	≤ 3	≥ 4	≤ 3	≥ 4	

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before EURO 1	960	1,150	288	465	-	-	-	-	-
EURO 1	850	1,400	255	420	-	-	-	-	-
EURO 2 and less polluting	750	1,250	225	375	-	-	-	-	-

4.4 DEDUCTIBILITY SCHEMES OF CAR RELATED EXPENSES

4.4.1 Deductibility of car expenses of companies in the framework of Corporate Income Tax

The deductibility of company car expenses from corporate income applies to cars, multi-purpose cars and minibuses other than those exclusively used for paying transport of passengers. The following cars are not concerned:

- vehicles exclusively used as taxis or for self-drive hire and therefore exempted from the circulation tax;
- vehicles used for car driving lessons via driving schools;
- vehicles exclusively leased to third parties.

Since 1.1.2010, the deductibility of fuel expenses of company cars is limited to 75%. Mobile telephone in-car equipment and financing interests remain 100% deductible.

The deductibility of other expenses related to the use of the company car is computed according to the vehicle's CO₂ emissions (expressed in g/km). Since 1.1.2010, the deductibility rates have slightly changed as well and are set out in the table below:

Petrol		Diesel	
CO ₂ emissions	Deductibility	CO ₂ emissions	Deductibility
0	120%	0	120%
1 to 60	100%	1 to 60	100%
61 to 105	90%	61 to 105	90%
106 to 125	80%	106 to 115	80%
126 to 155	75%	116 to 145	75%
156 to 180	70%	146 to 170	70%
181 to 205	60%	171 to 195	60%
more than 205	50%	more than 195	50%

The non deductible expenses have to be included in the company's taxable profits as disallowed expenses and are subject to corporate tax.

VAT deductibility

Taxable persons are entitled to deduct max. 50% of the VAT paid on the purchase of cars for professional use and on goods and services relating to them.

There are 4 methods for the deductibility (to be chosen by the company)

Method 1: ("Real professional use") is based on the following formula:

$$\frac{\text{Total km} - \text{homeworkplace commute (x2)} - \text{private km}}{\text{Total km}} = \text{Percentage VAT deductibility (max.50\%)}$$

Method 2: "semi lump-sum method": the number of working days and the private km are fixed by the VAT Administration

$$\frac{[1 - (200 \text{ days} \times \text{homeworkplace commute} \times 2) + \text{lump-sum } 6.000 \text{ private km}]}{\text{Total km /year}} = \text{Percentage VAT deductibility (max.50\%)}$$

Method 3: "lump-sum method": deductibility is fixed to 35% (for a period of 4 years).

Method 4: applied to light commercial vehicles for which the normal deduction of 100% for LCV must be limited because of a private use. Here, 2 methods are possible:

1) same as Method 1 for cars;

2) lump-sum of 85% deductibility (conditionnally to the fact that the LCV is mainly used for the transport of goods for the economic activity).

4.4.2 Deductibility of professional related car expenses of a private person in the framework of Personal Income Tax

This deductibility scheme applies only to cars, multi-purpose cars and minibuses used by employees. Every employee is entitled to deduct a lump sum of general expenses related to his profession, thus also of expenses related to professional related car use.

He can also opt for deduction of real car expenses related to his profession. Two expense categories exist:

- Expenses related to commuter trips; these are fixed at 0.15€/km.
- Expenses related to professional trips; these are deductible for 75%.

Both expense categories are considered to cover costs related to the depreciation of the car and its accessories, to fuel and maintenance, to insurance and taxes, car wash, parking and garage hire...

The expenses which remain 100% deductible are:

- financing costs related to the purchase, leasing or renting of the car,
- costs related to mobile phone equipment.

The 100% deductibility does also apply to the following vehicle types:

- vans, trucks, trailers, buses and coaches;
- cars sold or hired in the course of the specific occupation of the sale or hiring of cars;
- vehicles used for the fare-paying transport of persons (taxis) or for self-drive hire;
- vehicles exclusively rented out to third parties.

The registration tax (see also point 2.2) is not deductible, but 75% of this amount is admissible as a general expense and may be amortized in proportion to the net realizable or resale value of these vehicles.

4.4.3 Benefit in Kind of an employee for the private use of a company car

For employees using a company car both for private and personal business use, the tax system leaves it up to the individual to decide whether or not the user will reimburse the company for the private use of the car.

When there is no reimbursement, the private usage is regarded as a benefit in kind (BIK). This amount has to be added to other income of the party concerned.

Since 1.1.2012, the BIK calculation is based on the list price, CO₂ emissions, fuel type and age of the car. The new formula for the BIK for employees is as follows:

- **Diesel cars: Yearly BIK = [(catalogue value x age correction factor) x (5.5% + (0.1% x (CO₂ – XX)))] x 6/7**
- **Petrol cars: Yearly BIK = [(catalogue value x age correction factor) x (5.5% + (0.1% x (CO₂ – YY)))] x 6/7**

With:

Catalogue value = the list price of the vehicle in new condition as if it is sold to private persons, including options and the VAT actually paid, without any rebate, reduction or discount.

CO2 reference values: XX and YY

For 2012: XX = 95 YY = 115
For 2013: XX = 95 YY = 116
For 2014: XX = 93 YY = 112

5.5% = the CO₂ basic rate when CO₂ emissions are XXg/km for diesel cars and YYg/km for petrol cars.

When the CO₂ emissions are higher than the CO₂ reference value, the CO₂ basic rate is increased by 0.1% per gram CO₂, with a maximum of 18%.

When the CO₂ emissions are lower than the CO₂ reference value, the percentage is decreased by 0.1% by gram CO₂, with a minimum of 4%. For 2014, the BIK may never be lower than 1,250€/year.

Age correction factor is calculated following the table below:

Period since the first registration of the vehicle (one month started counts for a whole month)	% of the catalogue value to be taken into account when calculating the BIK
From 0 to 12 months	100%
From 13 to 24 months	94%
From 25 to 36 months	88%
From 37 to 48 months	82%
From 49 to 60 months	76%
As from 61 months	70%

4.4.4 Disallowed expenses due by an employer for the private use of a company car by an employee

Additional disallowed expenses are due by an employer who puts a company car at the disposal of his employee who may use the vehicle for private purposes, and have to be included in the company's taxable profits. The disallowed expenses related to the BIK are calculated as follows:

- **Diesel: Yearly disallowed expenses = 17% x [Yearly BIK for Diesel cars]**
- **Petrol: Yearly disallowed expenses = 17% x [Yearly BIK for Petrol, LPG or Natural Gas cars]**

5 PERIODICAL INSPECTION OF VEHICLES

5.1 COST OF THE PERIODICAL INSPECTION

The periodical inspection of vehicles is organized by 10 private companies approved by the state.

The cost of inspection is as follows: (inclusive of 21% VAT)

Private vehicles	€29.10 + €11.10 ("environment control")
Buses	€51.90
Other vehicles under 3,500 kg	€32.80 + €13.20 ("environment control")
Other vehicles over 3,500 kg	€51.90
Trailer or semi-trailer under 3,500 kg	€29.10
Trailer or semi-trailer over 3,500 kg	€42.90

5.2 FREQUENCY OF VEHICLE INSPECTION

The table below shows the periodicity of inspections for the different types of vehicles:

Vehicle Type	1 st visit	Periodicity	Exceptions
Passenger cars (Car, Multi Purpose Car, Minibus, Hearse)	The day they reach the age of 4 years since their first registration	Afterwards every year	<u>Every 2 years</u> if the vehicle is less than 6 years old, has less than 100,000 km, is presented before usual deadline AND has its last certificate valid.
Passenger cars for paying transport of persons, vehicles for driving instruction purposes, hired vehicles with chauffeur and ambulances	Before the <u>first</u> entry into service in Belgium OR before the date of <u>re-entry</u> into service in Belgium.	Afterwards every 6 months	
Passenger cars which articulate trailers and are equipped with a towing hook for trailers with a MPW of more than 750 kg.	Before the <u>first</u> entry into service in Belgium OR before the date of <u>re-entry</u> into service in Belgium.	Afterwards every year	
Towing hook which equips passenger cars which articulate trailers with a MPW of no more than 750 kg or which use the hook for the transport of bicycles or motorcycles	Before the entry into service in Belgium of the vehicle as soon as it has been equipped with it	Afterwards every year after which the vehicle is 4 years old	<u>Every 2 years</u> if the vehicle is less than 6 years old, has less than 100,000 km, is presented before usual deadline AND has its last certificate valid.

Vehicles for the transport of goods with a MPW of more than 3,500 kg	Before the <u>first</u> entry into service in Belgium OR before the date of <u>re-entry</u> into service in Belgium.	Afterwards every 6 months	<u>Every year</u> if, since the last inspection, the certificate was valid
Vehicles for the transport of goods with a MPW of more than 3,500 kg <u>ADR</u> , Buses and Coaches	Before the <u>first</u> entry into service in Belgium OR before the date of <u>re-entry</u> into service in Belgium.	Afterwards every 3 months	<u>Every 6 months</u> if, since the last inspection, the certificate was valid
Tow vehicles, camping vehicles, ship vehicles and glider vehicles	Before the <u>first</u> entry into service in Belgium OR before the date of <u>re-entry</u> into service in Belgium.	Afterwards every 2 years	
Vehicles for the transport of goods with a MPW of no more than 3,500 kg and all other vehicles, excepted slow vehicles	Before the <u>first</u> entry into service in Belgium OR before the date of <u>re-entry</u> into service in Belgium.	Afterwards every year	



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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 20%.

1.2 REGISTRATION DUTY

Registration duties are as follows:

Road traffic administration tax

Ecological tax	160 BGN
Vehicle licence	67 BGN

Technical examination fee (putting into traffic, or periodic examination)

Motorcycle	16 leva
Motor vehicle	35 leva

2 TAXES ON OWNERSHIP

2.1 MOTOR VEHICLE TAX

The rates are as follows:

Motorcycles	
For scooters the tax is 10 leva	
For motorcycles as follows:	
Engine capacity	Tax
<125cc including	36 leva
126 - 250cc including	75 leva
251 - 350cc including	105 leva
351 - 490cc including	150 leva
491 – 750cc including	225 leva
> 750	300 leva
For tricycles the tax is determined in accordance with the vehicle weight:	
< 400 kg including	12 leva
> 400 kg	18 leva
Passenger cars	
The taxes for automobiles are determined in accordance with the engine output plus the additional coefficient corresponding to the year of production as follows:	
<37 KW including	1.02 leva/KW
37 - 55 KW including	1.20 leva/KW
55 - 74 KW including	1.62 leva/KW
74 - 110 KW including	3.30 leva/KW
> 110 KW	3.69 leva/KW

Depending on the year of production the tax is multiplied by the following coefficient:

Number of years after the production year, including the production year	Coefficient
Over 14 years	1
From 5 up to 14 years including	1.5
Up to 5 years including	2.8

Commercial vehicles

For automobile trailers the tax is as follows:

load trailer	15 leva
camping trailer	30 leva

For buses the tax is determined in accordance with the number of seats:

< 22 seats including the driver's seat	150 leva
> 22 seats including the driver's seat	300 leva

For commercial vehicles with a maximum permissible weight up to 12 t, an additional 10 leva is due for each exceeding tonne.

For tractors the tax depends on the maximum permissible weight of the vehicle composition, the number of axles and the suspension type of the tractor according to the registration form of the tractor:

Number of axles of the Tractor	Maximum permissible weight for the vehicle composition		Tax (in leva)	
	Equal or over	Under	Driving axle / axles with pneumatic suspension or pneumatic	Other suspension systems to the driving axle/axles
A) with two axles		18	24	84
	18	20	84	192
	20	22	192	441
	22	25	570	1026
	25	26	1026	1800
	26	28	1026	1800
	28	29	993	1197
	29	31	1197	1965
	31	33	1965	2727
	33	38	2727	4143
B) with three or more axles	38		3021	4107
	36	38	1920	2664
	38	40	2664	3684
	40		3684	5451

For special construction vehicles (concrete mixers, concrete-pumps and other), cranes, special trailers for transportation of heavy loads or loads which exceed the vehicle dimensions as well as other special vehicles, without trolleys, the tax is 150 leva.

For automobile cranes with a load lifting capacity of more than 40 t and special trailers for transportation of heavy loads with capacity of more than 40 t the tax is 300 leva.

For tractors the tax is as follows:

11 kW - 18 kW including	15 leva
18 kW - 37 kW including	21 leva
> 37 kW	30 leva

For other self propelling vehicles the tax is 75 leva

For snowmobiles the tax is 150 leva.

For commercial vehicles with GVW over 12 t the tax is determined in accordance with the maximum permissible weight, the number of axles and the suspension type of the vehicle.

Number of axles of the motor vehicle	Maximum permissible weight		Tax (in leva)	
	Equal or over	Under	Driving axle / axles with pneumatic suspension or	Other suspension systems to the driving axle/axles
A) with two axles	12	13	90	183
	13	14	183	504
	14	15	504	711
	15		711	1608
B) with three axles	15	17	183	318
	17	19	318	651
	19	21	651	846
	21	23	846	1302
	23		1302	2025
C) with four axles	23	25	846	858
	25	27	585	1338
	27	29	1338	2124
	29		2124	3150

Preferential reduction

Motor vehicle < 74 kW with controlled catalytic converter equipped petrol engine < EURO 3	40%
Motor vehicle < 74 kW with EURO 3 and EURO 4 engine	50%
Motor vehicle < 74 kW with EURO 5 and EURO 6 engine	60%
Bus & coach, truck, road tractor of semi-trailer with EURO 3 and EURO 4 engine	40%
Bus & coach, truck, road tractor of semi-trailer with EURO 5 and EURO 6 engine	50%

3 TAXES ON MOTORING

3.1 FUEL TAXES

Unleaded petrol	2.55 leva/litre
Diesel oil	2.66 leva/litre



CYPRUS

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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 19%.

1.2 REGISTRATION TAX

A tax is imposed upon the registration of new vehicles. The rates are as follows:

Passenger cars

CO2 emissions	Tax rate
≤ 120 g/km	0
121 – 150 g/km	€ 25 per g/km emitted > 120
151 – 180 g/km	€ 750 + € 50 per g/km emitted > 150
> 180 g/km	€ 2,250 + € 400 per g/km emitted > 180

Vans

€ 0.26 per cc

1.3 REGISTRATION FEE

An administrative fee is due upon registration of a vehicle.

The rates are as follows:

Engine capacity	Registration fee
< 1450 cc	0.17
1451-1650 cc	0.26
1651-2050 cc	0.43
2051-2250 cc	0.51
2251-2650 cc	1.03
>2650 cc	1.03

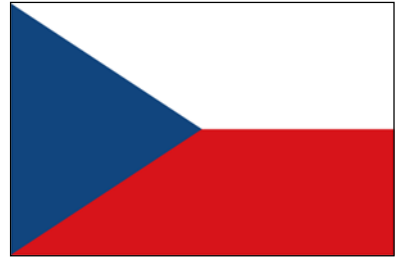
CO2 emissions adjustment: The rates are reduced by 15% for vehicles that emit less than 150g of CO2 per kilometer.

2 TAXES ON OWNERSHIP

2.1 ROAD TAX

The rates of the annual road tax are as follows :

CO2 emissions	Tax rate
≤ 120 g/km	€ 0.5 per g/km
121 – 180 g/km	€ 3 per g/km
> 180 g/km	€ 8 per g/km



CZECH REPUBLIC

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1 TAXES ON ACQUISITION

1.1 VAT

The principal legislation concerning **VAT** has been:

Act No. 235/2004 Coll. - "Act on value added tax".

This Act was many times amended (*Acts No. 635/2004, 669/2004, 124/2005, 215/2005, 217/2005, 377/2005, 441/2005, 545/2005, 109/2006, 230/2006, 319/2006, 172/2007, 261/2007, 270/2007, 296/2007, 124/2008, 126/2008, 302/2008, 87/2009, 281/2009, 362/2009, 489/2009, 120/2010, 199/2010, 47/2011, 370/2011, 375/2011, 457/2011, 458/2011, 18/2012, 167/2012, 333/2012, 500/2012, 502/2012, 241/2013, 344/2013*).

The last but one amendment is:

Act No. 241/2013 Coll. of 3 July 2013 - "Act amending some acts in connection with passing Act on investment companies and investment funds ..."

It was issued on 19 August 2013 and came into force on 19 August 2013.

The latest amendment is:

Act No. 344/2013 Coll. of 10 October 2013 - "Legislative measure of the Senate on amending tax related acts due to recodification of private law, and on some other acts".

It was issued on 5 November 2013 and came into force on 1 January 2014 with one exception.

Act No. 344/2013 Coll. is a large pack of amendments concerning 42 acts and should reflect changes following from the new Civil Code and the Act on Corporations.

1.1.1 Generally

Value Added Tax (VAT) was introduced in the Czech Republic on 1 January 1993. While modifications have been made to the former law, these were generally considered fine-tuning to modernize the law, align it with that of the European Union, or to implement rate changes for various goods and services to reflect government policy or prevent tax fraud. But on 1 May 2004, the day of our accession to the EU, the new VAT law (*Act No. 235/2004 Coll.*) came into force and has changed VAT law in the CR substantially.

The main principles of *Act No. 235/2004 Coll.* were described in the ACEA Tax Guide 2008 and previous issues.

A) Changes as of 1 January 2008

Several major amendments to the VAT law, mainly those related to the adoption of *Act on the Stabilization of Public Budgets (Act. No. 261/2007 Coll.)* entered into force on 1 January 2008.

1) Group registration

A major change is the option of group registration. Its introduction implements Article 11 of Council Directive 2006/112/EC according to which “each Member State may treat as a single taxable person any persons established in the territory of that Member State who, while legally independent, are closely bound to one another by financial, economic and organizational links.”

The forming of a group is voluntary and its size depends on the will of the participants. Group registration makes it possible to eliminate the VAT burden from all transactions between members of a VAT group, i.e. such transactions will not be subject to VAT. The group registers for VAT under a single Tax Identification Number and at the same time the registration of group members as individual VAT payers is cancelled.

Each entity may become a member of just one group and not of two or more groups simultaneously.

For VAT purposes a group may comprise entities closely bound together by financial or other links. However, group members must be based or have a place of business or business premises in the Czech Republic. Entities which are based or have a place of business or business premises outside this country cannot become members of a group, although their branch located in this country may become a group member.

Financially linked entities are understood to be entities of which one has a share in the capital or voting rights of another entity or several entities directly or indirectly. This share must amount to at least 40% of registered capital or 40% of voting rights.

Entities otherwise linked for VAT purposes are those which have at least one management member in common (such as the executive head or another statutory body). A group can thus be formed by several entities linked by common management.

For VAT purposes, the group is represented by a member established in the Czech Republic. If the group has no such member it may be represented by any other member. Group members are jointly and equally responsible for the group's liabilities ensuing from tax laws, i.e. the VAT Act and the Tax Administration Act. Group members are also responsible for liabilities after the group is abolished or after they leave it, but only for responsibilities ensuing from the period for which they were members.

The group becomes VAT payer on 1 January of the calendar year following registration provided that its application for registration is submitted by 31 October of the current calendar year at the latest. If the application is submitted later than 31 October of the current calendar year, the group becomes VAT payer on 1 January of the second calendar year after the application for registration is submitted.

Group applications for registration could be submitted with effect from 1 January 2008. Groups could be registered on 1 January 2009 at the earliest.

2) Change to the VAT reduced rate

As of 1 January 2008, the reduced VAT was raised from 5% to 9%, although the goods and services to which the reduced rate applies remained the same.

3) Binding assessment of tax rate correctness

As of 1 January 2008, the new § 47 allows any person to request a binding assessment of the correctness of the VAT rate. The decision is issued by the Ministry of Finance for a fee of CZK 10 000.

4) Rate applied to housing construction and social housing

As of 1 January 2008, the reduced VAT rate 9% continued to apply to refurbishing, repairs, reconstruction and modernization of flats and family houses. This exceptional application was prolonged to 31 December 2010 on the basis of Council Decision 2006/774/EC of 7 November 2006. In the case of new construction of flats, family houses and blocks of flats the reduced rate applies only to social housing. The possibility to apply the reduced rate to the construction of flats, family houses and blocks of flats under the framework of the state social policy is anchored in *Act No. 261/2007 Coll., on stabilization of public budgets*. All other buildings are subject to the basic rate. The transfer of plots of land is exempt from VAT with the exception of transfers of building plots which are subject to the basic rate. Exemption from VAT also applies to the renting of flats, buildings and non-residential premises with the exception of renting for a maximum of 48 hours (including electricity, heat, gas and water, and renting of movables).

5) Other changes

Laws on taxes on electricity, natural gas and some other gases and solid fuels came into effect on 1 January 2008, and as from this date these taxes are included in the tax base.

B) What remained unchanged in VAT in 2008

Registration for VAT applies to taxpayers who are based or have business premises in the Czech Republic, especially those whose turnover exceeds CZK 1 million in 12 consecutive calendar months (since 2014 incl. CZK 0.75 million). Taxpayers who are based or have business premises in another EU member country or outside the EU register for VAT if they conduct taxable transactions in this country.

Taxpayers registered for VAT in another EU state are not obliged to register in the Czech Republic provided they import goods for the purpose of supplying them to one specific entity known in advance, i.e. on the "call of stock" basis.

Taxpayers who are not based in the Czech Republic or have no business premises in the country register with the Praha 1 Tax Office.

The appointing of a tax representative is not compulsory in the Czech Republic, however, persons who are based or resident abroad must appoint a representative for correspondence.

Trade with EU member states is governed by rules similar to those valid in these countries. Since 1 January 2005, the tax on goods imported from third countries (outside the EU) by a person registered for VAT in the Czech Republic is not assessed and levied by the customs authority, but is included in tax returns by the registered person. In this case the tax administrator is the competent tax office and not the customs authority.

Under the VAT law valid in the Czech Republic, every person registered for VAT is obliged to make out, on the request of a tax payer, or a corporate entity set up or established for purposes other than business, an invoice (tax document) for every taxable transaction performed. The term for making out tax documents is 15 days from the day of the taxable transaction or from the receipt of payment, whichever comes first. Several concurrent taxable transactions may be included in a single invoice (tax document). Besides the most commonly used tax document, a so-called simplified tax document may also be made out. The tax amount is not stated separately, instead the price is stated inclusive of tax.

The tax document can be made out in electronic form, provided it bears a guaranteed electronic digital signature or electronic stamp or a guarantee of origin credibility and integrity of the document via the Electronic Data Interchange (EDI). Billing may be entrusted to the recipient of the taxable transaction (selfbilling) or alternatively a third person may be authorized.

There are two VAT rates: the basic rate and the reduced rate. The reduced rate applies to foodstuffs (except alcoholic drinks), pharmaceuticals and health care products, books, newspapers and journals, certain kinds of goods for the weak-sighted, blind, and handicapped persons, it applies to accommodation services, passenger transport, waste water treatment, and tickets to cinemas, theatres, and concerts, certain performances by independent artists, household cleaning, home nursing, care of the handicapped and children, etc.

The receiver (entity registered for VAT) of a taxable transaction may claim deduction of tax in the tax return for the taxation period during which the taxable transaction, such as supply of goods, took place. The claim must be made no later than three years from the end of the taxation period during which the accepted taxable transaction took place. Tax deductions do not apply to vehicle purchases or to the technical enhancement of vehicles.

The taxable period applicable to VAT payers is one calendar month (if their turnover exceeds CZK 10 million) or one calendar quarter. VAT returns must be filed and the tax paid within 25 days of the end of the taxation period.

C) Changes as of 1 January 2009

There are numerous changes concerning e.g. payment procedure, differences between goods delivery and services, complimentary commercial samples (promotional, advertising etc.) which are not taxable if the potential VAT would be lower than CZK 500 etc.

D) Changes as of 1 April 2009:

The Act No. 87/2009 Coll. enabled the deductions to be allowed for ECE Cat. M1, too. The deduction for LCVs up to 3.5t GVW (ECE Cat. N1) is still possible.

E) Changes as of 1 January 2010

Changes concerned mainly the VAT rates that were slightly increased - basic rate to 20%, reduced rate to 10%.

F) Changes as of 1 January 2012

Changes concerned mainly the VAT reduced rate that was increased to 14%.

G) Changes as of 1 January 2013

Changes concern mainly the VAT rates that have been slightly increased - see below. The mandatory taxable period applicable to newly registered VAT payers is one calendar month. Other changes concern e.g. the VAT payers register, imported goods and services, entrepreneurs account numbers, VAT exemptions for sales of buildings and flats, small businesses etc.

H) Changes as of 1 January 2014

Owing to too many amendments and changes following from Act No. 344/2013 Coll. (see 1.1) is highly recommended to consult their current wording with renowned law offices.

1.1.2 Rates - examples

There are two VAT rates at present (valid for 2013 - 2015):

- 21% - basic - for most supplies of goods and services (formerly 20%)
- 15% - reduced - for limited range of goods and services (formerly 14%)

VAT rates - automotive/transport examples

Almost all vehicles (both new and used), parts, accessories	21 %
Electrical vehicles (Code TARIC 8703 90 10)	21 %
Hand steering and controls for disabled persons (Code Group TARIC 8708)	15 %
Car child seats (Code Group TARIC 9401 20)	15 %
Rental of passenger cars	21 %
Sales mediation of motor vehicles, parts, accessories	21 %
Road goods transport	21 %
Regular passenger public transport	15 %
Fuels and lubricants	21 %

Source: Collection of Acts CR

1.2 ALLOWABLE DEDUCTIONS

1.2.1 VAT Exemptions

Exemptions essentially fall into two categories: exemption with credit and exemption without credit. Exemption with credit results in supplies not attracting output tax, but at the same time, the taxpayer can recover the related input tax. Exemption without credit also results in supplies not attracting output tax, but there is no recovery of the related input tax, i.e., input tax is part of the actual cost of doing business.

As to the motor sector, a person registered for VAT was allowed to deduct the VAT on the purchase of commercial vehicles for professional use. Until 31 March 2009, deductions were not allowed for passenger cars, estate (combi) cars etc. (ECE Cat. M1) purchased by an end user. The Act No. 87/2009 Coll. enabled the deductions to be allowed for ECE Cat. M1, too. The deduction for LCVs up to 3.5t GVW (ECE Cat. N1) is still possible.

1.2.2 Corporate Tax, Exemptions, Depreciation and Capital Allowances

The principal legislation concerning **Income Tax** (including also the corporate income tax) has been:

Act No. 586/1992 Coll. - "Act on income taxes and some other acts".

This Act was 138 times amended (*Acts No. 35/1993..... 73/2011, 119/2011, 188/2011, 329/2011, 353/2011, 355/2011, 370/2011, 375/2011, 420/2011, 428/2011, 458/2011, 466/2011, 470/2011, 192/2012, 399/2012, 401/2012, 403/2012, 428/2011, 500/2012, 503/2012, 44/2013, 80/2013, 105/2013, 160/2013, 215/2013, 241/2013, 344/2013*).

The last but one amendment is:

Act No. 241/2013 Coll. of 3 July 2013 - "Act amending some acts in connection with passing Act on investment companies and investment funds ..."

It was issued on 19 August 2013 and came into force on 19 August 2013.

The latest amendment is:

Act No. 344/2013 Coll. of 10 October 2013 - "Legislative measure of the Senate on amending tax related acts due to recodification of private law, and on some other acts".

It was issued on 5 November 2013 and came into force on 1 January 2014 with one exception.

Act No. 344/2013 Coll. is a large pack of amendments concerning 42 acts and should reflect changes following from the new Civil Code and the Act on Corporations.

The main provisions relating to corporate income tax are contained already in part two of *Act No. 586/1992 Coll.* This law also deals with personal income tax.

1) Taxpayers subject to corporate income tax

Taxpayers subject to corporate income tax are all those who are not natural persons. They include the organising units of the state. Taxation depends on the place of their seat or headquarters. If their seat or headquarters are located in the Czech Republic, they are obliged to tax both incomes from sources in the CR as well as incomes from sources abroad.

2) Taxation period, definition of incomes and object of taxation

The definition of the taxation period is important to corporate bodies. The tax period is the calendar year or, in concurrence with book-keeping, the business year, accounting period or a period which is specially defined for mergers, transfer of property to a business partner, or the division of a company or a cooperative. With the exception of income which is excluded, the object of taxation is income or profit from all operations and disposal of all property. Excluded from taxation is, for example, income gained by inheritance and donation. As in the case of natural persons, a large part of selected incomes are exempt from taxation, and the extent of this exemption is specific and greatly varied. Some forms of corporate bodies have a different tax arrangement; a typical example is the taxation of “non-profit organisations”.

The tax liability is calculated from the tax base, which is the difference by which income/profit exceeds expenditure (costs) with respect to the material and time connection in the particular taxation period. Besides expenditure incurred to generate, assure, and maintain income, there are specific expenditures (costs) precisely defined by law. In tax base determination, corporate bodies proceed from their economic result ensuing from book-keeping. Taxpayers who make out their financial statement according to the International Accounting Standards modified by the European Community law are required by the income tax law to determine their economic results according to domestic rules of accountancy. In keeping with other provisions of the law, the economic result is free of items which do not to influence the tax base and thus the tax liability.

3) Tax returns and tax rate

In compliance with the taxation period, the corporate body presents its tax liability in tax returns. The corporate body - payer is duty-bound to calculate the tax liability, i.e. the amount to be paid in tax, and to deliver it to the competent local tax administrator - the financial authority. Generated loss can be subtracted from the tax base subsequently in up to five consecutive taxation periods. When the taxation period is one calendar year, the general deadline for the submission of tax returns is 31st March of the following year. When the tax returns are submitted by the payer's tax consultant, or the financial statement is subject to verification by an auditor, which is very frequent in the case of corporate bodies, the deadline is six months from the end of the taxation period. Special deadlines for the submission of tax returns are set for cases of bankruptcy and changes in the taxation period. If the tax liability exceeds a certain level, the taxpayer is duty-bound to make quarterly or half-yearly advance tax payments.

The tax rate, which was fixed at 45 % in the initial the tax reform, has been gradually lowered, and following extensive amendments to the income tax law connected with the reforms of public finance passed in 2007 was fixed at 21% for 2008. The 2009 and 2010 rates for corporate bodies were set at 20% and 19% respectively valid till now (2013). The tax rate for natural persons is 15% in 2013. The rate for investment funds, shares funds and pension funds is 5%. Certain types of income defined by law are subject to a special tax rate (so-called withholding tax), which was set for both corporate bodies and natural persons at 15% in 2008 and 12.5% starting from 2009. The Czech Republic is party to 70-plus international agreements on the prevention of double taxation.

4) Tax effect of expenditure incurred to generate, assure, and maintain income

An important provision of the income tax law applies to tax effective costs. In a number of cases, the law enumerates costs indicating their tax deductibility or non-deductibility. The list of deductible costs is similar to that in other countries. Generally, costs are tax-deductible if incurred to generate, insure and maintain the taxable income (for instance depreciation of assets, bought material and services, wages and salaries including social security and health insurance contributions paid by the employer etc). The most significant tax deductible costs include the depreciation of tangible and intangible assets, which has gradually undergone a number of major and partial changes since the 1993 tax reforms. A company can use either straight-line or accelerated depreciation for any fixed asset (except e.g. land), although once it has elected to use a method for a particular asset this method may not be changed during the useful life of such asset. If a fixed asset is sold, half of the annual depreciation charge can be claimed in the year of sale for tax purposes. Almost all changes shortened the depreciation deadlines for both categories of assets. Tangible assets (assets whose input price is over CZK 40 000 and whose expected operational and technical life exceeds 1 year - buildings, moveable assets) are divided into six depreciation groups with depreciation periods of 3, 5, 10, 20, 30 and 50 years respectively. An amendment of 2007, effective from 2008, abolished the partial "subcategory" of motor vehicles with a depreciation period of 4 years. Accelerated depreciation is applied in the first three groups to selected types of assets. The sixth depreciation group with a depreciation period of 50 years is applied to selected types of buildings. Intangible assets (assets whose input price is over CZK 60 000 and whose operational and technical life exceeds 1 year - industrial know-how and similar rights, software, and technical or other exploitable knowledge, etc) are subject to depreciation periods of 18, 36, 60, and 72 months, and if a contract for use is concluded for a definite period of time, the depreciation period is calculated as a share of the entry value and the period of usage.

Major reforms of public finance, contained in *Act No. 261/2007 Coll., on the stabilisation of public budgets*, included a number of significant changes in the taxation of the incomes of corporate bodies and natural persons, which are effective from 2008. A number of the changes apply to the tax effect of costs. Important was the unification of the conditions of the acquisition of assets by financial leasing with the depreciation period in depreciation groups 1 to 5. The limit of the entry value of cars (CZK 1.5 million) was lifted, and since the "subcategory" was abolished, cars are newly depreciated for 5 years. Newly established is additional taxation of unsettled liabilities which are overdue for 36 months. Completed was the conceptual change in approach to tax deductibility, working and social conditions, care and increased time of rest in dependence on the new Labour Code valid as of 2007.

5) Harmonisation of Czech law with EU legislation

On the day of accession of the Czech Republic to the European Union, the harmonisation with EU law also applied to the taxation of corporate bodies. The implemented documents included Council Directive No. 90/435/EEC on the common system of taxation of parent companies and subsidiaries including the supplementary Council Directive No. 2003/123/EC - Council Directive 2003/49/EC on a common system of the taxation of interest and licence payments made between associated companies, though in the case of licence payments for a transitional period until 2010 - Council Directive 90/434/EEC on a common system of taxation applicable to mergers, divisions and transfers of assets, and exchanges of shares, including its supplementation by Council Directive 2005/19/EEC. The Czech law is also fully compliant with Council Directive 2003/48/EC on the taxation of income from savings in the form of interest.

6) Tax support

Selected forms of tax relief continue to apply. These include a system of investment incentives in the form of tax abatements subject to the fulfilment of conditions stipulated by law. The legal system of granting tax abatements is determined separately for investment in new production capacities and separately for investment in the expansion of existing production capacities. Starting from 2008, tax abatement is applied for five consecutive taxation periods. Another significant type of tax relief is support to research and development - the possibility to deduct from the tax base an amount corresponding to 100% of selected expenditure made during the relevant tax period on the realisation of research and development projects.

7) Increased attraction of the tax environment

Further to the public finance reforms, effort has been exerted to increase the attraction of the tax environment of the Czech Republic through the income tax law.

A new provision exempts dividends coming from sources in third countries to Czech tax residents or to a permanent unit of a company of an EU member country in the Czech Republic. The conditions for exemption are the same as stipulated in Council Directive 90/435/EEC, i.e. participation of 10% for a period of 12 months. The essential condition for this exemption is the existence of an agreement preventing double taxation concluded with the third country concerned.

Another important step increasing the mentioned attraction is the exemption of incomes from the transfer of shares of parent companies in subsidiaries. This applies to payers who are tax residents in the Czech Republic, or permanent units of tax residents of EU countries located in the CR. Conditions for the use of this exemption are defined in this case, too.

Classification of fixed assets by depreciation categories

Depreciation category		Minimum depreciation period (years)
1. computers and office equipment, measuring and control devices etc.		3
2. cars (M1), LCVs (N1), buses (M2,M3), trucks and special trucks (N2,N3), tractors, motorcycles, accessories, machinery and equipment, technical know-how etc.		5
3. engines, metal structures, metal products, machinery and equipment for the metal industry, ships, lifts etc.		10
4. gas and oil pipe-lines, water mains, pillars, chimneys etc.		20
5. buildings, bridges, roads, tunnels, water works, cableways etc.		30
6. some buildings		50
Depreciation Categories	Straight-line depreciation Annual Depreciation Rates (%)	Accelerated depreciation Coefficients for accelerated depreciation
	first year subsequent for increased	first year subsequent for increased

		years	input price		years	residual price
1	20.0	40.0	33.3	3	4	3
2	11.0	22.25	20.0	5	6	5
3	5.5	10.5	10.0	10	11	10
4	2.15	5.15	5.0	20	21	20
5	1.4	3.4	3.4	30	31	30
6	1.02	2.02	2.0	50	51	50

Source: Collection of Acts CR

The minimum depreciation period for Depreciation category 2 has been shortened from 5 years to 2 years (60% and 40%). Category 2 includes cars (M1), LCVs (N1), buses (M2, M3), trucks and special trucks (N2, N3), tractors, motorcycles, accessories, machinery and equipment, technical know-how etc. This advantage concerns only tangible property acquired in the period 1 January 2009 - 30 June 2010.

The new provisions mentioned above have been also included in the new comprehensive act:

Act No. 326/2009 Coll. of 17 June 2009 - "Act on support of economic growth and social stability".

It was issued on 24 September 2009 and came into force on 1 July 2009 (the provisions concerning the shortened depreciation period on 24 September 2009).

Income Tax - Changes as of 1 January 2013

- natural persons – using expenditure lump sum is limited by turnover, taxpayers cannot use discounts on children and supported wives
- natural persons - so called solidary contribution is introduced for the period 2013-2015, in fact income tax increase by 7% of income exceeding 48 multiple of average salary
- natural persons – working pensioners – basic discount for taxpayers is not possible
- withholding tax on passive incomes (dividends, interests, licence fees) towards „tax havens“ is increased from 15% to 35%

Income Tax - Changes as of 1 January 2014

Owing to too many amendments and changes following from Act No. 344/2013 Coll. (see 1.1) is highly recommended to consult their current wording with renowned law offices.

1.3 REGISTRATION CHARGES

Registration Fee

The fee for this official act (the entry into the Vehicle Register) is:

CZK 800	for cars, CVs including buses
CZK 300	for motorcycles < 50 cc
CZK 500	for motorcycles > 50 cc

Special Registration Surcharges (“environmental”)

Since 1 January 2009 surcharges have applied to the registration of vehicles M1, N1 not complying with at least EURO 3. These surcharges are not officially called “tax” but in fact they could be included into the chapter taxes on acquisition and act like a certain kind of environmental tax contributing to the vehicle parc renewal.

There is an Act No. 383/2008 Coll. of 23 September 2008 - "Act amending Act No. 185/2001 Coll. on waste and amendment of some other acts".

It was issued on 20 October 2008 and came into force on 1 January 2009.

Some new features of this Act (unofficial translation - the official one is not available yet):

- amended article §37e) has been called "The surcharges for the support of the collection, processing, use and elimination of selected wrecked automobiles"
- since 1 January 2009 an applicant for registration of a used vehicle M1, N1 into the Central Register of Vehicles (CRV) has been obliged to pay a surcharge in case of the first registration of the vehicle concerned in the Czech Republic (if the vehicle has already been registered in the CR, the surcharge must be paid at the first repeated registration, e.g. due to change of owners etc.)
- surcharges are stipulated according to the emission limits the vehicle complies with
 - no surcharge (EURO 3 and higher fulfilled)
 - CZK 3000 (EURO 2 fulfilled)
 - CZK 5000 (EURO 1 fulfilled)
 - CZK 10000 (neither EURO 2 nor EURO 1 fulfilled)
- the surcharges are transferred to the State Environmental Fund of the CR

2 TAXES ON OWNERSHIP

There are no typical ownership taxes in the Czech Republic. The road tax can be only very approximately included into this Chapter as it is paid only by a part of vehicle owners.

2.1 ROAD TAX

The principal legislation concerning **Road Tax** has been:

Act No. 16/1993 Coll. - "Act on road tax".

This Act was many times amended (*Acts No. 302/1993, 243/1994, 143/1996, 61/1998, 241/2000, 303/2000, 492/2000, 493/2001, 207/2002, 102/2004, 635/2004, 545/2005, 270/2007, 296/2007, 246/2008, 281/2009, 199/2010, 30/2011, 375/2011, 344/2013*).

The important amendment was:

Act No. 246/2008 Coll. of 5 June 2008 - "Act amending Act No. 16/1993 Coll. on road tax".

It was issued on 4 July 2008 and came into force on 4 July 2008.

The last but one amendment (small only) is:

Act No. 375/2011 Coll. of 6 November 2011 - "Act amending some acts in connection with passing Act on health services, Act on specific health services and Act on health emergency services".

It was issued on 8 December 2011 and came into force on the first day of the 4th calendar month following the issuing day.

The latest amendment is:

Act No. 344/2013 Coll. of 10 October 2013 - "Legislative measure of the Senate on amending tax related acts due to recodification of private law, and on some other acts".

It was issued on 5 November 2013 to come into force on 1 January 2014 with one exception.

Act No. 344/2013 Coll. is a large pack of amendments concerning 42 acts and should reflect changes following from the new Civil Code and the Act on Corporations.

2.1.1 Generally

Road tax is payable on vehicles with license plates of the CR, that are used for business purposes in the CR (not on vehicles of private persons used exclusively for personal use).

Road tax (since fiscal year 2009) is also payable on all vehicles with license plates of the CR with GVW over 3.5t (for fiscal year 2008 with GVW over 12t) used for goods transport, not only used for business purposes in the CR.

Road tax is calculated according to:

engine size	for passenger cars
weight and axle size	for commercial vehicles incl. coupled

The tax period is the calendar year.

2.1.2 Legislation

History

The road tax was introduced in the CR in 1993 year by Act No. 16/1993 Coll. The legislation concerning road tax, as amended especially by Acts No. 303/2000 Coll. and No. 492/2000 Coll., which were used for the first time in the tax year 2000, was further amended in 2001 by Act No. 493/2001 Coll. Legislation concerning the technical conditions for the operation of vehicles, including terminology used in road tax legislation, changed as of 1 July 2001. Act No. 493/2001 Coll., thus also already contained transitory provisions which stipulated that road tax was payable by the natural person or corporate body registered as the vehicle owner in the Registration Book, as well as by a private person or corporate body which is the vehicle operator registered in the Vehicles Register according to Act No. 56/2001 Coll., which came into force on 1 July 2001. The basis of the tax for trucks and tractors has been the total weight recorded in the Registration Book, as well as the maximum allowed weight, which has been recorded in the Registration Book from 1 July 2001, in accordance with Act No. 56/2001 Coll. The tax basis for semi-trailers has been the sum of the permitted axle loads recorded in the semi-trailer Registration Book, as well as the maximum allowed weight on the axles, which is recorded in the semi-trailer Registration Book from 1 July 2001, in accordance with Act No. 56/2001 Coll.

2.1.3 Allowable Deductions and Incentives

Vehicles not taxed:

- with less than 4 wheels (L)
- diplomatic
- for public passenger transport provided 80% of their mileage during the tax period is run for this transport
- special (army, police, fire brigade, rescue etc.)
- for road maintenance
- electrical, CNG, LPG, hybrid, E85 (flexi-fuel) vehicles for transport of persons and vehicles for transport of goods with max. 12t GVW (for fiscal year 2009, electrical vehicles already for fiscal year 2008)
- commercial vehicles (trucks, road tractors, trailers) with GVW 3.5-12 t not used for enterprising, e.g. vehicles of private persons used exclusively for personal use, training vehicles etc. (for fiscal year 2009)

Other tax incentives should be based on vehicle age, e.g. tax rates should be decreased by 48% for the period 36 months following the first registration date and then again by 40% for the period of the following 36 months and then again by 25% for the period of the following 36 months (already for fiscal year 2008).

Tax rates should also be decreased by 48% for commercial vehicles (trucks, road tractors, trailers) with GVW over 12t not used for enterprising, e.g. vehicles of private persons used exclusively for personal use, training vehicles etc. (for fiscal year 2009)

Commercial vehicles used in agricultural production may apply for a 25% reduction.

Vehicles used for combined transport (railways, water) may apply for a reduction of 25% - 100% according to a number of combined transports per tax period.

The road tax payer should prove to the tax administrator his entitlement to the annual tax abatement by a record in the vehicle Registration Book (Technicky prukaz), or by a separate document issued by the responsible registration authority abroad.

2.1.4 Rates

Tax rates are assessed as annual fixed rates

- for vehicles with Czech registration used for business or similar activity in the Czech Republic rates range:

from CZK 1 200 (on vehicles with engines up to 800 cc)

to CZK 50 400 (on heavy-duty vehicles over 36t with 3 axles)

- tax rates should be increased by 15% for vehicles with the first registration (both in the CR and abroad) till 31 December 1989 (for fiscal year 2008) and by 25% (for fiscal year 2009)

Road Tax - Changes as of 1 January 2014

Owing to too many amendments and changes following from Act No. 344/2013 Coll. (see 1.1) is highly recommended to consult their current wording with renowned law offices.

3 TAXES ON MOTORING

3.1 FUEL TAXES

The principal legislation concerning **Excise Duties** has been:

Act No. 353/2003 Coll. - "Act on excise duties".

This Act was many times amended (*Acts No. 479/2003, 237/2004, 313/2004, 558/2004, 693/2004, 179/2005, 217/2005, 377/2005, 379/2005, 545/2005, 310/2006, 575/2006, 261/2007, 270/2007, 296/2007, 37/2008, 124/2008, 245/2008, 309/2008, 87/2009, 281/2009, 292/2009, 362/2009, 59/2010, 95/2011, 221/2011, 420/2011, 457/2011, 458/2011, 18/2012, 407/2012, 500/2012, 308/2013, 344/2013*).

The last but one amendment is:

Act No. 308/2013 Coll. of 12 September 2013 - "Act amending some acts in connection with passing Act on obligatory marking of spirit".

It was issued on 2 October 2013 and came into force on 2 October 2013 with some exceptions.

The latest amendment is:

Act No. 344/2013 Coll. of 10 October 2013 - "Legislative measure of the Senate on amending tax related acts due to recodification of private law, and on some other acts".

It was issued on 5 November 2013 to come into force on 1 January 2014 with one exception.

Act No. 344/2013 Coll. is a large pack of amendments concerning 42 acts and should reflect changes following from the new Civil Code and the Act on Corporations.

Another reason for amending the former acts on excise duties is the issue of bio fuels.

The aim is to prevent potential tax evasions coming from the fact that the same bio ethanol may be used for fuel blending (Excise duty = 0) or e.g. for hard drinks preparation (Excise duty up to the amount CZK 285 / litre). As to fuel taxes, there are 100% tax incentives for pure FAME (e.g. MERO = RME = Rapeseed Methyl Ester, SOME = Soybean Methyl Ester), pure bio ethanol, E95, pure seed oil and biogas. Other incentives are applied for some more fuels.

Since 1 January 2012 the former tax incentive (100%) for CNG has been abolished.

Since 1 January 2012 the excise duties have been increased for unleaded petrol and Diesel oil by CZK 1 per litre.

Since 1 January 2013 the excise duty refund for diesel oil (possibly petrol) used by farmers for agricultural production has been limited to 60% of excise duty applied (2012 – 80%, 2014 – zero)

Average fuel prices in 2014 (for accounting purposes)

Fuel	Local name	Code	Price (CZK / litre)
Petrol	Benzin Super	BA – 95	35.70
Petrol	Benzin Super plus	BA – 98, 99, 100	37.90
Diesel fuel	Nafta motorova	NM	36.00

Source: MF CR (Ministry of Finance)

Fuel taxes in January 2014

Fuel	Excise duty	VAT (%)
Petrol (Pb contents below 0.013 g/litre)	CZK 12 840 / 1000 litres	21
Petrol (Pb contents over 0.013 g/litre)	CZK 13 710 / 1000 litres	21
Diesel oil	CZK 10 950 / 1000 litres	21
Bio diesel oil - SMN 30 (FAME 31%)	CZK 7 665 / 1000 litres	21
100% FAME	CZK 0 / 1000 litres	21
100% Bio ethanol (for road transport)	CZK 0 / 1000 litres	21
E85 (no duty for 85% bio components)	CZK approx. 1 930 / 1000 litres	21
E95 (no duty for pilot projects only)	CZK 0 / 1000 litres	21
Pure seed oil	CZK 0 / 1000 litres	21
LPG (for road transport)	CZK 3 933 / ton (2 150 / 1000 litres)	21
CNG (for road transport)	CZK 360 / 1000 m3 (34.20 / MWh)	21
Biogas (for road transport)	CZK 0 / ton	21

Source: MF CR (Ministry of Finance)

3.2 INSURANCE, ROAD PRICING

The principal legislation concerning **Motor third-party liability insurance** is:

Act No. 168/1999 Coll. - "Act on liability insurance for damage caused by operation of vehicle as amended later"

(The complete wording of *Act No. 168/1999 Coll.* was issued on 30 July 2008 as *No. 267/2008 Coll.*)

This Act was many times amended (Acts No. 307/1999, 56/2001, 320/2002, 47/2004, 377/2005, 57/2006, 296/2007, 137/2008, 274/2008, 278/2009, 281/2009, 341/2011, 239/2013).

The latest amendment is:

Act No. 239/2013 Coll. of 3 July 2013 - "amending Act No. 56/2001 Coll. on conditions of operation of vehicles on roads and amending Act No. 168/1999 Coll. on liability insurance for damage caused by operation of vehicle and amending some related acts as amended by Act No. 307/1999 Coll. ..."

It was issued on 6 August 2013 to come into force on 1 January 2015 with some exceptions.

3.2.1 Generally

Subscription to a third party insurance (motor liability insurance) policy is compulsory for all vehicles.

The Czech Insurers' Bureau comprising the most important insurance companies was entitled to propose the minimal level of rates in 2002 but since 1 January 2003 the rates are not regulated at all and are fully in the hands of insurance companies. The insurance companies must apply such rates, which enable them to fulfill all obligations, to create sufficient technical reserves and to cover contributions to the Czech Insurers' Bureau.

3.2.2 Rates

In the table below there is an example of MTPL (Motor Vehicle Third Party Liability) insurance yearly rates applied by the biggest insurance company Ceska Pojistovna for new clients (Standard Package) in 2008.

Since 2009, rates are not announced in a table but they are stipulated individually according to many criteria, the increase of rates is about 2% in average)

Rates of MTPL insurance, Ceska pojistovna, Standard Package, Year 2008

Tariff Class	CZK / year	
2-wheelers, 3-wheelers, 4-wheelers	< 50 cc	341
	50 - 350 cc	820
	350 - 500 cc	2 083
	> 500 cc	2 561
Passenger Cars, Trucks (< 3500 kg GVW)	< 1000 cc	3 319
	1000 - 1350 cc	4 162
	1350 - 1850 cc	6 131
	1850 - 2500 cc	9 843
	> 2500 cc	13 555
Motorhomes		6 825
Ambulances		7 448
Road Tractors (=Artics)	< 3500 kg GVW	69 826
	3500 - 12000 kg GVW	72 735
	> 12000 kg GVW	74 481
Trucks	3500 - 12000 kg GVW	18 419
	> 12000 kg GVW	26 212
Special Trucks	< 3500 kg GVW	13 815
	3500 - 12000 kg GVW	18 419
	> 12000 kg GVW	26 212
Tractors		1 503
Hand Controlled Tractors		520
Buses for public city transport		11 896
Trolleybuses		8 966
Other buses	< 5000 kg GVW	16 245
	> 5000 kg GVW	29 402

Trailers	< 750 kg GVW	261
	> 750 kg GVW	683
Semi-trailers for Trucks	< 750 kg GVW	10 687
	> 750 kg GVW	12 309

Source: Ceska pojistovna

3.2.3 Road pricing

Highway fees (tolls)

Within the Czech Republic, the use of highways (motorways), dual carriageways (motor roads) and some 1st Class roads by motor vehicles with at least four wheels or vehicles plus trailers is subject to a fee.

SFDI (The State Fund for Transport Infrastructure) is the responsible body for toll issues.

Now there exist two systems of fee collection in the CR - **coupons** and **E-Toll**.

A proof of payment of the fee is a 2-part coupon (label) for vehicles with GVW ≤ 3.5 t regardless their trailers:

- Part one of the coupon is to be stuck inside windscreen
- Part two of the coupon is to be retained

Coupon prices were stipulated for the first time by Czech Government Regulation No. 484/2006 Coll. (they can be changed if necessary) and depend on the time validity.

The data stated in the Vehicle Registration Document (Registration Book) are used for the classification by GVW. If towed vehicles are used (trailers, semitrailers) their GVW is not considered.

A fine may be imposed if a road subject to a fee is used without a valid two-part coupon.

Validity of the coupons 2014

Annual (R)	From December 1, 2013, until January 31, 2015
1 month (M)	The day marked on the coupon and 1 immediately following month
10 days (D)	The day marked on the coupon and 9 immediately following calendar days

Toll development by coupon type, GVW and year (CZK)

Cat.	Type	1995 1996 1997	1998	1999	2000	2001 2002 2003	2004	2005 2006	2007	2008 2009	2010 2011	2012	2013 2014
GVW < 3.5 t	R	400	800	800	800	800	900	900	900	1000	1200	1500	1500
	M	x	x	x	200	200	250	x	300	330	350	440	440
	2M	x	x	x	x	x	x	300	x	x	x	x	x
	10D	x	x	x	100	100	150	x	x	x	x	x	x
	15D	x	x	x	x	x	x	200	x	x	x	x	x
	D	x	x	x	x	x	x	x	200	220	250	390	310
GVW > 3.5 t < 12 t	R	1000	2000	4000	6000	6000	7000	7000	7000	8000	x	x	x
	M	x	x	x	800	1000	1200	x	1750	2000	x	x	x
	2M	x	x	x	x	x	x	1750	x	x	x	x	x
	10D	x	x	x	300	400	450	x	x	x	x	x	x
	15D	x	x	x	x	x	x	650	x	x	x	x	x
	D	x	x	x	x	x	x	x	650	750	x	x	x
GVW ≥ 12 t	R	2000	4000	8000	12000	12000	14000	14000	x	x	x	x	x
	M	x	x	x	1600	2000	2300	x	x	x	x	x	x
	2M	x	x	x	x	x	x	3500	x	x	x	x	x
	10D	x	x	x	600	800	900	x	x	x	x	x	x
	15D	x	x	x	x	x	x	1300	x	x	x	x	x
	1D	x	x	x	x	300	250	250	x	x	x	x	x

Source: MF CR (Ministry of Finance), RSD (Highway Authority), SFDI (State Fund for Transport Infrastructure)

Remarks: R = annual, M = one month, D = ten days

The principal legislation concerning E-Toll system has been:

Act No. 347/2009 Coll. of 9 September 2009 - "Act amending Act. 13/1997 Coll. on land roads and some other acts".

It was issued on 9 October 2009 and came into force on 1 January 2010, some provisions to enter into force on 1 January 2011.

This Act was several times amended (*Acts No.152/2011, 288/2011, 329/2011, 341/2011, 375/2011, 18/2012, 119/2012, 196/2012*).

The latest amendment is:

Act No. 196/2012 Coll. of 4 May 2012 - "Act amending Act. 13/1997 Coll. on land roads, as amended by subsequent acts, and some other acts".

It was issued on 13 June 2012 to come into force the first day of the 3rd calendar month following the issuing day with some exceptions (the articles concerning toll discounts to come into force on 13 June 2012).

The principal legislation concerning toll rates (both coupons and E-Toll) is:

Czech Government Regulation No. 484/2006 Coll. of 18 October 2006 - "On time fees and toll rates for using land roads".

It was issued on 9 November 2006 and came into force on 1 January 2007, some provisions on 1 July 2007.

This Regulation was several times amended (Reg. No. 272/2007, 404/2009, 26/2010, 415/2010, 243/2011, 354/2011, 352/2012, 15/2014).

The latest amendment is:

Czech Government Regulation No. 15/2014 Coll. of 8 January 2014 - "Amending Reg. 484/2006 Coll., on time fees, toll rates, discounts and procedures for using land roads, as amended by subsequent regulations".

It was issued on 30 January 2014 to come into force on 1 February 2014.

This Regulation concerns mainly a toll discount system providing quantity discounts 5 – 13% depending on the total toll amount collected during the calendar year from a toll payer (applicant).

E-Toll rates for the use of 1 km of a tolled road depend on the vehicle kind, number of axles, emission class, road class, day and time of day. A fine may be imposed if a road subject to a fee is used without a toll payment.

Since 1 January 2010 E-Toll has been applied to vehicles including buses with GVW > 3.5 t (since 1 February 2010 for the vehicles with GVW > 3.5 t having an appropriate coupon for 2009).

Since 1 September 2011 other rates were stipulated for vehicles M2, M3 (buses).

Since 22 October 2012 a toll discount system has been available.

At present in the E-Toll system there are registered over 680,000 vehicles, of it 80,000 (about 11%) vehicles with GVW 3.5 - 12 t. Vehicles with GVW > 12 t account for around 88% of the toll collected, buses 1%. Today E-Toll concerns about 1,370 km of highways/motorways (76% of the toll collected), dual carriageways/motor roads (19%) and 1st Class roads (around 180 km only, 5% collected). It is being judged to expand the system on more 1st Class roads and some 2nd Class roads.

It was formerly proposed to introduce electronic vignettes for passenger cars instead of existing coupons (sticking labels) since 1 January 2011 as the first step to launching E-Toll system also for passenger cars in the future. But this proposal has been refused by the Senate and must be discussed again in the Chamber of Deputies. The Senate recommends postponing this measure till 2016.

Official weighing (high-speed, low-speed) of vehicles N2, N3, their trains with O2, O3, O4, and vehicles OT3, OT4 was to be introduced since 1 January 2011.

E-Toll Rates (CZK/km) for Motorways and Motor roads 2014 - Trucks

on Fridays since 15:00 till 20:00 incl.								
Emission Class to Euro II			Emission Class Euro III - IV			Emission Class Euro V and higher		
Number of Axles								
2	3	4+	2	3	4+	2	3	4+
4.24	8.10	11.76	3.31	6.35	9.19	2.12	4.06	5.88
on the other days								
Emission Class to Euro II			Emission Class Euro III - IV			Emission Class Euro V and higher		
Number of Axles								
2	3	4+	2	3	4+	2	3	4+
3.34	5.67	8.24	2.61	4.45	6.44	1.67	2.85	4.12

E-Toll Rates (CZK/km) for some 1st Class roads 2014 - Trucks

on Fridays since 15:00 till 20:00 incl.								
Emission Class to Euro II			Emission Class Euro III - IV			Emission Class Euro V and higher		
Number of Axles								
2	3	4+	2	3	4+	2	3	4+
2.00	3.92	5.60	1.56	3.06	4.38	1.00	1.96	2.80
on the other days								
Emission Class to Euro II			Emission Class Euro III - IV			Emission Class Euro V and higher		
Number of Axles								
2	3	4+	2	3	4+	2	3	4+
1.58	2.74	3.92	1.23	2.14	3.06	0.79	1.37	1.96

E-Toll Rates (CZK/km) for Motorways, Motor roads, some 1st Class roads 2014 - Buses

Emission Class to Euro II	Emission Class Euro III - IV	Emission Class Euro V and higher
1.38	1.00	0.80

Source: Collection of Acts CR

For more particulars of development please see the previous TGs.

Much information on E-Toll system in the CR is also available on www.premid.cz

Amount collected in billions CZK: 2007 - 5.6, 2008 - 6.1, 2009 - 5.5, 2010 - 6.6, 2011 - 8.1, 2012 - 8.7, 2013 - 8.5 (est.). This drop is caused by growing number of CVs complying with emission class Euro 5+ which can benefit from toll discounts, regardless total transport by trucks and buses increased.

4 PRIVATE USE OF A COMPANY CAR

The use of a company car for private motoring is treated as a benefit in kind under personal income tax. The amount to be added to an employee's income before taxation is 1% of the actual purchase price of the company car for each started month of use, but not less than CZK 1 000.

5 PERIODICAL INSPECTION OF VEHICLES

5.1 INSPECTIONS

Compulsory periodical inspections of road vehicles include the Regular Technical Inspections (**RTI**) and the Regular Emission Measurements (**REM**).

Motorcycle emissions are not measured when kerb weight is below 400 kg.

5.2 COSTS

Examples (costs may vary according to an inspection station used):

RTI and REM costs (CZK, 21% VAT incl.) by vehicle type

Vehicle type (ECE Cat.)	RTI	REM
Passenger cars (M1)	900	750 (petrol)
		1000 (diesel)
		1100 (LPG,CNG)
LCVs (N1)	900	750 (petrol)
		1000 (diesel)
		1100 (LPG,CNG)
CVs (N2, N3, M2, M3)	1500	1200 (diesel)
Trailers unbraked < 0.75t GVW (O1)	600	
Trailers braked < 0.75t GVW (O1)	700	
Trailers > 0.75t GVW (O2)	800	
Motorcycles (L)	600	

Source: Inspection stations

5.3 FREQUENCY

Frequency (years) of RTIs and REMs by vehicle type (examples)

(data in brackets are valid for individually imported vehicles)

Vehicle type	Interval since first registration	Subsequent intervals
Small motorcycles (< 50 cc or max. speed < 50 km/h)	6	4
Other motorcycles	4 (2)	2 (2)
Cars, LCVs, trailers < 3.5t GVW	4 (2)	2 (2)
Cars, LCVs < 3.5t GVW with priority rights, driving school vehicles, taxis, rent-a-car vehicles	1	1
CVs and trailers > 3.5t GVW	1	1
CVs > 3.5t GVW with priority rights	1	1
Buses (8 and more passengers)	1	1
Driving school vehicles > 3.5t GVW	1	1
Unbraked trailers < 0.75t GVW	6 (4)	4 (4)

Source: Inspection stations



GERMANY

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1 TAXES ON ACQUISITION

1.1 VAT

VAT is applied at the rate of 19% on the sale of new vehicles.

VAT is imposed on the commercial sale of every second-hand vehicle. It is computed on the difference between the selling price and the purchase price.

Private sales between individuals are not subject to taxation.

1.2 ALLOWABLE DEDUCTIONS

1.2.1 VAT

VAT paid on the purchase of commercial vehicles is totally deductible.

1.2.2 Depreciation

1.2.2.1 Passenger cars

Passenger cars for professional use are generally written-down over 6 years.

1.2.2.2 Commercial vehicles

A. Commercial vehicles (General depreciation rules)

The depreciation of commercial vehicles is as follows:

Trucks	9 years
Trailers, semi-trailers and containers	11 years
Buses and coaches	9 years
Other omnibuses	9 years

B. Commercial vehicles (sector-based depreciation rules)

Trucks	< 7.5 t	> 7.5 t
Articulated semi-trailer, dumper	6 years	5 years
Trailer and semi-trailer	6 years	
Containers	5 years	

1.3 REGISTRATION FEES

The duties collected at the time of registration amount to:

Initial registration	€ 26.30
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2 TAXES ON OWNERSHIP

2.1 BASIS OF TAXATION

Passenger cars	CO ₂ emissions and cylinder capacity (from July, 2009) Cylinder capacity and emission group (before July 2009)
Trucks, coaches and buses	Total weight in kilogrammes, exhaust emission group and noise
Trailer	Total weight in kilogrammes

2.2 RATES

2.2.1 Two-wheeled vehicles

€ 1.84 for every 25 cm³ of cylinder capacity per annum.

2.2.2 Passenger cars

Since 2009 the German Government has changed the annual circulation tax for new passenger cars registered as of 1 July 2009. It consists of a tax base and a CO₂ base, whereby the CO₂ tax is linear. The tax base amounts € 2 per 100 cc (petrol) and € 9.50 per cc (diesel). From 1 January 2014 every gram above the minimum level of 95 g/km is taxed with € 2 whether it is a diesel or petrol car. Earlier, the minimum level was 120 g/km (2009) and 110 g/km (2012).

Passenger cars that have been registered before 1 July 2009 the annual circulation tax will continue to be based on emission classes and cylinder capacity. A planned integration of these vehicles into the new system has not been implemented.

(1) Taxation system for new registered cars (from July, 2009)

Based on CO2 emissions and cylinder capacity

CO2-component

- **Tax free base margin of**
 - 120 g CO2/km from July, 2009
 - 110 g CO2/km from 2012
 - 95 g CO2/km from 2014
- **Above tax free margin:**
Linear tariff of € 2 per g CO2/km
+

Capacity component

- **Additional tax-base** dependant on cylinder capacity for each 100 ccm and parts thereof:
 - € 2.0 for Petrol engines
 - € 9.5 for Diesel engines

Temporary tax exemption Euro 6

Diesel cars which comply with the Euro 6 emission regulation receive a tax exemption of € 150 if they have been registered before 31 December 2013.

Electric vehicles (fed entirely or predominantly from mechanical or electrochemical energy stores or from emission free energy converter) will receive a tax exemption of 10 years from first registration. Besides that an enlargement of the promotion of electric vehicles will be implemented (e.g. commercial vehicles, light vehicles).

After the exemption, the car tax will amount at 50 % of € 11.25 (up to 2 000 kg), € 12.02 (up to 3 000 kg) or € 12.78 (up to 3 500 kg) per 200 kg or part thereof. The new tax exemption applies for the period 18 May 2011 to 31 December 2015. For late initial registrations until 31 December 2020 there will be again a tax exemption for 5 years.

(2) Taxation system for vehicles registered before July 2009

Based on emission classes and cylinder capacity

Old motor vehicle tax rates in € per 100 cubic centimeter category (irrespective of the fuel-type used and including hybrid drive)

Emission group	Petrol engines	Diesel engines
Euro 3, and better	6.75	15.44
Euro 2	7.36	16.05
Euro 1 and equivalent	15.13	27.35
"Euro 0" (formerly for cars that may be driven during ozone alarms)	21.07	33.29
"Euro 0" (other cars)	25.36	37.58

2.2.3 Commercial vehicles (Trucks, coaches and buses)

2.2.3.1 With a permissible total weight up to 3500 kg

< 2000 kg	€ 11.25	(for every 200 kg or fraction thereof)
2000 - 3000 kg	€ 12.02	
3000 - 3500 kg	€ 12.78	

2.2.3.2 With a permissible total weight exceeding 3500 kg

a) Pollution category S2, S3, S4, S5 and EEV (with/without category G1)

< 2000 kg	€ 6.42	(for every 200 kg or fraction thereof)
2000 kg - 3000 kg	€ 6.88	
3000 kg - 4000 kg	€ 7.31	
4000 kg - 5000 kg	€ 7.75	
5000 kg - 6000 kg	€ 8.18	
6000 kg - 7000 kg	€ 8.62	
7000 kg - 8000 kg	€ 9.36	
8000 kg - 9000 kg	€ 10.07	
9000 kg - 10 000 kg	€ 10.97	
10 000 kg - 11 000 kg	€ 11.84	
11 000 kg - 12 000 kg	€ 13.01	
12 000 kg - 13 000 kg	€ 14.32	
Up to a maximum of € 556 (> 12 200 kg)		

b) Pollution category S1 (with/without category G1)

< 2000 kg	€ 6.42	(for every 200 kg or fraction thereof)
2000 kg - 3000 kg	€ 6.88	
3000 kg - 4000 kg	€ 7.31	
4000 kg - 5000 kg	€ 7.75	
5000 kg - 6000 kg	€ 8.18	

6000 kg - 7000 kg	€ 8.62
7000 kg - 8000 kg	€ 9.36
8000 kg - 9000 kg	€ 10.07
9000 kg - 10 000 kg	€ 10.97
10 000 kg - 11 000 kg	€ 11.84
11 000 kg - 12 000 kg	€ 13.01
12 000 kg - 13 000 kg	€ 14.32
13 000 kg - 14 000 kg	€ 15.77
14 000 kg - 15 000 kg	€ 26.00
> 15 000 kg	€ 36.23
Up to a maximum of € 914 (> 15 400 kg)	

c) Noise category G1

< 2000 kg	€ 9.64
2000 kg - 3000 kg	€ 10.30
3000 kg - 4000 kg	€ 10.97
4000 kg - 5000 kg	€ 11.61
5000 kg - 6000 kg	€ 12.27
6000 kg - 7000 kg	€ 12.94
7000 kg - 8000 kg	€ 14.03
8000 kg - 9000 kg	€ 15.11
9000 kg - 10 000 kg	€ 16.44
10 000 kg - 11 000 kg	€ 17.74
11 000 kg - 12 000 kg	€ 19.51
12 000 kg - 13 000 kg	€ 21.47
13 000 kg - 14 000 kg	€ 23.67
14 000 kg - 15 000 kg	€ 39.01
> 15 000 kg	€ 54.35
Up to a maximum of € 1 425 (> 15 600 kg)	

(for every 200 kg or fraction thereof)

Other vehicles

< 2000 kg	€ 11.25	(for every 200 kg or fraction thereof)
2000 kg - 3000 kg	€ 12.02	
3000 kg - 4000 kg	€ 12.78	
4000 kg - 5000 kg	€ 13.55	
5000 kg - 6000 kg	€ 14.32	
6000 kg - 7000 kg	€ 15.08	
7000 kg - 8000 kg	€ 16.36	
8000 kg - 9000 kg	€ 17.64	
9000 kg - 10 000 kg	€ 19.17	
10 000 kg - 11 000 kg	€ 20.71	
11 000 kg - 12 000 kg	€ 22.75	
12 000 kg - 13 000 kg	€ 25.05	
13 000 kg - 14 000 kg	€ 27.61	
14 000 kg - 15 000 kg	€ 45.50	
> 15 000 kg	€ 63.40	
Up to a maximum of € 1 681 (> 15 800 kg)		

2.2.4 Trailers

For every 200 kg or fraction thereof	€ 7.46
Up to a maximum of	€ 373.24 (10 000 kg)

It should be noted that trailers and semi-trailers (apart from caravans) might be exempted from this tax upon the owner's request. A surcharge must then be paid on the tractive unit (the latter is however, exempt if it is used exclusively for the delivery or collection of goods for transportation in an integrated rail-road network).

The trailer surcharge for a period of one year is € 300.

2.2.5 Motor caravans

The basis of the motor vehicle tax for motor caravans as from 1 January 2006 is the permissible total weight in kilogrammes and the pollutant emissions.

Emission group S 4	
< 2000 kg	€ 16
> 2000 kg	€ 10
Up to a maximum of € 800	
Emission group S 1 – S 3	
< 2000 kg	€ 24
> 2000 kg	€ 10
Up to a maximum of € 1000	
Non reduced-emission	
< 2000 kg	€ 40
2 000 kg - 5 000 kg	€ 10
5 000 kg - 12 000 kg	€ 15
> 12 000 kg	€ 25

(for every 200 kg or fraction thereof)

As from January 1, 2010 motor caravans of the emission class S1 are taxed according to the rate for non reduced-emission vehicles.

2.2.6 Tax relief for retrofitting of reduced-emission diesel cars

The Federal Government promoted the retrofitting of reduced-emission diesel passenger cars. Vehicle owners who retrofit their diesel passenger car (first registered before January 1, 2007) with effective particulate reduction technology will be rewarded for a limited period with a tax exemption of 330 Euros on their vehicle tax. The tax exemption can be claimed in respect of any retrofitting in the period from January 1, 2006 to December 31, 2009. It will be paid with effect from April 1, 2007 until such time as the amount of 330 Euros has been reached. The tax exemption is vehicle-specific. The retrofitted soot filters must comply with the particulate reduction levels/classes mandated by traffic law (PM 01, PM 0 to PM 4 or PMK 01, PMK 0 to PMK 4 of the Road Traffic Licensing Regulations).

Since August 1st, 2009 this promotion is granted in the form of a subsidy. In 2010, this subsidy has been extended up to December 31st, 2010 and extended to certain light commercial vehicles such as vans or small trucks.

Retrofitting with particle filter was promoted again in 2012 and 2013. Cars that can receive the support had to be registered before January 1, 2007 (Diesel passenger vehicles) or before December 17, 2009 (Light commercial vehicles). The retrofitting had to take place from January 1, 2012 until December 31, 2013. Any retrofitting that was made before January 1, 2012 was supported. The amount of the promotion in 2012 was €330 and € 260 in 2013 (2013) and was paid once per car. Because the demand in 2013 was very high, the program was terminated in June 2013. Further promotions have not been announced yet.

3 TAXES ON MOTORING

3.1 FUEL TAXES

Prices in cents/liter in January 2013

	Diesel	Normal	Super	Super Plus	Super E-10
Fuel price incl. distribution costs and compulsory	70.65	-	61.39	68,11	64,75
Excise duties	47.00	-	65.5	65.5	65.5
Sub-total	117.65	-	126.89	133.61	130.25
19 % VAT	22.35	-	24.11	25.39	4.752
Price at the pump	140	-	151	159	155

3.2 INSURANCE TAXES

The total tax charge amounts to 19 % of the premium.

4 PRIVATE USE OF A COMPANY CAR

The use of a company car for private motoring is treated as a benefit in kind under income tax. The basis for taxation is determined according to the gross catalogue price of the company car and the distance between the residence and the office of the employee. The taxable amount is 1% of the gross catalogue price plus 0.03% of the gross catalogue price per km of the distance between the residence and the office of the employee per month.

Instead of the “one-percent method”, the private use value can also be ascertained by accounting for individual costs (driver’s logbook method). This involves using receipts to account for the total vehicle costs incurred and recording the relative proportions of private and other journeys in a properly maintained driver’s logbook.

To reduce the disadvantages for **electric vehicles in company car** duty, the German government has implemented an adjustment for the tax disadvantage of electric company cars both for the 1-percent-regulation and for the total cost method. For practical reasons, this is implemented as a standard, using a flat-rate deduction.

5 PERIODICAL INSPECTION OF VEHICLES

5.1 INSPECTION

- **Two road safety tests** are set out under paragraph 29 of the StVZO (the law equivalent to the “Highway Code” stipulating the technical standards for approved types and registration of motor vehicles):

the principal test (Hauptuntersuchung/HU)

the safety test (Sicherheitsprüfung/SP)

- In addition, paragraph 47a StVZO provides for a **pollutant emission test** for vehicles (Abgasuntersuchung/AU).
- Finally, there are **some tests** for vehicles specially designed for the transport of hazardous materials.

These periodic tests (HU + SP) are primarily undertaken by the TÜV (Technischer Überwachungs-Verein) which has approximately 500 stations spread throughout the country, but also by some smaller organizations (DEKRA and FKÜ). The SP is also performed by authorized garages. The emission test is undertaken by TÜV, DEKRA, FKÜ and authorized garages.

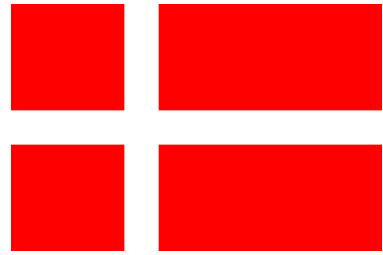
5.2 COST OF THE INSPECTION

The cost of the inspection may vary among the companies offering the periodic tests and the type of cars (passenger cars and trucks).

5.3. Frequency of motor vehicle inspection

Vehicles are subject to inspection at the following intervals:

		Principal test (HU)	Safety test (SP)
Private cars		36 months (first test)	
		24 months (subsequent tests)	-
Buses		12 months	6 months
Commercial vehicles	< 3.5 tonnes	24 months	-
	3.5 – 7.5 tonnes	12 months	-
	7.5 – 12 tonnes	12 months	6 months
	> 12 tonnes	12 months	6 months
Trailers	< 0.75 tonnes	36 months (first test)	
		24 months (subsequent tests)	-
	0.75 – 3.5 tonnes	24 months	-
	3.5 – 10 tonnes	12 months	-
	> 10 tonnes	12 months	6 months



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1 TAXES ON ACQUISITION

1.1 VAT

All vehicles are subject to VAT at the rate of 25%, based on the dutiable value at the time of their acquisition in new condition. VAT is calculated on the basis of the price of the car + registration tax.

1.2 REGISTRATION TAX

The Danish car registration tax is governed by Act n° nr 836 af 01/07/2011 with later additions.

The taxable vehicle value is the dealer's sales price including a profit margin of at least 9% (minimum demand for dealer and importer combined profit) and including VAT.

The taxable vehicle value and the registration tax are reduced or increased based on a number of factors, dependent on the type of vehicle. Fuel consumption is a significant factor in these variations.

In the following sub-sections vehicles are listed by type.

1.2.1 New motorcycles

Reduction in taxable value based on traffic safety equipment:

Motorcycles attract a reduction of DKK 4,165 if they are equipped with ABS brakes.

The following rates apply to motorcycles:

Taxable value	Tax rate	
<	DKK 9,100	No registration tax
<	DKK 25,400	105% of the amount exceeding DKK 9,100
>	DKK 25,400	105% of DKK 15,500 (25,400-9,100) + 180% of the remaining value

1.2.2 New passenger cars

Reduction in taxable value based on traffic safety equipment and evaluation: :

Equipment	Reduction in taxable value (DKK)
Airbags (more than 2)	1,280 for airbags # 3-6. More than 6 airbags total will give no further reduction
ABS brakes	3,750
ESP	2,500
Seat belt alarms *	200 per alarm up to a total of 3 alarms. More than 3 alarms will give no further reduction
At least 5 star result in Euro NCAP test	2,000

* Seat belt alarms are subtracted from the registration tax itself, not from the taxable value

For passenger cars with less than 2 airbags, the taxable value increases by DKK 3,725 per missing airbag.

If a passenger car is sold with a radio, the price of the radio can be subtracted from the taxable value. The maximum reduction is DKK 1,000.

Differences in registration tax based on fuel consumption:

Fuel type	difference in taxable value (DKK)
Petrol	4,000 reduction for each km/l more than 16
	1,000 increase for each km/l less than 16
Diesel	4,000 reduction for each km/l more than 17,5
	1,000 increase for each km/l less than 18

The calculated taxable value is used as basis for the tax rates in the table below.

The following tax rates apply to ordinary private passenger cars:

Taxable value *	Tax rate
< DKK 80,500	Max. 105% of the vehicle's value
> DKK 80,500	Max. 105% of DKK 80,500 + max. 180% of the remaining value

* Registration tax rates on all passenger cars are adjusted monthly, based on changes in the relationship between general net price index and the net car price index

The minimum tax rate is DKK 20,000 for all private passenger cars.

1.2.2.1 Eco-friendly and hybrid vehicles

Hybrid vehicles are not subject to any specific rebate on registration tax.

Electric vehicles weighing less than 2,000 kg are exempt from registration tax until the end of 2015

Hydrogen vehicles are exempt from registration tax until the end of 2015.

1.2.3 New vans and pickup trucks (category N1)

The rate is DKK 0 on the first DKK 16,900 and 50% on the remaining value for vehicles with a legal total weight < 4,000 Kg.

Vans and lorries are subject to the same differences in taxable value as private passenger cars with a few exceptions and additions:

Differences in registration tax based on fuel consumption:

Fuel type	difference in taxable value (DKK)
Petrol	4,000 reduction for each km/l more than 16
	1,000 increase for each km/l less than 16
Diesel	4,000 reduction for each km/l more than 17
	1,000 increase for each km/l less than 18

- There is no minimum tax rate
- They do not attract a reduction for Euro NCAP results of 5 or more stars

1.2.3.1 Heavy vans and pickup trucks

For vehicles weighing at least 2,500 kg, the rate is DKK 0 on the first DKK 34,100 + 30 % on the remaining value.

Vans and pickup trucks are exempt from increases in registration tax based on the number of airbags in the vehicle. They still attract a reduction for having more than 2 airbags.

The maximum rate on vehicles > 3,000 kg is DKK 56,800.

Changes in registration tax, based on fuel consumption, do not apply to heavy vans and pickup trucks > 3,000 kg.

1.2.4 Lorries

No tax applies to vehicles > 4,000 Kg.

1.2.5 New motor caravans and buses

For camper vans and buses (vehicles designed for carrying more than nine persons including the driver) a tax of 60% is payable on the taxable value above DKK 12,100.

Motor caravans and buses are subject to the same rules as regular passenger cars with the following exemptions:

- The differences in registration tax, based on fuel consumption, do not apply
- There is no minimum rate of DKK 20,000 for the registration tax

1.2.6 New Taxis

The rate for taxis is DKK 0 on the first DKK 230,000 DKK + 70 % on the remaining value.

Taxis are subject to the same rules as regular passenger cars with the following exemptions:

- The differences in registration tax, based on fuel consumption, do not apply
- There is no minimum rate for the registration tax

There are certain specific energy and environmental demands for taxis. These demands are not connected with taxation rules.

1.2.7 Tax exemptions

- Electric cars and vans with a total weight not exceeding 2t
- Lorries with a total weight exceeding 4t
- Vehicles approved for carrying one or more persons in wheelchairs
- Vehicles owned by persons who are generally exempted from taxes and fees

(The royal family, foreign diplomats)

- Vehicles used for rescue operations etc., e.g. fire trucks and ambulances
- Vehicles not used for regular transportation, e.g. caravans, trailers, tractors, work equipment, hearses and test vehicles
- Personnel carriers, i.e. vehicles designed specifically to transport both employees and equipment to and from the workplace. Very specific regulations apply for the assessment of a car as a personnel carrier.

1.2.8 Vehicles authorized to partial payment of the registration tax – this applies to cars owned by leasing-companies and cars owned by foreign companies and temporarily used in Denmark.

For cars that are between 0 and 3 months old the tax is 2 percent of the calculated registration tax. For the following 33 months the fee is 1 percent and for cars older than 36 months the fee is ½ percent per started month. The interest rate is the latest published average lending rate by Danish Banks to non financial companies as published by Statistics Denmark. The rate is calculated pr. 1st of January or 1st of July.

1.2.9 Acquisition of a second-hand vehicle

Second-hand vehicles are taxed in the same way as new vehicles. The taxation is reduced based on an individual evaluation of the value lost on the Danish market. If the vehicle is less than one year old, an alternative solution applies where the tax is set as for a new car, with a reduction of 1 percent for each 1.000 km driven – however with a maximum of 2 percent for each finished month in the first three months, and maximum 1 percent in the following months. Allowable deductions

1.3 ALLOWABLE DEDUCTIONS

1.3.1 VAT Exemptions

VAT paid on the purchase of a private car by a taxable person is not deductible.

VAT on commercial vehicles may be recovered only when these vehicles are used for the transport of goods.

1.3.2 Deduction of the registration tax

The registration tax is not deductible under any circumstances.

1.3.3 Depreciation and capital allowances

- Depreciation is permissible according to the following method:
 - In the year of acquisition (registration): 25% of the purchase price of the vehicle
 - In the following years: Up to a limit of 25% of the residual value
- Depreciation is not permissible on vehicles used exclusively for private use

1.4 REGISTRATION CHARGES

The charge for two number plates and the registration certificate amounts to DKK 1,180 (incl. 25% VAT).

2 TAXES ON OWNERSHIP

2.1 GREEN OWNER'S TAX, WEIGHT TAX AND EQUALISATION TAX

All taxable passenger cars first registered after 1 July 1997 are taxed on the car's fuel consumption.

This is provided in Act N° 217 of 12 March 2007. The manufacturer measures and provides the fuel consumption on the basis of guidelines set down in EC Directive N° 80/1268/ of 16 December 1980 on the approximation of the laws of the Member States relating to the fuel consumption of motor vehicles.

From the 1st of January 2010 the "Green owners tax" replaces "weight tax" for all LCVs registered after the 16th of March 2009.

The fuel consumption is based in the EU test cycle.

Furthermore all diesel driven cars and LCVs must pay an annual fee of 1.000 DKK, if not equipped with a particle filter.

For LNG and biogas-driven cars the annual tax is calculated as a diesel driven car. The equivalent diesel consumption is calculated by dividing 2650 by the COC-value for CO₂/km. A such a LNG-car with an emission of 100 gram of CO₂/km will have a norm of 26.5 km/l diesel and will subsequently pay an semi-annually tax of 1000 DKK.

Petrol-driven passenger cars					Diesel-driven passenger cars				
Kilometres per litre of petrol			Duty in DKK	Kilometres per litre of diesel			Duty in DKK		
Semi-annually					Semi-annually				
Minimum	20.0		290	Minimum	32.1		120		
Under	20.0	Not under	560	Under	32.1	Not under	560		
Under	18.2	Not under	830	Under	28.1	Not under	1020		
Under	16.7	Not under	1,110	Under	25.0	Not under	1400		
Under	15.4	Not under	1,380	Under	22.5	Not under	1,780		
Under	14.3	Not under	1,650	Under	20.5	Not under	2,140		
Under	13.3	Not under	1,920	Under	18.8	Not under	2,540		
Under	12.5	Not under	2,190	Under	17.3	Not under	2,910		
Under	11.8	Not under	2,460	Under	16.1	Not under	3,290		
Under	11.1	Not under	2,730	Under	15.0	Not under	3,680		
Under	10.5	Not under	3,010	Under	14.1	Not under	4,060		
Under	10.0	Not under	3,540	Under	13.2	Not under	4,460		
Under	9.1	Not under	4,100	Under	12.5	Not under	4,830		
Under	8.3	Not under	4,640	Under	11.9	Not under	5,200		
Under	7.7	Not under	5,180	Under	11.3	Not under	5,960		
Under	7.1	Not under	5,720	Under	10.2	Not under	6,740		
Under	6.7	Not under	6,270	Under	9.4	Not under	7,480		
Under	6.3	Not under	6,810	Under	8.7	Not under	8,260		
Under	5.9	Not under	7,350	Under	8.1	Not under	8,980		
Under	5.6	Not under	7,910	Under	7.5	Not under	9,740		
Under	5.3	Not under	8,450	Under	7.0	Not under	10,540		
Under	5.0	Not under	8,990	Under	6.6	Not under	11,270		
Under	4.8	Not under	9,530	Under	6.2	Not under	12,030		
Under	4.5		10,080	Under	5.9	Not under	12,820		
				Under	5.6	Not under	13,580		
				Under	5.4	Not under	14,410		
				Under	5.1		15,180		

Vehicles not covered by the act on fuel consumption tax are liable for weight tax and equalisation tax as specified in Act n° 978 of 4 December 2003. Personal cars, including combined vans and passenger cars, are taxed on the tare weight. Taxis are exempted from weight tax. Vans and lorries are taxed on the maximum legal total weight. Diesel, gas and electric cars are further liable for an equalisation tax.

A. Passenger vehicles except for buses & coaches, taxis, trailers & semi-trailers for assenger transport

Tare weight	Vehicle excise duty in DKK semi-annually	countervailing duty for diesel in DKK semi-annually	
		Motor vehicle	Trailer
<i>Motorcycles (12 months)</i>	640	510	-
<i>Other passenger vehicles</i>			-
≤ 600 kg	930	740	
601 - 800 kg	1,140	930	-
801 - 1100 kg	1,550	1220	-
1101 - 1300 kg	2,060	1550	-
1301 - 1500 kg	2,690	990 (3 months)	-
1501 - 2000 kg	3,710	1320 (3 months)	-
> 2000 kg			
Duty per 100 kg tare weight (3 months)	105	74	30

B. Buses, coaches with maximum 2 axles

Tare weight		Motor vehicle	Trailer
≤ 1300 kg	450	1,130	-
1301 - 1500 kg	585	1,160	-
1501 - 2000 kg	810	1,230	-
2001 - 3000 kg	900	1,230	-
3001 - 4000 kg	1,440	1,230	-
4001 - 5000 kg	1,920	1,230	-
5001 - 6000 kg	2,400	1,230	-
6001 - 7000 kg	3,120	1,230	-
7001 - 8000 kg	3,640	1,230	-
8001 - 9000 kg	4,160	1,230	-
> 9000 kg			
Duty per 100 kg	50	14	-

C. Buses, coaches, etc. with more than 2 axles

		Motor vehicle	Trailer
Duty	per 100 kg	36	10
Taxis and vehicles dedicated to transportation of patients		Countervailing duty in DKK per annum	
	≤ 800 kg	2,320	
	801 - 1100 kg	2,870	
	1101 - 1300 kg	3,400	
	1301 - 1500 kg	3,720	
	1501 - 2000 kg	4,110	
	> 2000 kg	4,930	

Vans and lorries are not subject to duty in accordance with the Danish Act on a **road use charge**.

For vans and lorries of up to 4,000 kg, which have been registered for the first time after 2 June 1998, a surcharge is paid for private and mixed private/commercial use, in addition to vehicle excise duty and countervailing duty. The below rates apply to private use. For mixed private/commercial use, the surcharge is half that for private use.

Motor vehicles which are not subject to duty in accordance with the Danish Act on a road use charge and certain trailers

Vehicle excise duty in DKK per annum use in DKK per annum	Countervailing duty	Surcharge for private use in DKK per annum
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A. Motor vehicles and trailers < 4000kg permitted total weight

		Motor vehicle	Trailer	Motor vehicle	Trailer	Motor vehicle
Total weight	≤ 500 kg	930	-	550	-	5,510
Total weight	501- 1000 kg	1,190	130	790	-	5,510
Total weight	1001 - 2000 kg	1,980	250	1,080	-	5,510
Total weight	2001 - 2500 kg	3,430	320	1,350	-	5,510
Total weight	2501 - 3000 kg	4,110	400	1,530	-	5,510
Total weight	3001 - 4000 kg	4,110	490	1,740	240	16,380

B. Motor vehicles and trailers > 4000kg permitted total weight

a) With maximum 2 axles	Motor vehicle	Trailer	Motor vehicle	Trailer	Motor vehicle
Total weight 4001 - 5000 kg	2,052	552	1,150	200	-
Total weight 5001 - 6000 kg	2,052	672	1,150	250	-
Total weight 6001 - 7000 kg	2,052	825	1,150	300	-
Total weight 7001 - 8000 kg	2,052	988	1,150	400	-

Total weight	8001 - 9000 kg	2,052	1,161	1,150	450	-
Total weight	9001 - 10000 kg	2,052	1,344	1,150	550	-
Total weight	10001 - 11000 kg	2,279	1,537	1,150	650	-
Total weight	11001 - 12000 kg	2,610	1,740	1,150	750	-
Total weight	12001 - 13000 kg	3,087	1,953	1,150	850	-
Total weight	13001 - 14000 kg	3,604	2,176	1,150	1,000	-
Total weight	14001 - 15000 kg	4,161	2,628	1,150	1,100	-
Total weight	> 15000 kg					
Duty per 200 kg total weight		60	40	16	16	-
b) with more than 2 axles		Motor vehicle	Trailer	Motor vehicle	Trailer	Motor vehicle
Total weight	≤ 18000 kg					
Duty per 200 kg total weight		32	20	11	12	-
Total weight	18001 - 19000 kg	3,069	1,953	1,150	1,100	-
Total weight	19001 - 20000 kg	3,332	2,156	1,150	1,200	-
Total weight	> 20000 kg					
Duty per 200 kg total weight		36	24	13	13	-

Motor vehicles which are subject to duty in accordance with the Danish Act on a road use charge

	Pneumatic suspension DKK per annum	With other suspension DKK per annum
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A. Lorries

a) with 2 axles		
Total weight	≤ 12999kg	0
Total weight	13000 - 13999 kg	226
Total weight	14000 - 14999 kg	627
Total weight	> 15000 kg	882
b) with 3 axles		
Total weight	≤ 16999 kg	226
Total weight	17000 - 18999 kg	394
Total weight	19000 - 20999 kg	809
Total weight	21000 - 22999 kg	1,050
Total weight	> 23000 kg	1,661
c) with 4 axles or more		
Total weight	≤ 24999 kg	1,050
Total weight	25000 - 25999 kg	1,706

Total weight	26000 - 28999 kg	1,706	2,709
Total weight	> 29000 kg	2,709	4,019

B. Juggernauts and articulated semi-trailers

a) Lorries with 2 axles

1) Trailer or semi-trailer with 1 axle			
Total weight	≤ 15999 kg	-	-
Total weight	16000 - 17999 kg	-	102
Total weight	18000 - 19999 kg	102	233
Total weight	20000 - 21999 kg	233	547
Total weight	22000 - 22999 kg	547	707
Total weight	23000 - 24999 kg	707	1,276
Total weight	> 25000 kg	1,276	2,297
2) Trailer or semi-trailer with 2 axles			
Total weight	≤ 24999 kg	219	510
Total weight	25000 - 25999 kg	510	839
Total weight	26000 - 27999 kg	839	1,232
Total weight	28000 - 28999 kg	1,232	1,526
Total weight	29000 - 30999 kg	1,526	2,507
Total weight	31000 - 32999 kg	2,507	3,480
Total weight	> 33000 kg	3,480	5,284
3) Trailer or semi-trailer with 3 or more axles			
Total weight	≤ 37999 kg	2,769	3,854
Total weight	> 38000 kg	3,854	5,239

b) Lorries with 3 or more axles

1) Trailer or semi-trailer with 1 axle			
Total weight	≤ 24999 kg	219	510
Total weight	25000 - 25999 kg	510	839
Total weight	26000 - 27999 kg	839	1,232
Total weight	28000 - 28999 kg	1,232	1,526
Total weight	29000 - 30999 kg	1,526	2,507
Total weight	31000 - 32999 kg	2,507	3,480
Total weight	> 33000 kg	3,480	5,284
2) Trailer or semi-trailer with 2 axles			

Total weight ≤ 37999 kg	2,447	3,398
Total weight 38000 - 39999 kg	3,398	4,700
Total weight > 40000 kg	4,700	6,905
3) Trailer or semi-trailer with 3 or more axles		
Total weight ≤ 37999 kg	1,356	1,684
Total weight 38000 - 39999 kg	1,684	2,514
Total weight > 40000 kg	2,514	4,004

2.2 ROAD USE CHARGE

A road use charge is collected for lorries > 12,000 kg. The provisions on a road use charge are laid down in Danish Act no. 11 of 8 January 2006 with later additions.

Lorries with a total weight of 12t and more (Euro II)	Up to 3 axles	4 axles and more
DKK per year	5,591	9,318
DKK per month	559	931
DKK per week	149	246
DKK per day	59	59

3 TAXES ON MOTORING

3.1 FUEL TAXES

TAX	DKK PER LITRE
Unleaded petrol	4.49
Light diesel	3.08
LPG	2.12

3.2 INSURANCE TAXES

The provisions on this are laid down in Act n° 216 of 12 March 2007 with later additions. The duty amounts to 42.9% on the premium for the third-party liability insurance (the duty not included). Haulage contractors' lorries, which perform licensed haulage, are exempted from the duty.

Insurance policies for registered tractors, trailers and semi-trailers are covered by the duty liability. The duty on tourist coaches amounts to 34.4% on the premium.

For three-wheeled electrically-powered mopeds and motorcycles, the duty is DKK 230 per annum.

4 PRIVATE USE OF A COMPANY CAR

In Denmark, the private use of a company car is regarded as a benefit in kind taxable under personal income tax.

- 25% of the value of the car price up to DKK 300,000 (min.: DKK 160,000)
- 20% of the rest of the car price (no maximum)
- And environmental fee equivalent to the cars green owners tax is added to the taxable amount.



ESTONIA

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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 20%

1.2 REGISTRATION DUTY

Registration sheet and label – 62.00 €

Vehicle Registration Card – 128.00 €

2 TAXES ON OWNERSHIP

2.1 PASSENGER CARS

No ownership taxes apply

2.2 HEAVY GOODS VEHICLES

An ownership tax is due for heavy goods vehicles.

The rates (in EEK per quarter) are as follows :

Category of heavy goods vehicle by number of axles	Maximum authorised weight or gross laden weight (kg)	Tax rate according to type of suspension of driving axle (€ per quarter)	
		air suspension or equivalent suspension	other type of suspension
Lorry or truck			
2 axles	12 000 – 12 999	0	7.90
	13 000 – 13 999	7.90	21.70
	14 000 – 14 999	21.70	30.30
	15 000 and more	30.30	68.70

3 axles	12 000 – 14 999	0	0
	15 000 – 16 999	7.90	13.70
	17 000 – 18 999	13.70	28.10
	19 000 – 20 999	28.10	36.10
	21 000 – 22 999	36.10	55.90
	23 000 and more	55.90	86.30
4 axles	12 000 – 22 999	0	0
	23 000 – 24 999	36.10	36.70
	25 000 – 26 999	36.70	57.00
	27 000 – 28 999	57.00	90.50
	29 000 and more	90.50	134.30
Road train (truck + trailer)			
2 + 1 axles	12 000 – 13 999	0	0
	14 000 – 15 999	0	0
	16 000 – 17 999	0	3.50
	18 000 – 19 999	3.50	8.00
Category of heavy goods vehicle by number of axles	Maximum authorised weight or gross laden weight (kg)	Tax rate according to type of suspension of driving axle (€ per quarter)	
	20 000 – 21 999	8.00	18.80
	22 000 – 22 999	18.80	24.30
	23 000 – 24 999	24.30	44.00
	25 000 and more	44.00	76.80
2+2 axles	12 000 – 14 999	0	0
	15 000 – 22 999	0	0
	23 000 – 24 999	7.50	17.50
	25 000 – 25 999	17.50	28.80
	26 000 – 27 999	28.80	42.50
	28 000 – 28 999	42.50	51.10
	29 000 – 30 999	51.10	84.00

	31 000 – 32 999	84.00	116.60
	33 000 and more	116.60	176.70
2+3 axles	12 000 – 35 999	0	0
	36 000 – 37 999	92.60	128.80
	38 000 and more	128.80	175.10
3+2 axles	12 000 – 35 999	0	0
	36 000 – 37 999	81.80	113.50
	38 000 – 39 999	113.50	157.50
	40 000 and more	157.50	232.60
3+3 or more axles	12 000 – 35 999	0	0
	36 000 – 37 999	46.50	56.30
	38 000 – 39 999	56.30	84.00
	40 000 and more	84.00	133.80

3 TAXES ON MOTORING

3.1 FUEL TAXES

In addition to 20% VAT, the following excise duties apply :

- diesel 0.39292 /litre €
- unleaded petrol 0.42277/litre €



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1 ENGINE RATINGS

The engine rating is set out under article 260 of the Motorway Code.

The computation of the engine rating, expressed in fiscal horsepower (HP), for motor vehicles is based on the following formula:

- a) for 4-stroke internal combustion or spark-ignition engines:

$$HP = 0.080 \times (0.785 \times D^2 \times R)^{0.6} \times N$$

- b) for 2-stroke internal combustion or spark-ignition engines:

$$HP = 0.11 \times (0.785 \times D^2 \times R)^{0.6} \times N$$

where,

D = the diameter of the cylinder in cm

R = the stroke of the piston in cm

N = the number of cylinders of the engine

- c) for rotary engines

$$HP = Re/7$$

The effective rating, Re, expressed in fiscal horsepower will be determined by the official laboratory appointed by the Ministry of Industry on implementing the method of testing used by the Ministry.

The engine rating indicated on the certificate of vehicle characteristics for the Provincial Office of the Ministry of Industry will, in all instances, be that which results from the application of the formula corresponding to the engine, rounded to the nearest decimal.

2 TAXES ON ACQUISITION

2.1 VAT

VAT is imposed on the acquisition of a vehicle from a taxable person.

2.1.1 Rate of VAT for new vehicles

As from 1st September 2012, the rate of VAT for new vehicles is 21%

2.1.2 Acquisition of a second-hand vehicle

- Transactions between individuals: not subject to VAT but liable to property transfer tax at the rate of 4%.
- Transactions through car dealers: subject to the VAT provisions on second-hand goods.

Basis of taxation of motor vehicles in the special second-hand goods scheme (at the taxable person's choice): difference between the purchase and the re-sale price with a 10% of the re-sale price as a minimum.

2.2 ALLOWABLE DEDUCTIONS

2.2.1 VAT exemptions

VAT on the acquisition of a passenger car, of its parts and accessories are not deductible, except for enterprises involved in the sale of motor vehicles.

VAT on the acquisition of a commercial vehicle is always deductible.

Specific rules of deduction provide that VAT is recoverable when it is imposed on the acquisition of one of the following vehicles:

- 1) vehicles for the carriage of goods,
- 2) vehicles used exclusively for the transport of travelers,
- 3) vehicles for use in “driving-schools”
- 4) vehicles used in trials, tests, demonstrations and sales promotions.
- 5) vehicles acquired by independent middlemen and intended exclusively for business or professional travel.
- 6) vehicles used for the provision of security and surveillance.
- 7) in general vehicles owned by a company when their use cannot be considered as a benefit in kind for the employees.

2.2.2 Depreciation and capital allowances

Vehicles purchased by a non-transport company are depreciated annually at a rate varying between a minimum of 7.1% and a maximum of 16%.

2.3 SPECIAL TAX

(Impuesto Especial sobre Determinados Medios de Transporte)

The tax is applied on the first definitive registration in Spain of motor vehicles, except:

- Vehicles of categories N1, N2 and N3. For vehicles N1 only when they are used in relation with an economic activity (at least in a 50%). Motor- caravans are always taxable.
- Vehicles of categories M2, M3 and the tramway;
- Vehicles for exclusive industrial, commercial or agricultural use, previously approved by the tax authorities;
- Motorbikes with two or three wheels and light quadricycles;
- Motorcycles and vehicles with three wheels that are not quadricycles with an engine capacity less than 250 cc;
- Special vehicles, different from “quad” vehicles type
- Multi-purpose vehicles, with a total height of more than 1,800 millimeters, except off road vehicles. It should be proven that the vehicle will be used in relation with an economic activity (at least 50%).

Motor- caravans are always taxable;

- Vehicles for exclusive use by governmental institutions;
- Vehicles for exclusive use by governmental and regional institutions in their role of surveillance, defense and security;
- Ambulances, and those other vehicles that with their specific characteristics can not be used for any other purpose than the supervising, assistance, and aid on roads and highways.

On the other hand, the following vehicles are subject to the tax but exempted:

- Taxis;
- Vehicles for exclusive use by driving schools or rental services;
- Vehicles registered by disabled persons, subject to specific requirements;
- Vehicles for exclusive use by diplomatic and other similar services.

2.3.1 Basis of taxation

- For new vehicles: same basis as for VAT
- For used vehicles newly registered under an ordinary registration tax in Spain:

Market value

or Official tables annually published to be applied in ITP (Impuesto sobre Transmisiones Patrimoniales)

or Individual valuation by tax authorities.

2.3.2 Rate of tax (New framework for registration taxes based on vehicles official CO2 emissions)

CO2 Emissions (g/km)	Rate		
	Península & Baleares Islands	Canary Islands	Ceuta and Melilla
< = 120	0%	0%	0%
> 120 < 160	4.75%	3.75%	0%
>= 160 < 200	9.75%	8.75%	0%
>= 200*	14.75%	13.75%	0%
Others**	12%	11%	0%

* Also taxable vehicles which should have presented their CO2 emissions, but have not been proven. Vehicles N2 and N3 as motor- caravans, quad type vehicles and nautical motorcycles.

** Vehicles not included in previous epigraphs and ships, boats, light aircrafts, aeroplanes and others airships.

The Special tax has been transferred to Regional Governments (Comunidades Autónomas), allowing them to increase the tax rate by up to 15% and to modify some other significant tax aspects (exemptions, deductions, etc...).

Therefore the rate can rise to:

- 5.4% for CO2 Emissions (g/km) - > 120 < 160
- 11.2% for CO2 Emissions (g/km)- >= 160 < 200
- 16.9% for CO2 Emissions (g/km)- >= 200
- 13.8% for CO2 Emissions (g/km)- Others

At this moment, some Regional Government (Extremadura, Andalucía, Cataluña and Asturias) apply the increase in the tax rate for vehicles with CO2 Emissions (g/km)>= 200, up to 16%.

2.3.3 Special tax deductions

A. “Large families” incentives:

- As from 1 January 2001, a deduction of 50% in the Special Tax is granted when a large family (i.e. family with 3 or more children) buys a vehicle (passenger car or 4WD) with 5 or more seats.

B. “Motor caravans” incentives:

- As from December 2008, a deduction of 30% in the Special Tax applies, for the acquisition of a motor- caravans or vehicles conditioned to be used as housing

2.4 REGISTRATION CHARGES

The registration fee in 2013 is € 94.8 for all types of vehicles.

For the special case of motorcycles the registration fee is fixed at € 26.1

3 TAXES ON OWNERSHIP

3.1 BASIS OF TAXATION

private vehicles	engine rating
coaches and buses	number of seats
commercial vehicles	payload
Motorcycles	cylinder capacity

3.2 RATES

3.2.1 Private cars

	Minimum amount	Taxes applied in Madrid	
	€	2013	€
< 8 HP	12.62		22
8 - 11.99 HP	34.08		65
12 - 15.99 HP	71.94		140
16 - 19.99 HP	89.61		179
> 19.99 HP	112.00		224

3.2.2 Buses and coaches

	Minimum amount	Taxes applied in Madrid	
	€	2013	€
< 21 seats	83.30		158
21 - 50 seats	118.64		231
> 50 seats	148.30		296

3.2.3 Commercial vehicles

Payload		Minimum amount	Taxes applied in Madrid	
		€	2013	€
Lorries	< 999 kg	42.28		79
	1000 - 2999 kg	83.30		162
	3000 - 9999 kg	118.64		237
Tractive Units	> 9,999 kg	148.30		296
	< 16 HP	17.67		35
	16 - 25 HP	27.77		54
	> 25 HP	83.30		166

3.2.4 Motorcycles

	Minimum amount	Taxes applied in Madrid	
	€	2013	€
< 125 cc	4.42		8
125 - 250 cc	7.57		13
250 - 500 cc	15.15		30
500 - 1000 cc	30.29		59
> 1000 cc	60.58		121

As an example: most important city councils (Madrid, Barcelona, Zaragoza, Valencia and others) are reducing the tax on ownership for fuel efficient vehicles by 75%.

4 TAXES ON MOTORING FUEL TAXES

Fuel prices in €/1000 litres, average December 2013

	Euro-super	Diesel
	Petrol (ON 95)	Fuel
Cost of product plus distribution profit	689.82	743.56
Excise and other taxes	465.05	371.01
VAT (18% of sales price excl. VAT)	242.52	234.06
Price at the Pump	1,397.39	1,348.63

4.1 SPECIAL TAX ON FUEL SALES TO PRIVATE CONSUMER (INCLUDED IN EXCISE AND OTHER TAXES)

(Impuesto sobre las ventas minoristas de determinados hidrocarburos)

The amount of this tax has been fixed at € 24 per 1000 litres for both diesel and gasoline.

Additionally, Regional Governments are allowed to increase this tax by up to € 48 per 1000 over the rate fixed by the Central Government.

The following rates apply:

Madrid	€ 17/1000 litres
Castilla-La Mancha, Cataluña y Andalucía	€ 24/1000 litres
Asturias y Extremadura	€ 24/1000 litres (gasoline) € 20/1000 litres (diesel)
Galicia y Murcia	€ 24/1000 litres (gasoline) € 12/1000 litres (diesel)
Comunidad Valenciana, Castilla y León	€ 48/1000 litres

4.2 INSURANCE TAXES

Vehicle insurance premiums are liable to the tax known as CCS (Consortio de Compensación de Seguros) at the rate of 2 %.

An additional tax imposed over the vehicle insurance premium is fixed at the rate of 6%.

5 PRIVATE USE OF A COMPANY CAR

The use of a company car for private purposes is regarded as a payment in kind and included in the computation of personal income tax.

Concerning the private use, the rules to determine the payment in kind are as follows:

USE OF A COMPANY CAR:

The amount of payment is the 20% of the cost of acquisition, including taxes. A reduction can be applied depending of the ratio private/corporate use, being 50% a general rule.

FREE DELIVERY OF A CAR PREVIOUSLY ACQUIRED BY THE COMPANY:

Market value, including taxes.

6 PERIODICAL INSPECTION OF VEHICLES

6.1 FREQUENCY OF INSPECTION OF MOTOR VEHICLES

Motorbike	Inspection every two years after the 3rd year.
Motorcycles, quads	Inspection every two years after the 4th year.
Cars	Inspection every two years from the 4th to the 10th year. Annually after the 10th year.
Lorries	Inspection every two years from the 2nd to the 6th year; Annual inspection from the 6th to the 10th year; Half-yearly inspection after the 10th year.
Buses	Annual inspection up to the 5th year Half-yearly inspection after the 5th year
Trucks	Annual inspection up to the 10th year; Thereafter, twice annually.
Taxis	Annual inspection up to the 5th year Half-yearly inspection after the 5th year
Hire-cars	Annual inspection from the 2nd to the 5th year; Half-yearly inspection after the 5th year.

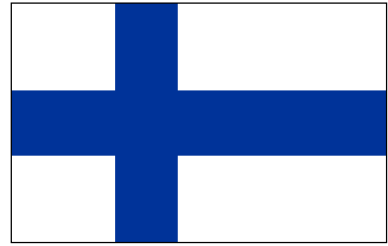
6.2 ORGANIZATION OF THE INSPECTION

Motor vehicle inspection is carried out by the State directly or by private companies approved by the regional authorities. There are 221 depots and inspection takes approximately 30 minutes for a car and 45 minutes for a commercial vehicle.

6.3 COST OF THE INSPECTION

The cost of the periodical inspection is determined by the regional authorities.

IN MADRID (2012)	Petrol cars and light commercials (< 3.5 tonnes)	€ 38.95
	Diesel cars and light commercials (< 3.5 tonnes)	€ 54.28
	Industrial vehicles (> 3.5 tonnes)	€ 73.86
	Motorbike ,Motorcycles	€ 35.99



FINLAND

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1 TAXES ON ACQUISITION

1.1 VAT

VAT is applied at the rate of 24%.

1.2 AUTOMOBILE TAX

A car tax is levied on passenger cars, delivery vans and other cars weighing less than 1,875 kg and on motorcycles. The tax is levied before the first registration or use of the vehicle in Finland.

Passenger cars

The tax is legally based on the Common Retail Value and the CO₂-emissions (in g per km) of the car. In practice the Common Retail Values are calculated on the basis of list prices not including the car tax and the CO₂ emissions. The tax rate (Tax%), which is legally presented as an array can be calculated with the following formula:

$$\text{Tax\%} = 52.15 - 51.95 / (1 + e^{0.015 * (\text{co2} - 152)})$$

The minimum tax rate is 5 % and the maximum rate 50 %. The tax rate is applied with one decimal resolution.

For used cars imported to Finland the same rules apply, if the CO₂ emissions of the car are available. If not, total mass is used as a substituting parameter for calculating the tax rate.

Pure electric vehicles always pay the minimum tax level.

Vans

The automobile tax for vans is in principle equal to that of passenger cars. This implies that the tax is based on the Common Retail Value and CO₂-emissions. The tax rate is basically equal to that of passenger cars, but it is reduced on the basis of total weight of the van if this is above 2500 kg and the bearing capacity (total mass minus curb weight) is 680 kg or more. Additional preconditions for the reduction are that the van has only one row of seats and that its power / total mass ratio (kW / kg) is below a set level. This is 0.05 if the bearing capacity is 680-999 kg and 0.06 for bearing capacities of 1000 kg and more. The reduction (r %) can be calculated using the following formula :

$$r \% = 3 + 8.54 * [(\text{total mass} - 2500 \text{ kg}) / 100]^{0.34} .$$

For this calculation the total mass is rounded upwards to the next 50 kg. The maximum possible reduction is 21.7 %, which is achieved with a total mass of 3451-3500 kg.

For vans too, the minimum tax rate is 5 % and the maximum rate 50 %. The tax rates are legally published in arrays and presented there with one decimal.

2 TAXES ON OWNERSHIP

2.1 BASIC TAX

The basic tax component of the vehicle tax applicable to cars, vans and recreational vehicles are based on the vehicle's carbon dioxide (CO₂) emissions. For vehicles lacking emissions data or which have been measured using outdated methods, the tax rate will be based on the total mass of the vehicle. Where emissions data is not available, total mass is considered to reflect the vehicle's fuel consumption – and total mass data is available on all vehicles. If the total mass of a vehicle divided by 100 kg and rounded upwards is m, the virtual CO₂ emission h used for calculating the basic tax can be calculated by: $h = 10 * m + 7$.

CO₂ emissions data will be used to determine the vehicle tax as follows:

- Cars which have been taken into use on 1 January 2001 or thereafter and have a total mass of up to 2,500 kg shall be taxed based on their CO₂ emissions. Cars which have been taken into use on 1 January 2002 or thereafter and have a total mass of more than 2,500 kg shall be taxed based on their CO₂ emissions.
- Vans which have been taken into use on 1 January 2008 or thereafter shall be taxed based on their CO₂ emissions.
- Cars, vans and special vehicles, which have been taken into use prior to the dates presented above, as well as vehicles lacking emissions data, shall be taxed based on their total mass.
- Usually the Vehicle Register does not contain emissions data measured according to the EC type-approval system for recreational vehicles. However, a recreational vehicle can be taxed based on its CO₂ emissions provided that the manufacturer has obtained an EC type-approval indicating the vehicle's CO₂ emissions. In practice, the taxation of recreational vehicles is based on total mass, because only a small minority of the newest recreational vehicles carry an EC type-approval indicating the vehicle's CO₂ emissions.

Vehicle tax rate

The basic tax component of the vehicle tax based on the vehicle's carbon dioxide emissions varies from € 43.07 to € 606.26. For example, if the CO₂ emissions of a vehicle are 140 g/km, the annual vehicle tax will be € 122.64. The basic tax component for cars and vans based on total mass varies from € 125.93 to € 535.46. For example, for a car weighing 1,800 kg, the annual vehicle tax will be € 187.98. The tax on vans belonging to the most common emissions categories varies from € 264 to € 305. About 80 percent of all vans taxed based on their total mass belong to the category 2,201–3,000 kg and thus have an annual tax rate from € 268 to € 411. Most recreational vehicles have a total mass of 3,400–3,500 kg and thus have an annual tax rate of € 535.46

2.2 POWER TAX

Vehicles using fuel other than petrol must pay a power tax. For diesel vehicles the rates are as follows:

Passenger cars	5.5 c/d (€ 24.45/a) for every 100 kg of total mass or part thereof
Vans	0.9 c/d (€ 3.28/a) for every 100 kg of total mass or part thereof

Trucks are charged according to the number of axles and the use of trailers

The daily amounts (in cents) for every 100 kg of total weight or part thereof are:

number of axles	without trailer	with semitrailer	with trailer
2	0.6 for weight ≤ 12 t		
	1.3 for weight > 12 t	2.2	2.1
3	0.8	1.3	1.4
4	0.7	1.2	1.3
5 or more	0.6	1.0	1.2

The corresponding annual amounts (in €) for every 100 kg of total weight or part thereof are:

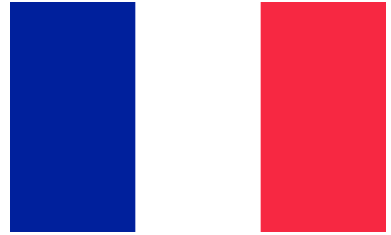
number of axles	without trailer	with semitrailer	with trailer
2	2.19 for weight ≤ 12 t		
	4.75 for weight > 12 t	8.03	7.67
3	2.92	4.75	5.11
4	2.55	4.38	4.75
5 or more	2.19	3.65	4.38

3 TAXES ON MOTORING

3.1 EXCISE DUTIES ON FUELS

Unleaded Gasoline	€ 0.6729 /l
Diesel Fuel	€ 0.4966 /l

The excise duties for road traffic fuels are dependent of the energy content and CO₂ emissions caused by the fuel. So the origin of the components used in the fuel may cause differences between fuels. Renewable components like alcohols can have CO₂ based benefit compared to fossil fuels. Gases and alcohols are taxed in principle by equal way. The electricity used in road traffic is taxed equally to private consumption.



FRANCE

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1 ENGINE RATINGS

Since 1 July 1998, the fiscal power rating of passenger cars and commercial vehicles is calculated as follows:

$$P_A = CO_2/45 + (P/40)^{1.6}$$

In this regard:

P_A represents the administrative or fiscal power

P is the real engine power, expressed in kilowatt

CO_2 refers to the carbon dioxide emissions, expressed in grams per kilometre.

Both real engine power and CO_2 emissions are measured in accordance with the EU type approval procedures.

This formula is used for passenger cars registered for the first time in France as from 1 July 1998 and for passenger cars registered in France after having been registered for the first time in another EU or EFTA country as from 1 July 1998.

However, taxes applicable to vehicles increasingly tend to be based on parameters other than engine ratings.

2 TAXES ON ACQUISITION

2.1 VAT

Generally speaking, all commercial transactions relating to the automobile trade are subject to VAT, depending on their kind, the rate and the different bases of taxation.

2.1.1 VAT on new vehicles

Taxation is assessed on the total selling price:

- **Passenger cars** are taxed at the rate of 20% on the selling price exclusive of tax. This tax is not recoverable, except in some rare instances (for example, a car-hire firm subject to VAT).
- **Commercial vehicles** are taxed at the rate of 20% on the selling price exclusive of tax. This tax is recoverable by purchasers liable for VAT.

2.1.2 VAT on second-hand vehicles

2.1.2.1 Sales between private individuals are not taxable.

Only transactions carried out by professional traders give rise to a charge under VAT, generally assessed on the difference between the purchase price and selling price.

Passenger Cars	General rule:	taxation at the rate of 20% on the profit, exclusive of tax; generally, this tax is not recoverable
Commercial Vehicles	General rule:	taxation at the 20% rate; this tax is recoverable when the purchaser is registered for VAT

2.2 ALLOWABLE DEDUCTIONS

2.2.1 VAT exemptions

VAT on the purchase of a passenger car is not recoverable. Similarly, VAT imposed on goods and services related to passenger cars are subject to the same provisions as those on their purchase. It is therefore not permissible to deduct VAT on any goods or services relating to motor vehicles e.g. repairs, spare parts and components, rental of parking space, etc. On the other hand, the constraint on the right of deduction does not apply to a passenger-car hire business which may deduct its own VAT and VAT on the purchase of vehicles and related goods and services.

VAT on the purchase of a commercial vehicle is recoverable by taxable persons.

2.2.2 Depreciation and capital allowances

The cost price of the vehicles, inclusive of all taxes, constitutes the basis for computation of depreciation. The depreciation of private cars by the declining balance method is not permissible; they can therefore only be amortised according to the straight-line method. In order to determine the appropriate method of depreciation, it is necessary to estimate the useful life of the vehicle. A period of 4 to 5 years is normally prescribed by accounting and tax regulations. The rates applicable therefore fall within 20 to 25%. The maximum purchase price that may be entered into the accounts is limited to € 18,300 and reduced to 9,900 € for vehicles with CO₂ emissions higher than 200 g/km. The proportion of non-deductible depreciation is therefore equal to the product of the rate of depreciation used by the company or enterprise and the difference between the purchase price and € 18,300.

2.2.3 Deduction of charges on taxable profit

Service or repair expenses of a passenger car owned or hired by a company or an enterprise are deductible without limit, with the provision that they are deemed to be in the direct interests of the business and that they are not intended to increase the value of the vehicle or extend its period of use to a significant degree.

2.3 REGISTRATION CHARGES

2.3.1 The registration tax (“carte grise”)

A tax on vehicle registration certificates issued within their jurisdictions, which may be a proportional or a fixed tax in accordance with the provisions laid down, is established for the benefit of the regions and determined by them.

It is therefore difficult to set out precise indications of the vehicle registration cost for car owners throughout France as a result of this text. In fact, depending on the region, the uniform charge, per horse power, of the registration documents will vary between € 27 (minimum) and € 51.2 (maximum) in 2014.

The rate is reduced by half with respect to commercial vehicles of a total permissible laden weight exceeding 3.5 tons and non-agricultural tractors.

Regions have the possibility to provide an exemption (either total or 50%) for CNG, LPG, electric, gasoline/diesel hybrid, E85 vehicles.

A supplement of €6.5 has been introduced in order to cover the overall cost of implementation of the new Vehicle Registration System (SIV).

2.3.2 Tax on second hand vehicles

In addition to the registration tax mentioned above, second hand vehicles (registered as new since June 2004 and with CO₂ emissions above 200g/km) are subject to a specific tax levied by ADEME (the French agency for energy efficiency).

This tax amounts to:

- 201 – 250g/km : €2/g
- > 250g/km : €4/g

2.4 CO₂ BASED BONUS-MALUS SYSTEM

The bonus-malus system has been introduced in January 2008 for passenger cars registered for the first time in France, covering also vehicles previously registered in another EU Member State.

Depending on the vehicle CO₂ emissions,

-a tax (malus) has to be paid by the car buyer

-an incentive (bonus) is given, limited to new vehicles.

2.4.1 Malus

2.4.1.1 For passenger cars type approved under the WVTA, the amount of the malus is as follows:

CO ₂ Emission (g/km)	Amount of the Tax (€)						
	Year of purchase						
	2008	2009	2010	2011	2012	2013	2014
≤130							0
131-135	0	0	0	0	0	0	150
136-140	0	0	0	0	0	100	250
141-145	0	0	0	0	200	300	500
146-150	0	0	0	0	200	400	900
151- 155	0	0	0	200	500	1000	1600

156 -160	0	0	200	750	750	1500	2200
161 - 165	200	200	750	750	750	1500	2200
166 - 175	750	750	750	750	750	1500	2200
176-180	750	750	750	750	750	2000	3000
181 – 185	750	750	750	750	1300	2600	3600
186-190	750	750	750	750	1300	3000	4000
191 - 195	750	750	750	1600	2300	5000	6500
196 - 200	750	750	1600	1600	2300	5000	6500
201 – 230	1600	1600	1600	1600	2300	6000	8000
231-235	1600	1600	1600	1600	3600	6000	8000
236-240	1600	1600	1600	1600	3600	6000	8000
241 - 245	1600	1600	1600	2600	3600	6000	8000
246 - 250	1600	1600	2600	2600	3600	6000	8000
>250	2600	2600	2600	2600	3600	6000	8000

- For flex fuel vehicles emitting less than 250 g/km, the CO2 emissions are reduced by 40% in order to determine the amount of the malus.

- Families with 3 children or more can reduce the CO2 emission level for a vehicle with at least five seats by 20g per child as from the third one.

- For handicapped persons, the Malus is not due.

2.4.1.2 For other passenger cars not approved under WVTA, i.e. on a national or individual basis, the amount of the malus is as follows:

Fiscal power (in horse power)	Amount of the tax (in €)
≤5	0
6-7	1500
8 -9	2000
10 – 11	3600
12-16	6000
>16	8000

For imported vehicles previously registered outside France after 1st January, the amount of the tax is reduced by 10 % a year per year after the first registration.

2.4.2 Bonus

2.4.2.1 For new passenger cars type approved under the WVTA and LCV's subject to official CO₂ measurement (80/1268/CEE) and type approved under WVTA or on a national basis

- For diesel/gasoline hybrid vehicles (for private use or purchased by a legal entity) as from 1st August, the amount of the bonus is as follows:

CO ₂ Emissions (g/km)	Amount of the incentive (in €)						
	Year of purchase						
	2008	2009	2010	2011	from 1 st January to 31 st July 2012	From 1 st August 2012 to 31 st October 2013	From 1 st November 2013
<= 110	2000	2000	2000	2000	2000	4000*	3300**
<= 130	2000	2000	2000	0	0	0	0
131-135	2000	2000	2000	0	0	0	0
136-140	2000	2000	0	0	0	0	0

*The bonus amounts to a minimum of 2000€ but cannot exceed 10% of the vehicle purchase price including VAT, increased if necessary by the battery cost, if the latter is rented.

**The bonus amounts to a minimum of 1650€ but cannot exceed 8.25% of the vehicle purchase price including VAT, increased if necessary by the battery cost, if the latter is rented.

- For other vehicles including the above mentioned vehicles emitting less than 60 g/km:

CO ₂ Emissions (g/km)	Amount of the incentive (in €)						
	Year of purchase or rental						
	2008	2009	2010	2011	from 1 st January to 31 st July 2012	From 1 st August to 31 st October 2012	From 1 st November 2013
<= 20	5000	5000	5000	5000	5000	7000	6300

21-50	5000	5000	5000	5000	5000	5000	4000
51-60	5000	5000	5000	5000	3500	4500	4000
61 - 90	1000	1000	1000	800	400	550	150
91 - 95	1000	1000	1000	400	100	200	0
96 -100	1000	1000	500	400	100	200	0
101 - 105	700	700	500	400	100	200	0
106 - 110	700	700	500	400	0	0	0
111 - 115	700	700	500	0	0	0	0
116 - 120	700	700	100	0	0	0	0
121 - 125	200	200	100	0	0	0	0
126 - 130	200	200	0	0	0	0	0

The amount of the incentive cannot exceed a certain percentage of the vehicle purchase price including VAT, increased if necessary by the battery cost, if the latter is rented, as determined in the following table:

Date of purchase (at the latest)	Emissions (g/km)	Maximum deduction (% of vehicle purchase price, including VAT and battery cost if rented)
31 st December 2011	<=60	20%
31 st July 2012	<=50	20%
31 st October 2013	<=20	30%
31 st October 2013	21 to 50	20%
After 31 st October 2013	<=20	27%
After 31 st October 2013	21 to 60	20%

2.4.2.2 Scrapping scheme

Since 2012, in all cases, an additional bonus (or “super-bonus”) of €200 is given if the purchase or leasing of a new vehicle with CO2 emissions of 90/km and less is combined with the scrapping (ELV chain) of a vehicle aged 15 years or more.

2.4.3 Additional Para-fiscal Charges

This charge is set aside for the expansion of vocational training in the transport sector. It is collected when the registration certificates ("cartes grises") of new vehicles are issued.

The amount of this charge is as follows:

Motorised goods vehicles	with a total permissible weight under 3.5 tonnes	€ 38
	with a total permissible weight between 3.5 and 6 tonnes	€ 135
	with a total permissible laden weight between 6 and 11 tonnes	€ 200
	with a total permissible laden weight of 11 tonnes or more, articulated goods vehicles, public transport passenger vehicles	€ 305

3 TAXES ON OWNERSHIP

3.1 BASIS OF TAXATION

- Graduated tax on motor vehicles: engine rating (fiscal power)
- CO2 emissions
- Special tax on certain motor vehicles (ex axle tax): weight

3.2 RATES

There is a system of taxes in France, all of which make up the ownership tax. These taxes are settled annually irrespective of the use made of the vehicle (empty, full, passengers or goods, etc.).

These taxes are as follows:

3.2.1 Annual "Malus"

For passenger cars registered for the first time in France as from January 1st 2009 an annual tax is introduced according to CO2 emissions above the following levels:

Year of 1 st registration	CO ₂ level
2009	250
2010	245
2011	245
From 2012 onwards	190

The amount of the tax is 160 € (except for handicapped persons and vehicles subject to TVS).

3.2.2 Tax on company cars (TVS)

The tax on passenger cars belonging to companies applies as follows:

- for vehicles covered by the European whole vehicle type approval, bought by companies as from 1 January 2006 and first registered after June 2004, the tax is based on CO₂ emissions as follows:

CO₂ emissions (in g/km)	Amount of the tax (in € per g of CO₂)
<=50	0
>50 and <=100	2
>100 and ≤120	4
>120 and ≤140	5.5
>140 and ≤ 160	11.5
>160 and ≤ 200	18
>200 and ≤ 250	21.5
>250	27

- for other vehicles, the tax is based on fiscal power as follows:

Fiscal power (in horse power)	Amount of the tax (in €)
<u>≤3</u>	<u>750</u>
<u>Between 4 and 6</u>	<u>1 400</u>
<u>Between 7 and 10</u>	<u>3 000</u>
<u>Between 11 and 15</u>	<u>3 600</u>
<u>>15</u>	<u>4 500</u>

As from 1st October 2011, hybrid vehicles emitting less than 110g/km are not submitted to the TVS the first two years after registration.

In addition, the TVS involves a component based on atmospheric pollutants emissions, depending the type of fuel (in €):

Year of first registration	Diesel and assimilated*	Others
Until 31 st December 1996	600	70
From 1997 to 2000	400	45
From 2001 to 2005	300	45
From 2006 to 2010	100	45
2011 and beyond	40	20

*Diesel and assimilated: diesel and hybrid-diesel with CO₂ emissions > 110g/km.

N.B.: Electric vehicles are not subject to this component of the TVS.

The TVS is extended to vehicles used by employees or executives and for which they receive a reimbursement based on the number of kilometres. The tax is based on a coefficient that varies according to the number of kilometres reimbursed by the company:

Number of kilometres reimbursed by the company	Coefficient applicable to the tax on company cars (in %)
Between 0 and 15 000	0
Between 15 001 and 25 000	25
Between 25 001 and 35 000	50
Between 35 001 and 45 000	75
> 45 000	100

In this case of use of the vehicles by employees or executives, a reduction of €15 000 is applicable to the total amount of the tax due by companies.

3.2.3 Special tax on certain motor vehicles (ex axle tax)

This tax is levied on vehicles with a total maximum permissible weight \geq of 12 t (previously 16 t except vehicles for the transport of persons).

The tax rates below apply since 1st December 2003:

Vehicle Category	Total Permissible Laden Weight (t)	Quarterly Tariff (€)	
		Pneumatic suspension or motor axle suspension	Other suspension system
I. Motor Vehicles			
a)two axles	≥ 12	31	69
b)three axles	≥ 12	56	87
c)four axles and more	12 – 27	37	57
	≥ 27	91	135
II. Articulated vehicles with tractive unit and semi-trailer			
a)Semi-trailer with one axle	12 – 20	4	8
	> 20	44	77
b)Semi-trailer with two axles	12 – 27	29	43
	27 – 33	84	117
	33 – 39	117	177
	> 39	157	233
c)Semi-trailer with three axles	12 – 38	93	129
	> 38	129	175
III. Trailers	> 16	30	30

This tax is reduced by 75% for vehicles using combined rail-road systems.

4 TAXES ON MOTORING

4.1 DRIVERS LICENCE TAX

This tax is levied at the regions level and the amount varies between 0 and 33 €.

4.2 FUEL TAXES

Breakdown of the Average Prices at the Pump - 04.01.2013

		Super 95	Super 98	Diesel	LPG
Product Price	€/100L	63,75	68,39	66,92	66,30
Internal tax and excise duties (including French Petroleum Institute tax)	€/100 L	61,25	61,25	43,94	5,99
VAT	€/100 L	25,00	25,93	22,17	14,46
TOTAL taxes	€/100 L	86,25	87,18	66,11	20,45
Taxes in %	%	57,5%	56,0%	49,7%	23,6%
Final price	€/100 L	150,00	155,57	133,03	86,75

Fuel taxes can be deducted by road transport companies (persons and goods) on the whole of the fuel consumption, with a range between 2.5 and 5 € per 100 L.

A particular system of reimbursement has been set out for farmers and taxi drivers.

4.3 BIOFUELS

For 2014, the excise tax on biofuels (TICPE) is reduced by 0.045 (biodiesel) and by 0.0825 €/L (ethanol).

4.4 INSURANCE TAXES

Most automobile insurance premiums are subject to an 18% tax which, for very specific guarantees can be reduced to 9%. In addition, compulsory third-party coverage ("responsabilité civile") is subject to a 15% social security tax. The total charge of the "third-party" premium is therefore 33%.

In contrast to VAT, these charges are never deductible.

Commercial vehicles, the total permissible laden weight of which is more than 3.5 tonnes, are exempted of the 18% tax.

Additionally, basic insurance premiums ("third party" cover) for all vehicles are subject to a parafiscal charge of 1.2%, and for other types of guarantee there is another parafiscal tax of 3.3 € per insurance policy.



GREECE

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1 TAXES ON ACQUISITION

1.1 VAT

VAT at the rate of 23% is calculated on the net retail selling price, which is equal to the sum on the landed cost (CIF), the Customs Duty (for non-EC cars), the Luxury Tax (for new cars with FOB value > € 20.000) and the Gross Profit Margin. VAT is not applied to Registration Tax (see below).

1.2 REGISTRATION TAX

1.2.1 Passenger Cars

Although it is regarded as a national consumption /registration tax, the Registration Tax (RT) must be settled when the car is cleared through customs and is therefore comparable to customs duty.

This tax is calculated on the basis of the:

- Engine capacity (cc);
- Exhaust gas emissions technology of the engine ("Euro"), as it is certified by the relative EC emissions Directive in vehicle's Vehicle Type Approval;
- CIF value of the vehicle, as it appears from the manufacturer's wholesale price list for Greece, in the vehicle's construction year, increased by freight & insurance expenses;
- In the case that the vehicle is imported used, the time period (in months) since it was first registered and the distance (km) it has travelled.

1.2.1.1 Taxable Value for the RT

For new cars, the taxable value of RT is the manufacturer's (list) ex factory price of the vehicle, plus the freight & insurance expenses (CIF). If for any reason the actual invoice value is higher than the CIF, tax will be applied to the invoice value.

For cars that are being imported used, the taxable value is the manufacturer's wholesale value of the vehicle in the year that the vehicle was first registered, reduced according to the table below for the age and for the km travelled (if more than 15,000 km annually) and increased by a minimum freight and insurance expense (€ 600).

An importer can submit a petition to the customs authorities about the above taxable value, if he considers that the resulting Registration Tax is higher than the residual tax contained in similar used cars in the Greek car market or if a particular car, due to extended damages, is highly depreciated and thus its value is much lower than the estimated taxable one.

Reduction of new car's wholesale value, according to the age and vehicle type of the imported used car

Age of car	Reduction of wholesale value of the car					
Years	4X4 (SUV - ATV)	Hatchback	Sedan	Cabriolet	Coupe /Roadster	Multi-Purpose Vehicle
0.5	10%	8%	12%	11%	9%	8%
1	20%	17%	25%	23%	18%	16%
1.5	30%	25%	37%	34%	27%	25%
2	34%	29%	40%	37%	31%	28%
2.5	37%	32%	44%	40%	34%	32%
3	43%	37%	49%	43%	37%	36%
3.5	49%	42%	53%	45%	39%	39%
4	54%	48%	58%	52%	44%	44%
4.5	58%	53%	63%	58%	49%	49%
5	60%	57%	68%	63%	53%	54%
5.5	63%	61%	71%	66%	57%	58%
6	66%	64%	73%	69%	61%	61%
6.5	69%	67%	75%	71%	64%	64%
7	71%	69%	77%	73%	67%	67%
7.5	74%	72%	79%	76%	69%	70%
8	76%	74%	81%	77%	72%	72%
8.5	77%	76%	82%	79%	74%	74%
9	79%	78%	83%	81%	76%	76%
9.5	81%	79%	85%	82%	77%	78%
10	82%	81%	86%	83%	79%	79%
10.5	83%	82%	87%	84%	80%	81%
11	84%	83%	87%	85%	82%	82%
11.5	85%	84%	88%	86%	83%	83%
12	86%	85%	89%	87%	84%	84%
12.5	87%	86%	90%	88%	85%	85%

13	88%	87%	90%	88%	86%	86%
13.5	88%	87%	90%	89%	86%	87%
14	89%	88%	90%	89%	87%	87%
14.5	89%	88%	91%	90%	88%	88%
15	90%	89%	91%	90%	88%	88%
15.5	90%	90%	91%	90%	89%	89%
16	95%	95%	95%	95%	95%	95%

1.2.1.2 Applied Coefficients of the RT

On the basis of engine capacity and the emissions technology of the vehicle ("Euro", according to its homologation), the coefficient is obtained for passenger cars as follows:

Coefficients for Registration Tax depending on engine capacity and Euro

Engine Capacity (cc)	Euro				Electric or Hybrid Vehicles
	Euro 5 or newer	Euro 4	Euro 3	Euro 2 or older	
≤ 900	5%	14%	24%	37%	0%
901 – 1,400	12%	27%	49%	66%	0%
1,401 – 1,600	20%	45%	95%	128%	0%
1,601 – 1,800	30%	56%	129%	148%	0%
1,801 – 2,000	40%	83%	216%	266%	0%
> 2,000	50%	142%	334%	346%	0%

1.2.1.3 Resulting RT

Registration Tax (RT) = Taxable Value x coefficient (%)

1.2.2 Commercial Vehicles

The Registration Tax (RT), imposed on new and imported used commercial vehicles, must be settled when the vehicle is cleared through customs.

For **new** vehicles, the taxable value of RT is the CIF value. If the vehicle is entering Greece from a non-EC country, the taxable value will include import duties as well.

For vehicles that are imported **used**, the taxable value cannot be lower than the relevant entry in Customs' data (based on used Vehicles Prices Catalogues, issued by Eurotax, etc).

The Registration Tax, for new or imported used vehicles, equals to the taxable value multiplied by a coefficient, according to the type of vehicle, as given in the table below:

Commercial vehicles' Registration Tax coefficients

Type of Vehicle	Engine Capacity (cc)	Coefficient
Light Commercial Vehicles (LCV), with open loading space (pick-ups), with "single or double" cabin	All engines	7%
Light Commercial Vehicles (LCV), with covered loading space (vans) ($\leq 3.5t$)	≤ 900	6%
	901 – 1,400	14%
	1,401 – 1,800	18%
	1,801 – 2,000	21%
	$> 2,000$	26%
Heavy Trucks ($> 3.5t$)	All engines	5%
Buses & Tractors	All engines	*

*For these types of vehicles, the RT equals to one year's circulation tax.

The coefficients shown above are applicable only to vehicles that fulfil the EC emissions Directives 96/69/EC & 91/542/EC (Euro II) or later. For vehicles that are equipped with earlier anti-pollutant technology, the above coefficients should be increased by 30%. Electric commercial vehicles are exempt from RT.

1.3 LUXURY TAX

The Luxury Tax is applied on: a) the wholesale price (ex factory), if a car is imported new, or b) the wholesale price of the car when it was new, reduced according to km and months, if imported used.

The tax applied is the product of the % factor taken from the tables below, times the taxable value mentioned in chapter 1.2.1.1.

a) **New passenger cars:**

Vehicle wholesale price	% Luxury Tax
€ 0-19,999	0%
€ 20,000-22,000	10%
€ 22,001-28,000	30%
€ 28,001 and above	40%

b) **Imported used passenger cars:**

Reduced new vehicle wholesale price	% Luxury Tax
€ 0-19,999	0%
€ 20,000-22,000	10%
€ 22,001-28,000	30%
€ 28,001 and above	40%

The Luxury tax is not applied to electric vehicles.

The Luxury Tax is paid at the Customs clearance of the car.

VAT is applied to the luxury tax.

1.4 ALLOWABLE DEDUCTIONS

1.4.1 Depreciation

Usually, motor vehicles may be depreciated annually at the rate of 15 - 20% for the first year and about 10% in later years of circulation. Due to the economic crisis though, depreciation for used and especially more expensive and bigger cars is much higher.

2 TAXES ON OWNERSHIP

2.1 CIRCULATION TAX

The circulation tax is levied on an annual (calendar year) basis, paid on the last month of the previous year. No reduction is applied if a vehicle is registered later in the course of a year. Circulation tax is based on the following criteria:

Basis of the circulation tax	
private passenger cars	engine capacity or CO ₂ emissions (for newer cars)
coaches and buses	number of seats
commercial vehicles	gross vehicle weight

2.1.1 Private passenger cars - Annual circulation tax rates

c) Passenger cars first registered in Greece up to 31/10/2010:

Engine capacity (cc)	Annual circulation tax (€)
0-300	22
301-785	55
786-1,071	120
1,072-1,357	135
1,358-1,548	240
1,549-1,738	265
1,739-1,928	300
1,929-2,357	660
2,358-3,000	880
3,001-4,000	1,100
4,001 and above	1,320

Hybrid cars with an engine capacity of up to 1,929 cc and electric cars are exempt from the circulation tax and hybrid cars with an engine capacity of more than 1,929 cc are levied with an annual circulation tax equal to 50% of the values shown on the above table.

d) **Passenger cars registered in Greece after 31/10/2010:**

CO ₂ emissions (g/km)	Annual circulation tax per CO ₂ g (€)
0-100	0
101-120	0.90
121-140	1.10
141-160	1.70
161-180	2.25
181-200	2.55
201-250	2.80
251 and above	3.40

Example: A vehicle emitting 149 g/km of CO₂ will have an annual circulation tax of $(149 \times 1.7) = € 253.3$.

In the table above fall also the hybrid /electric cars.

2.1.2 Commercial vehicles - Annual circulation tax rates

Gross Weight (kg)	Annual Circulation Tax (€)
≤ 1,500	75
1,501 – 3,500	105
3,501 – 10,000	300
10,001 – 20,000	600
20,001 – 30,000	940
30,001 – 40,000	1,320
> 40,001	1,490
Tractors	300

2.1.3 Buses - Annual circulation tax rates

Number of seats	Annual Circulation Tax (€)
≤ 33	210
34 – 50	410
> 51	510

2.2 PERSONAL INCOME PRESUMPTION SYSTEM

A presumption on an individual's annual personal income is made, according to his possessions (including house, car, boat, etc) in the year he is being taxed for, due to the expenses /status of life these imply. Regarding cars, the presumed income is calculated according to the car's engine size (as shown in the table below). If the individual's declared income is lower than the calculated presumed income for the total expenses of his possessions, his personal income tax for this year will be calculated according to the (higher) total presumed income.

Engine size (cc)	Accumulated income presumption (€)
	<i>0-1,200cc = € 4,000</i>
	<i>1,201-2,000cc = € 600/100cc</i>
	<i>2,001-3,000cc = € 900/100cc</i>
	<i>3,001- = € 1,200/100cc</i>
1,200	4,000
1,400	5,200
1,600	6,400
1,800	7,600
2,000	8,800
2,500	13,300
3,000	17,800
4,000	29,800
5,000	41,800

Example: A vehicle of 2,600cc, will have a presumed income of:

$$[1,200cc + (100cc * 8) + (100cc * 6)] = 2,600cc$$

$$[€ 4,000 + (€ 600 * 8) + (€ 900 * 6)] = € 14,200.$$

The abovementioned amounts are reduced by 30% for cars that are 5 to 10 years old and 50% for cars that are more than 10 years old.

2.3 LUXURY LIVING TAX

As of January 2012, a “luxury living” annual tax is applied on the ownership of all passenger cars with engine capacity above 1,929 cc, but not older than 10 years. This tax is based on the presumed income of the car owner, which is described in the section above (2.2) and is equal to:

- 5% of the presumed income, for cars with engine capacity above 1,929 cc and up to 2,500 cc.
- 10% of the presumed income, for cars with engine capacity above 2,501 cc.

The above amounts are reduced by 30%, if the car is older than 5 years, while cars over 10 years old are being exempt from the annual “luxury living” tax. Also, if a car is owned in a year less than 12 months, then a fraction, according to months owned, is calculated.

Some examples of the luxury living (annual) tax are the following:

- € 440 for a passenger car with engine capacity 2,000 cc, if the car is 3 years old.
- € 1,780 for a passenger car with engine capacity 3,000 cc, if the car is 2 years old.
- € 2,086 for a passenger car with engine capacity 4,000 cc, if the car is 7 years old.
- € 0 for a passenger car with engine capacity 4,000 cc, if the car is 11 years old.

2.4 USE OF A COMPANY OR A LEASED CAR

The use of a company or a leased passenger car increases an employee’s personal income.

The amount that the income increased is equal to 30% of:

- Annual depreciation of the car (=1/6 of the car’s purchase value) + circulation tax + insurance cost + maintenance cost

2.5 ACCEPTED EXPENSES FOR COMPANY TAXATION

The annual spend for either a leased or a rented car is fully deductible (100%).

3 TAXES ON MOTORING

3.1 FUEL TAXES

The final retail price of fuels can be split up as shown with an example below.

Analysis of the retail price of 95 octane petrol (€ 1.649 /lt on 27/12/2013):

Charge	Calculation /Derivation	Amount
Oil refinery cost (27/12/2013)		€ 0.5741 /lt
State's petroleum fee	1.2% * € 0.5741 /lt	€ 0.0069 /lt
"Regulatory Authority for Energy" fee	€ 0.21 per 1,000 lt	€ 0.0002 /lt
Special consumption tax (petrol 95 oct)		€ 0.670 /lt
Customs' fund fee	0.5% * € (0.5741+0.0069+0.0002+0.670) /lt	€ 0.006 /lt
VAT(23%)	23% * € (0.5741+0.0069+0.0002+0.670) /lt	€ 0.288 /lt
TOTAL FUEL PRICE		€ 1.545 /lt
TOTAL RETAIL FUEL PRICE		€ 1.649 /lt
Petroleum company and Gas station gross profit	€ (1.649 – 1.545) /lt	€ 0.104 /lt

Note:

Special Consumption Tax varies according to fuel type as shown below:

€ 0.681 /lt for petrol with special additives, replacing the old leaded petrol

€ 0.670 /lt for unleaded petrol with less than 96.5 octane rating

€ 0.670 /lt for unleaded petrol with more than 96.5 octane rating

€ 0.330 /lt for diesel petrol

4 PERIODICAL INSPECTION OF VEHICLES

4.1 PERIODICAL TECHNICAL INSPECTION OF VEHICLES

In Greece vehicles must pass a Technical Inspection and the details of which are shown below. Note that the indicated cost refers to that charged by state owned Technical Inspection Centres, since privately owned Centres set their own prices.

4.1.1 Private passenger cars

For cars registered as new, 1st Inspection must take place at 4 years after purchase, while next Inspections must be done every 2 years after. For imported used cars, inspection must be applied prior to registration and every 2 years afterwards.

Cost € 40.

4.1.2 Commercial vehicles

- a. Commercial vehicles up to 3.5 t

1st Inspection at 4 years after purchase, next Inspections every 2 years after.

Cost € 52.

- b. Commercial vehicles above 3.5 t and up to 12 t

1st Inspection at 1 year after purchase, next Inspections every year.

Cost € 60.

- c. Commercial vehicles above 12 t

1st Inspection at 1 year after purchase, next Inspections every year.

Cost € 70.

- d. Buses with up to 22 seats

1st Inspection at 1 year after purchase, next Inspections every year.

Cost € 60.

- e. Buses with more than 22 seats

1st Inspection at 1 year after purchase, next Inspections every year.

Cost € 74.

Note: For imported used commercial vehicles, 1st inspection must be applied prior to registration and every 2 years afterwards.



CROATIA

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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 25%.

1.2 SPECIAL TAX ON MOTOR VEHICLES

The first registration of a motor vehicle is subject to the payment of a “special tax”.

The tax is based on the price of the vehicle (table 1), its CO₂ emissions and the type of fuel used (table 2 and 3).

To obtain the amount of tax due for a given vehicle, the rates in table 1 and table 2 or 3 should be added up and applied to the sales price of the vehicle.

Table 1 – Sales price

Vehicle price in HRK			%
0.00	to	100,000.00	1
100,000.01	to	150,000.00	2
150,000.01	to	200,000.00	4
200,000.01	to	250,000.00	6
250,000.01	to	300,000.00	7
300,000.01	to	350,000.00	8
350,000.01	to	400,000.00	9
400,000.01	to	450,000.00	11
450,000.01	to	500,000.00	12
500,000.01	to		14

Table 2 – Diesel fuel

Emission CO ₂ (g/km)			%
86	to	100	1.5
101	to	110	2.5
111	to	120	3.5
121	to	130	7
131	to	140	11.5
141	to	160	16
161	to	180	18
181	to	200	20
201	to	225	23
226	to	250	27
251	to	300	29
301	to		31

Table 3 - Petrol, liquefied petroleum gas, natural gas and diesel fuel meeting EURO 6 exhaust gas emission standard

Emission CO2 (g/km)			%
91	to	100	1
101	to	110	2
111	to	120	3
121	to	130	6
131	to	140	10
141	to	160	14
161	to	180	16
181	to	200	18
201	to	225	21
226	to	250	23
251	to	300	27
301	to		29

2 TAXES ON OWNERSHIP

This tax is due annually and based on the power of the engine expressed in kw and the age of the vehicle.

The rates are as follows:

Engine power		HRK		
Kw	kw	≤2 years	2-5 years	5-10 years
0	- 55	300	250	200
56	- 70	400	350	250
71	- 100	600	400	400
101	- 130	900	700	600
>130		1,500	1,200	1,000



HUNGARY

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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 27%.

VAT is refundable for vans, trucks and buses but not for passenger cars.

1.2 PROPERTY ACQUISITION FEE

The acquisition of a new or used vehicle is subject to a property acquisition fee, the rates of which are as follows:

Property acquisition fee HUF/kW			
	Age year		
kW/EUR rate	0-3	4-8	>8
0-40	600	480	300
41-80	720	600	480
81-120	900	720	600
>120	1200	900	720

1.3 REGISTRATION TAX

A registration tax must be paid upon the first registration of a passenger car in Hungary.

The rates are based on environment protection classes in accordance with EU emission standards.

The rates (in HUF) in 2012 are as follows:

Tax		Euro V	Euro IV	Euro III	Euro II	Euro I or worse,
category	Engine ccm					
1	below B1100, D1300	45,000	180,000	270,000	360,000	540,000
2	B1100, D1300	65,000	260,000	390,000	520,000	780,000
3	B1400, D1500	85,000	340,000	510,000	680,000	1,020,000
4	B1600, D1700	135,000	540,000	810,000	1,080,000	1,620,000
5	B1800, D2000	185,000	740,000	1,100,000	1,480,000	2,220,000
6	B2000, D2500	265,000	1,060,000	1,590,000	2,120,000	3,180,000
7	above B2500 , D3000	400,000	1,600,000	2,400,000	3,200,000	4,800,000
	above B3000, D3500				6,000,000	8,000,000
8	elektric vehicle	0				
9	hybrid	76000				
	B = gasoline D= diesel 2011. year* only the lowest tax (it was for Euro IV engine), just for comparison					

The tax value of second-hand cars is reduced taking account of their depreciation. The table below contains the reduction factors. Each month started is considered as full month in the calculation.

Time since first registration	Depreciation
Normal depreciation	%
till 2 month	0.06
3-4	0.1
5-6	0.14
7-12	0.2
13-24	0.31
25-36	0.41
37-48	0.49
49-60	0.56
61-72	0.62
73-84	0.68
85-96	0.72
97-108	0.76
109-120	0.79
121-132	0.82
133-144	0.85
145-156	0.87
157-168	0.89
169-	0.9

Depreciation of operational leased fleet	
Month between start of lease and tenor in months	
till 2	4%
3-6	8%
7-12	16%
13-18	24%
19-24	32%
25-30	40%
31-36	48%
37-42	56%
43-48	64%
49-54	72%
55-60	80%
61-90	87%
91-120	94%
121-	100%

1.4 TECHNICAL EXAMINATION FEE

Vehicles must undergo a technical examination every 1-3 years depending on the type and year of vehicle. The fee amounts to :

Technical examination	
Motorbike	HUF 4,360
Passenger car	HUF 6,290
N1 CV	HUF 17,090
N2 and N3 CV	HUF 24,950

2 TAXES ON OWNERSHIP

2.1 MOTOR VEHICLE TAX/YEARLY TAX

The motor vehicle tax is based on the kW capacity of the engine and the year passed from production year

The rates are as follows:

Passenger car less 4 year old	345 HUF/kW
Passenger car 4-7 year	300 HUF/kW
Passenger car 8-11 year	230 HUF/kW
Passenger car 12-15 year	185 HUF/kW
Passenger car more 16 year	140 HUF/kW
Bus & coach, truck	1200 HUF/ 100kg
Other non passenger vehicle or semi trailer	1380 HUF/100kg
Passenger car E-registration plate	10 000 HUF
Trucks with E-registration plate	46 000 HUF
Vehicles with P-registration	230000 HUF

Preferential reduction

Bus & coach, truck with EURO 2 engine	20%
Road tractor of semi-trailer with EURO 2 engine	30%
Bus & coach, truck with EURO 3 engine	30%
Road tractor of semi-trailer with EURO 3 engine	50%

2.2 COMPANY OWNED PASSENGER CAR- COMPANY CAR TAX

Company cars are subject to a monthly “company car tax”

Company car tax HUF/Month			
kW	Environmental scale		
0-50	16500	8000	7700
51-90	22000	11000	8800
91-120	33000	22000	11000
>120	44000	33000	22000

The motor vehicle tax can be deducted from the company car tax.

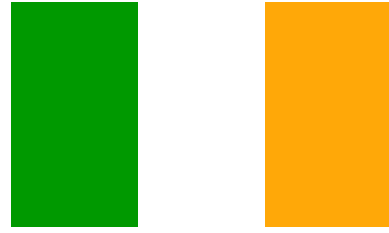
3 TAXES ON MOTORING

3.1 FUEL TAXES

The sale of fuel is subject to VAT (27%), excise duty (variable) and a specific fuel tax which is as follows:

Leaded petrol	124.00 HUF/litre
Unleaded petrol	120.00 HUF/litre
Diesel (gas) oil	120.00 HUF/litre

VAT is refundable for vans, trucks and buses but not for passenger cars.



IRELAND

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1 ENGINE RATINGS

Ireland uses the engine capacity of a vehicle as the basis for computation of the annual road tax for vehicles first registered in Europe prior to July 1st 2008 and a CO₂ basis for vehicles first registered after that date.

2 TAXES ON ACQUISITION

2.1 VAT

2.1.1 Acquisition of a new vehicle

The acquisition of a new vehicle gives rise to a charge to VAT at the rate of 23%.

VAT is calculated on the basic price of the vehicle before V.R.T (Vehicle Registration Tax)

2.1.2 Acquisition of a second-hand vehicle

When a second-hand vehicle is acquired from a VAT registered motor trader, it is subject to VAT on any profit margin at the rate of 23%.

In the event of a private sale between individuals, no tax is payable.

The importation of second-hand vehicles is also liable to V.R.T.

2.2 VEHICLE REGISTRATION TAX (V.R.T.)

2.2.1 V.R.T. on new vehicles

V.R.T. is imposed on private cars and commercial vehicles and is determined as a percentage of the OMSP (Open Market Selling Price) of the vehicle which is the cash price at which it is expected to sell in a consumer transaction. The OMSP is the total projected sale price which actually includes VAT and V.R.T. itself. The rates since based on CO₂ emissions are for M1 vehicles (passenger cars). The rates and band structures effective for all first registrations (new and used imports) in Ireland from Jan 1st 2013 are:

Band	CO ₂ range	VRT %
A1	0 to 80 Gms CO ₂	14%
A2	81 to 100 Gms CO ₂	15%
A3	101 to 110 Gms CO ₂	16%

A4	111 to 120 Gms CO ₂	17%
B1	121 to 130 Gms CO ₂	18%
B2	131 to 140 Gms CO ₂	19%
C	141 to 155 Gms CO ₂	23%
D	156 to 170 Gms CO ₂	27%
E	171 to 190 Gms CO ₂	30%
F	191 to 225 Gms CO ₂	34%
G	226 Gms CO ₂ & Above	36%

Commercial Vehicles

Since January 1 st 2011, the VRT on Commercial Vehicles	
N1 Vehicles (exception below)	13.3% of open market selling price
N1 vehicles where at the time of manufacture has less than 4 seats and has a technically permissible laden mass that is greater than 130% of the mass of the vehicle with bodywork in running order	
	€200
N2 vehicles	€200

Hybrid/Flexifuel/Electric Vehicles

Conventional Hybrid Electric Vehicles; - From 1st Jan 2010 until December 31st 2014, these vehicles will be entitled to relief from VRT up to a maximum of €1,500.

Plug-in Hybrids - From 1st Jan 2010 until December 31st 2014, these vehicles will be entitled to relief from VRT up to a maximum of €2,500

Electric Vehicles – Until December 31st 2014, Relief from VRT up to a max of €5,000.

Grants - In addition to the VRT Reliefs outlined above Electric Vehicles/Plug- In Electric Hybrids receive a Grant of up to €5000 on purchase up until Dec 31st 2014.

2.2.2 V.R.T. on second-hand vehicles

For imported second-hand cars and small commercial vehicles registered for the first time in Ireland, V.R.T. will be calculated on the basis of the Open Market Selling Price of such a local used vehicle on sale in the State.

The rates of V.R.T applicable to second-hand private cars and commercial vehicles are the same as those applied to new vehicles.

2.3 ALLOWABLE DEDUCTIONS

2.3.1 VAT exemption

The VAT paid by an enterprise on the purchase of a car is only partially deductible in limited cases for businesses. 20% of the VAT suffered is deductible for cars registered after Jan 1st 2009 whose CO₂ is less than 156 g/km and which are primarily used (at least 60%) for business purposes.

VAT on commercial vehicles is reclaimable by VAT registered business

2.3.2 Depreciation and capital allowances

The scheme of capital allowances and leasing expenses for cars used for business purposes links the availability of such allowances and expenses to the CO₂ emission levels of the vehicles. Cars will be categorised by reference to CO₂ emissions with the emissions bands being broadly consistent with the new VRT system, as follows:

Category A	Category B/C	Category D/E	Category F/G
Vehicles	Vehicles	Vehicles	Vehicles
0-120g/km	121-155 g/km	156-190g/km	191g/km +

Cars with CO₂ emission levels in Category A/B/C above benefit from capital allowances at the current car value threshold under the existing scheme of €24,000, regardless of the cost of the car. Cars in Category D/E will receive allowances of 50% of the current car value threshold or 50% of the cost of the car, if lower. Cars in Category F/G will not qualify for capital allowances.

3 TAXES ON OWNERSHIP

3.1 BASIS

private vehicles	Based on cylinder capacity for vehicles first registered in Europe before July 1 st 2008; Based on CO2 for vehicles registered from July 1 st 2008
coaches and buses	number of seats
commercial vehicles	deadweight

3.2 RATES

Private cars registered before 1st July 2008

Engine CC	Road Tax €
not over 1,000	€199
1,001 to 1,100	€299
1,101 to 1,200	€330
1,201 to 1,300	€358
1,301 to 1,400	€385
1,401 to 1,500	€413
1,501 to 1,600	€514
1,601 to 1,700	€544
1,701 to 1,800	€636
1,801 to 1,900	€673
1,901 to 2,000	€710
2,001 to 2,100	€906
2,101 to 2,200	€951
2,201 to 2,300	€994

2,301 to 2,400	€1,034
2,401 to 2,500	€1,080
2,501 to 2,600	€1,294
2,601 to 2,700	€1,345
2,701 to 2,800	€1,391
2,801 to 2,900	€1,443
2,901 to 3,000	€1,494
3,001 or more	€1,809
Electrical	€120

Private cars first registered from 1st July 2008 onwards:

Band	CO2 range	Road Tax (€)
A0	0 Gms CO ₂	120
A1	1 to 80 Gms CO ₂	170
A2	81 to 100 Gms CO ₂	180
A3	101 to 110 Gms CO ₂	190
A4	111 to 120 Gms CO ₂	200
B1	121 to 130 Gms CO ₂	270
B2	131 to 140 Gms CO ₂	280
C	141 to 155 Gms CO ₂	390
D	156 to 170 Gms CO ₂	570
E	171 to 190 Gms CO ₂	750
F	191 to 225 Gms CO ₂	1,200
G	226 Gms CO ₂ & Above	2,350

GOODS VEHICLES

Unladen Weight (kg)	Annual €	Half-year €*	Quarterly €!	Arrears Monthly €#
Not over 3,000	333	184	94	27.75
3,001 to 4,000	420	233	118	35.00
4,001 to 5,000	543	301	153	45.25
5,001 to 6,000	753	417	212	62.75
6,001 to 7,000	1,019	565	287	84.92
7,001 to 8,000	1,282	711	362	106.83
8,001 to 9,000	1,584	879	447	132.00
9,001 to 10,000	1,886	1,046	532	157.17
10,001 to 11,000	2,188	1,214	618	182.33
11,001 to 12,000	2,490	1,381	703	207.50
12,001 to 13,000	2,792	1,549	788	232.67
13,001 to 14,000	3,094	1,717	874	257.83
14,001 to 15,000	3,396	1,884	959	283.00
15,001 to 16,000	3,698	2,052	1,044	308.17
16,001 to 17,000	4,000	2,220	1,130	333.33
17,001 to 18,000	4,302	2,387	1,215	358.50
18,001 to 19,000	4,604	2,555	1,300	383.67
19,001 to 20,000	4,906	2,722	1,385	408.83
20,001 or more	5,195	2,883	1,467	432.92

		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/12 of annual rate (disregard cent after multiplication)
Electrical (not over 1,500 kg)	92	-	-	7.67

LARGE P.S.V. AND YOUTH/COMMUNITY BUS

Seating Capacity	Annual €	Half-year €*	Quarterly €!	Arrears Monthly €#
9 to 20 seats	154	85	43	12.83
21 to 40 seats	202	112	57	16.83
41 to 60 seats	403	223	113	33.58
61 seats or more	403	223	113	33.58
		* 55.5% of annual rate (disregard cent)	! 28.25% of annual rate (disregard cent)	# 1/12 of annual rate (disregard cent after multiplication)

TRADE LICENSES

Category of Vehicle	Initial Trade Licence/Plate	Replacement Trade Licence/Plate
Motor Cycle only All other vehicles	€59 (single plate) €353 (pair of plates)	€38 (single plate) €86 (pair of plates)

MISCELLANEOUS VEHICLES

Type of Vehicle	Annual €	Half-year € *	Quarterly € !	Arrears Monthly € #
Off-road dumper	885	491	250	73.75
General Haulage tractor	333	184	94	27.75
Machine/workshop/contrivance (including "recovery vehicle")	333	184	94	27.75
Island Vehicles	102			8.50
Agriculture tractor, trench digger and excavator	102			8.50
Motor Caravan	102			8.50
Hearse	102			8.50
Dumper and forklift truck	102			8.50
Taxi and hackney	95			7.92
Schoolbus	95			7.92
Cycles and Tricycles:				
- Electrical				
- Not over 75cc	35			2.92
- 76cc to 200cc	49			4.08
- 201cc or over	67			5.58
	88			7.33
Pedestrian-Controlled Vehicle	88			7.33
VETERAN AND VINTAGE				
Motorcycles	26			2.17
All other vehicles	56			4.67

4 TAXES ON MOTORING

4.1 FUEL TAXES

Fuel in cent per liter, based on pump prices January 2013

	UNLEADED	DIESEL*
Price without tax per litre	63.62	70.43
Excise Duty Petrol (Duty 54.18 + Carbon Tax 4.59 + Levy 2.00)60.77		
Excise Duty Diesel (Duty 42.57 + Carbon Tax 5.33 + Levy 2.00) 49.90		
VAT (23%) on product price and excise duty	28.61	27.67
Total Taxes	89.38	77.57
Price at the pump	153.00	148.00

* All auto diesel sold in Ireland as of 1 March 2002 is low sulphur.

4.2 INSURANCE TAXES

There is a 5% Government levy on motor insurance premiums in Ireland.

5 PRIVATE USE OF A COMPANY CAR

Where a company car is available for the private use of an employee the employee is chargeable to PAYE and PRSI in respect of that use.

The notional pay to which PAYE and PRSI must be applied is determined by reference to the “cash equivalent” of the private use of the company car. The cash equivalent is determined by applying a percentage based on business mileage to the “Original Market Value” (OMV) of the vehicle supplied (whether the vehicle is owned acquired new or second-hand or leased by the employer).

Annual Business Mileage Thresholds Cash Equivalent (% of OMV)

VRT Category	A,B,C	D,E	F,G
15,000 or less	30%	35%	40%
15,001 to 20,000	24%	28%	32%
20,001 to 25,000	18%	21%	24%
25,001 to 30,000	12%	14%	16%
30,001 and over	6%	7%	8%

This new system is not yet operational. When implemented it will apply to vehicles first supplied to employees from a date that has yet to be confirmed. Previously supplied vehicles will be taxed based on the old system (below). The old system continues to operate for all vehicles pending the implementation of the new system:

VRT Category	Applies to all Categories
15,000 or less	30%
15,001 to 20,000	24%
20,001 to 25,000	18%
25,001 to 30,000	12%
30,001 and over	6%
Small CVs	5%

6 PERIODICAL INSPECTION OF VEHICLES

6.1 CARS

Car Testing has been in operation since 2000:

First Test	Due on 4 th Anniversary of Date of First Registration in Europe
Further Tests (1)	Every Second Year on Anniversary Date of First Registration in Europe
Further Tests (2)	Annually for cars 10 yrs or older on Anniversary Date of First Registration

Test Certificates is valid for up to 2 years (from the date the test is due based on the anniversary date of first registration in Europe) for cars up to 10 years old; 1 year thereafter. There is no link with motor tax or insurance expiry date.

There is a single operator contracted by the State to deliver testing at 45 National Car Test Centres located throughout Ireland and established solely for the purposes of car testing. The contractor is independent of the motor industry.

The car test fee is	€ 55
Re-test costs	€ 28 (both fees are inclusive of VAT).

Re-tests, which do not require the use of test equipment, are free. Free re-tests cover minor items, for example, a visual inspection to check that faulty windscreen wipers have been replaced.

Enforcement is the responsibility of the Garda Síochána. All eligible cars must display an NCT Disc on car windscreens, which identifies those cars that have passed the test. Penalty points are issued for non-display.

6.2 COMMERCIAL VEHICLES

Commercial Vehicles are divided into two categories: vehicles under 3,500kg's Gross Vehicle Weight are classified as Light Goods Vehicles (LGV). Since the 1st September 2004, these vehicles are subject to an annual road-worthiness inspection. Vehicles over 3,501kg's are classed as Heavy Goods Vehicles (HGV) and these vehicles are also subject to an annual road-worthiness inspection. Commercial Vehicle operators are obliged to present their vehicles for inspection at any one of the 140 State authorised Vehicle Testing Network (VTN) test stations. When the vehicle passes the inspection they are obliged to carry the test certificate in the vehicle.

Retests

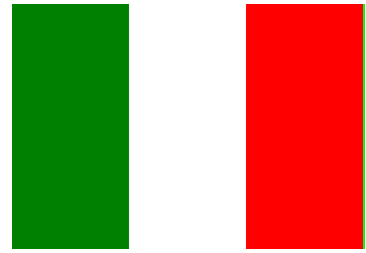
The re-test fee will be subject to the fee structure given below. It should be noted that a re-test that does not require the use of test equipment is not subject to a fee.

The test fees (exclusive of value added tax) to apply from 17th October 2013 are as follows:

Class of vehicle	Full Test Fee (incl CRW)	Re-test Fee
Mechanically propelled vehicles used for the carriage of passengers with more than 8 seats but fewer than 14 seats, excluding the driver's seat	€198.00	€73.83
Mechanically propelled vehicles used for the carriage of passengers with 14 seats or more excluding the driver's seat	€200.00	€73.83
Vehicles having a design gross weight exceeding 3,500 kilograms but not exceeding 7,500 kilograms	€146.52	€47.26
Vehicles having a design gross weight exceeding 7,500 kilograms with 2 axles	€171.16	€59.08
Vehicles having a design gross weight exceeding 7,500 kilograms with 3 axles	€201.67	€73.83
Vehicles having a design gross weight exceeding 7,500 kilograms with 4 or more axles	€220.38	€82.69
Trailers having a design gross weight exceeding 3,500 kilograms	€141.95	€53.15
Ambulances	€145.00	€47.26
Vehicles having a design gross weight not exceeding 3,500 kilograms	€94.86	€35.43
Motor caravans with two axles	€76.86	€35.43
Motor caravans with three or more axles	€94.58	€44.29

All fees above are subject to VAT at 23%

Please note that the levy element is not subject to VAT.



ITALY

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1 TAXES ON ACQUISITION

1.1 VAT

VAT is applied at the rate of **22%** on the sales of new vehicles, except vehicles for disabled people (4%), from the 1st July 2013.

Purchasing of second-hand vehicles from a taxable person is subject to VAT.

Sales of cars or commercial vehicles between private citizens are not taxable.

1.2 REGISTRATION/TRANSFER TAX

I. Registration fees

A series of duties, relating to the completion of formalities with the various public institutions such as the "PRA - Pubblico Registro Automobilistico" (Italian Public Automobile Register), are imposed on the registration of motor vehicles. These are duties of administrative or fiscal nature ("stamp"), but peculiar only to motor vehicles (no equivalent duty for any other product).

Their total amount is approximately:

1st registration of vehicle	± € 135.00
Transfer of property (2nd hand vehicle)	± € 85.00

I. IPT

A tax for registration and transfer acts (IPT: Imposta provinciale di trascrizione) is levied on Province base both on new and second-hand vehicles.

A. National rate:

Type and horse power	Amount IPT €
A. Motor vehicles \leq KW 53 and buses and road tractors \leq 110 KW	150.81
B. Motor vehicles > kW 53	3.5119/kW
C. Buses and road tractors > kW 110	1.7559/kW
D. Motor vehicles constructed to carry goods (tons)	≤ 0.7 199.35
	> 0.7 – 1.5 290.25
	> 1.5 – 3.0 326.40
	> 3.0 – 4.5 380.63
	> 4.5 – 6.0 452.93
	> 6.0 – 8.0 519.56
	> 8.0 646.60
E. Trailers to carry goods (tons)	≤ 2.0 265.98
	> 2.0 – 5.0 356.36
	> 5.0 452.93
F. Trailers to carry passenger (seats)	≤ 15 229.82
	16 – 25 253.58
	26 – 40 302.13
	> 40 362.55

Each Province can increase taxes for registration and transfer by up to 30% of the basic amount.

Increase rate	Province
30%	Agrigento, Alessandria, Ancona (4), Ascoli Piceno, Asti, Barletta-Andria-Trani, Belluno, Bergamo, Biella, Bologna, Brescia, Brindisi, Caltanissetta, Caserta, Catania, Catanzaro, Chieti, Como, Cosenza, Cremona, Cuneo, Enna, Firenze, Fermo (1), Foggia, Forli-Cesena, Frosinone, Genova, Gorizia, Imperia, L'Aquila, La Spezia, Livorno, Lodi, Lucca, Mantova, Massa Carrara, Messina, Milano, Modena, Monza e Brianza, Napoli, Novara, Nuoro, Ogliastra, Olbia-Tempio, Oristano, Palermo, Parma, Pavia, Pesaro Urbino (2), Piacenza, Pisa, Potenza (2), Ravenna (2), Reggio Calabria, Rieti, Rimini, Roma, Rovigo, Salerno, Sassari, Savona, Siena, Teramo, Terni, Torino (3), Trapani, Treviso, Varese, Verbano-Cusio-Ossola, Vercelli, Verona, Vibo Valentia, Viterbo
26%	Perugia
25%	Crotone, Lecco, Sondrio
20%	Arezzo, Avellino, Bari, Benevento, Cagliari, Campobasso, Carbonia-Iglesias, Grosseto, Isernia, Latina, Lecce, Macerata, Medio-Campidano, Padova, Pescara, Pistoia, Pordenone, Reggio Emilia, Siracusa, Taranto, Trieste, Udine, Venezia, Vicenza (5)
15%	Ferrara, Ragusa
10%	Matera
0%	Aosta, Bolzano, Prato, Trento

Note:

- (1) Vehicles >53KW, in case of LPG, CNG, electric vehicles is +20%
- (2) In case of LPG, CNG, electric vehicles is 20%
- (3) +30% for acts not VAT subjects, +10% for acts VAT subjects
- (4) In case of cars with CO₂<120g/Km +10%
- (5) No increase in case of LPG; CNG, electric vehicles
- (6) In case of LPG; CNG, electric vehicles is 15%

B. Exemption/reduction IPT

1. Vehicles >20 years old registered in historic register (ASI) and vehicles >30 years old have to pay a fixed IPT of 51.65€.
2. Vehicles (Diesel < 2,800 cc; Gasoline < 2,000 cc) for disabled people are free of duty
3. Sales from private citizens to motor vehicle dealers are free of duty.
4. Each Province can reduce IPT tax (ex. green vehicles, national non-profit organization,..)
5. Special vehicles (ex. concrete mixer, tank for milk, ..) pay ¼ of IPT

1.3 ALLOWABLE DEDUCTIONS

VAT EXEMPTIONS

CAR	VAT Deductibility
Instrumental use (Representing the object on the specific activity of the enterprise)	100%
Non instrumental use (registered in company's name)	40%
Used by agents and trade representatives	100 %
Used by professionals	40% (100% for instrumental use)

Deductibility of costs and depreciation allowances for company cars

CARS	Deductibility of costs
-Representing the object of the specific activity of the enterprise (i.e. rental company) -Used for public services (i.e. taxi) -Used for driving lessons	100%
Used by agents and trade representatives	80% of costs and depreciation allowances not exceeding €25,822.84
Used by professionals	20% of costs and depreciation allowances not exceeding €18,075.99
Company cars used by employees for more than 6 months + 1 days (183 days)	70% of costs
Company cars (registered in company's name)	20% of costs and depreciation allowances not exceeding €18,075.99

2 TAXES ON OWNERSHIP

2.1 BASIS

Cars	engine rating calculated on the basis of "kW" and Euro standards (except electric, LPG, CNG and hybrid cars).
Coaches and buses	engine rating calculated on the basis of "kW"
Commercial vehicles with GVW < 12 tons	global weight ¹⁾
Commercial vehicles with GVW ≥ 12 tons	global weight, number of axles and full pneumatic shock absorption
Special vehicles (ex. road tractors, motorcaravans)	engine rating calculated on the basis of "kW"

1) Taxation based on KW (and not on GVW) is applied to vehicles N1 <12 tons GVW registered since 3 October 2006 by a Body specific code (FO), 4 seats or more and value KW/tonnes ≥ 180.

2.2 RATES

An ownership tax (former circulation tax) is levied on all vehicles registered by the PRA, irrespective of whether they are on the road or stationary. Single Regions can modify the base rate.

Passenger cars: Specific rates by region (annual rates)

Region / Province		Basilicata, Emilia Romagna Lombardia Piemonte Puglia Prov. Trento Umbria Valle d'Aosta	Molise	Marche	Lazio,	Toscana	Prov. Bolzano	Abruzzo
Standard	kW	€ ***/kW						
		Base rate (BR)	BR +7%/17%	BR + 8%	BR + 10%	BR + 5%	BR – 10%	BR + 21%
Euro 5-6	<100	2.58 (2.06 Trento)	2.76	2.79	2.84	2.71	2.09	3.12
	>101 (*)	3.87 (3.10 Trento)	4.14	4.18	4.26	4.26	3.13	4.69
Euro 4	<100	2.58	2.76	2.79	2.84	2.71	2.32	3.12
	>101 (*)	3.87	4.14	4.18	4.26	4.26	3.48	4.69
Euro 3	<100	2.70	3.09	2.92	2.97	3.12	2.43	3.27
	>101 (*)	4.05	4.63	4.37	4.46	4.91	3.65	4.91
Euro 2	<100	2.80	3.24	3.02	3.08	3.23	2.52	3.39
	>101 (*)	4.20	4.85	4.54	4.62	5.08	3.78	5.08
Euro 1	<100	2.90	3.38	3.13	3.19	3.35	2.61	3.51
	>101 (*)	4.35	5.07	4.70	4.79	5.37	3.92	5.27
Euro 0	<100	3.00	3.53	3.24	3.30	3.47	2.70	3.63
	>101 (*)	4.50	5.30	4.86	4.95	5.45	4.05	5.45

(*) only over 100 kW

From 2012, there is an extra rate on ownership regarding **cars with more than 185 Kw**, in particular this extra is 20 Euros for each kw over 185 Kw. The additional cost is reduced after 5, 10, 15 years from date of manufacture of the vehicle, respectively 60%, 30% and 15% and is no longer due elapsed 20 years from the same date.

Buses

Region	Lazio	Basilicata, Emilia Romagna, Lombardia Piemonte Puglia, Prov. Trento, Umbria, Valle d'Aosta	Prov. Bolzano	Abruzzo	Toscana	Marche
€/Kw	3.23	2.94	2.65	3.56	3.39	3.17

Only Regions attributed to ACI services.

Commercial vehicles with GVW < 12 tons

Payload		Abruzzo	Umbria	Prov. Trento, V.d'Aosta	Molise	Prov. Bolzano	Basilicata, Emilia Romagna, Lombardia, Piemonte	Toscana	Lazio, Puglia
from	to	€							
0	400	27.61	24.96	19.11	21.14	17.20	22.82	28.99	25.10
400	800	38.65	34.94	25.18	29.61	22.66	31.95	40.58	35.14
800	1000	49.70	44.93	32.37	38.07	29.13	41.07	52.19	45.18
1000	1500	66.26	59.90	43.16	50.76	38.84	54.77	69.57	60.24
1500	2000	93.87	84.86	61.15	71.90	55.04	77.58	98.56	85.34
2000	2500	121.48	109.82	79.13	93.05	71.22	100.40	127.55	110.44
2500	3000	149.11	134.78	97.12	114.20	87.41	123.22	156.57	135.55
3000	3500	176.72	159.74	115.10	135.34	103.59	146.04	185.56	160.65
3500	4000	204.33	184.70	133.09	156.50	119.78	168.86	214.55	185.75
4000	4500	231.94	209.66	151.07	177.64	135.96	191.68	243.54	210.85
4500	5000	259.55	234.62	169.06	198.80	152.15	214.50	272.53	235.95
5000	6000	287.16	259.58	187.04	219.94	168.34	237.32	301.52	261.05
6000	7000	320.29	289.53	208.63	245.32	187.77	264.70	336.30	291.17
7000	8000	353.42	319.48	230.21	270.70	207.19	292.08	371.09	321.29

Only Regions attributed to ACI services.

Commercial vehicles with GVW ≥ 12 tons (1/2)

C L A S S	2 axles		3 axles		4 or more		Abruzzo	Basilicata, Lombardia Piemonte	Emilia Romagna	Lazio	Puglia
	>	≤	>	≤	>	≤					
1	12	15	15	19			362.45	299.55	295.93	329.50	341.89
2			19	21	23	25	403.69	333.63	330.53	366.99	382.18
3			21	23	25	27	445.57	368.23	364.10	405.06	421.43
4	15						501.18	414.20	409.55	455.62	473.59
5			23				570.55	471.53	466.88	518.68	539.18
6					27	29	639.91	528.85	523.69	581.74	605.29
7					29		815.51	673.98	607.35	741.37	701.35

Commercial vehicles with GVW ≥ 12 tons (2/2)

C L A S S	2 axles		3 axles		4 or more		Toscana	Prov. Trento, Valle d'Aosta	Molise	Prov. Bolzano	Umbria
	>	≤	>	≤	>	≤					
1	12	15	15	19			394.88	205.55	254.20	185.00	312.97
2			19	21	23	25	441.42	229.31	283.49	206.38	349.12
3			21	23	25	27	486.75	253.06	313.33	227.75	385.28
4	15						547.00	300.58	352.01	270.52	432.79
5			23				622.76	378.56	425.51	340.70	493.73
6					27	29	699.11	396.64	449.83	356.98	552.61
7					29		810.06	587.21	661.47	528.49	644.02

Only Regions attributed to ACI services.

The taxes are reduced by 20% when the commercial vehicles are equipped with full pneumatic shock absorption system.

Commercial vehicles: Additional tax for the trailers/semitrailers

Vehicle type	Abruzzo	Basilicata, V.d'Aosta	Prov. Bolzano	Emilia Romagna	Puglia	Toscana	Lazio	Prov.Trento Umbria	Molise	Lombardia
	€									
Global weight ≤ 3.5 t	31.25	25.82	-	-	-	-	28.41	-	27.63	
Global weight > 3.51 t and ≤ 8 t	93.74	77.47	70.20	77.47	-	89.48 * (> 6 t)	85.22	77.47 * (> 6 t)	82.89	
Global weight > 8 t and < 18 t	312.46	258.23	234.00	258.23	258.00* (> 6 t)	298.25	284.05	258.23	276.31	267.00 * (> 6 t)
Global weight ≥ 18 t	687.40	568.10	513.00	568.10	568.00	656.16	624.91	568.10	607.87	585.00
Road tractors with 2 axles	687.40	568.10	513.00	568.10	568.00	656.16	624.91	568.10	607.87	585.00
Road tractors with 3 axles	968.62	800.51	720.00	800.51	800.00	924.19	880.56	800.51	856.55	825.00

Only Regions attributed to ACI services.

2.3 EXEMPTION/REDUCTION FROM OWNERSHIP TAX

- An **exemption of 100%** from ownership tax is allowed for **electric, LPG and CNG vehicles** in the first 5 years (from the first registration) and an exemption of 75% afterwards in many regions
- A **reduction** is allowed for **old cars** registered, as follows:

ANNUAL OWNERSHIP TAX : Cars > 30 years old or > 20 years old registered in historic register									
		Basilicata, Emilia Romagna, Umbria, Valle d'Aosta, Prov. Trento	Lazio,	Marche	Molise	Piemonte, Puglia,	Abruzzo	Lombardia	Toscana
Cars	>20 yrs								63.00
	> 30 yrs	25.82	28.40	27.88	28.00	30.00	31.24	0.00	29.82

- **Other types of reduction:**

100%	cars used by disabled person (up to 2,000 cc gasoline and 2,800 cc diesel)
75%	cars used in public service
75%	electric, CNG, LPG cars (after 5 year from 1 st registration)
50%	commercial vehicles (up to 12 t GVW) for specific transports (garbage truck, ..)
50%	cars for hiring (with driver)
30%	buses for hiring (with driver) and buses for Public Transport
40%	cars for driving schools
20%	commercial vehicles > 12t GVW with full pneumatic shock absorption system

- **Other ownership tax exemption approved by Lombardy Region for the year 2014-2016**

Exemption from payment of the ownership tax for the period 1 January 2014 - 31 December 2016 with the purchase, in 2014, of a new vehicle, after simultaneous destruction of a more polluting vehicle.

Granted to the owner of a car (M1) or a commercial vehicle with a mass of less than 3.5 tonnes (N1), to be dismantled, and belonging to the emission classes Euro 0 gasoline-powered or diesel-powered or Euro 1, Euro 2 and Euro 3 diesel-powered.

The new vehicles should have the following characteristics:

- **M1 cars** with power:

- bi-fuel (petrol / LPG or petrol / methane) with a cylinder capacity < 2000 cc ,
- Hybrid (petrol / electric) with a cylinder capacity < 2000 cc ,
- petrol engine with a cylinder capacity < 1,600 cc and Euro 5 or higher ;
- diesel with a cylinder capacity < 2000 cc and Euro 6;

or

- **N1 commercial vehicles with a maximum mass <3.5** with power:

- bi-fuel (petrol / LPG or petrol / methane) ;
- Hybrid (petrol / electric) ;
- petrol Euro 5 or higher ;
- Euro 6 diesel

3 TAXES ON MOTORING

3.1 FUEL TAXES

Prices 2013* (average national price): €/l	Unleaded	Diesel	LPG	CNG(€/m ³)
Cost of product + Distribution profit	0.721	0.753	0.522	0.538
Manufacturing tax	0.729	0.617	0.147	0.003
VAT	0.304	0.288	0.141	0.125
Special founds CNG cylinders	1.033	0.905	0.288	0.126
Total taxes	1.754	1.658	0.810	0.699
Prices at the pumps				

*The prices are a weighted average annual with monthly consumption up in July 2013.

Additional tax on Manufacturing Tax at the 1st January 2014 in some Regions:

€ 0,0258 for Calabria, Campania, Lazio, Molise, Piedmont, Puglia

€ 0,050 for Liguria

€ 0,0758 for Marche

€ 0,040 for Umbria

Insurance taxes

The charge of the “third-party” premium is split into:

- a 12.5% tax imposed on insurance premiums. The provinces of the ordinary statute regions have the right to vary, as from 2011, the rate of tax imposed on premiums RC Cars. The basic rate fixed at 12.50% may be varied upwards or downwards to a maximum of 3.5 percentage points. Almost all of the provinces increased the rate to 16%.
- a 10.5% tax allocated to Health National Service (as partial coverage for road accident + medical costs)
- a 2.5% tax allocated to Road accident victims Warranty Fund

A **rebate by 5-10% on insurance tariffs for electric vehicles** is allowed by some insurance companies.

Motorway usage taxes

The effective rate of the motorway usage tax varies in terms of:

- the class of the vehicle making use of the highways (based on number of axels of the vehicle)
- “toll per kilometer” (based on features of the motorway, e.g. flat or mountainous street)
- the owner of the motorway (state, private company, semi-public company)

In 2012:

- tolls income from motorways (Alpine Tunnels not included) amounted to € 6,533 bn.
- of which total taxes (VAT) € 1,132 bn.

3.2 GRANTS FOR VEHICLES WITH LOW TOTAL EMISSIONS

The contributions for the purchase of vehicles with Low Total Emissions (BEC) are provided by the Development Law (No. 134/2012) with the aim of promoting sustainable mobility.

The measure has an environmental objective and is not a measure of support for the vehicle market. The grants aim to encourage the purchase of alternative fuel vehicles (electric, hybrid, natural gas, biogas, LPG, biofuels, hydrogen) with carbon dioxide (CO₂) is not greater than 120 g / km.

The measure does not favor particular technologies, but consider the actual emission limits in accordance with the latest recommendations on "technological neutrality" expressed by the European Commission (CARS 21) and the OECD.

Are admitted to the incentives the following vehicle categories:

- cars
- light commercial vehicles
- mopeds and motorcycles and three-wheeler
- quads

The incentives are aimed mainly at company vehicles and those for public use (taxis, car-sharing, rental, service line etc.).

The aim is to promote the dissemination of public and private fleets, based on:

- the high average distance in kilometers of these types of vehicles
- the increased programmability of the distances
- the promotional effect of public vehicles on the private users.

Most of the available resources are subject to the scrapping of a vehicle of at least ten years old. The only exceptions are the funds used for vehicles with emissions no higher than 95 g/km (mainly electric and hybrid) for which scrapping is not mandatory and which are open to all categories of buyers, including private citizens

Resources available and level of contributions

The state fund to encourage the purchase of low-emission vehicles overall earmarks (depending on the Stability Law 2013) **€ 40 million for 2013, € 35 million for 2014 and € 45 million for 2015.**

For 2013 the funds are allocated as follows:

- € 4.5 million for the purchase, by all categories of buyers (and without the need for scrapping), vehicles with CO₂ emissions not exceeding 95 g/km, with a share of 1.5 million of EUR of purchases of vehicles with emissions not exceeding 50 g/km
- € 35.5 million for the purchase of vehicles intended for use by third parties, or use in business, the arts and professions, and intended to be used solely as capital goods under the actual activity of the enterprise, (behind mandatory scrapping a vehicle matching obsolete) , with the following reservations :
 - € 7 million for vehicles with CO₂ emissions not exceeding 95 g/km
 - € 3.5 million for vehicles with CO₂ emissions of not more than 50 g/km.

The allocation of resources for 2014 and 2015 are restated from time to time based on the performance in the previous year, through a decree of the Ministry of Economic Development, published by January 15 of each year.

For vehicles purchased in 2013 and 2014 the contribution is equal for all vehicles eligible, i.e. 20% of the cost (before tax) arising from the contract of purchase, with a maximum of:

- € 5,000 for vehicles with CO2 emissions of not more than 50 g / km
- € 4,000 for vehicles with CO2 emissions not exceeding 95 g / km
- € 2,000 for vehicles with CO2 emissions of not more than 120 g / km

For vehicles purchased in 2015 the contribution is equal for all vehicles eligible, i.e.15% of the cost (before tax) arising from the contract of purchase, with a maximum of:

- € 3,500 for vehicles with CO2 emissions of not more than 50 g / km
- € 3,000 for vehicles with CO2 emissions not exceeding 95 g / km
- € 1,800 for vehicles with CO2 emissions of not more than 120 g / km.

For more details visit <http://www.bec.mise.gov.it/site/bec/home.html>



LITHUANIA

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1 TAXES ON ACQUISITION

1.1 VAT

The acquisition of vehicles is subject to VAT at the rate of 21%.

1.2 REGISTRATION FEES

1.2.1 Registration fee for vehicles registration certificate:

New personal cars (M1)	LTL 50.00	(€ 14.48)
All other vehicles (M,N)	LTL 43.00	(€ 12.45)
Motorcycles (L)	LTL 31.00	(€ 8.98)
Trailers (O1)	LTL 10.00	(€ 2.90)
Trailers and semi-trailers (O2-O4)	LTL 16.00	(€ 4.63)

1.2.2 Roadworthiness test fee:

Motorcycles (L1 and L3)	LTL 17.00	(€ 4.92)
Motorcycles (L2,L4,L5,L6 and L7)	LTL 21.00	(€ 6.08)
Passenger vehicles (M1)	LTL 42.00	(€ 12.16)
Minibuses (M2)	LTL 58.00	(€ 16.80)
Jointed buses, trolleybuses (M3)	LTL 105.00	(€ 30.41)
Trucks (N1)	LTL 58.00	(€ 16.80)
Trucks (N2)	LTL 72.00	(€ 20.85)
Trucks (N3)	LTL 87.00	(€ 25.20)
Passenger vehicle trailers (O1)	LTL 16.00	(€ 4.63)
Truck trailers (semi-trailers) (O2)	LTL 30.00	(€ 8.69)
Truck trailers (semi-trailers) (O3)	LTL 51.00	(€ 14.77)
Truck trailers (semi-trailers) (O4)	LTL 64.00	(€ 18.54)

1.3 REGISTRATION TAXES

No registration taxes apply.

2 TAXES ON OWNERSHIP

2.1 PASSENGER CARS

No ownership taxes apply.

2.2 COMMERCIAL VEHICLES

An ownership tax is due for heavy duty vehicles.

The rates (in LTL per year) are as follows:

Maximum authorized weight or gross laden weight (tonnes)	Air suspension or equivalent suspension	Other type of suspension
Trucks N₂/N₃, truck trailers O₄		
12 and < 13	300	440
13 and < 14	320	460
14 and < 15	340	480
15 and < 16	440	990
16 and < 17	460	1010
17 and < 18	480	1030
18 and < 19	500	1050
19 and < 20	520	1070
20 and < 21	540	1090
21 and < 22	560	1110
22 and < 23	580	1130
23 and < 24	820	1300
24 and < 25	840	1320
25 and < 26	860	1340
26 and < 27	880	1360
27 and < 28	900	1380
28 and < 29	920	1400

29 and < 30	1300	1930
30 and < 31	1320	1950
31 and < 32	1340	1970
32 and < 33	1360	1990
33 and < 34	1850	2540
34 and < 35	1870	2560
35 and < 36	1890	2580
36 and < 37	1910	2600
37 and < 38	1930	2620
38 and < 39	1950	2640
39 and < 40	1970	2660
Road train (N₃+O₄) 3+2 or 3 axles for 20, 30, 40, 45 feet ISO containers		
40 and < 41	2260	3340
41 and < 42	2300	3400
42 and < 43	2350	3500
43 and < 44	2400	3600

3 TAXES ON MOTORING

3.1 FUEL TAXES

Diesel	LTL 1.14/l	(€ 0.330)/l
Petrol unleaded	LTL 1.50/l	(€ 0.434)/l
Petrol leaded	LTL 2.00/l	(€ 0.579)/l

Price of fuel in January 2014

LPG	LTL 2.41	(€ 0.70)/l
Diesel	LTL 4.39	(€ 1.27)/l
Petrol 95 (unleaded)	LTL 4.50	(€ 1.30)/l
Petrol 98 (unleaded)	LTL 4.72	(€ 1.37)/l

All rates are inclusive of VAT 21%

3.2 HIGHWAY TAX

A tax is levied for the use of highways.

The rates (in LTL) are as follows:

Vehicle type		1 day	Week (7 days)	Month (30 days)	Annual	
					EURO III and less pollution	EURO 0, I, II
Buses	M ₂	29	60	140	1050	
	M ₃	37	140	300	1800	
	More than 22 seats	37	160	320	2600	
Trucks	N ₁	29	60	140	900	
	N ₂	37	170	400	1800	2400
	N ₃	37	170	400	2600	3450
	Road train (N ₃ +O ₄) 3+2 or 3 axles for 20, 30, 40, 45 feet ISO containers	37	170	400	2600	3450
	N ₁ , for agricultural subjects	29	60	140	900	
	N ₂ –N ₃ , for agricultural subjects	29	60	140	1050	
Special purpose vehicles	For special functions, not for freight carriage	37	80	200	1200	



LUXEMBOURG

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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of private cars and commercial vehicles is taxable for VAT at the rate of 15%.

The purchase of a second-hand vehicle:

- from a person not registered for VAT is not subject to VAT.
- from a taxable person (i.e. one registered for VAT) gives rise to payment of VAT at 15% on:
 - the gross profit margin if the vehicle was acquired (by the taxable person e.g. the dealer) from a person not registered for VAT;

ex: purchase price of the dealer	€ 4,957.87
sale price	€ 6,197.34
profit margin	€ 1,239.47 VAT incl.
	€ 1,077.79 VAT excl.
VAT	€ 161.68

- the invoice price (without VAT) if the vehicle was acquired from another registered for VAT

1.2 VAT EXEMPTIONS

The VAT paid on the purchase of a private car or commercial vehicle by a taxable person is wholly deductible, provided that the motor vehicle is deployed in an activity giving rise to the deduction of value added input tax.

This deduction is applicable to both new and second-hand vehicles.

1.3 REGISTRATION CHARGES

A tax is payable on registration.

It is settled in the form of revenue stamps amounting to € 50, supplemented by:

- €24 in case of transfer on a new vehicle of a registration number used for the previous vehicle.
- €50 in case of first conferment of a personalized registration number

As for number plates, they are issued by a private company (Grün Signalisation) and cost about €15 VAT incl. per plate.

2 TAXES ON OWNERSHIP

2.1 BASIS OF ASSESSMENT

Private cars	CO ₂ or cylinder capacity
Buses and coaches	category (M1 or M2)
Commercial vehicles	see following pages

2.2 RATES

2.2.1 Private cars

The annual tax is calculated on the basis of CO₂ emissions.

Tax = a x b x c

- a = CO₂ emissions in g/km
- b = 0.9 (for diesel) and 0.6 (for other fuels)
- c = exponential factor
0.5 when CO₂ < 90 g/km and increased by 0.1 for each additional 10 g/km

CO ₂ emissions (g/km)	Exponential factor	CO ₂ emissions (g/km)	Exponential factor
1 to ≤ 90	0.5	310 < to ≤ 320	2.8
90 < to ≤ 100	0.6	320 < to ≤ 330	2.9
100 < to ≤ 110	0.7	330 < to ≤ 340	3
110 < to ≤ 120	0.8	340 < to ≤ 350	3.1
120 < to ≤ 130	0.9	350 < to ≤ 360	3.2
130 < to ≤ 140	1	360 < to ≤ 370	3.3
140 < to ≤ 150	1.1	370 < to ≤ 380	3.4
150 < to ≤ 160	1.2	380 < to ≤ 390	3.5
160 < to ≤ 170	1.3	390 < to ≤ 400	3.6
170 < to ≤ 180	1.4	400 < to ≤ 410	3.7
180 < to ≤ 190	1.5	410 < to ≤ 420	3.8
190 < to ≤ 200	1.6	420 < to ≤ 430	3.9
200 < to ≤ 210	1.7	430 < to ≤ 440	4
210 < to ≤ 220	1.8	440 < to ≤ 450	4.1
220 < to ≤ 230	1.9	450 < to ≤ 460	4.2
230 < to ≤ 240	2	460 < to ≤ 470	4.3
240 < to ≤ 250	2.1	470 < to ≤ 480	4.4
250 < to ≤ 260	2.2	480 < to ≤ 490	4.5
260 < to ≤ 270	2.3	490 < to ≤ 500	4.6
270 < to ≤ 280	2.4	Etc...	
280 < to ≤ 290	2.5		
290 < to ≤ 300	2.6		
300 < to ≤ 310	2.7		

Example: diesel car with 145 g/km => $145 \times 0.9 \times 1.1 = \text{€}143.55$ rounded to €143

petrol car with 225 g/km => $225 \times 0.6 \times 1.9 = \text{€}256.50$ rounded to €256

For diesel cars emitting less than 10mg particles /km, a rebate of max. €50 will be granted

For cars registered before 1/01/2001 (or with no CO₂ value available)

		Other than diesel	Diesel
Engine capacity		12 months	12 months
From	to	€	€
1	500	30.00	30.00
501	600	36.00	36.00
601	700	42.00	42.00
701	800	48.00	48.00
801	900	54.00	54.00
901	1000	60.00	60.00
1001	1100	66.00	66.00
1101	1200	72.00	72.00
1201	1300	78.00	78.00
1301	1400	84.00	84.00
1401	1500	90.00	90.00
1501	1600	96.00	96.00
1601	1700	119.00	119.00
1701	1800	126.00	126.00
1801	1900	133.00	133.00
1901	2000	140.00	140.00
2001	2100	199.00	220.00
2101	2200	209.00	231.00
2201	2300	218.00	241.00
2301	2400	228.00	252.00
2401	2500	237.00	262.00
2501	2600	247.00	273.00
2601	2700	256.00	283.00
2701	2800	266.00	294.00

		Other than diesel	Diesel
Engine capacity		12 months	12 months
From	to	€	€
4501	4600	575.00	690.00
4601	4700	587.00	705.00
4701	4800	600.00	720.00
4801	4900	612.00	735.00
4901	5000	625.00	750.00
5001	5100	637.00	765.00
5101	5200	650.00	780.00
5201	5300	662.00	795.00
5301	5400	675.00	810.00
5401	5500	687.00	825.00
5501	5600	700.00	840.00
5601	5700	712.00	855.00
5701	5800	725.00	870.00
5801	5900	737.00	885.00
5901	6000	750.00	900.00
6001	6100	762.00	915.00
6101	6200	775.00	930.00
6201	6300	787.00	945.00
6301	6400	800.00	960.00
6401	6500	812.00	975.00
6501	6600	825.00	990.00
6601	6700	837.00	1005.00
6701	6800	850.00	1020.00
6801	6900	862.00	1035.00

2801	2900	275.00	304.00
2901	3000	285.00	315.00
3001	3100	356.00	418.00
3101	3200	368.00	432.00
3201	3300	379.00	445.00
3301	3400	391.00	459.00
3401	3500	402.00	472.00
3501	3600	414.00	486.00
3601	3700	425.00	499.00
3701	3800	437.00	513.00
3801	3900	448.00	526.00
3901	4000	460.00	540.00
4001	4100	512.00	615.00
4101	4200	525.00	630.00
4201	4300	537.00	645.00
4301	4400	550.00	660.00
4401	4500	562.00	675.00

6901	7000	875.00	1050.00
7001	7100	887.00	1065.00
7101	7200	900.00	1080.00
7201	7300	912.00	1095.00
7301	7400	925.00	1110.00
7401	7500	937.00	1125.00
7501	7600	950.00	1140.00
7601	7700	962.00	1155.00
7701	7800	975.00	1170.00
7801	7900	987.00	1185.00
7901	8000	1000.00	1200.00
8001	and more	1012.00	1215.00

Incentives (PRIME CAR-e and PRIME CAR-e plus) for the purchase of cars with low CO₂ emissions

From 01.01.2012 until 31.12.2012

The **PRIME CAR-e** incentive, **€750** is granted to the purchaser of a car emitting less than 100 g/km CO₂ (160 g/km under specific conditions) when the first registration occurs between January 1, 2012 and December 31, 2012.

The amount of the PRIME CAR-e is **doubled (€1,500)** for cars registered with CO₂ emissions ≤ 90 g/km CO₂ (160 g/km under specific conditions) when the first registration occurs between January 1, 2012 and December 31, 2012.

The amount of the PRIME CAR-e is **€5,000** for full electric cars and cars with CO₂ emissions ≤ 60 g/km (Plug-in hybrids) registered for the first time between January 1, 2012 and December 31, 2012.

For cars propelled exclusively by an electrical motor, obtaining the bonus of €5,000 is related to an obligation for the owner of the car or, in the event of leasing, for the holder of the car, to subscribe to a supply agreement of green electricity (100% from renewable sources) at the latest 6 months before the date of introduction of the request of the bonus.

On 13 December 2013, the Council of Government has approved a Grand Ducal regulation to renew for an additional year the financial aid system "PRIME CAR-e"

Car and trucks exclusively powered by an electric motor, put into circulation for the first time in 2014, will continue to receive a bonus of € 5,000. It is the same for plug-in hybrid electric cars and vans on the condition that they emit less than 60 g CO₂/km. The aid introduced in 2012 for electric quadricycle approved as vehicle L7 (€ 1,000) will also be extended by one year.

The CAR-e premium will not be extended beyond 31 December 2014.

More info: <http://www.car-e.lu>

2.2.2 Buses and coaches

Category	12 months (€) 6 months (€)	
	M2	150.00
M3	250.00	135.00

2.2.3 Vans, lorries and road tractors

2.2.3.1 Vans, lorries and road tractors with a Maximum Vehicle Weight (MVW) less than 12 tons

Unladen weight if vehicle in running order (kg)		tax for (€)	
From	to	12 months	6 months
1	< 600	50.00	/
600	800	67.00	/
801	1000	84.00	52.00
1001	1200	101.00	60.00
1201	1400	118.00	69.00
1401	1600	135.00	77.00
1601	1800	152.00	86.00
1801	2000	169.00	94.00
2001	2200	186.00	103.00
2201	2400	203.00	111.00

2401	2600	220.00	120.00
2601	2800	237.00	128.00
2801	3000	254.00	137.00
3001	3200	271.00	145.00
3201	3400	288.00	154.00
3401	3600	305.00	162.00
3601	3800	322.00	171.00
3801	4000	339.00	179.00
4001	4200	356.00	188.00
4201	4400	373.00	196.00
4401	4600	390.00	205.00
from 4600 but with less than 12 tons MVW		425.00	222.00

2.2.3.2 Lorries and road tractors with a Maximum Vehicle Weight (MVW) of 12 tons or more

MVW/Number of axlesNumber of axles = 2					
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension	
From	to	12 months	6 months	12 months	6months
12000	19500	255.00	137.00	255.00	137.00
19501	20500	255.00	137.00	280.00	150.00
20501	21500	255.00	137.00	305.00	162.00
21501	22500	255.00	137.00	330.00	175.00
22501	and more	255.00	137.00	330.00	175.00

MVW/Number of axlesNumber of axles = 3			
MVW (Kg)		Pneumatic suspension or equivalent Other type of suspension	

From	to	12 months	6 months	12 months	6 months
12000	19500	255.00	137.00	255.00	137.00
19501	20500	255.00	137.00	280.00	150.00
20501	21500	255.00	137.00	305.00	162.00
21501	22500	255.00	137.00	330.00	175.00
22501	23500	255.00	137.00	355.00	187.00
23501	24500	255.00	137.00	380.00	200.00
24501	and more	255.00	137.00	380.00	200.00

MVW/Number of axlesNumber of axles = 4					
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension	
From	to	12 months	6 months	12 months	6 months
12000	19500	255.00	137.00	255.00	137.00
19501	20500	255.00	137.00	280.00	150.00
20501	21500	255.00	137.00	305.00	162.00
21501	22500	255.00	137.00	330.00	175.00
22501	23500	255.00	137.00	355.00	187.00
23501	24500	255.00	137.00	380.00	200.00
24501	25500	255.00	137.00	405.00	212.00
25501	26500	255.00	137.00	430.00	225.00
26501	27500	255.00	137.00	455.00	237.00
27501	28500	255.00	137.00	480.00	250.00
28501	29500	365.00	192.00	505.00	262.00
29501	30500	365.00	192.00	530.00	275.00
30500	and more	365.00	192.00	530.00	275.00

2.2.4 Trailers

2.2.4.1 Trailers with a Maximum Vehicle Weight (MVW) of less than 12 tons

Unladen weight if vehicle in running order (kg)		tax for (€)	
From	to kg	12 months	6 months
1	200	0.00	/
201	400	0.00	/
401	600	0.00	/
601	800	0.00	/
801	1000	0.00	/
1001	1200	60.00	/
1201	1400	68.00	/
1401	1600	76.00	/
1601	1800	84.00	52.00
1801	2000	92.00	56.00
2001	2200	100.00	60.00
2201	2400	108.00	64.00
2401	2600	116.00	68.00
2601	2800	124.00	72.00
2801	and above	150.00	85.00

2.2.4.2 Trailers with a Maximum Vehicle Weight (MVW) of 12 tons or more

MVW/Number of axlesNumber of axles = 2					
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension	
From	to	12 months	6 months	12 months	6 months
12000	13500	370.00	195.00	565.00	292.00
13501	15000	370.00	195.00	580.00	300.00
15001	16500	370.00	195.00	595.00	307.00
16501	18000	370.00	195.00	610.00	315.00
18001	19500	370.00	195.00	625.00	322.00
19501	20500	370.00	195.00	640.00	330.00
20501	and more	370.00	195.00	650.00	335.00

MVW/Number of axlesNumber of axles = 3 and more					
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension	
From	to	12 months	6 months	12 months	6 months
12000	28500	255.00	137.00	425.00	222.00
28501	and more	510.00	265.00	700.00	360.00

2.2.5 Tractors and semi-trailers

2.2.5.1 Tractors

MVW/Number of axles Number of axles = 2					
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension	
From	to	12 months	6 months	12 months	6 months
12000	35500	255.00	137.00	255.00	137.00
35501	37500	255.00	137.00	310.00	165.00
37501	39500	255.00	137.00	420.00	220.00
39501	and more	310.00	165.00	420.00	220.00

MVW/Number of axlesNumber of axles = 3 and more						
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension		
From	to	12 months	6 months	12 months	6 months	
12000	39500	255.00	131.50	255.00	137.00	
39501	and more	380.00	195.25	485.00	252.00	128.50

2.2.5.2 Semi-trailers

MVW/Number of axlesNumber of axles = 2						
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension		
From	to	12 months	6 months	12 months	6 months	
12000	17500	50.00	/	50.00	/	
17501	18500	63.00	/	75.00	/	
18501	19500	76.00	48.00	100.00	60.00	
19501	20500	89.00	54.00	125.00	72.00	
20501	21500	102.00	61.00	150.00	85.00	
21501	22500	115.00	67.00	175.00	97.00	
22501	23500	128.00	74.00	200.00	110.00	
23501	24500	141.00	80.00	225.00	122.00	
24501	25500	154.00	87.00	250.00	135.00	
25501	26500	167.00	93.00	275.00	147.00	
26501	27500	180.00	100.00	300.00	160.00	
27501	28500	193.00	106.00	325.00	172.00	
28501	29500	206.00	113.00	350.00	185.00	
29501	30500	219.00	119.00	375.00	197.00	
30501	31500	232.00	126.00	400.00	210.00	
31501	32500	245.00	132.00	425.00	222.00	
32501	and more	250.00	135.00	450.00	235.00	

MVW/Number of axles Number of axles = 3 and more					
MVW (Kg)		Pneumatic suspension or equivalent		Other type of suspension	
From	to	12 months	6 months	12 months	6 months
12000	17500	50.00	/	50.00	/
17501	18500	60.00	/	65.00	/
18501	19500	70.00	/	80.00	50.00
19501	20500	80.00	50.00	95.00	57.00
20501	21500	90.00	55.00	110.00	65.00
21501	22500	100.00	60.00	125.00	72.00
22501	23500	110.00	65.00	140.00	80.00
23501	24500	120.00	70.00	155.00	87.00
24501	25500	130.00	75.00	170.00	95.00
25501	26500	140.00	80.00	185.00	102.00
26501	27500	150.00	85.00	200.00	110.00
27501	28500	160.00	90.00	215.00	117.00
28501	29500	170.00	95.00	230.00	125.00
29501	30500	180.00	100.00	245.00	132.00
30501	31500	190.00	105.00	260.00	140.00
31501	32500	200.00	110.00	275.00	147.00
32501	and more	210.00	115.00	285.00	152.00

3 TAXES ON MOTORING

3.1 FUEL TAXES

MAXIMUM PRICE IN EURO/LITRE ON 11/01/2014

	SUPER UNLEADED 95*	SUPER UNLEADED 98*	DIESEL*	LPG
	EURO	EURO	EURO	EURO
Cost of the product (incl. margins and costs)	0.6276	0.5980	0.6561	0.4857
Excises (1)	0.4621	0.4621	0.3350	0.1020
Climate tax + others (2)	0.0600	0.0600	0.053	
Price without VAT	1.1496	1.1200	1.0391	0.5877
VAT (3)	15%	15%	15%	6%
	0.1724	0.1680	0.1559	0.0353
(1)+(2)+(3)	0.6944	0.6900	0.5389	0.1373
% of the price at the pump	52.5%	53.6%	45.1%	22.0%
Price at the pump	1.3220	1.2880	1.1950	0.6230

* max 10 ppm sulphur

3.2 INSURANCE TAXES

The subscription to an insurance policy gives rise to the imposition of a 4 % insurance tax (the premiums paid form the basis of taxation).

3.3 EUROVIGNETTE

In conformity with Directive 93/89/EEC of 9 February 1994, a road toll called Eurovignette is being levied in Luxemburg for vehicles for transport of goods with a Maximum Vehicle Weight exceeding 12 t.

(see: <http://www.do.etat.lu/vehaut/eurovignette.htm>)



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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 21%.

1.2 MOTOR VEHICLE (REGISTRATION) TAX

Motor vehicle tax is calculated only for passenger cars and motorcycles.

Motor vehicle tax is calculated in proportion to vehicle's age as follows:

(1) For previously non-registered cars and cars first registered abroad after 1 January 2009, the tax is calculated according to the amount of emitted carbon dioxide (CO₂) per one km:

1. cars with CO₂ emission up to 120 g per one km _____ € 0.21 per 1g per 1 km;
2. cars with CO₂ emission from 121 to 170 g per one km _____ € 0.70 per 1g per 1 km;
3. cars with CO₂ emission from 171 to 220 g per one km _____ € 1.05 per 1g per 1 km;
4. cars with CO₂ emission from 221 to 250 g per one km _____ € 1.76 per 1g per 1 km;
5. cars with CO₂ emission from 251 to 300 g per one km _____ € 2.10 per 1g per 1 km;
6. cars with CO₂ emission from 301 to 350 g per one km _____ € 2.81 per 1g per 1 km;
7. cars with CO₂ emission over 350 g per one km _____ € 3.51 per 1g per 1 km.

(2) For cars not mentioned in the first part of this section, the tax is calculated on the basis of the car's age (counting from the year of the first registration abroad) and its engine volume:

1) The following rates apply according to the age of the car:

- a) for 2 year old cars—€ 105.42
- b) for 3 year old cars—€ 87.85
- c) for 4 year old cars—€ 70.28
- d) for 5 to 7 year old cars—€ 52.71
- e) for 8 year old cars—€ 56.22
- f) for 9 year old cars—€ 59.74
- g) for 10 year old cars—€ 63.25
- h) for 11 year old cars—€ 70.28

- i) for 12 year old cars—€ 77.31
- j) for 13 year old cars—€ 91.36
- k) for 14 year old cars—€ 105.42
- l) for 15 year old cars—€ 119.48
- m) for 16 year old cars—€ 133.53
- n) for 17 year old cars—€ 147.59
- o) for 18 year old cars—€ 161.64
- p) 19 to 25 year (including) old cars—€ 175.70

2) To vehicles with an engine capacity of 3001cm³ and more, the following rates apply in addition:

- engine capacity ranging from 3001 cm³ to 3500 cm³ - € 210.84
- engine capacity ranging from 3501 cm³ to 4000 cm³ - € 281.12
- engine capacity ranging from 4001 cm³ to 4500 cm³ - € 351.40
- engine capacity from 4501 cm³ and more € 421.68

(3) For previously non-registered motorcycles and motorcycles first registered abroad after 1 January 2009 the tax is calculated according to the motorcycle’s engine volume (tax rate € 0.07 per each cubic centimetre of engine volume).

(4) For motorcycles not mentioned in the first part of this section, the tax is calculated on the basis of the motorcycle’s age (counting from the year of the first registration abroad) and its engine volume (25% of tax rate for cars mentioned above).

(5) If documents indicating the volume of carbon dioxide (CO₂) emission have not been submitted, the car tax shall be calculated according to the carbon dioxide (CO₂) emission rate fixed by the Cabinet of Ministers calculated according to the formula using the engine’s maximum capacity and the car’s deadweight parameters.

!!! Electric cars do not pay motor vehicle (registration) tax.

1.3 REGISTRATION DUTY

Registration duty is calculated as follows:

Registration sheet and label:	for cars	€27.86
	for trailers and motorcycles	€14.76
Registration Certificate		€7.68

Technical examination fee (annual)

Brand new vehicle examination		€ 2.84
Every next examination	passenger cars < 3 500 kg:	
	✓ Petrol	€ 18.22
	✓ Diesel	€ 22.69
	commercial vehicles 3 500 kg - 12 000 kg:	
	✓ Petrol	€ 29.50
	✓ Diesel	€ 35.00
	commercial vehicles > 12 000 kg :	
	✓ Petrol	€ 36.79
	✓ Diesel	€ 42.30
	trailers < 3 500 kg	€ 10.95
	trailers 3 500 kg - 10 000 kg	€ 24.44
	trailers > 10 000 kg	€ 30.64
	Motorcycles (once in 2 years)	€ 13.43

1.4 NATURAL RESOURCES TAX

A national resources tax is due for each vehicle registered in Latvia as from 1 April 2011. It amounts to €31.30.

2 TAXES ON OWNERSHIP

2.1 ROAD TRAFFIC TAX

Passenger cars (registered **before** 1 January 2005 calculated on maximum gross weight in kg)

< 1 500 kg	€ 35.57
1 501 kg - 1 800 kg	€ 75.41
1 801 kg - 2 100 kg	€ 128.06
2 101 kg - 2 600 kg	€ 162.21
2 601 kg - 3 000 kg	€ 196.36
3 001 kg - 3 500 kg	€ 226.24
over 3 500 kg	€ 256.12

Passenger cars (registered **after** 1 January 2005 calculated on maximum gross weight in **kg** + engine capacity **cm³** + engine power **kW**)

< 1 500 kg	€ 14.23
1 501 kg - 1 800 kg	€ 29.88
1 801 kg - 2 100 kg	€ 51.22
2 101 kg - 2 600 kg	€ 65.45
2 601 kg - 3 000 kg	€ 78.26
3 001 kg - 3 500 kg	€ 91.06
over 3 500 kg	€ 102.45

< 1 500 cm ³	€ 8.54
1 501 cm ³ - 2 000 cm ³	€ 21.34
2 001 cm ³ - 2 500 cm ³	€ 34.15

2 501 cm ³ - 3 000 cm ³	€ 51.22
3 001 cm ³ - 3 500 cm ³	€ 85.37
3 501 cm ³ - 4 000 cm ³	€ 149.40
4 001 cm ³ - 5 000 cm ³	€ 213.43
over 5 000 cm ³	€ 277.46

< 55 kW	€ 8.54
56 kW - 92 kW	€ 21.34
56 kW - 92 kW	€ 34.15
56 kW - 92 kW	€ 51.22
56 kW - 92 kW	€ 85.37
56 kW - 92 kW	€ 149.40
56 kW - 92 kW	€ 213.43
over 300 kW	€ 277.43

Commercial vehicles (calculated on maximum gross weight in kg)

< 1 500 kg	€ 17.06
1 501 kg - 1 800 kg	€ 34.14
1 801 kg - 2 100 kg	€ 64.00
2 101 kg - 2 600 kg	€ 76.81
2 601 kg - 3 500 kg	€ 102.42
3 501 - 12 000 kg	€ 110,95
over 12 000 kg	€ 145.10
12 001 kg – 15 000 kg (2 axle)	

✓ Pneumo suspension	€ 170.70
✓ Mechanical Suspension	€ 170.70
Over 15 000 kg (2 axle)	
✓ Pneumo suspension	€ 170.70
✓ Mechanical	€ 277.38
12 001 kg – 21 000 kg (3 axle)	
✓ Pneumo suspension	€ 170.70
✓ Mechanical Suspension	€ 170.70
21 001 kg – 23 000 kg (3 axle)	
✓ Pneumo suspension	€ 170.70
✓ Mechanical Suspension	€ 221.91
Over 23 000 kg (3 axle)	
✓ Pneumo suspension	€ 221.91
✓ Mechanical Suspension	€ 345.66
12 001 kg – 25 000 kg (4 axle and more)	
✓ Pneumo suspension	€ 170.70
✓ Mechanical Suspension	€ 170.70
25 001 kg – 27 000 kg (4 axle and more)	
✓ Pneumo suspension	€ 170.70
✓ Mechanical Suspension	€ 230.44
27 001 kg – 29 000 kg (4 axle and more)	
✓ Pneumo suspension	€ 230.44
✓ Mechanical Suspension	€ 362.73
Over 29 000 kg (4 axle and more)	
✓ Pneumo suspension	€ 362.73
✓ Mechanical Suspension	€ 537.70

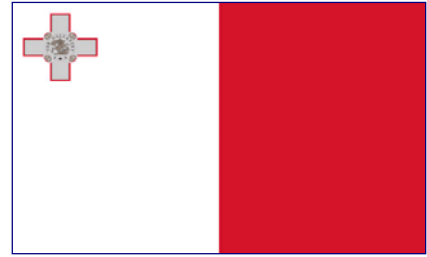
Road traffic tax for motorcycles

< 500 cm ³	€ 17.07
501 cm ³ - 1 000 cm ³	€ 34.15
1 001 cm ³ - 1 500 cm ³	€ 51.22
over 1 500 cm ³	€ 68.30

Tax for Passenger cars registered on enterprise after 1 January 2005.

< 2 000 cm ³	€ 27.03
2 001 kg - 2 500 cm ³	€ 42.69
Over 2 500 cm ³	€ 56.92

All rates are inclusive of VAT 21%.



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1. TAXES ON ACQUISITION

1.1 REGISTRATION TAX

Registration tax and Congestion tax is imposed upon buyers upon the purchase of new M1 vehicles.

Registration tax will be as follows; the total amount of the registration tax will be the sum of a % value (depending to co2 emissions) multiplied by the co2 emission value (g/km) multiplied by the registration value (RV) of the vehicle, plus the indicated % value multiplied by the length (mm) multiplied by the registration (RV) value of the vehicle.

Therefore, the formula which will be used to calculate registration tax is as follows;

$$\text{Total registration tax} = (X\% \times \text{CO2} \times \text{RV}) + (Y\% \times \text{length} \times \text{RV})$$

Where;

X% is the percentage taken from the table of the CO2 emissions

Y% is the percentage taken from the table of the length

Rates will vary if the vehicle has a diesel or petrol engine. However, where an M1 motor vehicle powered by a diesel engine has a particulate matter level not exceeding 0.005 g/km (Euro 5 level), the Malta Transport Authority shall apply the rates applicable to vehicles powered by a petrol engine.

Registration Tax	
CO2	Petrol-Engined
0 g/km up to and including 100g/km	0.13% x CO2 x RV
More than 100 g/km up to & including 130 g/km	0.15% x CO2 x RV
More than 130 g/km up to & including 140 g/km	0.17% x CO2 x RV
More than 140 g/km up to & including 150 g/km	0.19% x CO2 x RV
More than 150 g/km up to & including 180 g/km	0.21% x CO2 x RV
More than 180 g/km up to & including 220 g/km	0.23% x CO2 x RV
More than 220 g/km up to & including 250 g/km	0.25% x CO2 x RV
More than 250 g/km	0.27% x CO2 x RV

Example

An example on how to apply the formula by integrating the values from the tables would be as follows,

Assuming that the registration values (RV), the CO2 levels, and the overall length for a standard petrol engine private class 1 vehicle are the following;

RV Value; € 5,000

CO2 Level; 110g/km

Length; 40000mm

The total registration tax due on the vehicle would be

$(X5 \times 110 \times 5000) + (Y5 \times 4000 \times 5000) = \text{Total Registration Tax}$

1.2 VALUE ADDED TAX (VAT)

A flat rate of 18% is charged on selling price, on all types of engine capacity.

2. TAXES ON OWNERSHIP

2.1 ANNUAL CIRCULATION TAX

An annual circulation tax is paid upon the actual use of the vehicle on the Maltese roads.

Such tax is based on CO2 emissions and the age of the vehicle;

Emissions	Tax – First 5 years
<0 g/km up to 100 g/km	€ 100
<More than 100 g/km up to 130 g/.km	€ 110
<More than 130g/km up to 140 g/km	€ 120
<More than 140g/km up to 150 g/km	€ 140
>More than 150 g/km up to 180 g/km	€ 180

After the first five years in circulation the Annual Circulation Tax increases for all classes of vehicles.



THE NETHERLANDS

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1 TAXES ON ACQUISITION

1.1 VAT

The rate of VAT on motor vehicles is 21%. The basis of calculation of VAT is the price exclusive of all taxes.

1.2 B.P.M. (BELASTING PERSONENAUTO'S MOTORRIJWIELEN)

A registration tax, the B.P.M., is levied on all new passenger cars and motorcycles and also (according to a depreciation-scheme) on used cars and motorcycles as they are registered for the first time in the Netherlands.

The B.P.M. is calculated bases on the CO₂ emissions of the vehicle, based on the fuel efficiency.

The BPM is calculated by using the following procedure:

For each gram of CO₂ per kilometer a certain amount of tax is added. More fuel inefficient vehicles pay more tax per extra gram of CO₂ per kilometer. This is done by increasing the tax per gram CO₂ above certain thresholds. The thresholds differ for Petrol and Diesel. The tables show the total amount of tax per gram CO₂/km in the range stated.

For Petrol cars:

Thresholds for CO ₂ in g/km		Tax per g/km CO ₂ (€)
More than	Up to and including	
0	88	0 (BPM exempt)
89	124	105
125	182	126
183	203	237
204		474

For Diesel cars:

Thresholds for CO ₂ in g/km		Tax per g/km CO ₂ (€)
More than	Up to and including	
0	85	0 (BPM exempt)
86	120	105
121	175	126
176	197	237
198		474

The tariffs for petrol and diesel are the same. Furthermore, a diesel surcharge is applicable. This diesel surcharge applies to vehicles with CO₂ emissions of more than 70 g/km. The diesel surcharge per gram CO₂ above 70 g/km is € 72.93 in 2014.

In the period from 2012 up to and including 2015, the emission thresholds for petrol and diesel vehicles will gradually converge. In 2015, the threshold for both types of fuel will then be at ≥181 grams of CO₂ emissions per kilometre. The tariff for the fourth band started at €559 in 2012 and will be €427 in 2015. Incidentally, these amounts are subject to annual evaluations of the effects of the environmental thresholds and associated tariffs carried out by the Ministry of Finance.

The new tariffs and thresholds for 2015 are:

For Petrol and Diesel cars:

Thresholds for CO ₂ in g/km		Tax per g/km CO ₂ (€)
0		0 (BPM exempt)
More than	Up to and including	
0	82	6
83	110	69
111	160	110
161	180	213
181		427

The diesel surcharge per gram CO₂ above 70 g/km will be € 86,- in 2015.

The CO₂ emissions component is calculated by adding the calculated tax amounts from the individual steps up to the amount of CO₂ that is stated. Vehicles below or equal to 88 g/km for Petrol cars and 85 g/km for Diesel cars are exempt from BPM tax.

Example of a B.P.M. Assessment January 1st until 31st December 2014

Diesel Car (200 g/km of CO₂)	Price before tax	16,000
	BPM	
	(CO ₂ up to 85:85 * €0)	
	(CO ₂ 86-120:35* €105)	3,675
	(CO ₂ 121-175: 55* €126)	6,930
	(CO ₂ 176-197: 22 * €237)	5,214
	(CO ₂ 198-200: 3 * €474)	1,422
	Diesel surcharge (130*€ 72,93)	9,481
	CO ₂ emissions component	26,722
	VAT 21% x 16.000	3,360
	Tax inclusive price	€ 46,082

Incentives:

Diesel cars with Euro 6 engine no longer benefit from a rebate on the B.P.M.

1.3 ALLOWABLE DEDUCTIONS

1.3.1 VAT exemptions

VAT is deductible if the purchase is made by an industrial or commercial enterprise.

This allowance is applicable both to private cars and commercial vehicles (new and second-hand).

1.3.2 Depreciation and capital allowances

The depreciation of cars is not governed by any strict set of regulations. In general, cars are written down over a period of 3 years, at the end of which a residual value remains.

1.4 REGISTRATION CHARGES

The registration charge is presently as follows:

all vehicles	€ 75.50
trailers and semi-trailers	€ 52.75

2 TAXES ON OWNERSHIP

2.1 BASIS OF ASSESSMENT

Private cars	dead-weight, province, fuel, CO2
Buses and coaches	dead-weight
Commercial vehicles	dead-weight (if company owned) Dead-weight, province and fuel (if privately owned)

2.2 RATES (AS FROM 1.1.2013)

The road tax (ACT) is established on the basis of:

- its dead-weight
- the type of fuel used
- the region (province)
- CO₂-emission

MRB exemption for very clean vehicles has ended on 1 January 2014 for both new and current passenger cars. From 2014, the MRB is based only on weight. Passenger cars with CO₂ emissions of no more than 50 grams CO₂ per kilometre will be exempt from motor vehicle tax up to and including 2015.

Electric and semi-electric vehicles are significantly heavier because of the battery pack and the electric motor, for example. At the moment, a fixed allowance of 125 kg is deducted from the weight of the vehicle when setting the basis for the MRB. The plan is to adjust that fixed weight to the average additional weight of this category of vehicles. Different tariffs will still be applied in the MRB for the different types of fuel. The diesel surcharge in the MRB tariffs will remain in effect.

2.2.1 Private cars

Province of Utrecht (in €)

Weight	Petrol	Diesel
≤ 550	106	356
551 – 650	138	436
651 – 750	174	512
751 – 850	224	612
851 – 950	298	748
951 – 1050	386	888
1051 – 1150	474	1.024
1151 – 1250	560	1160
1251 – 1350	660	1296
1351 – 1450	748	1432
1451 – 1550	824	1568
1551 – 1650	924	1704
1651 – 1750	998	1840
1751 – 1850	1090	1976
1851 – 1950	1184	2112
1951 – 2050	1254	2248

Weight	Petrol	Diesel
2051 – 2150	1444	2384
2151 – 2250	1524	2520
2251 – 2350	1600	2656
2351 – 2450	1684	2792
2451 – 2550	1772	2932
2551 – 2650	1856	3068
2651 – 2750	1944	3204
2751 – 2850	2032	3340
2851 – 2950	2116	3476
2951 – 3050	2204	3612
3051 – 3150	2292	3748
3151 – 3250	2364	3884
3251 – 3350	2436	4004
3351 – 3450	2504	4128
3451 – 3550	2576	4248

Weight	Petrol	Diesel
3551 – 3650	2648	4368
3651 – 3750	2716	4488
3751 – 3850	2788	4608
3851 – 3950	2860	4728
3951 – 4050	2928	4848
4051 – 4150	3000	4968
4151 – 4250	3072	5088
4251 – 4350	3140	5208
4351 – 4450	3212	5328
4451 – 4550	3284	5448
4551 – 4650	3352	5568
4651 – 4750	3424	5688
4751 – 4850	3496	5808
4851 – 4950	3564	5928
4951 – 5050	3624	6048

2.2.2 Vans

≤ 550	162	1551 – 1650	420	2651 – 2750	660
551 – 650	190	1651 – 1750	444	2751 – 2850	664
651 – 750	218	1751 – 1850	468	2851 – 2950	672
751 – 850	236	1851 – 1950	492	2951 – 3050	676
851 – 950	246	1951 – 2050	516	3051 – 3150	680
951 – 1050	272	2051 – 2150	540	3151 – 3250	688
1051 – 1150	292	2151 – 2250	568	3251 – 3350	692
1151 – 1250	318	2251 – 2350	592	3351 – 3450	698
1251 – 1350	356	2351 – 2450	616	3451 – 3500	704
1351 – 1450	380	2451 – 2550	640		
1451 – 1550	400	2551 – 2650	652		
1451 – 1550	356	2551 – 2650	616		

2.2.3 Lorries

Without clutch-installation (in €) (Euroklasse 0)

Weight	WITHOUTAIRSPRING ACTION			WITH AIRSPRING ACTION		
	2 axles	3 axles	4 axles and more	2 axles	3 axles	4 axles and more
15000	572	572	572	572	572	572
15000 – 23000	688	572	572	572	572	572
23000 – 25000	852	852	572	572	572	572
25000 – 27000	852	852	572	572	572	572
27000 – 29000	900	900	900	572	572	572
29000 – 31000	1.328	1.328	1.328	900	900	900
31000 – 33000	1.328	1.328	1.328	900	900	900
33000 – 36000	1.328	1.328	1.328	900	900	900
36000 – 38000	1.328	1.328	1.328	900	900	900
38000 – 40000	1.328	1.328	1.328	900	900	900
≥ 40000	1.328	1.328	1.328	900	900	900

With clutch-installation (in €)

Weight	WITHOUT AIRSPRING ACTION		WITH AIRSPRING ACTION	
	2 axles	3 axles and more	2 axles	3 axles and more
15000	572	572	572	572
15000 – 23000	572	572	572	572
23000 – 25000	572	572	572	572
25000 – 27000	764	572	572	572
27000 – 29000	764	572	572	572
29000 – 31000	832	812	572	572
31000 – 33000	1.152	812	832	572
33000 – 36000	1.736	1.124	1152	812
36000 – 38000	1.736	1.124	1152	812
38000 – 40000	1.736	1.540	1268	1124
≥ 40000	2.276	2.276	1.736	1540

2.2.4 Buses and coaches

No distinction is made according to region or type of fuel

Weight	€
≤ 1050	116
1051 – 1150	128
1151 – 1250	140
1251 – 1350	156
1351 – 1450	168
1451 – 1550	180
1551 – 1650	196
1651 – 1750	208
1751 – 1850	220
1851 – 1950	236
1951 – 2050	248
2051 – 2150	260
2151 – 2250	272
2251 – 2350	288

Weight	€
5051 – 5150	432
5151 – 5250	436
5251 – 5350	440
5351 – 5450	444
5451 – 5550	448
5551 – 5650	452
5651 – 5750	456
5751 – 5850	460
5851 – 5950	468
5951 – 6050	472
6051 – 6150	476
6151 – 6250	480
6251 – 6350	484
6351 – 6450	488

Weight	€
9151 – 9250	608
9251 – 9350	612
9351 – 9450	616
9451 – 9550	620
9551 – 9650	624
9651 – 9750	628
9751 – 9850	632
9851 – 9950	636
9951 – 10050	640
10051 – 10150	644
10151 – 10250	652
10251 – 10350	656
10351 – 10450	660
10451 – 10550	664

Weight	€
13251 – 13350	784
13351 – 13450	788
13451 – 13550	792
13551 – 13650	796
13651 – 13750	800
13751 – 13850	804
13851 – 13950	808
13951 – 14050	812
14051 – 14150	816
14151 – 14250	820
14251 – 14350	824
14351 – 14450	832
14451 – 14550	836
14551 – 14650	840

3 TAXES ON MOTORING

3.1 FUEL TAXES

Price of fuels on 31.12 .2013 in € per litre

	Unleaded Euro 95	Diesel
Tax exclusive price	0.74	0.77
Total tax (excl. VAT)	0.75	0.44
Price excl. VAT	1.49	1.21
VAT 21%	0.31	0.26
Price at the pump	1.80	1.47

4 PRIVATE USE OF A COMPANY CAR

If the private use of the company car exceeds 500 km a year, 25% of the vehicle's catalogue value will be considered part of the driver's/user's income. On this standard 25% rate discounts apply for fuel efficient cars: instead of 25%, 4% income tax is levied if the car emits no CO₂ (petrol and diesel), 7% income tax is levied, if the car emits less than or equal to 50 g/km CO₂ (petrol and diesel), 14% is levied if the car emits less than or equal to 88 g/km CO₂ (petrol) or 85 g/km (diesel), 20% income tax is levied if the car emits more than 88 g/km but less than or equal to 117 g/km for Petrol cars, and more than 85 g/km but less than or equal to 111 g/km for Diesel cars. These thresholds for the 14% and the 20% tariff will be adjusted downwards every year. If the private use is less than 500 km a year, no extra income tax is charged.

Table: Development in environmental threshold for taxable benefit, 2014-2015

	2014	2015
Petrol		
4% taxable benefit	0	0
7% taxable benefit	≤50	≤50
14% taxable benefit	51-88	51-82
20% taxable benefit	89-117	83-110
Diesel		
4% taxable benefit	0	0
7% taxable benefit	≤50	≤50
14% taxable benefit	51-85	51-82
20% taxable benefit	86-111	83-110

Vehicles keep the tariff for a period that is the same as the standard lease period calculated from the moment that the vehicle is registered for the first time. The Ministry of Finance has set the standard lease period at 60 months.

5 PERIODICAL INSPECTION OF VEHICLES

5.1 ORGANISATION OF THE INSPECTION

The annual inspection of private cars and light commercial vehicles (for Petrol cars starting in the 4th year, with the next inspections in the 6th and 8th year, and annually after the 8th year, for diesel and LPG cars after the third year) was introduced on 15 September 1985.

It is organized by:	the administration
	authorised private garages
	stations of the Royal Dutch Touring Club
	other authorised workshops

5.2 DURATION OF THE INSPECTION

Private vehicles and light commercial vehicles	45 minutes
Trucks	60 to 75 minutes



POLAND

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1 TAXES ON ACQUISITION

1.1 VAT

Under “the Act on the Goods and Services tax” passed on 11 March 2004 all new vehicles sold in the country are subject to 23% VAT. In accordance with article 2.10 of the legislation a given vehicle meets the definition of a new means of transport providing that their mileage does not exceed 6,000 kilometers or not more than 6 months have elapsed from the date of their commissioning.

VAT is calculated as follows :

$$\text{VAT} = (\text{V} + \text{T} + \text{E}) \times 23\%$$

Note:

V – customs value of the vehicle or value stated in the invoice, if the vehicle has been manufactured in the EU;

T – tax rate (only for vehicles imported from outside the EU; for EU imported vehicles the rate is 0);

E – the amount of Excise Tax;

The purchase of a second-hand vehicle by a private person is not subject to VAT.

1.2 EXCISE TAX

“The Act on Excise Tax” was passed on 6 December 2008 and entered into force on 1 March 2009.

Excise taxpayers are:

- Entities selling passenger cars before their first registration
- Importers and intra- community purchasers

According to the new law excise tax becomes a “one-phase tax” and importers/intra- community purchasers will be taxed by excise in situations given in the new Act. Those situations are:

- Intra-community purchase,
- Import,
- Selling of cars before their first registration.

Taxable base

- The taxable base for car sales is the amount due for the sale exclusive of VAT and excise tax (article 104.1.1)
- The taxable base for intra-community car purchases is the amount the purchaser is obliged to pay (article 104.1.2)
- The taxable base for imports is the customs value including the customs duty and other fees and charges (article 104.1.3)

New vehicles and second-hand vehicles

For new and second-hand vehicles, the rate of Excise Tax depends on the engine capacity.

The tax due is calculated using the calculation method:

tax rate x vehicle value

< 2000 cc	3.1 %
> 2000 cc	18.6%

1.3 ALLOWABLE DEDUCTIONS

1.3.1 VAT exemption

At the end of 2013 Poland obtained from Council of EU another derogation on VAT. With the implementation of this decision we have substantial changes in VAT rules in the field of vehicles. A new article 86a of “ the Act on the Goods and Services tax” will enter into force on 1 of April 2014 and will remain in force at least until 2016.

Article 86a.1 of the “Act on the Goods and Services Tax states that: in case of the acquisition of motor vehicles with a maximum authorized total mass not exceeding 3.5 tons, the amount of input tax shall be 50% of the amount stated in the invoice or the amount of tax due on intra – Community supply of goods, or the amount of tax due on the supply of goods, for which the taxable person is their purchaser. The same rule is used for amount paid for service, fuel and other amounts associated with vehicle exploitation and use of the motor vehicle.

Therefore, it means that the whole input tax can be deducted in case of vehicles which exceed 3.5 tons.

The “Act on the Goods and Services Tax” stipulates certain limits to input tax deduction. These limits (paragraph 3 of article 86a) do not apply when vehicles comply with special technical conditions or are used only for economic activities of the entrepreneur. In those cases, the taxpayer can deduct 100% of the input tax even if the vehicle does not exceed 3.5 tons.

Vehicles which comply with special technical conditions are vehicles for carrying at least 10 persons including the driver.

Vehicles which are used only for economic activities of the entrepreneur are (paragraph 4 of article 86a):

1. vehicles which are not passenger cars, with one row of seats and with a durable wall or partition:
 - a. classified pursuant to the “ Law on road Traffic” to the subcategory MPV or van,
 - b. with open part designated for load transport;
2. vehicles which are not passenger cars, with one row of seats in the which driver’s cockpit and the car body are divided;

3. special vehicles:
 - a. electric generator,
 - b. for drilling works,
 - c. excavator, excavator-bulldozer,
 - d. loader,
 - e. lift for maintenance and installation,
 - f. crane vehicle;
4. other vehicles with mileage records that confirm the use of the vehicle for business purposes only.

With respect to the above mentioned vehicles, the taxpayer can deduct 100% of input tax.

Fulfillment of the above mentioned special technical conditions for vehicles listed in point 1 and 2 is verified by additional technical examination carried out in regional stations of vehicle control and control of the registration certificate of the vehicle with an appropriate note about the fulfillment of these criteria.

Fulfillment of the above mentioned special technical conditions for vehicles listed in point 3 is verified on the basis of type-approval documents.

100 % deduction is also possible with respect to cases whereby resale or letting out for use for a consideration under a leasing agreement of those vehicles constitutes the object of the taxable person's business.

1.3.2 Reduction of the amount of tax or refund of the tax for purchase of motor fuel, fuel oil and LPG

The new law introduces a 50% deduction of input tax paid for the purchase of fuels, fuel oils and LPG for cars with limited deduction.

For other vehicles which fulfil special technical conditions or are used only for economic activities there is a 100% deduction of input tax paid for the purchase of fuels, fuel oils and LPG.

1.3.3 Exclusion of private use of a company car

During the period of derogation, it will not be possible to use vehicles with 100% deduction of input tax with mileage records for private purposes and there will not be any legal duty to pay for the private use of a company vehicle with 50% deduction of input tax.

1.4 REGISTRATION CHARGES

1.4.1 Registration fee

The registration fee amounts to 180.50 PLN for cars (including buses and coaches) and 121.50 PLN for motorcycles.

An identification card is issued for each new or second-hand vehicle upon first registration.

The fee for this card amounts to 75 PLN.

1.4.2 Other registration charges

In the event of a car purchase on which no VAT is paid, the buyer is obliged to pay a 2% tax based on real vehicle value (not purchase contract).

2 TAXES ON OWNERSHIP

There are no typical ownership taxes in Poland. There is only a local tax for owners of commercial vehicles with weight over 3.5 t. The amount of tax paid depends on weight and number of axles. The lowest tax is 138.95 PLN and the highest is 3,097.68 PLN.

3 TAXES ON MOTORING

3.1 FUEL TAXES

Excise tax for petrol and petrol with biocomponents 1565 PLN/1000 liters

Excise tax for diesel oil and diesel oil with biocomponents 1196 PLN/1000 liters

Excise tax for biocomponents which are self-contained fuel 1196 PLN/1000 liters

Fuel fee petrol except biocomponents (for the construction of motorways and roads in Poland): 104.20 PLN/1000 liters

Fuel fee diesel except biocomponents (for the construction of motorways and roads in Poland): 262.52 PLN/1000 liters

VAT tax for both petrol and Diesel oil amounts to 23%

Tax value in retail price of petrol aprox. 49%

Tax value in retail price of Diesel aprox. 43%

3.2 AVERAGE FUEL PRICES

Tax inclusive prices at the beginning of 2014 (19 February) are as follows :

Petrol : 5.28 (Pb95) and 5.56 (Pb98) PLN/l

Diesel : 5.32 PLN/l

LPG: 2.65 PLN/l

4 PERIODICAL INSPECTION OF VEHICLES

Motor vehicles are obliged to undergo a technical examination in control stations authorized by the Road Transport Inspector first after 3 years of motoring, then again after 2 years of motoring, and thereafter every year.



PORTUGAL

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1 TAXES ON ACQUISITION

1.1 CAR TAX (ISV)

Car Tax (ISV) is only applied to vehicles up to 3.5 t of gross weight. The ISV calculation is as follows:

TABLE A

1. Cylinder Capacity Component

Cylinder Capacity	Car Tax €
< 1250 cc	ISV= 0.97€ x CC 718.98€
> 1250 cc	ISV= 4.56€ x CC 5,212.59€

2. Environmental Component

Petrol cars

CO ² (g / Km)	Car Tax €
<= 115	ISV= 4.03€ x CO ² -378.98€
116 - 145	ISV= 36.81€ x CO ² 4,156.95€
146 – 175	ISV= 42.72€ x CO ² 5,010.87€
176 – 195	ISV= 108.59€ x CO ² 16,550.52€
> 195	ISV= 143.39€ x CO ² 23,321.94€

Diesel cars

CO ² (g / Km)	Car Tax (ISV) €
<= 95	ISV= 19.39€ x CO ² - 1,540.30€
96 - 120	ISV= 55.49€ x CO ² - 5,023.11€
121 – 140	ISV= 123.06€ x CO ² - 13,245.34€
141 – 160	ISV= 136.85 € x CO ² - 15,227.57€
> 160	ISV= 187.973 € x CO ² - 23,434.67 €

100% of Table A - LPV, dual passenger-cargo vehicles < 2.500kg

50% of Table A - Dual passenger-cargo vehicles > 2.500kg, electric, wankel and hybrid vehicles

In addition to the total ISV (CC + CO2 components) a tax value of € 500 for diesel LPV and of €250 for diesel LCV with PM emissions equal or more than 0.002g/km.

TABLE B

Cylinder Capacity	Car Tax (ISV) €
<= 1250 cc	ISV= 4.34€ x CC – 2,799.66€
> 1250 cc	ISV= 10.26€ x CC – 10,200.16€

100% of Table B - Passenger car derived (vans) with height of box <1.20m

50% of Table B - Pick-Up's 4WD of gross weight \leq 3.5t and with more than 3 seats, including the driver

30% of Table B - Motorcaravans.

15% of Table B - Dual passenger-cargo vehicles of gross weight >2.3t with cargo boxes measuring at least 1.45m (length) x 1.3m (height); Pick-Up's 2WD.

10% of Table B - Pick-Up's of gross weight. < 3.5t with 3 or less seats, including the driver; Passenger car derived (vans) with height of box \geq 1.20m.

1.2 VAT

VAT at the rate of 23% is calculated on the net price after all discounts, but inclusive of ISV.

The private sale of second hand vehicles between individuals is not subject to VAT.

The sale of second-hand vehicles by taxable persons is subject to VAT (23%), which is calculated according to the EU rules on second hand vehicle taxation. The tax is applied to the difference between the selling price and the purchase price (gross profit). The costs of repairs are not included in the purchase price.

1.3 ALLOWABLE DEDUCTIONS

1.3.1 VAT

The VAT applied to commercial vehicles, including Delivery Vans, Pick-Up's and Passenger Car Derived Vans, is deductible by companies.

The VAT paid on diesel (23%) consumed by heavy vehicles (over 3.5t of gross weight) is deductible by companies, owners of those vehicles, at the rate of 50%.

1.3.2 Depreciation and capital allowances

The straight-line method is used at rates varying according to vehicle type, as follows:

Vehicle Type	Annual Rate of Depreciation
Light vehicles (up to 3.5t) (passenger and goods)	25%
Heavy vehicles (passenger and buses)	20%
Trailers (transport of goods)	20%
Agricultural tractors	16.66%

1.4 REGISTRATION CHARGES

1.4.1 Issue of a new plate

Vehicle Type	Registration Tax
All types	€ 45

The issue of a new plate is made by the Government Traffic Department (IMTT – Instituto da Mobilidade e dos Transportes Terrestres) just before the purchase by consumers and after the payment of the car tax (ISV).

1.4.2 Ownership registration

Vehicle Type	Registration Tax
All types	First Registration €55
	The following ones €65

The “on-line” registration system has a deduction of 50% over the above mentioned taxes.

The transfer of property must be registered in a special department of the Ministry of Justice which issues the document of title (DUA).

2 TAXES ON OWNERSHIP

2.1 IUC

The IUC (Imposto Único de Circulação) for passenger cars, off-road vehicles and multipurpose vehicles up to 2.5t combines a cylinder capacity component with an environmental (CO₂) component. For other vehicles, the tax is based, exclusively, on gross weight.

TABLE A - Passenger cars, off-road vehicles and multipurpose vehicles up to 2,500kg registered from 1981 until 1 July 2007.

Combustível Utilizado		Eletricidade Voltagem Total	Imposto anual segundo o ano da matrícula (em euros)		
Gasolina Cilindrada (cm ³)	Outros Produtos Cilindrada (cm ³)		Posterior a 1995	De 1990 a 1995	De 1981 a 1989
Até 1000	Até 1500	Até 100	17,64	11,12	7,81
Mais de 1000 até 1300	Mais de 1500 até 2000	Mais de 100	35,41	19,9	11,12
Mais de 1300 até 1750	Mais de 2000 até 3000		55,31	30,92	15,51
Mais de 1750 até 2600	Mais de 3000		140,34	74,02	31,99
Mais de 2600 até 3500			254,85	138,78	70,67
Mais de 3500			454,06	233,24	107,17

TABLE B - Passenger cars, off-road vehicles and multipurpose vehicles up to 2,500kg registered after 1 July 2007

Cylinder Capacity Component

Escalão de Cilindrada (em centímetros cúbicos)	Taxas (em euros)	Escalão de CO2 (em gramas por quilómetro)	Taxas (em euros)
Até 1 250	28,15	Até 120	57,76
Mais de 1 250 até 1 750	56,50	Mais de 120 até 180	86,55
Mais de 1 750 até 2 500	112,89	Mais de 180 até 250	187,96
Mais de 2 500	386,34	Mais de 250	321,99

Environmental Component:

To determine the total value of IUC, the value obtained from these tables must be multiplied by the following rates, depending on the year of purchase of vehicle:

Ano de aquisição (veículo da categoria B)	Coefficiente
2007	1
2008	1,05
2009	1,10
2010 e seguintes	1,15

TABLE C - All vehicles used for the carriage of goods, including cars and agricultural tractors whose maximum permissible weight exceeds 2500 kg and trailers, except transport companies fleets, are taxed on the gross weight of the vehicle according to the following tables (rates in Euros):

Vehicles with gross weight < 12 Tonnes

Veículos de peso bruto inferior a 12 t	
Escalões de peso bruto (em quilogramas)	Taxas Anuais (em euros)
Até 2500	32
2501 a 3500	52
3501 a 7500	123
7501 a 11999	200

Vehicles with gross weight \geq 12 Tonnes

Veículos a motor de peso bruto igual ou superior 12 t										
Escalaões de peso bruto (em quilogramas)	Ano da 1.ª matrícula									
	Até 1990 (inclusive)		Entre 1991 e 1993		Entre 1994 e 1996		Entre 1997 e 1999		2000e após	
	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão
	Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)	
2 EIXOS										
12000	217	225	201	210	190	200	184	190	182	188
12001 a 12999	308	363	287	336	274	321	263	309	261	307
13000 a 14999	311	368	289	340	277	325	266	313	264	311
15000 a 17999	346	386	322	361	308	343	295	330	293	327
\geq 18000	440	490	409	455	391	434	377	416	374	412
3 EIXOS										
< 15000	217	308	201	286	190	273	183	263	182	261
15000 a 16999	305	344	284	320	271	307	260	293	258	291
17000 a 17999	305	352	284	327	271	312	260	300	258	297
18000 a 18999	397	438	369	407	352	389	337	375	334	371
19000 a 20999	398	438	371	407	354	393	338	375	336	376
21000 a 22999	400	444	372	411	357	442	340	378	337	420
\geq 23000	447	497	415	464	398	442	381	423	379	420
\geq 4 EIXOS										
< 23000	306	342	285	318	271	305	261	291	258	289
23000 a 24999	386	435	361	405	343	386	330	372	327	369
25000 a 25999	397	438	369	407	352	389	337	375	334	371
26000 a 26999	727	824	677	768	645	731	620	701	615	696
27000 a 28999	737	843	686	786	653	749	630	721	624	714
\geq 29000	759	856	703	795	673	762	645	730	640	725

Articulated Vehicles

Veículos articulados e conjuntos de veículos										
Escalões de peso bruto (em quilogramas)	Ano da 1.ª matrícula									
	Até 1990 (inclusive)		Entre 1991 e 1993		Entre 1994 e 1996		Entre 1997 e 1999		2000 e após	
	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão
	Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)	
2+1 EIXOS										
12000	216	218	200	202	189	192	183	185	181	184
12001 a 17999	299	368	281	340	269	324	260	312	258	310
18000 a 24999	397	468	372	434	357	414	343	399	339	396
25000 a 25999	428	479	403	446	384	424	372	408	370	405
>= 26000	798	879	749	817	715	781	690	748	686	742
2+2 EIXOS										
< 23000	295	338	279	315	266	300	257	289	256	287
23000 a 25999	382	431	360	403	340	384	331	370	329	367
26000 a 30999	728	830	683	773	650	737	631	708	625	701
31000 a 32999	787	852	738	792	703	759	682	727	677	721
>= 33000	837	1011	787	940	750	897	727	863	721	854
2+3 EIXOS										
< 36000	741	834	695	777	664	741	643	712	637	704
36000 a 37999	818	888	770	832	734	794	709	770	702	764
>= 38000	848	1000	794	937	761	894	735	866	729	859
3+2 EIXOS										
< 36000	735	811	690	753	659	721	637	691	633	690
36000 a 37999	753	859	708	798	677	764	651	731	646	730
38000 a 39999	755	913	709	848	678	810	653	778	647	776
>= 40000	879	1129	825	1052	787	1005	764	964	756	963
>= 3+3 EIXOS										
< 36000	688	814	644	759	616	722	596	694	589	689
36000 a 37999	810	900	762	836	726	809	701	769	696	762
38000 a 39999	818	916	769	850	733	813	708	781	701	775
>= 40000	836	929	785	866	749	825	726	792	718	787

TABLE D - All vehicles used for the public transportation of goods (transport companies fleets) are liable to this tax which depends on the gross weight of the vehicle according to the following tables (rates in Euros):

Vehicles with gross weight < 12 Tonnes

Veículos de peso bruto inferior a 12 t	
Escalões de peso bruto (em quilogramas)	Taxas Anuais (em euros)
Até 2500	17
2501 a 3500	29
3501 a 7500	64
7501 a 11999	107

Vehicles with gross weight \geq 12 Tonnes

Veículos a motor de peso bruto igual ou superior 12 t										
Escalões de peso bruto (em quilogramas)	Ano da 1.ª matrícula									
	Até 1990 (inclusive)		Entre 1991 e 1993		Entre 1994 e 1996		Entre 1997 e 1999		2000e após	
	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão
	Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)	
2 EIXOS										
12000	125	129	117	121	111	115	107	110	106	109
12001 a 12999	146	189	137	178	131	170	127	165	126	164
13000 a 14999	148	190	139	179	133	171	129	166	128	164
15000 a 17999	181	263	170	245	163	235	157	227	155	226
\geq 18000	213	331	199	312	190	298	184	288	182	286
3 EIXOS										
< 15000	124	149	116	140	110	134	106	130	105	129
15000 a 16999	148	192	139	180	133	172	129	167	128	166
17000 a 17999	148	192	139	180	133	172	129	167	128	166
18000 a 18999	178	254	168	237	159	227	155	220	153	218
19000 a 20999	178	254	168	237	159	227	155	220	153	218
21000 a 22999	180	271	169	255	162	242	156	234	155	232
\geq 23000	270	337	254	317	241	303	234	292	232	290
\geq 4 EIXOS										
< 23000	148	188	139	177	133	129	129	164	128	163
23000 a 24999	209	251	195	236	186	225	181	218	179	217
25000 a 25999	238	277	224	260	214	246	207	239	206	237
26000 a 26999	386	484	363	453	346	434	334	418	331	415
27000 a 28999	389	485	365	456	347	435	335	419	333	416
\geq 29000	438	652	410	613	393	585	379	566	376	561

Articulated Vehicles

Veículos articulados e conjuntos de veículos										
Escalões de peso bruto (em quilogramas)	Ano da 1.ª matrícula									
	Até 1990 (inclusive)		Entre 1991 e 1993		Entre 1994 e 1996		Entre 1997 e 1999		2000e após	
	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão
	Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)	
2+1 EIXOS										
12000	123	124	115	115	109	109	106	106	105	105
12001 a 17999	146	187	137	176	131	168	127	163	126	162
18000 a 24999	188	247	177	232	164	222	164	215	163	213
25000 a 25999	238	351	224	329	208	314	208	305	206	302
>= 26000	361	483	337	453	312	431	312	417	310	414
2+2 EIXOS										
< 23000	146	187	137	176	131	169	127	163	126	162
23000 a 24999	177	236	167	222	158	212	153	206	152	204
25000 a 25999	207	249	193	234	185	224	179	217	177	215
26000 a 28999	298	416	279	391	266	374	258	361	256	359
29000 a 30999	358	476	334	447	319	426	309	412	307	409
31000 a 32999	422	559	397	525	379	500	367	484	364	481
>= 33000	562	655	527	616	502	588	487	568	483	564
2+3 EIXOS										
< 36000	413	475	388	446	370	424	359	411	356	408
36000 a 37999	443	623	415	584	396	558	383	540	380	535
>= 38000	609	675	572	633	545	604	528	584	524	580
3+2 EIXOS										
< 36000	350	409	328	384	314	367	304	354	302	351
36000 a 37999	420	549	395	515	377	492	366	476	363	472
38000 a 39999	551	646	518	607	494	580	479	561	474	556
>= 40000	764	890	716	834	684	797	662	771	655	765
>= 3+3 EIXOS										
< 36000	292	380	274	357	262	339	254	328	251	326
36000 a 37999	383	476	361	447	343	426	331	412	329	409
38000 a 39999	447	482	419	451	400	430	388	416	384	413
>= 40000	460	650	430	611	411	583	398	564	395	560

TABLE E - Motorcycles, tricycles, quadricycles

Escalão de cilindrada (em centímetros cúbicos)	Taxa anual segundo o ano da matrícula do veículo (em euros)	
	Posterior a 1996	Entre 1992 e 1996
De 120 até 250	5,49	0
Mais de 250 até 350	7,77	5,49
Mais de 350 até 500	18,77	11,1
Mais de 500 até 750	56,4	33,21
Mais de 750	122,47	60,07

3 TAXES ON MOTORING

3.1 FUEL TAXES

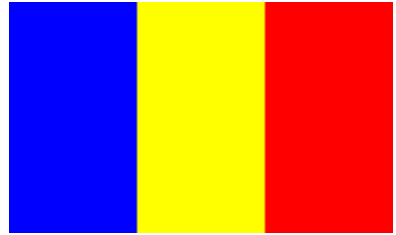
Price of fuel €/Litre

	Euro-Super 95	Automotive Gasoil
(*) Price without taxes	0.701	0.761
VAT	0.296	0.260
(*) Tax on petroleum products (ISP= € / litre)	0.585	0.368
(*) Price to consumers	1.582	1.388

4 PRIVATE USE OF A COMPANY CAR

Expenses on company cars not exceeding € 30,000 are considered costs of the company in account terms.

The benefit of a company car for private use is taxable at the monthly rate of 0.75% of its purchase price. This amount is considered personal revenue of the employee and, thus, taxable accordingly.



ROMANIA

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1 TAXES ON ACQUISITION

1.1 VAT

The sale of new vehicles is subject to VAT at the rate of 24%, levied on the value of the vehicle. For vehicles imported from outside EU, VAT applies to the value of the vehicle plus customs duty.

1.2 SPECIAL TAX – ENVIRONMENTAL TAX (PAYABLE ON FIRST REGISTRATION)

1.2.1. M1 vehicles, Euro 5

The formula is:

$$\text{Tax} = [(A \times B \times [100 - C]) / 100] \text{ (Euro)}$$

Where:

A = CO2 emission (gCO2/km), from registration chart of vehicle

B = specific tax (€ /1gCO2), from Annex no 1

C = the share of reduction of the environmental tax, from Annex 3, column2

1.2.2. M1 vehicles, Euro 4 or 3

The formula is:

$$\text{Tax} = [(A \times B \times [100 - C]) / 100] \text{ (Euro)}$$

Where:

A = CO2 emission (gCO2/km), from registration chart of vehicle

B = specific tax (€ /1gCO2), from Annex no 1 for petrol engines or Annex 2 for Diesel engines

C = the share of reduction of the environmental tax, from Annex 3, column2

1.2.3. M1 vehicles, non Euro, or Euro 1 or Euro2

The formula is:

$$\text{Tax} = [(E \times D \times [100 - C]) / 100] \text{ (Euro)}$$

Where:

C = the share of reduction of the environmental tax, from Annex 3, column2

D = engine capacity (cc), from registration certificate or registration chart of vehicle

E = values from Annex 4, column3 for petrol engines or column 4 for Diesel engines

1.2.4. M2,M3,N1, N2, N3 vehicles

The formula is:

$$\text{Tax} = [(E \times D \times [100 - C]) / 100 \text{ (Euro)}]$$

Where:

C = the share of reduction of the environmental tax, from Annex 3, column 2

D = engine capacity (cc), from registration certificate or registration chart of vehicle

E = values from Annex 5, column 2 .

- The environmental tax for Euro 6 vehicles shall be determined according to the formula 1.2.1 after the entry into force of this regulation.
- No environmental tax is due for the electric and hybrid vehicles

ANNEX 1 - EURO 5

Emission CO ₂ Gr/km	Engine capacity (cc)						
	<1.000	1.001- 1.200	1.201- 1.400	1.401- 1.600	1.601- 2.000	2.001- 3.000	=>3.001
<110	0,30	0,36	0,45	0,51	0,60	0,81	0,99
111-120	0,42	0,50	0,63	0,71	0,84	1,13	1,39
121-130	0,54	0,65	0,81	0,92	1,08	1,46	1,78
131-140	0,66	0,79	0,99	1,12	1,32	1,78	2,18
141-150	0,78	0,94	1,17	1,33	1,56	2,11	2,57
151-165	0,96	1,15	1,44	1,63	1,92	2,59	3,17
166-180	1,26	1,51	1,89	2,14	2,52	3,40	4,16
181-195	1,44	1,73	2,16	2,45	2,88	3,89	4,75
196-210	1,62	1,94	2,43	2,75	3,24	4,37	5,35
>210	2,04	2,45	3,06	3,47	4,08	5,51	6,73

ANNEX 1 -EURO 4

Emission CO ₂ Gr/km	Engine capacity- cc						
	<1.000	1.001- 1.200	1.201- 1.400	1.401- 1.600	1.601- 2.000	2.001- 3.000	=>3.001
<110	1,80	2,16	2,70	3,06	3,60	4,86	5,94
111-125	2,52	3,02	3,78	4,28	5,04	6,80	8,32
126-140	3,24	3,89	4,86	5,51	6,48	8,75	10,69
141-155	3,96	4,75	5,94	6,73	7,92	10,69	13,07
156-170	4,68	5,62	7,02	7,96	9,36	12,64	15,44
171-185	5,76	6,91	8,64	9,79	11,52	15,55	19,01
186-200	7,56	9,07	11,34	12,85	15,12	20,41	24,95
201-215	8,64	10,37	12,96	14,69	17,28	23,33	28,51
>216	9,72	11,66	14,58	16,52	19,44	26,24	32,08

ANNEX 1- EURO 3

Emission CO ₂ Gr/km	Engine capacity- cc						
	<1.000	1.001- 1.200	1.201- 1.400	1.401- 1.600	1.601- 2.000	2.001- 3.000	=>3.001
< 110	5,40	6,48	8,10	9,18	10,80	14,58	17,82
111-125	7,56	9,07	11,34	12,85	15,12	20,41	24,95
126-140	9,72	11,66	14,58	16,52	19,44	26,24	32,08
141-155	11,88	14,26	17,82	20,20	23,76	32,08	39,20
156-170	14,04	16,85	21,06	23,87	28,08	37,91	46,33
171-185	17,28	20,74	25,92	29,38	34,56	46,66	57,02
186-200	22,68	27,22	34,02	38,56	45,36	61,24	74,84
201-215	25,92	31,10	38,88	44,06	51,84	69,98	85,54
> 216	29,16	34,99	43,74	49,57	58,32	78,73	96,23

ANNEX 2- EURO 4

	Engine capacity- cc						
Emission CO2 Gr/km	<1.000	1.001- 1.200	1.201- 1.400	1.401- 1.600	1.601- 2.000	2.001- 3.000	=>3.001
< 110	3,15	3,78	4,73	5,36	6,30	8,51	10,40
111-125	4,41	5,29	6,62	7,50	8,82	11,91	14,55
126-140	5,67	6,80	8,51	9,64	11,34	15,31	18,71
141-155	6,93	8,32	10,40	11,78	13,86	18,71	22,87
156-170	8,19	9,83	12,29	13,92	16,38	22,11	27,03
171-185	10,08	12,10	15,12	17,14	20,16	27,22	33,26
186-200	13,23	15,88	19,85	22,49	26,46	35,72	43,66
201-215	15,12	18,14	22,68	25,70	30,24	40,82	49,90
> 216	17,01	20,41	25,52	28,92	34,02	45,93	56,13

ANNEX 2 - EURO 3

	Engine capacity- cc						
Emission CO2 Gr/km	<1.000	1.001- 1.200	1.201- 1.400	1.401- 1.600	1.601- 2.000	2.001- 3.000	=>3.001
< 110	9,45	11,34	14,18	16,07	18,90	25,52	31,19
111-125	13,23	15,88	19,85	22,49	26,46	35,72	43,66
126-140	17,01	20,41	25,52	28,92	34,02	45,93	56,13
141-155	20,79	24,95	31,19	35,34	41,58	56,13	68,61
156-170	24,57	29,48	36,86	41,77	49,14	66,34	81,08
171-185	30,24	36,29	45,36	51,41	60,48	81,65	99,79
186-200	39,69	47,63	59,54	67,47	79,38	107,16	130,98
201-215	45,36	54,43	68,04	77,11	90,72	122,47	149,69
> 216	51,03	61,24	76,55	86,75	102,06	137,78	168,40

ANNEX 3 Share of reduction

Age of the vehicle	Share of reduction %
new	0
≤ 1 month	3
> 1- 3 months incl.	5
> 3 months - 6 months incl.	8
> 6 months- 9 months incl.	10
> 9 months- 1 year incl.	13
> 1 year- 2 years incl.	21
> 2 years - 3 years incl.	28
> 3 years - 4 years incl.	33
> 4 years - 5 years incl.	38
> 5 years - 6 years incl.	43
> 6 years- 7 years incl.	49
> 7 years- 8 years incl.	55
> 8 years - 9 years incl.	61
> 9 years- 10 years incl.	66
> 10 years - 11 years incl.	73
> 11 years - 12 years incl.	79
> 12 years- 13 years incl.	84
> 13 years- 14 years incl.	89
over 14 years	90

ANNEX 4, Euro2, Euro 1, non Euro

Pollution standard	Engine capacity - cc -	Euro/1 cc , for vehicles – petrol engines	Euro/1 c c , for vehicles – Diesel engines
E2	≤ 1.200	3,00	5,25
	1.201-1.400	3,50	6,13
	1.401-1.600	4,00	7,00
	1.601-2.000	4,30	7,53
	2.001-3.000	4,60	8,05
	> 3.000	4,90	8,58
E1	≤ 1.200	2,90	5,08
	1.201-1.400	3,30	5,78
	1.401-1.600	3,80	6,65
	1.601-2.000	4,20	7,35
	2.001-3.000	4,40	7,70
	> 3.000	4,50	7,88
E0	≤ 1.200	2,80	4,90
	1.201-1.400	3,20	5,60
	1.401-1.600	3,70	6,48
	1.601-2.000	4,00	7,00
	2.001-3.000	4,20	7,35
	> 3.000	4,30	7,53

ANNEX 5 - N₁, N₂, N₃, M₂ and M₃ vehicles

Pollution standard	Euro/cc
Euro 6/VI ²⁾	0
Euro 5/V	0,05
Euro 4/IV	0,25
Euro 3/III	0,5
Euro 2/II	2
Euro 1/I	4
Non-Euro	9

1.3 REGISTRATION FEE

It is paid to the Registration authority (Ministry for Administration and Interior) at the time of registration:

- Registration fee:
 - a) for passenger cars and LCV < 3.5t : 52 RON (approx. 11 Euro).
 - b) for commercial vehicles over 3.5t: 125 RON (approx. 28 Euro)
- Registration plates: 20 RON (4 Euro)

2 TAXES ON OWNERSHIP

2.1 OWNERSHIP TAX

The ownership tax is paid once a year to the local administration. The values are calculated as fixed sums for each 200 cc of engine displacement. **The Romanian local administrations have the possibility to increase the ownership tax with maximum 16.05%.**

For passenger cars, the levels of the annual ownership tax are:

engine displacement (cc)	sum for each 200 cc (RON)
under 1600	8
1601 – 2000	18
2001 – 2600	72
2601 – 3000	144
over 3001	290

For buses the system is the same but the value is 24 RON / 200 cc

- For commercial vehicles under 12t GVW (gross vehicle weight) 30 RON / 200cc
- For commercial vehicles over 12t the tax varies with GVW and number of axles, starting from 133 RON and up to a maximum sum of around 2291 RON /vehicle.

3 TAXES ON MOTORING

3.1 ROAD TAX

The road tax is paid once a year to the National Road Administration. Payment of the tax is shown by a sticker (named “rovigneta”) on the windscreen. The payment is due only for vehicles using the roads outside the cities.

	Vehicle category	Period of use of the Romanian road network	Tariff [Euro] VAT included
A	PC	1 day	-
		7 days	3
		30 days	7
		1 year	28
B	CV <3.5t	1 day	-
		7 days	6
		30 days	16
		1 year	96
C	CV >3.5t and <7.5t Minibuses with at least 9 seats and maximum 23 seats	1 day	4
		7 days	20
		30 days	52
		1 year	320
D	CV >7.5t and <12.t Busses with more than 23 seats	1 day	7
		7 days	35
		30 days	91
		1 year	560
E	CV >12 t with maximum 3 axles (inclusive)	1 day	9
		7 days	45
		30 days	117
		1 year	720
F	CV >12 t with minimum 4 axles (inclusive)	1 day	11
		7 days	55
		30 days	143
		1 year	1210

3.2 FUEL TAXES

Excise taxes on fuels starting 1st of April 2014, are as follows:

- Unleaded petrol €429 / t)
- Diesel: € (400 / t)

3.3 INSURANCE TAX

In Romania, only the own car insurance is mandatory. It covers only the harm done to the victim, not the harm done to the liable party. The full cover insurance (CASCO) is optional.

The mandatory insurance must be paid by all vehicle owners. The rates are set by law. They vary according to the class of vehicle and engine displacement (no matter if gasoline or diesel), owner age, geographic region, history and insurance society. .

It includes the green card (insurance valid outside Romania).

- For a passenger car with a cylinder capacity of 1400 cc, the rate is approximately 55 Euro./year.

The full cover insurance usually costs 5-8% of the value of the insured vehicle per year. The rate is generally set by the insurance company mainly based on the type of vehicle and client's history.

4 PERIODICAL INSPECTION OF VEHICLES

Every vehicle must pass a technical inspection.

- For passenger cars and LCV: every two years.
- Commercial vehicles over 3.5t: yearly
- Vehicles used for public transportation (including taxis) have to pass this inspection every 6 months

The inspection is carried out by selected workshops authorized by the Romanian Auto Register. In order to be authorized, the workshops have to present all the necessary equipment, such as: exhaust gases analyzer, roller brake stand, lights check stand, and others. The inspection covers all the parts of the vehicle that are related to safety and pollution. The results are centralized via a computer network by the Romanian Auto Register. The vehicle owner receives a certificate and a couple of stickers to be put on the registration plates.

Usual prices :

- passenger car : 144 RON
- commercial vehicle under 3.5t : 170 RON.
- commercial vehicle over 3.5t : min. 250 RON.

Note: Exchange rate : 1 Euro = 4.45 RON



SWEDEN

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1 TAXES ON PURCHASE

1.1 VAT

The VAT rate in Sweden is 25% on most goods, including motor vehicles.

The basis of VAT assessment is the sales price exclusive of VAT.

On used cars, VAT is levied at 25% of the value added.

VAT is not deductible when purchasing cars and vans/buses with G.V.W. up to 3.5 tonnes.

For other vehicles, VAT is deductible.

From 1 January 2012 a so called "**Super green car premium**" (Supermiljöbilspremie) of SEK 40 000 has been introduced for the purchase of a new car with CO₂-emissions of max 50 g/km. The premium is applied both for the purchase by private persons and companies. For companies purchasing a super green car the premium is calculated as 35% of the price difference between the super green car and a corresponding petrol/diesel car, however with a maximum of SEK 40 000. The premium is paid during the period 2012-2014 and will be paid to a maximum of 5 000 cars.

2 TAXES ON OWNERSHIP

2.1 ROAD TAX

The annual road tax depends on:

-the service weight and fuel used for **passenger cars** not fulfilling Euro 4. For cars fulfilling Euro 4 the tax is CO₂-related (see below).

-G.V.W., number of axles and fuel used and fulfillment of exhaust emission requirements (electrical hybrid buses) for **trucks and buses**. From 1 January 2011 newly registered light trucks/buses pay a CO₂-related annual road tax calculated in the same way as for passenger cars.

Annual road tax for passenger cars not fulfilling Euro 4 as from 1 January 2014

Service weight	Tax Petrol	Diesel
Up to 900 kg	SEK 801	SEK 2,068
901-1000 kg	SEK 990	SEK 2,577
Excess per 100 kg	+SEK 188	+SEK 508

Annual road tax for passenger cars fulfilling Euro 4

A CO₂-related annual road tax is paid by passenger cars fulfilling Euro 4. The formula for the CO₂-related tax is **SEK 360 + SEK 20 for every gramme CO₂ above 117 grammes**. For diesel cars this sum is multiplied with 2.33. For diesel cars newly registered from 1 January 2008 there is an additional tax of SEK 250 and for diesel cars registered before 1 January 2008 an additional tax of SEK 500. For cars equipped with technology for running with an alternative fuel (E85, ethanol, methanol, producer gas, natural gas or biogas) the tax is SEK 10 (instead of SEK 20) for every gramme above 117 grammes.

Examples:

- Petrol fuelled car with CO₂-emission 200 g/km: SEK 360 + SEK 20 x 83 = SEK 2 020 in annual road tax.
- Diesel fuelled car with CO₂-emission 150 g/km newly registered from 1 January 2008: 2.33 x (SEK 360 + SEK 20 x 33) + SEK 250 = SEK 2 627 in annual road tax.
- E85 fuelled car with CO₂-emission 200 g/km: SEK 360 + SEK 10 x 83 = SEK 1 190 in annual road tax

For green cars (see definition below) newly registered from 1 July 2009 there is an exemption from annual road tax for a period of 5 years from the date of first registration. The exemption from annual road tax is applied for both households and companies buying green cars. A revised and more stringent definition of a green car was implemented on 1 January 2013. The five year exemption from annual road tax is in force since 1 January 2013, also for light trucks/buses up to 3.5 tons fulfilling the green car definition described below.

The **new green car definition** is related to the EU Directive 2009/443, but is more stringent than the Directive. The definition is dependent on the CO₂ emission in relation to the curb weight of the car. The formula for petrol, diesel, electric hybrid cars and plug-in cars is as follows:

Maximum CO₂-emission allowed = $95 \text{ g/km CO}_2\text{-emission} + 0.0457 \times (\text{the curb weight of the car} - 1372 \text{ kg curb weight})$.

For ethanol and gas cars the formula is:

Maximum CO₂-emission allowed = $150 \text{ g/km CO}_2\text{-emission} + 0.0457 \times (\text{the curb weight of the car} - 1372 \text{ kg curb weight})$

If the CO₂-emission of the actual car does not exceed the value calculated above the car is regarded as a green car and will have a five year exemption from annual road tax.

Example:

A diesel car has CO₂-emissions of 90 g/km and a curb weight of 1250 kg:

$95 + 0.0457 (1250 - 1372) = 89.4 \text{ g/km}$

As the actual value 90 g/km exceeds the calculated value 89.4 g/km the car is not classified as a green car and will not have a five year annual road tax exemption.

For electric cars and plug-in hybrids the electrical energy consumption per 100 km must not exceed 37 kWh to be regarded as a green car. The plug-in hybrid must also fulfill the requirement according to the CO₂-formula described above.

Annual road tax for commercial vehicles

From 1 January 2011 the annual road tax on heavy commercial vehicles has been lowered down to the EU minimum levels.

Annual road tax for commercial vehicles (January 2014)

(weight in G.V.W., some examples)

	SEK/year
Bus, diesel, 3 t	4,891
Bus, diesel 3 axles, 25 t	16,457
Truck, diesel, 2 axles, 3 t	4,891
Truck (no traction device), diesel, 3 axles, 25 t	3,525(2)
Truck for semitrailer, 3 or more axles, 25 t(1)	9,491(2)
Trailer for diesel truck, 3 or more axles, 30 t	10,405

- (1) Annual road tax is levied only on the truck, not on the semi-trailer.
- (2) Truck that also pays Eurovignette fee.

If Eurovignette fee is not paid, the annual road tax is correspondingly higher.

The Eurovignette fee for 2013 and 2014 is:

SEK 6 354 – 8 134 (depending on environmental performance) for heavy vehicles < 3 axles

SEK 10 591- 13 133 for vehicles with 4 axles or more

From 1 January 2011 a CO₂-related annual road tax (calculated in the same way as on cars) was introduced on light trucks/buses up to 3,5 tons newly registered from 1 January 2011. Light trucks registered before 1 January 2011 still pay the weight-related annual road tax. The five year exemption from paying annual road tax is from 1 January 2013 also applied on light trucks/buses up to 3,5 tons fulfilling the green car definition described above.

A tax on traffic insurance premiums is paid. The tax is 32% of the premium and is included in the premium paid and is transferred to the State by the insurance companies.

From 1 January 2010 heavy electrical hybrid buses (over 3.5 tons) pay an annual road tax of SEK 984.

2.2 ROAD TRAFFIC REGISTER FEE

In connection with paying annual road tax, a road traffic register fee of SEK 65 per vehicle is paid.

3 TAXES ON MOTORING

3.1 FUEL TAXES

From January 2014 the fuel taxes (incl. VAT) on petrol was unchanged and on diesel it was decreased by SEK 0.01 per litre. The new rates are set out below.

SEK/litre	Petrol	Diesel
	1 January 2014	1 January 2014
	Unleaded 95 environmental class 1	Environmental class 1
Energy tax	3.13	1.759
Carbon dioxide tax	2.50	3.088
VAT (25%)	2.92	2.97
Total taxes	8.55	7.817
Price at pump	14.58	14.84

On E85, which consists of 85% ethanol and 15% petrol, energy tax and carbon dioxide tax is paid only on the 15% of petrol. On ethanol used for the low blending in petrol no carbon dioxide tax is paid, but energy tax shall be paid with an amount equal to the energy tax rate on comparable fossil fuel recalculated according to the energy content. On natural gas, a reduced carbon dioxide tax is paid but no energy tax. On biogas no energy tax or carbon dioxide tax is paid. On natural gas the carbon dioxide tax will be successively increased beginning from 2011 to reach the general level of CO₂-taxation on fuels by 2015.

3.2 OTHER CHARGES

An exhaust emission **inspection fee** of SEK 55 is paid on every new car and commercial vehicle registered.

A **congestion tax** is paid in Stockholm and from 2013 also in Gothenburg. The maximum fee per vehicle is SEK 60 per day.

4 PRIVATE USE OF A COMPANY CAR

In Sweden, the private use of a company car is regarded as a benefit in kind taxable under personal income tax.

The value to be regarded as personal income is divided into two parts:

- one related to the so called base price amount, the interest rate and the new car price
- the other to number of kilometres driven for private use.

The taxable amount is calculated as follows: 31.7 % of the base price amount (SEK 44 400 in 2014), + 75 % of the government loan interest rate at the end of November the year before the income year multiplied with the new car price, + 9 % of the new car price. The government loan interest rate was 2.09% at the end of November 2013.

If the employer pays all the fuel, the employee has to regard 120 % of the value of the fuel used for private driving as personal income.

There is a tax reduction for some green cars. The reduction is divided into two parts. Firstly a permanent reduction of the benefit value down to the benefit value of a comparable petrol/diesel car. Secondly a time-limited special reduction by 40% (max SEK 16 000) compared to the corresponding petrol/diesel car (from 2012 applied only on electric/plug-in cars and gas cars).

- for **electric cars and plug-in hybrids** (cars equipped with technology to run on electricity that is supplied by recharging from an external energy source) and cars driven by gas (not LPG) there is a reduction of the value for personal income taxation of 40 % (max SEK 16 000) compared to the taxation value of the corresponding or comparable car driven by petrol or diesel. The 40% reduction of the taxation or benefit value is valid up to and including 2016. From 2017 the 40% reduction will be abolished. However the permanent reduction of the benefit value down to the benefit value of a comparable petrol/diesel car will be valid also from 2017.
- for **electric-hybrid cars** the time-limited reduction of the benefit value with 40% (max SEK 16 000) was abolished from 2012. However the permanent reduction of the benefit value down to the benefit value of a comparable petrol/diesel car is still valid from 2012.
- for cars driven **by alcohol (ethanol)** the time-limited reduction of the benefit value with 20% (max SEK 8 000) was abolished from 2012. However the permanent reduction of the benefit value down to the benefit value of a comparable petrol/diesel car is still valid from 2012.
- for cars driven by **LPG, rape-oil or other environmentally adjusted fuel** the benefit value is the same as for the corresponding petrol/diesel car



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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 22%

1.2 MOTOR VEHICLE TAX

A motor vehicle tax is levied upon the first registration of a vehicle in Slovenia. The tax is expressed as a percentage of the vehicle's purchase price and based on the CO2 emissions of the vehicle.

This tax shall be paid on motor vehicles with the following tariff codes: 8703 21, 8703 22, 8703 23, 8703 24, 8703 31, 8703 32, 8703 33 and 8703 90 and tariff code 8711, stipulated in the European Community customs tariff, published as Annex I to the Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1) as last amended by Council Regulation (EC) No 179/2009 of 5 March 2009 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 63, 7.3.2009, p. 1) that are placed on the market or registered for the first time in the territory of the Republic of Slovenia."

The tax base shall be the selling price of an individual motor vehicle, this tax and VAT excluded.

Upon the acquisition of a motor vehicle from another European Union Member State the purchase price shall be considered as selling price, while upon the import of a motor vehicle the value, laid down in the Value Added Tax Article 38 paragraphs one to four shall be regarded as selling price.

If the purchase price does not correspond to the market value or when there is no payment, the tax base shall be the market value of these motor vehicles, established by the tax authority. Tax authority shall establish the tax base on the basis of all relevant circumstances of an individual case and the basis for establishing the market value, save in case of the import of a motor vehicle, shall be the guide value of motor vehicles in the catalogues for the evaluation of vehicles.

The rate of tax on motor vehicles falling within tariff codes 8703 21, 8703 22, 8703 23, 8703 24, 8703 31, 8703 32, 8703 33, 8703 90, save three-wheeled cycles, four-wheeled cycles and camping vehicles (falling within those tariff codes) depends on the CO2 emission during combined driving (hereinafter referred to as: CO2 emission) and the type of engine fuel:

CO2	Petrol	Diesel
0 - 110	0.5 %	1.0 %
111 - 120	1.0 %	2.0 %
121 - 130	1.5 %	3.0 %
131 - 150	3.0 %	6.0 %
151 - 170	6.0 %	11.0 %
171 - 190	9.0 %	15.0 %
191 - 210	13.0 %	18.0 %
211 - 230	18.0 %	22.0 %
231 - 250	23.0 %	26.0 %
> 250	28.0 %	31.0 %

In case a vehicle referred to in the preceding paragraph has any other type of drive, including electric, or a combination of different drives (hybrid vehicle), the tax rate shall be determined by taking into account the scale, used for petrol vehicles.

For motor vehicles referred to in this Article paragraph four having not fewer than eight seats, the tax rate referred to in paragraph four shall be decreased by 30%.

For motor vehicles referred to in this Article paragraph four with emission rate lower than Euro 3, the tax rate referred to in this Article paragraph four shall be increased by ten percentage points.

For motor vehicles referred to in this Article paragraph four with emission rate Euro 3, the tax rate referred to in this Article paragraph four shall be increased by five percentage points.

For motor vehicles referred to in this Article paragraph four with emission rate Euro 4, the tax rate referred to in this Article paragraph four shall be increased by two percentage points.

For diesel motor vehicles referred to in this Article paragraph four with the release of particulate matter, exceeding 0.005 g/km, the tax rate referred to in this Article paragraph four shall be increased by five percentage points.

For motor vehicles referred to in this Article paragraph four with no information about CO2 emission, the 28% tax rate shall be applied to petrol vehicles and liquefied petroleum gas vehicles and 31% tax rate to diesel vehicles.

2 TAXES ON OWNERSHIP

Passenger cars
≤ 1,350: € 62
1,351 - 1,800: € 96
1,801 - 2,500: € 153
2,501 - 3,000: € 282
3,001 - 4,000: € 452
4,500: € 565
Buses
€ 3.16/seat
Trucks
≤ 4 t: € 101.94
> 4 t: € 22.86/t
Trucks with trailer
≤ 190 kW: € 5.37/kW
> 190 kW: € 1,019.37/truck
Trailers
≤ 2 t: € 38.22
> 2 t: € 19.11/t



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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 20%

VAT paid when importing the vehicle	20 %
Import duty from outside EU	10%
Proportional VAT calculated from difference between wholesale and general retail price	20 %

The taxpayer is not allowed to decrease the vehicle price by proportional VAT.

The taxpayer is allowed to count the price of the vehicle which is bought for business purposes into allowances for depreciation for a total value of € 26,555 respectively €31,534 when purchasing a vehicle on leasing terms (1st depreciation group – depreciation period 4 years).

1.2 ALLOWABLE DEDUCTIONS

1.2.1 VAT exemptions

A person registered for VAT is allowed to deduct VAT on the purchase of commercial vehicles for professional use.

As from 1st January 2010, deduction is allowed for passenger cars, estate (combi) cars etc. (ECE Cat. M1). The deduction for LCVs up to 3.5t GVW (ECE Cat. N1) remains possible also.

1.3 REGISTRATION CHARGES

The registration fee (for the first registration in Slovakia) for a vehicle or trailer, including editing of appropriate documents, amounts to € 33 for engines under 80kW. The assignment of a registration number and the issuing of registration number plate, amounts to € 16.5 for each plate. Since 1st November 2012, the new tax legislation is in force.

Engine power under 80 kW	fee 33 €
Engine power over 80 up to 86 kW	167 €
Engine power over 86 up to 92 kW	217 €
Engine power over 92 up to 98 kW	267 €
Engine power over 98 up to 104 kW	327 €
Engine power over 104 up to 110 kW	397 €
Engine power over 110 up to 121 kW	477 €
Engine power over 121 up to 132 kW	657 €

Engine power over 132 up to 143 kW	787 €
Engine power over 143 up to 154 kW	957 €
Engine power over 154 up to 165 kW	1 157 €
Engine power over 165 up to 176 kW	1 397 €
Engine power over 176 up to 202 kW	1 697 €
Engine power over 202 up to 228 kW	2 047 €
Engine power over 228 up to 254 kW	2 467 €
Engine power over 254 kW	2 997 €

2 TAXES ON OWNERSHIP

There are no typical ownership taxes in the Slovak Republic.

2.1 MOTOR VEHICLE TAX (FORMER ROAD TAX)

Any vehicle owner who uses his vehicle for business purposes is obliged to pay the road tax, even if vehicle is not owned by a company but use for business purpose. For cars not registered in Slovakia, there is no obligation to pay motor vehicle tax. The tax is calculated in days, important is day when vehicle started to be used for business purposes, and day when ended. Reduced tax is applied to EEV and Euro 6 vehicles.

The legislation concerning tax on motor vehicles is specified in Act no. 538/2007 Z.z. amending and supplementing Law no. Act 582/2004 Z.z., which specifies local taxes and taxes on communal waste and small building waste. The assessment of tax is now the responsibility of local authorities. Therefore, these taxes may differ from region to region. The Act specifies also conditions for vehicles which are used in international transport and in combined transport.

a) Passenger cars with engine capacity

< 900 cm ³	61 - 67 €
901 - 1 200 cm ³	80 - 88 €
1 200 - 1 500 cm ³	112 - 135 €
1 500 - 2 000 cm ³	144 - 171 €
2 000 - 3 000 cm ³	180 - 199 €
> 3 000 cm ³	214 - 235 €

b) **Commercial vehicles and buses**

according to GVW and number of axles from	65 €
up to max.	3014 €

3 TAXES ON MOTORING

3.1 FUEL taxes

Taxes applicable on mineral oils are specified in Act no. 98/2004 Z. z.

Fuel taxes in 2013 / 2014

Fuel	Excise duty	VAT
Petrol	514,50 €/1000 l	20%
Diesel fuel	368€/1000 l	20%
LPG	182.00 €/1000l	20%

3.2 INSURANCE

3.2.1 Generally

Subscription to third party insurance is compulsory for all registered motor vehicles. At present, eight authorized insurance companies provide compulsory insurance services. Rates are not regulated and there are small differences depending on the insurance company. Rates are specified in base rates, with additional charges for taxis, vehicle renting companies and driving schools. The level of the rate depends on engine rating and vehicle use.

RATES

Rates are calculated by insurance companies and vary from company to company. Insurance is related to owner of a car, not to the car. There are many aspects influencing the final insurance rate as: number of traffic accidents (bonus/malus around 50%) caused by owner of a car, owners age, engine power, purpose, etc...

Approximate rates:

Motorcycles	rate in €
< 50 cm ³	31
50 - 350 cm ³	64
> 350 cm ³	133

Passenger cars (up to 3.5 t GVW)	rate in €	Passenger cars (up to 3.5 t GVW)	rate in €
< 1 300 cm ³	120	< 57kw	116
1 300 - 1 800 cm ³	195	58 – 85 kW	170
1 800 - 2 500 cm ³	320	86 – 125 kW	220
> 2 500 cm ³	400	> 126 kW	229

LCVs (up to 3.5 t GVW)	rate in €	LCVs (up to 3.5 t GVW)	rate in €
< 1 300 cm ³	125	< 57kw	116
1 300 - 1 800 cm ³	222	58 – 85 kW	175
1800 – 2 500 cm ³	330	86 – 125 kW	220
> 2 500 cm ³	410	> 126 kW	235

Trucks	rate in €
3 500 - 12 000 kg	755
> 12 000 kg	1012

Buses	rate in €
for public transport only	714
< 5 000 kg	731
> 5 000 kg	1086

Trolleybuses	rate in €
for public transport only	814

These are average rates for single segment. Rates can change depending on insurance company. Each company offers several bonuses which can amount to 45% of the basic rate.

3.3 ROAD PRICING

Highway fees for motor vehicles 2012

Annual	GVW < 3.5 t	50.00 €
	Trailers	50.00 €
9 months	GVW 3.5 t - 12 t	toll
9 months	GVW > 12 t	toll
1 month	GVW < 3.5 t	14.00 €
	Trailers	14.00 €
	GVW 3.5 t - 12 t	toll
	GVW > 12 t	toll
10 days	GVW < 3.5 t	10.00 €
	Trailers	10.00 €
	GVW 3.5 t - 12 t	toll
	GVW > 12 t	toll
1 day	GVW 3.5 t - 12 t	toll
	GVW > 12 t	toll

The toll rates are regulated by the Section 4 of the Act No. 474/2013 Z.z. on the collection of toll for the use of specified road sections and on amendments and supplements to certain laws as amended.

The method of toll calculation and toll rate are determined in the Slovak Government Regulation No. 497/2013 Z.z. stipulating the method of toll calculation, toll rate and the system of discounts from the toll rates for the use of specified road sections as amended reflecting the type of the Specified Road Section, vehicle category, vehicle EURO emission class and the number of vehicle axles.

The toll rates are modified annually, namely always as at 1 January of the next current calendar year and are rounded to three decimal points according to the consumer prices harmonised index based on the year-on-year comparison as at September of the former year published by the Statistical Office of the Slovak Republic.

According to the above mentioned Government Regulation the toll rates are determined specifically for the following vehicle categories:

- the vehicles with the total maximum permissible weight from 3.5 t to 12 t according to the EURO vehicle emission class and regardless of the quantity of axles determined for the transportation of more than nine passengers including a driver and vehicles not determined for the transportation of passengers,

- the vehicles with the total maximum permissible weight of 12 t and more according to the EURO vehicle emission class and regardless of the quantity of axles determined for the transportation of passengers,
- the vehicles with the total maximum permissible weight of 12 t and more according to the EURO vehicle emission class and quantity of axles not determined for the transportation of passengers.

According to the above mentioned Government Regulation the Toll Rates are determined specifically for the use of:

- specified sections of highways and expressways,
- specified sections of the 1st class roads parallel with highways and expressways,
- specified sections of the 1st class roads not parallel with highways and expressways,
- specified sections of other 1st class roads,
- specified sections of the 2nd and 3rd class roads.

Toll Rates for the Use of Specified Sections of Highways and Expressways

	Vehicle category		Emission class		
			EURO 0 – II	EURO III	EURO IV, V, EEV
Lorries	3.5 t – to 12 t		0.103 €	0.093 €	0.080 €
	12 t and more	2 axles	0.222 €	0.201 €	0.172 €
		3 axles	0.234 €	0.212 €	0.181 €
		4 axles	0.243 €	0.220 €	0.188 €
		5 axles and more	0.234 €	0.212 €	0.181 €
Buses	3.5 t – to 12 t		0.060 €	0.050 €	0.030 €
	12 t and more		0.110 €	0.100 €	0.060 €

Toll Rates for the Use of Specified Sections of the 1st Class Roads parallel with highways and expressways

	Vehicle category		Emission class		
			EURO 0 – II	EURO III	EURO IV, V, EEV
Lorries	3.5 t – to 12 t		0.103 €	0.093 €	0.080 €
	12 t and more	2 axles	0.222 €	0.201 €	0.172 €
		3 axles	0.234 €	0.212 €	0.181 €
		4 axles	0.243 €	0.220 €	0.188 €
		5 axles and more	0.234 €	0.212 €	0.181 €
Buses	3.5 t – to 12 t		0.040 €	0.030 €	0.020 €
	12 t and more		0.080 €	0.070 €	0.040 €

Toll Rates for the Use of Specified Sections of the 1st Class Roads not parallel with highways and expressways

	Vehicle category		Emission class		
			EURO 0 – II	EURO III	EURO IV, V, EEV
Lorries	3.5 t – to 12 t		0.080 €	0.072 €	0.062 €
	12 t and more	2 axles	0.172 €	0.156 €	0.133 €
		3 axles	0.181 €	0.164 €	0.140 €
		4 axles	0.185 €	0.167 €	0.143 €
		5 axles and more	0.181 €	0.164 €	0.140 €
Buses	3.5 t – to 12 t		0.040 €	0.030 €	0.020 €
	12 t and more		0.080 €	0.070 €	0.040 €

Toll Rates for the Use of Specified Sections of other 1st Class Roads and specified sections of the 2nd and 3rd class roads

	Vehicle category		Emission class		
			EURO 0 – II	EURO III	EURO IV, V, EEV
Lorries	3.5 t – to 12 t		0 €	0 €	0 €
	12 t and more	2 axles	0 €	0 €	0 €
		3 axles	0 €	0 €	0 €
		4 axles	0 €	0 €	0 €
		5 axles and more	0 €	0 €	0 €
Buses	3.5 t – to 12 t		0 €	0 €	0 €
	12 t and more		0 €	0 €	0 €

The toll rates determined per 1 km of the distance travelled on the specified section of other 1st class roads and on specified section of the 2nd and 3rd class roads are provided exc. VAT.

Discounts from Toll Rates

In compliance with the Section 4 Subsection 3 of the Act No. 474/2013 Z.z. on toll collection for the use of specified road sections and on amendments and supplements to certain laws as amended the vehicle operator may exercise a discount from the current toll rate according to the discounts system.

The method of calculating the discounts from the toll rates is governed by the Slovak Government Regulation No. 497/2013 Z.z. stipulating the method of toll calculation, toll rate and the system of discounts from the toll rates for the use of specified road sections as amended.

The method and conditions of providing the discounts from toll rates:

- Percentage discount from the toll rate shall be provided to a specific vehicle “liable to pay the toll” in respect to the kilometres travelled on specified road sections exceeding the limits determined in a calendar year, i.e. from 1 January till 31 December of the relevant year. The number of kilometres travelled shall not include the kilometres travelled on the specified sections of roads subject to zero toll rate.
- The relevant discount shall be applied to one specific vehicle “liable to pay the toll” according to the kilometres travelled, not for all the vehicles “liable to pay the toll” of the specific Vehicle Operator as the subject of law.
- The discount shall be applied in real time i.e. when the vehicle exceeds the determined distance (number of kilometres determined in advance) from the Specified Road Section following the Specified Road Section on which the limit determined is achieved. In that case the toll payment will be calculated automatically according to the distance travelled and the appropriate toll rate less the determined discount percentage.
- The percentage discount from the toll rates will be provided to a vehicle with the valid and effective Contract on the Use of Specified Road Sections, whereas the Vehicle Operator change requires a new Contract on the Use of Specified Road Sections and also setting the number of kilometres travelled to “zero”
- The discounts from the toll rates do not apply to the vehicles with the toll payment liability over 3.5 t providing for the transport of more than 9 persons including a driver, because these vehicles have the toll rates decreased by 50 % from the moment the Electronic Toll System was put into operation.

Discount from toll rates

Limit for kilometres travelled during a calendar year	Percentage discount rates for individual vehicle categories	
	Lorries up to 12t	Lorries of 12t and more
More than 5 000 km	3%	-
More than 10 000 km	5%	3%
More than 20 000 km	7%	5%
More than 30 000 km	9%	7%
More than 50 000 km	11%	9%

4 PRIVATE USE OF A COMPANY CAR

The use of a company car for private motoring is treated as a benefit in kind under personal income tax. The amount to be added to an employee's income before taxation is 1% of the purchase price of the company car for each month of use.

5 PERIODICAL INSPECTION OF VEHICLES

5.1 INSPECTIONS

Compulsory periodical inspections of road vehicles include the Regular Technical Inspections (**RTI**) – brand new car first inspection after 4 years and after every 2 years. Regular Emission Measurements (**REM**) every 2 years.



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1 TAXES ON ACQUISITION

1.1 VAT

1.1.1 VAT on new vehicles

The rate of VAT, across the UK has been 20% since 4 January 2011. Previously VAT was set at 17.5%, with a temporary reduction to 15% from 1 December 2008 until 31 December 2009.

Cars (up to 12 seats), commercial vehicles and motorised caravans are chargeable to VAT at the standard rate, calculated on the invoice value.

1.1.2 VAT on second-hand vehicles

Cars and motorised caravans: VAT is paid on the difference between the vendor's purchase price and sale price when the second-hand car is acquired from a taxable person registered for VAT. If VAT was deducted on the purchase of the new car, it has to be applied on the full selling price of the second-hand car. Private transactions between individuals are not taxed.

Commercial Vehicles: VAT is paid on the resale price of the vehicle.

1.2 ALLOWABLE DEDUCTIONS

1.2.1 Deduction of VAT

1.2.1.1 New vehicles

A taxable person (registered for VAT) who is operating in the rental car, driving school or taxi sector is permitted to deduct the VAT on the purchase of a vehicle. Leasing companies providing cars for these purposes are also allowed to deduct VAT. With regard to motorised caravans, a taxable person is able to claim back the VAT. Finally, the VAT paid on the purchase of a commercial vehicle is deductible by taxable companies. Leasing companies and companies buying cars wholly for a business purpose are able to fully deduct VAT. Only 50% of the VAT applying to the car leasing charge is recoverable where there is any use of the car for private motoring.

1.2.1.2 Second-hand vehicles

VAT is generally not deductible on cars though taxable companies registered for VAT may claim the VAT on qualifying cars purchased wholly for a business purpose. Taxable companies registered for VAT may claim the VAT paid on their purchases of commercial vehicles.

1.2.2 Depreciation

1.2.2.1 Business cars

Since April 2002 certain very low CO₂ emitting cars, including electric vehicles, qualify for 100% first year writing down allowances (FYA). Since April 2009 the capital allowance treatment of all cars has been designed to benefit those with low CO₂ emissions. From 1 April 2013 expenditure on cars with CO₂ emissions above 130g/km attracts 8% writing down allowance (WDA) while expenditure on cars with CO₂ emissions of 95-130g/km attract an 18% WDA. Cars that emit less than 95g/km can claim 100% FYA. From 2015 the 100% rate will apply to cars emitting less than 75g/km. The government will review the main rate thresholds at Budget 2016, with any amendments taking place in Budget 2018.

1.2.2.2 Commercial vehicles

Firms apply the reducing-balance method of depreciation at the annual rate of 25% on depreciation of vehicles (plant and machinery capital allowances).

1.3 REGISTRATION CHARGES

The first registration fee is £55 for all vehicles. The flat rate fee was introduced in 1998 at £25. It rose to £38 on 1 January 2004, to £50 on 1 May 2007 and to its current rate on 1 April 2008.

2 TAXES ON OWNERSHIP

2.1 BASIS OF TAXATION

Private cars	up to 1999	flat rate
	up to March 2001	graduated system (all cars based on engine size)
	from March 2001	existing cars based on engine size and new cars based on CO ₂ emission ratings
	Details of new cars graduated schemes are on page 3	
Buses and coaches	number of seats and environmental characteristics	
Commercial vehicles	structure based on deadweight and environmental characteristics	
Vehicle Excise Duty Rates	rates currently reviewed on a Budget by Budget basis (typically in March).	

2.2 RATES

2.2.1 Private cars and vans (of deadweight less than 3500 kg)

- From March 2001 for new cars a graduated system based on CO₂ emissions ratings and fuel type (petrol/diesel) was introduced (see page 4 for current rates). Please note: These rates apply only to cars that have been type approved within category M1 of Annex II to Council Directive 70/156/EEC and which have been registered on the basis of a type approval certificate that shows its carbon dioxide emissions level in terms of grams per kilometre driven. Cars without a CO₂ value or registered before March 2001 have a rate determined by engine size, whether they are not over or under 1,549 cc. Cars registered before the 1st January 1973 are exempt from the tax (note this changes to January 1974 in April 2014).

2.2.2 Coaches and buses

A road tax is imposed on buses and coaches according to the number of seats. Vehicles with Reduced Pollution Certificates are charged at the lowest rate.

2.2.3 Lorries

Lorries used to be rated for road tax according to their laden weight, vehicle type and axle configuration. The various rates are listed, hereafter. Discounted rates were and continue to be applied for vehicles with Reduced Pollution Certificates.

A new structure was introduced from 1 December 2001. There are seven VED bands or rates. These are applied to rigid and articulated vehicles according to their gross vehicle weight and axle configurations (2, 3, 4 or more).

From 1 April 2014 rates for HGVs will be revised within the HGV Road User Levy Scheme.

Trailer Duty

Where the pulling vehicle is over 12,000 kg and draws laden trailers over 4,000 kg additional duty is payable. Two rates for laden trailer 4,000 – 12,000 kg and over 12,000 kg. The rates are below.

2.2.4 Overview of Vehicle Excise Duty Rates

Current rates are available at http://www.direct.gov.uk/en/Motoring/OwningAVehicle/HowToTaxYourVehicle/DG_4022118

The tables below give the rates of VED which take effect for licenses commencing 1 April 2013 and onwards:

Private/Light Goods Vehicles (Vehicles registered before 1 March 2001)

(ie. goods vehicles not over 3,500 kg revenue weight)

	12 months, £	6 months
Not over 1,549cc	140.00	77.00
Over 1,549cc	225.00	123.75

Cars (registered on or after 1 March 2001)

Vehicle excise duty (VED) has been based on CO₂ emissions since 2001, for cars registered after 1 March 2001. Since 1 May 2009 the system has had 13 bands, as shown in the table below. The rates for petrol and diesel cars were equalised on 22 March 2007, whilst alternatively fuelled cars receive a discount. In 2001 the VED bands were originally based on four bands, A to B, then bands AA and AAA were introduced, which were then reclassified from 1 April 2005 as bands A and B in an A to F system. A new G band for cars over 225g/km was then introduced from 23 March 2006, only applying to cars from that date onwards.

VED standard rates

Band	CO ₂ g/km	Standard car		Alternatively fuelled car	
		12 mth £	6 mths £	12 mth £	6 mths £
A	Up to 100	0	n/a	0	n/a
B	101-110	20.00	n/a	10.00	n/a
C	111-120	30.00	n/a	20.00	n/a
D	121-130	105.00	57.75	95.00	52.25
E	131-140	125.00	68.75	115.00	63.25
F	141-150	140.00	77.00	130.00	71.50
G	151-165	175.00	96.25	165.00	90.75
H	166-175	200.00	110.00	190.00	104.50
I	176-185	220.00	121.00	210.00	115.50
J	186-200	260.00	143.00	250.00	137.50
K*	201-225	280.00	154.00	270.00	148.50
L	226-255	475.00	261.25	465.00	255.75
M	Over 255	490.00	269.50	480.00	264.00

*Band K includes cars that have a CO₂ emission figure over 225g/km but were registered before March 2006

From 1 April 2010 a first year rate of VED was introduced. This saw cars emitting up to 130g/km paying nothing, cars between 131-165g/km paying the same as the standard rate and cars over 166g/km paying considerably more (for cars in the highest band, band M - over 255g/km - the rate is more than twice the standard rate). In 2013 rates for cars under 130g/km remained at zero, with rates above rising by £5-£35. The M band rate was pushed to £1,055. The following table below shows the first year rates as of 1 April 2013.

If a vehicle is imported to the UK that has previously been registered abroad it may also need to pay the first year rate. If it is over 6 months old it will pay the standard rate. If the vehicle has done more than 6,000km (3,728 miles) it will also be eligible to pay the standard rate.

VED first year rates

Band	CO ₂ g/km	Standard car		Alternatively fuelled car	
		12 month £	6 month £	12 month £	6 month £
A	Up to 100	0	n/a	0	n/a
B	101-110	0	n/a	0	n/a
C	111-120	0	n/a	0	n/a
D	121-130	0	n/a	0	n/a
E	131-140	125.00	68.75	115.00	63.25
F	141-150	140.00	77.00	130.00	71.50
G	151-165	175.00	96.25	165.00	90.75
H	166-175	285.00	n/a	275.00	n/a
I	176-185	335.00	n/a	325.00	n/a
J	186-200	475.00	n/a	465.00	n/a
K	201-225	620.00	n/a	610.00	n/a
L	226-255	845.00	n/a	830.00	n/a
M	Over 255	1,065.00	n/a	1,055.00	n/a

Light Goods Vehicles TC39 (Not over 3,500Kgs)

	12 month £	6 month £
Vehicles registered on or after 1 March 2001	220.00	121.00
Euro 5 compliant vehicles (TC36)	140.00	77.00

Light goods vehicles face the same VED charges as cars without CO₂ figures and having an engine over 1,549cc. From 1 January 2009, diesel vans that meet Euro 5 emissions standards and first registered between 1 January 2009 and 31 December 2010 are eligible for a reduced VED rate. Euro 4 light goods vehicles registered between 1 March 2003 and 31 December 2006 are also eligible for the concessionary rate of duty.

HCVs and buses meeting Euro 5 emissions standards and registered before 30 September 2009 can benefit from a Reduced Pollution Certificate. RPC are due to expire on 31 December 2016. The RPC VED discounts will be replaced with the HGV Road User Levy Scheme from 1 April 2014 to 31 December 2016.

Rigid Vehicles (Key to HGV, VED bands)

Vehicle weight	2 axle rigid	3 axle rigid	4 or more axle rigid
≤ 7,500 kg	A	A	A
≤ 15,000kg	B*	B	B
≤ 21,000kg	D	B*	B
≤ 23,000kg	D	C*	B
≤ 25,000kg	D	D*	C
≤ 27,000kg	D	D*	D*
≤ 44,000kg	D	D	E

*different rates apply depending if vehicle fitted or not with RFS = Road Friendly Suspension.

Two axle tractive unit articulated vehicles (Key to HGV, VED bands)

Vehicle weight	1 or more axled	2 or more axled	3 or more axled
	semi-trailer	semi-trailer	semi-trailer
≤ 25,000 kg	A*	A*	A*
≤ 28,000kg	C*	A*	A*
≤ 31,000kg	D	D*	A*
≤ 34,000kg	E	E	C
≤ 38,000kg	F	F	E
≤ 44,000kg	G	G	G

*different rates apply depending if vehicle fitted or not with RFS = Road Friendly Suspension.

Three axled tractive unit articulated vehicles (Key to HGV, VED bands)

Vehicle weight	1 or more axled	2 or more axled	3 or more axled
	semi-trailer	semi-trailer	semi-trailer
≤ 28,000 kg	A	A	A
≤ 31,000kg	C	A	A
≤ 33,000kg	E	C	A
≤ 34,000kg	E	D	A
≤ 36,000kg	E	D*	C*
≤ 38,000kg	F	E	D
≤ 44,000kg	G	G	E

*different rates apply depending if vehicle fitted or not with RFS = Road Friendly Suspension.

HGV – rates dependent upon VED bands with RFS (road friendly suspension)

Lorry VED Band	Standard (TC01) with RFS		Reduced Pollution (TC45) with RFS	
	12 month £	6 month £	12 month £	6 month £
A	165.00	90.75	160.00**	88.00**
B	200.00	110.00	160.00**	88.00**
C	450.00	247.50	210.00	115.50
D	650.00	357.50	280.00	154.00
E	1,200.00	660.00	700.00	385.00
F	1,500.00	825.00	1,000.00	550.00
G	1,850.00	1,017.50	1,350.00	742.50

** Where two or more bands show the same rate of duty the reminder renewal may display one band only.

Two-axle tractive unit articulated vehicles without RFS

Band	Weight (kgs)	Type	Standard class	Standard class	Reduced pollution	Reduced pollution
			12 mth £	6 mth £	12 mth £	6 mth £
A	=25,000 25001-27999	Semi-trailer with either 1 or more, 2 or more or 3 or more axles	266.00	146.30	266.00	146.30
A			165.00	90.75	266.00	146.30
C			450.00	247.50	266.00	146.30
A	28000 31000	Semi-trailer with either 2 or more or 3 or more axles	177.00	97.35	177.00	97.35
A			165.00	90.75	403.00	221.65
D			650.00	357.50	403.00	221.65

Rigids without RFS

Band	Weight (kgs)	Type	Standard class	Standard class	Reduced pollution	Reduced pollution
			12 mth £	6 mth £	12 mth £	6 mth £
B	≤15,000	2 axle	238.00	130.90	238.00	130.90
B	≤21,000	3 axle	200.00	110.00	193.00	106.15
C	23,001-25,999	3 axle	450.00	247.50	299.00	164.45
D		3 axle	650.00	357.50	299.00	164.45
D	≤27,000	4 or more	650.00	357.50	314.00	172.70

Trailer Duty

Trailer Duty (TC02) and Reduced Pollution Trailer Duty (TC46). Where the drawing vehicle has a weight of over 12,000 kg and draws laden trailers over 4,000 kg, additional trailer duty is payable.

Vehicle weight	Standard (TC02)		Reduced Pollution (TC46)	
	12 month £	6 month £	12 month £	6 month £
4,001-12,000	165.00	90.75	165.00	90.75
12,001 and over	230.00	126.50	230.00	126.50

Example: A2-axled vehicle with a weight of 16,260 kg that draws trailers with a weight of 12,130kg would pay £650 plus £230 annual rate.

Note: Vehicles that draw trailers 4,000 kg or below do not come within a trailer taxation class and no additional duty is payable on them.

Articulated vehicle with 3-axle tractor unit (exactly 36,000 kgs, semi with 2 or 3 axle)

	Standard (TC01)		Reduced Pollution (TC45)	
	Without RFS 12 mth (6 mth) £	With RFS 12 mth (6 mth) £	Without RFS 12 mth (6 mth) £	With RFS 12 mth (6 mth) £
Band C	450.00 (247.50)	450.00 (247.50)	394.00 (216.70)	210.00 (115.50)
Band D	650.00 (357.50)	650.00 (357.50)	394.00 (216.70)	280.00 (154.00)

(RFS – Road Friendly Suspension)

Combined transport TC23 (3 or more axle tractive units, used with 3 or more axle semi trailer)

	Standard (TC23)		Reduced Pollution		Reduced Pollution without RFS	
	12 mth £	6 mnth £	12 mth £	6 mth £	12 mth £	6 mth £
TC23	650.00	357.50	280.00	154.00	464.00	255.20

Buses TC34

Seating Capacity (excluding driver)	Standard (TC34)		Reduced Pollution Buses (TC38)	
	12 month £	6 month £	12 month £	6 month £
10-17	165.00	90.75	165.00	90.75
18-36	220.00	121.00	165.00	90.75
37-61	330.00	181.50	165.00	90.75
62 and over	500.00	275.00	165.00	90.75

Trade Licences

	12 month £	6 month £
For all vehicles	165.00	90.75
For bicycles & tricycles not over 450 kgs only	76.00	41.80

General Haulage Vehicles

	12 month £	6 month £
Standard (TC55)	350.00	192.50
Reduced pollution general haulage vehicles	165.00	90.75

Recovery Vehicles TC47

Vehicle weight	12 month £	6 month £
3,500kgs – 25,000kgs	165.00	90.75
Over 25,000kgs	410.00	225.50

Special vehicles TC14 (eg showmans goods, work trucks, road rollers) **Private HGV TC10**
(Exceeding 3,500kgs) and **Small Island Vehicles TC16**

	12 month £	6 month £
TC14, TC10 and TC16	165.00	90.75

Special type vehicles TC57 (those used to carry abnormal loads)

	12 month £	6 month £
Standard (TC57)	2,585.00	1,421.75
Reduced pollution general haulage vehicles	2,085.00	1,146.75

Motorcycles (not over 450 kgs unladen)

		12 month £	6 month £
TC17 Motorcycles (with or without sidecar)	Not over 150cc	17.00	n/a
	151-400cc	37.00	n/a
	401-600cc	57.00	31.35
	All other	78.00	42.90
TC50 Tricycles	Not over 150cc	17.00	n/a
	All other	78.00	42.90

3 TAXES ON MOTORING

3.1 FUEL TAXES

January 2014 Pence/litre	Ultra Low Sulphur Unleaded	Ultra Low Sulphur Diesel
Product cost and distribution profit	50.80	57.22
VAT	10.16	11.44
Excise duty	57.95	57.95
VAT on excise duty	11.59	11.59
Total specific taxes	79.70	80.98
Price at the pump	130.50	138.20

The duty rates for petrol and diesel are the same in the UK. Rates changed on 23 March 2012, when they were cut by 1p/litre to 57.95p. More recent proposed changes have been postponed. Rates are set on a Budget-by-Budget basis. Prices at the pump in the table above are sourced from the AA. VAT is payable on the duty and the underlying price of fuel (see page 2 for VAT rates).

4 PRIVATE USE OF A COMPANY CAR

The private use of a company car (and van) by employers and directors of companies is taxed in the United Kingdom as a benefit in kind. The tax is only levied on those earning more than £8,500 per annum. There is a further tax charge if free or subsidised fuel is provided for private use in a company car.

Since April 2002 company car taxation has been based on discounts from the standard 35% of list price of a car (including any extras, accessories or options). The charge is set according to the CO₂ emissions ratings (g/km) of the car and its fuel type (petrol/diesel/alternative fuels). From 1 April 2010 pure electric cars pay 0%.

Employers are obliged to pay National Insurance Contributions (at the rate of 13.8% in 2012/13) on the benefit of the cars and fuel which they offer to their employees for their private use.

Van (including fuel) benefit since April 2007 the private use of a van is valued at £3,000 per year. If fuel is also provided this is valued at £564 in 2013/14. From April 2010 electric vans are exempt from the van benefit charge for five years.

4.1 COMPANY CAR TAX

See www.hmrc.gov.uk/cars for details

Since 1 April 2002 an individual's company car tax (CCT) liability has been based on their vehicle's CO₂ emissions. A driver is taxed (at 20%, 40% or 50% depending upon their income tax rate) on a percentage (currently 0-35%) of the vehicle's list price (including VAT, VED, delivery charge and number plate – until 6 April 2010 there was a limit of £80,000 but now there is no upper limit to the price of the car), cross referencing to the CO₂ band in which it sits.

CCT rates are detailed in the table below. Diesel fuelled cars pay a 3% surcharge, up to a maximum of 35%. This surcharge will be removed from April 2016.

Company car tax rates – CO₂ values as g/km (starting rate increases by 1% per 5g/km band to top rate)

Rate	2005/7	2008/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
0%	-	-	0	0	0	0	0	-	-
5%	-	-	<75	<75	<75	<75	<75	<50	-
7%								<75	<50
9%									<75
Starting rate									
10%	-	<120	<120	<120	<99	76-94			
11%	-	-	-	-	100	95	<94		
13%	-	-	-	-				<94	
15%	140	135	130	125					<94
Top rate									
35%	240	235	230	225	220	215	210		
37%	-	-	-	-	-	-	-	210	200

In 2017/18 there will be a three percentage point differential between <50g/km and 51-75g/km cars and 51-75g/km and 76-94g/km cars. In 2018-19 these differentials will be two percentage points.

Cars without an approved CO₂ emissions rating will be taxed on their engine size (cc). There are no special rules for second company cars; they are taxed on the same basis as first cars - list price and CO₂ ratings.

4.2 FUEL CHARGES

The benefit of fuel for private use in a car is taxable according to scale charges. From April 2003 a new system linking a car's CO₂ percentage rating for car benefit tax is to be applied to a set monetary value. In 2013/14 the monetary value is £21,200 (rising from £20,200 in 2012-13). For example if a car's CO₂ rating was 240g/km this would equate to a 35% for car benefit and when applied to £21,200 would give a benefit value of £7,420 for private fuel.

There is no tax liability if the employee provides all his own fuel for private motoring. The journey between the employee's home and workplace is treated as private travel.

The van fuel benefit is a flat rate of £564 in 2013/14, up from £550 (2010/13).



TURKEY

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1 TAXES ON ACQUISITION

1.1 VAT

The purchase of motor vehicles is subject to VAT at the rate of 18%.

1.2 CONSUMPTION TAX

The purchase of a motor vehicle is also subject to SCT (Special Consumption Tax), the rates of which are given below. The total tax burden is calculated as follows:

<i>Pre-tax Price</i>	100
<i>SCT (%)</i>	40 (p.car < 1,600 cc)
<i>Price after SCT</i>	(100 x 1.40) = 140
<i>VAT (%)</i>	18
<i>Total Price</i>	(140 x 1.18) = 165.5
<i>Total Tax (%)</i>	65.2

CN Code	Type of Vehicle	SCT (%)	VAT (%)	Total Tax (%)
87,02	Motor vehicles designed for the transport of passenger (more than 10 seats including driver)			
	* Minibus	9		28,6
	* Midibus	4		22,7
	* Bus	1		19,2
87,03	Passenger cars and other motor vehicles principally designed for the transport of passenger (excluding those listed under CN Code 87.02) (including station wagons and race cars) [Only passenger cars, station wagons, racing cars, off-road vehicles, etc. (including armored vehicles to carry money), motor caravans, motor vehicles operated with electric power, gas, solar energy, etc.] [Excluding ambulances, vehicles designed to carry convicts, funeral cars, motor vehicles designed for special purposes like cars leading fire trucks, those vehicles driven by compression-ignited internal combustion engines equipped with pistons and designed to travel particularly on snow (diesel or semi-diesel) or motor vehicles driven by spark-ignited internal combustion engines equipped with pistons, and others (golf carts and other similar vehicles)].			
	* Of the motor vehicles (excluding those having all their wheels driven or may be driven by the engine, passenger cars, station wagons, racing cars and off-road vehicles) used in hauling goods, and having a maximum weight of 3.5 tons and a passenger carrying capacity (Passenger carrying capacity is calculated by multiplying the total number of passengers including the driver by 70 Kg. In this calculation, even if there are no regular seats in the vehicle, any fixed facilities provided for mounting seats shall be considered as seats.) less than 50% of maximum load capacity (total weight of load including the driver and passengers that a vehicle can carry safely):			
	- Those with a maximum loading capacity not over 850 kg and having a piston displacement under 2000 cm ³	15		35,7
	- Those with a maximum loading capacity over 850 kg and having a piston displacement under 2800 cm ³	15		35,7
	- Those having only electric motor	10		29,8
	Those having 9 seats including driver			
	- Those having piston displacement under 3200 cm ³	15		35,7
	- Those having only electric motor	10		29,8
	* Others:			
	- Those having an engine capacity not over 1600 cm ³	45	18	71,1
	- Those having an engine capacity over 1600 cm ³ but not over 2000 cm ³	90		124,2
	- Those having an engine capacity over 2000 cm ³	145		189,1
* Those having only electric motor				
- Those having motor power not over 85 kW	3		21,5	
- Those having motor power over 85 kW but not over 120 kW	7		26,3	
- Those having motor power over 120 kW	15		35,7	
87,04	Motor vehicles designed for the transport of goods (Only those subject to recording and registration)			
	* Of those with a maximum loaded weight not over 4700 kg and having a seating place other than the driver's seat or having side windows other than those besides the driver's seat (excluding those of the vehicles without a covered body whose piston displacement is not over 3200 cm ³):			
	- Those with an engine capacity not over 3000 cm ³	10		29,8
	- Those with an engine capacity over 3000 cm ³ but not over 4000 cm ³	52		79,4
	- Those with an engine capacity over 4000 cm ³	75		106,5
	* Those having only electric motor			
	- Those having motor power not over 85 kW	10		29,8
	- Those having motor power over 85 kW but not over 120 kW	52		79,4
	- Those having motor power over 120 kW	75		106,5
	* Those provided with a covered body and having a maximum loading capacity under 620 kg			
	- Those having only electric motor	10		29,8
	- Others	10		29,8
* Others				
- Those having only electric motor	4		22,7	
- Others	4		22,7	

2 TAXES ON OWNERSHIP

2.1 MOTOR VEHICLE TAX

The motor vehicle tax for passenger cars and motorcycles is based on the engine capacity (cc) and the age of the vehicle. The rates for the year 2014 are as follows:

Motor volume(cc)	Yearly (TL)				
	1-3 Age	4-6 Age	7-11 Age	12-15 Age	≥ 16
Passenger cars					
< 1300	537	375	210	159	58
1301 – 1600	859	944	375	265	102
1601 – 1800	1.514	1.185	698	426	166
1801 – 2000	2.385	1.839	1.080	644	255
2001 – 2500	3.578	2.598	1.623	970	385
2501 – 3000	4.987	4.339	2.711	1.460	537
3001 – 3500	7.595	6.834	4.117	2.056	755
3501 – 4000	11.940	10.310	6.073	2.711	1.080
> 4000	19.541	14.654	8.679	3.902	1.514
Motorcycles					
100 – 250	102	78	58	37	16
251 – 650	210	159	102	58	37
651 – 1200	537	320	159	102	58
> 1200	1.298	859	537	426	210

The motor vehicle tax is based:

- * for minibuses on the age of the vehicle.
- * for vans and motor caravans on engine capacity (cc) and the age of the vehicle.
- * for buses on the sitting capacity and the age of the vehicle.
- * for trucks, pick-ups and road tractors on the gross vehicle weight and the age of the vehicle.

The rates for minibuses, vans, motor caravans, buses, trucks, pick-ups and road tractors for the year 2014 are as follows:

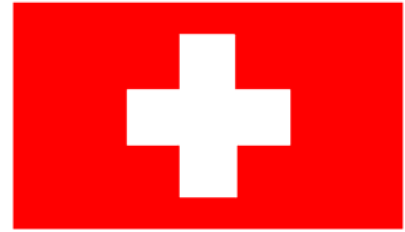
Motor Vehicle Type	Yearly (TL)		
	1 - 6 Age	7 - 15 Age	> 16 Age
Minibus	644	426	210
≤ 1,900cc	859	537	320
> 1,900cc	1.298	859	537
up to 25 persons	1.623	970	426
26 - 35 persons	1.947	1.623	644
36 - 45 persons	2.166	1.839	859
46 persons	2.598	2.166	1.298
Pick-up, truck and road tractor (Gross Vehicle Weight)			
<1,500 Kg	579	385	190
1,501 - 3,500 Kg	1.168	678	385
3,501 - 5,000 Kg	1.753	1.460	579
5,001 - 10,000 Kg	1.947	1.654	777
10,001 - 20,000 Kg	2.338	1.947	1.168
≥>20.001 kg	2.925	2.338	1.360

3 TAXES ON MOTORING

3.1 FUEL TAXES

Fuel price is formed in the free market depending on the global crude oil prices and subject to VAT and SCT. SCT is fixed value and VAT rate is 18 %.

According to the average fuel prices, the total tax burden on the pretax value is 145 % for the gasoline and for the diesel fuel is 98 %.



SWITZERLAND

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1 TAXES ON ACQUISITION

1.1 CUSTOMS DUTIES

For imports from EU countries, no customs duties are due.

However, a car tax amounting to 4% of the value of the car (as invoiced to importer) is levied at customs.

1.2 VAT

All vehicles are subject to VAT at the rate of 8.0 %.

Registration charges

Registration taxes are levied by cantons. They may amount to maximum 250 CHF.

2 TAXES ON OWNERSHIP

Motor vehicle tax: an annual tax is levied by the cantons.

It is based on either:

fiscal horsepower
cylinder capacity
vehicle gross weight
horsepower in kW

or a combination of two of the elements above.

Several cantons have reduced taxes for electric cars, hybrids and some for CNG too.

3 TAXES ON MOTORING

Fuel taxes (CHF/litre) (october 2013)

	Unleaded 95	Diesel
Fuel Price plus distribution costs	0.877	1.036
Tax	0.43	0.46
Tax extra charge	0.30	0.30
VAT 8.0 %	0.13	0.14
Import rate	0.003	0.014
Prices at the pump	1.74	1.89



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1 TAXES ON ACQUISITION

1.1 COMMODITY TAX

Passenger cars : According to CO2 emissions

Taxis and rental cars	CO2 emissions	Main categories %	Exemption categories.%
A	0-08	0	0
B	81-100	10	0
C	101-120	15	0
D	121-140	20	0
E	141-160	25	5
F	161-180	35	10
G	181-200	45	15
H	201-225	55	20
I	226-250	60	25
J	Over 250	65	30

Exemptions: cars using electricity, hydrogen and methane are exempt from this tax.

Trucks: according to gross vehicle weight

> 5,000 kg in G.V.Weight	0%
--------------------------	----

Buses: according to the number of passengers

< 10 passengers < 5000	30%	(reduction down to 5% for licenced buses)
> 10 passengers > 5000	0%	

Basis of assessment: customs price (= ± c.i.f. price).

1.2 VAT

25.5% on all motor vehicles.

1.3 REGISTRATION FEE

5,460 ISK for all new vehicles (ISK = Icelandic Krona)

2 TAXES ON OWNERSHIP

The automobile charge of each charge period is based on the vehicle's recorded emissions of carbon dioxide (CO₂). Recorded emissions are measured in grams per each driven kilometre..

The automobile charge for each charge period for a vehicle of 3.500 kg or less unladen weight shall be kr. 5.000 for emissions of up to 121 grams of the automobile's recorded emissions and kr. 120 for each gram of recorded emissions beyond this.

In the case of unavailable information about recorded emissions of carbon dioxide by the vehicle in question, emissions of the vehicle shall be determined as 0.12 grams per each registered kilogram of the vehicle's unladen weight in addition to 50 grams of carbon dioxide.

The automobile charge for a vehicle of 3,500 kg or greater unladen weight is kr. 46.880 for each charge period in addition to kr. 2 for each kilogram of the vehicle's registered unladen weight beyond 3.500 kg.

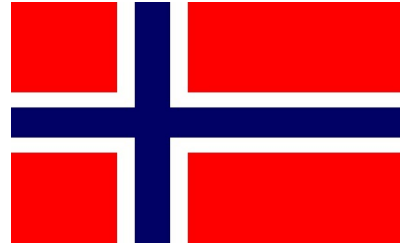
The automobile charge for a vehicle over 3,500 kg unladen weight shall however not exceed kr. 73.800 for each charge period.

3 TAXES ON MOTORING

Fuel taxes (ISK/litre, January 2012)

	95 unleaded	Diesel oil
Import duty	24.46 ISK	
Petrol tax	39.51 ISK	
CO ₂ tax	5.00 ISK	5.75 ISK
Oil tax		54.88 ISK
VAT (25.5%)	52,95 ISK	53.93 ISK
Price at the pump	260.60 ISK	265.40 ISK

Basis of assessment of import duty: customs price (± c.i.f. price)



NORWAY

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1 TAXES ON ACQUISITION

1.1 IMPORT TAX

For passenger cars in Norway, the rates for 2014 are as follows:

Weight tax

NOK 38.30 /kg for the first 1150 kg of the weight

NOK 83.50/kg for the following 250 kg

NOK 167.01 /kg for the following 100 kg

NOK 194.23 /kg for the remaining weight

In addition

Engine power tax

NOK 0.00/kW for the first 70 kW of the engine power

NOK 240.00 /kW for the following 30 kW
--

NOK 695.00 /kW for the following 40 kW
--

NOK 1720.00 for the remaining kW

CO₂ tax

NOK -984.00 per g/km below 50 g of CO ₂ emissions
--

NOK -829.00 per g/km below 105 incl. 50 g of CO ₂ emissions
--

NOK 00.00 per g/km of the first 105 g of CO ₂ emissions
--

NOK 779.00 per g/km of the next 15 g of CO ₂ emissions

NOK 785.00 per g/km of the next 40 g of CO ₂ emissions

NOK 1 830.00 per g/km of the next 70 g of CO ₂ emissions

NOK 2 938.00 per g/km of the rest of CO ₂ emissions
--

NO_x tax

NOK 46.14 per g/km

Cars running on E-85 receive a tax reduction on 10,000 NOK.

Hybrid cars get a 10 % reduction in weight (weight of battery and electric-engine) and a reduction in kW (effect of electric-engine). For plug-in hybrids the reduction is 15 %.

For purely electrically driven cars, including fuel cell cars, there is no import tax.

Weight = weight of the vehicle when ready for use, i.e. with all equipment installed and fluid reservoirs filled with oil, water and fuel.

1.2 VAT

VAT is levied on all motor vehicles at a rate of 25 % of the amount comprising customs value, customs duty (if any) and import tax.

This does not apply for purely electrically driven cars, including fuel cell cars

For imported used motor vehicles, the taxable value is established by the customs authorities.

The amount of the taxable value is reduced by:

Age over 1 month 2%	Age over 2 years 30%
Age over 2 months 4%	Age over 2 year and 6 months 33%
Age over 3 months 6%	Age over 3 years 36%
Age over 4 months 8%	Age over 3 year and 6 months 39%
Age over 5 months 10%	Age over 4 years 42%
Age over 6 months 11%	Age over 5 years 45%
Age over 7 months 12%	Age over 6 years 50%
Age over 8 months 13%	Age over 7 years 55%
Age over 9 months 14%	Age over 8 years 59%
Age over 10 months 15%	Age over 9 years 63%
Age over 11 months 16%	Age over 10 years 67%
Age over one year 17%	Age over 11 years 70%
Age over 1 year and 2 months 19%	Age over 12 years 73%
Age over 1 year and 4 months 21%	Age over 13 years 76%
Age over 1 year and 6 months 23%	Age over 14 years 78%
Age over 1 year and 8 months 25%	Age over 15 including 29 years 80%
Age over 1 year and 10 months 27%	Age over 30 years NOK 3,447.00

A “used motor vehicle” is a vehicle which has been registered at the time of customs clearance. The age of the vehicle has to be proven by official documents stating the date of first registration abroad.

1.3 SPECIAL TAX

1.3.1 New vans class 1

Same taxes as passenger cars

1.3.2 New vans class 2

To be defined as a class 2-van, there must be room for a box with following dimensions:

Length: 140 cm

Height: 105 cm

Width: 90 cm

Class 2-vans pay 22 % of the import tax for similar passenger cars, except for NO_x tax: 30 %.

1.3.3 New minibuses

New minibuses of less than 6 m length and with not more than 17 seats where at least 10 seats are mounted in the traffic direction: 40% of the import tax for a similar passenger car in group A

New trucks, buses, or vans with an extra seat, **exceeding 7500 kg** total weight: no special taxes



BRAZIL

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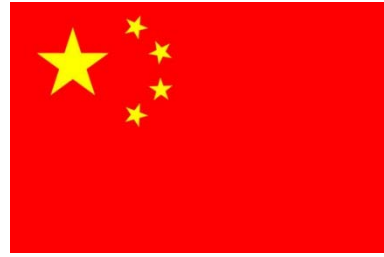
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1 TAXES ON ACQUISITION

The tables below provide an overview of the taxes that are due upon the acquisition of a motor vehicle in Brazil.

TAXES	CARS				
	≤1000cc	1001cc - 2000cc		Above 2000cc	
		Petrol	Ethanol/Flex fuel	Petrol	Ethanol/Flex fuel
IPI	7.00	13.00	11.00	25.00	18.00
ICMS	12.00	12.00	12.00	12.00	12.00
PIS/Cofins	11.60	11.60	11.60	11.60	11.60
% of price	27.10	30.40	29.20	36.40	33.10

TAXES	LIGHT COMMERCIAL VEHICLES	TRUCKS		BUSES	WHEEL TRACTORS
		TRUCKS	TRUCK-TRACTORS		
	IPI	4.00	0.00	0.00	0.00
ICMS	12.00	12.00	12.00	12.00	7.00
PIS/Cofins	11.60	8.10	6.02	6.02	6.02
% of price	24.70	18.70	16.90	16.90	12.00



CHINA

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This document summarizes the main tax/charge categories pertinent to motor vehicles in China, as well as the corresponding tax rates, calculation methods of payable tax amount, and billing criteria (for charges). Based on taxpayer type, these vehicles related taxes/charges are grouped into two primary categories as follows:

I. Taxes to be paid by vehicle manufacturer/importer/marketer (as taxpayer), including:

- Import tariff
- Consumption tax
- Value-added tax (VAT)

Note: Unlike the situation in the EU, consumers in China do not directly pay VAT, despite the fact that the VAT amount, as one part of the vehicle price, is eventually undertaken by the consumer who purchases the vehicle, since it is collected in such circulating loops as vehicle manufacturing, importing and marketing.

Other taxes payable by the vehicle manufacturer, importer, and marketer which have no direct regard to the vehicle product (business tax, enterprise income tax) fall outside of the scope of this document.

II. Taxes/charges to be paid by vehicle owner/user (as taxpayer).

Based on their nature, these taxes and charges are classified as follows:

Taxes on Acquisition	taxes/charges paid by vehicle owner/user once only, upon vehicle purchase or prior to the start of use of vehicle.
Taxes on Ownership	taxes/charges paid annually, regardless of how the vehicle is used
Taxes on Motoring	taxes/charges on fuels or use of the vehicle.

Note: The amount of all the taxes/charges herein is expressed in RMB, yuan.

Incentives for electric, hybrid and low energy consumption vehicles at national level are summarized in the third part of the document:

III. Incentives for energy saving and new energy vehicles

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I. Taxes to be paid by vehicle manufacturer/importer (as taxpayer)

1. Import Tariff

For vehicles imported into China, the consignee should pay the appropriate duty to Customs.

1.1 Tariff amount and rate

Payable Tariff amount for import vehicle = Dutiable price × Duty rate

Except where the conventional tariff rate is executed based on the trade agreements signed between China and related states/regions (Asia-Pacific Trade Agreement (APTA): South Korea, India, Sri Lanka, Bangladesh, and Laos; Ten member states of ASEAN; Chile; Pakistan; New Zealand; Singapore), the most-favored-nation tariff rate is:

Various motor vehicles: 25%

Special purpose vehicles: 3% through 25%, dependent upon vehicle type

2. Consumption tax

As consumer goods, vehicles are subject to the consumption tax upon manufacturing, sub-contracting for processing, or importation.

2.1 Collection loop of consumption tax

In the case of a vehicle manufactured by a taxpayer, the tax shall be paid by the taxpayer upon the sale of the vehicle;

In the case of a vehicle product sub-contracted for processing, the tax shall be collected and paid by the sub-contractor upon delivery to the contractor, except where the sub-contractor is assumed by individual;

Imported vehicles are subject to the tax upon Customs declaration for import.

2.2 Consumption tax rate and calculation of payable tax amount

The consumption tax is based on the price of the vehicle.

a) In the case of a taxable vehicle product manufactured in China, the payable amount of consumption tax shall be:

Payable tax amount = Sales amount × Tax rate

Note: Sales amount is exclusive of VAT.

b) In the case of a taxable vehicle product sub-contracted for processing, the payable amount of consumption tax shall be calculated based on the sales price of the same kind of vehicle product of the sub-contractor; failing that, the following formula shall apply:

Payable tax amount = (Material cost + Processing fee) + (1 – Tax rate) × Tax rate

c) In the case of an imported vehicle product, the payable amount of consumption tax shall be:

Payable tax amount = (Customs dutiable price + Customs duty) + (1 – Tax rate) × Tax rate

Consumption tax rates for motor vehicle products

Taxable item	Tax rate
Small motor vehicles	
1. Passenger cars	
a) Those with a cylinder capacity (i.e., displacement volume) not exceeding 1.0 L	1%
b) Those with a cylinder capacity (i.e., displacement volume) exceeding 1.0 L but not exceeding 1.5 L	3%
c) Those with a cylinder capacity (i.e., displacement volume) exceeding 1.5 L but not exceeding 2.0 L	5%
d) Those with a cylinder capacity (i.e., displacement volume) exceeding 2.0 L but not exceeding 2.5 L	9%
e) Those with a cylinder capacity (i.e., displacement volume) exceeding 2.5 L but not exceeding 3.0 L	12%
f) Those with a cylinder capacity (i.e., displacement volume) exceeding 3.0 L but not exceeding 4.0 L	25%
g) Those with a cylinder capacity (i.e., displacement volume) exceeding 4.0 L	40%
2. Light and medium duty commercial passenger vehicles	5%

3. VAT

All individuals/entities engaged in the sales of motor vehicles, the providing of processing, repairs and replacement services, and the import of motor vehicles shall pay VAT.

3.1 VAT rate

VAT rate shall be 17%.

Any commercial vehicle exempted from consumption tax may be taken as fixed asset for the purpose of VAT deduction.

4. Extra taxes/charges relating to VAT and consumption tax

4.1 Urban maintenance and construction tax and educational surcharge

Entities/individuals subject to VAT, consumption tax and business tax are required to pay the extra urban maintenance and construction tax and educational surcharge.

4.2 Rates of urban maintenance and construction tax and educational surcharge

Urban maintenance and construction tax rate varies by region, being 7%, 5% and 1%, respectively.

Urban maintenance and construction tax = (Sum of actually paid VAT, consumption tax and business tax) × Applicable tax rate

Educational surcharge is collected at the rate of 3%.

Educational surcharge = (Sum of actually paid VAT, consumption tax and business tax)

For the time being, foreign investment enterprises and foreign enterprises are exempt from both urban maintenance and construction tax and educational surcharge.

II. Taxes and charges to be paid by vehicle owner/user (as taxpayer)

1. Taxes on acquisition

1.1 Vehicle purchase tax

1.1.1 Scope

Motor vehicles, motorcycles, trolleybuses/trams, trailers, and agricultural trucks are subject to vehicle purchase tax.

1.1.2 Calculation of payable tax amount

The vehicle purchase tax is based on the price of the vehicle. The formula is as follows:

Payable tax amount = Assessable price × Tax rate

Vehicle purchase tax rate is 10%.

For determining the assessable basis for the vehicle purchase tax, the competent taxation authority applies the formula below to calculate the VAT-inclusive vehicle price:

VAT-free price = (Total price + Additional expenses) ÷ (1 + VAT rate or collection rate)

The assessable price used for vehicle purchase tax shall be determined based on the prescriptions in the following:

a) In the case a taxpayer buys a taxable vehicle for his own use, the assessable price shall be the sum of the total price and additional expenses paid by the taxpayer, for the purchase of the taxable vehicle, to the seller, excluding VAT.

b) In the case a taxpayer imports a taxable vehicle for his own use, the assessable price shall be calculated as follows:

Assessable price = Customs dutiable price + Customs duty + Consumption tax

c) In the case a taxpayer acquires a taxable vehicle for his own use by means of self-fabrication, being donated, being awarded, etc., the competent taxation authority will adopt the minimum assessable price prescribed below:

The minimum assessable price for the vehicle category concerned as specified by the State Taxation Administration with reference to the average market deal price of the taxable vehicle concerned.

In the case a taxpayer buys/imports a taxable vehicle for his own use, and declares, without fair reasons, an assessable price lower than the minimum assessable price applicable to the same kind of taxable vehicles, the vehicle purchase tax shall be collected based on the minimum assessable price.

Vehicle purchase tax is collected only once. In the case of a purchase of a vehicle for which the vehicle purchase tax is already paid, no such tax shall be collected any more.

1.1.3 Exemption from and reduction of vehicle purchase tax

- a) Vehicles for use by foreign embassies/consulates in China, the offices in China of international organizations, and their related staff: exempt from the tax;
- b) Vehicles present on the ordering plan of weaponry of the Chinese People's Liberation Army and the Chinese People's Armed Police Forces: exempt from the tax;
- c) Non-transport vehicles fitted with anchoring equipment: exempt from the tax;
- d) Any other circumstance, as specified by the State Council, under which tax exemption/reduction applies: exemption from or reduction of the tax as per the provisions.

1.1.4 Temporary reduction of purchase tax

Temporary reduction of purchase tax in the year of 2009 and 2010 was repealed from January 1st, 2011.

1.2 Motor vehicle registration fee

The nationwide unified billing criteria for the production fee of license plates and driving licenses for motor vehicles, are implemented according to law.

1.2.1 License plate fee

- a) For motor vehicles: reflecting-type license plate: 100 yuan per pair; non-reflecting-type license plate: 80 yuan per pair;
- b) For trailers: reflecting-type license plates: 50 yuan per piece; non-reflecting-type license plates: 30 yuan per piece;
- c) For tri-wheel vehicles, low-speed goods vehicles, and tractors: reflecting-type license plate: 40 yuan per pair; non-reflecting-type license plate: 25 yuan per pair;
- d) For motorcycles: reflecting-type license plate: 70 yuan per pair; non-reflecting-type license plate: 50 yuan per pair;
- e) Temporary license plates for motor vehicles: 5 yuan per piece.

The fee mentioned above covers the specific tightening/sealing devices (showing the code of the issuance authority) and the mounting of license plates.

1.2.2 Fee of motor vehicle license

- a) License for motor vehicle: 15 yuan
- b) Temporary license for motor vehicle: 10 yuan

The fee mentioned above covers the production of the licenses themselves, as well as the shooting and plastic sealing of the photo adhered thereto.

1.2.3 Production fee of registration certificate of motor vehicle

The charge criterion is: 10 yuan per certificate.

2. Tax on ownership

2.1 Vehicle and vessel tax

Law on Vehicle and Vessel Tax of China, enter into force from January 1st, 2012.

2.1.1 Scope

Vehicles and vessels are subject to vehicle vehicles and vessels tax. Vehicles and vessels stand for:

Motor vehicles and vessels that shall be registered with the administrative departments of vehicle and vessel registration according to the laws;

Motor vehicles and vessels that do not require to be registered with the administrative departments of vehicle and vessel registration according to the laws, and are driven or operated within the premises of units.

The owners or custodians of vehicles and vessels are taxpayers of vehicle and vessel tax.

2.1.2 Payable amount of Vehicle and vessel tax

The tax amount applicable to vehicles/vessels complies with the below “Schedule of Taxable Items and Tax Amount for Vehicle/Vessel Tax”

The specific tax amount applicable to vehicles shall be determined by the people’s government of respective province/autonomous region/municipality, within the tax amount range prescribed in the “Schedule of Taxable Items and Tax Amount for Vehicle/Vessel Tax” hereunder, and the provisions of the State Council.

The people's government of each province, autonomous region or municipality directly under the central government shall determine the specific tax amounts applicable to vehicles in accordance with the “Schedule of Taxable Items and Tax Amount for Vehicle/Vessel Tax” and it shall comply with the following principles:

for passenger vehicles, the tax amounts shall increase by degrees according to the displacement from small to large;

for bus, the tax amounts shall increase by degrees according to the approved passenger number that classified into 2 brackets, less than 20 persons and over 20 persons (included).

The specific tax amounts applicable to vehicles shall be determined by the people's government of each province, autonomous region or municipality directly under the Central Government, and reported to the State Council for record.

Schedule of Taxable Items and Tax Amount for Vehicle/Vessel Tax

Item		Unit	Annual reference tax (RMB:yuan)	Remark
passenger vehicle [classified by engine cylinder capacity(exhaust volume)]	≤1.0L	per vehicle	60-360	rated capacity ≤ 9
	> 1.0L and ≤1.6L		300-540	
	> 1.6L and ≤2.0L		360-660	
	> 2.0L and ≤2.5L		660-1200	
	> 2.5L and ≤3.0L		1200-2400	
	> 3.0L and ≤4.0L		2400-3600	
	>4.0L		3600-5400	
commercial vehicle	for passengers	per unit	480-1440	rated capacity > 9 people, trolley included
	for cargos	kerb mass per ton	16-120	including semi-tow tractor, three-wheel vehicle and low- speed truck and etc.
trailer		kerb mass per ton	calculated based on 50% of truck tax.	
other vehicle	special-purpose vehicle	kerb mass per ton	16-120	excluding tractor
	wheeled special- purpose mechanical vehicle		16-120	
motor cycle		per unit	36-180	
vessel	motor vessel	net tonnage per ton	3-6	trailer and dumb barge is respectively calculated based on 50% of motor vehicle tax.
	yacht	Body length Per meter	600-2000	

Note:

Passenger vehicle means vehicles that are mainly used for carrying passengers and baggage in their design and technical features, the approved number of passengers including the driver, not more than 9 persons.

Commercial vehicle means vehicles, excluding passenger vehicles, that are used for carrying passengers and cargo in their design and technical features, classified as passenger cars and trucks.

Semi-trailer towing vehicle means commercial vehicles equipped with special devices for towing semi-trailers.

Three-wheeled vehicle means trucks, the maximum design speed not exceeding 50 kilometers per hour, with three wheels.

Low-speed truck means vehicles, diesel-powered, the maximum design speed not exceeding 70 kilometers per hour, with four wheels.

Trailer means a kind of non-powered road vehicles, their design and technical features required to be towed by a car or tractor for normal use.

Special operational vehicle means vehicles, their design and technical features are used for special work.

Special wheeled mechanical vehicles, mean wheeled engineering machinery vehicles with special structures and specialized functions, equipped with rubber wheels, may self running, the maximum design speed greater than 20 kilometers per hour.

Motorcycles means two or three wheels vehicles, no matter what kind of drive-powered, the maximum design speed greater than 50 km per hour, or use the internal combustion engine, displacement greater than 50 ml.

Vehicle and vessel tax shall be declared and paid once per year.

For a purchased new vehicle, the taxable amount for the year vehicle purchased shall be computed from the month that tax liability occurred on a monthly basis. The taxable amount shall be the annual taxable amount divided by 12, then multiplied by the number of taxable months.

2.1.3 Exemptions from vehicle and vessel tax

The following shall be exempted from vehicle and vessel tax:

- a) Vehicles specific to army and armed police;
- b) Police vehicles;
- c) Vehicles/vessels of foreign embassies/consulates in China, offices in China of international organizations, and their related personnel, which are exempted from tax according to the local appropriate laws or the international treaties concluded or attended by China.

2.1.4 Incentive for energy efficient and new energy vehicle

From January 1st of 2012, energy efficient vehicle (EEV) benefit from 50% reduction of the vehicle and vessel tax; and, new energy vehicle (NEV) exempt from vehicle and vessel tax.

2.1.4.1 Criteria for EEV

- a) Passenger car filling with gasoline and diesel, including non-PHEV and dual fuel vehicle;
- b) Fuel consumption complying requirements set by next stage fuel consumption standard,

See label as below

Curb Mass (CM) kg	Vehicle with seats not more than 2 row and manual transmission L/100km	Vehicle with 3 or more row seats and non-manual transmission L/100km
CM≤750	4.8	5.2
750<CM≤865	5.1	5.4
865<CM≤980	5.3	5.7
980<CM≤1090	5.6	6.0
1090<CM≤1205	6.0	6.3
1205<CM≤1320	6.3	6.6
CM>1320	6.7	6.9

c) Meet the requirements of fuel consumption label.

2.1.4.1 Criteria for NEV

- a) Vehicles of BEV, PHEV, FCEV;
- b) Power battery should not include lead-acid battery
- c) PHEV: max electric power ratio higher than 30%,

PHEV passenger car: fuel consumption should be less than 60% of target fuel-consumption of the same class ICE model

PHEV commercial vehicle: fuel consumption should be less than 60% of the actual fuel-consumption of the same class ICE model

d) Qualified for relevant NEV specific tests.

2.2 Periodical safety and technical inspection fee for motor vehicles

2.2.1 Charging criterion of periodic safety and technical inspection fee for motor vehicles

The charging criterion is subject to respective provincial price authority in conjunction with the fiscal authority.

The upper limits specified by the state are as follows: for motor vehicles: not exceeding 100 yuan per vehicle-time; for tri-wheel vehicles, low-speed goods vehicles, motorcycles, and tractors: not exceeding 60 yuan per vehicle-time. Where the test agency undertaking the safety and technical inspection has no test equipment and conducts the inspection artificially, the fee billed shall be reduced by half based on the above criteria. Where a motor vehicle fails the inspection, the test agency may not charge any fee for the re-inspection.

2.2.2 Safety and technical inspection cycle of motor vehicle

- a) Commercial vehicles for passenger transport: to be inspected once per year for the initial 5 years; thereafter, to be inspected once every 6 months;
- b) Goods carrying vehicles, as well as non-commercial large and medium type vehicles for passenger transport: to be inspected once per year for the initial 10 years; thereafter, to be inspected once every 6 months;
- c) Non-commercial small and mini type vehicles for passenger transport: to be inspected once every two years for the initial 6 years; for the 7th ~ 15th years, to be inspected once per year; thereafter, to be inspected once every 6 months.

2.3 Periodical emission testing fee for motor vehicles

Respective regional competent authority shall work out the billing criteria of periodic emission testing for motor vehicles based on the testing methods and vehicle category.

2.4 Yearly inspection fee for multiple performance of commercial vehicles

Road transport vehicles shall undergo the yearly examination and inspection as per the standard “Multiple performance requirements and detecting methods for commercial vehicles”.

Yearly inspection fee for multiple performances of commercial vehicles shall be determined by respective regional competent authority of transportation.

3. Tax on motoring

3.1 Consumption tax on product oil

Schedule of taxable items and tax rates for product oil consumption tax

Taxable item	Tax rate
Gasoline	
(1) Unleaded gasoline	1.0 yuan/L
(2) Leaded gasoline	1.4 yuan/L
Diesel fuel	0.8 yuan/L

Methanol gasoline and ethanol gasoline blended and processed on the basis of gasoline or its constituents are also taxable items.

Biodiesel fuel blended and processed on the basis of diesel fuel or its constituents are also taxable items.

3.2 Motor vehicle traffic accidents liability compulsory insurance (TALCI)

3.2.1 Scope

The owner/custodian of any motor vehicle operating on the roads within the territory of the People’s Republic of China shall, as per the provisions of the “Law of the People’s Republic of China on Road Traffic Safety”, take out a policy of mandatory liability insurance for traffic accidents of motor vehicles.

The policy holder shall not terminate the contract on the TALCI of the motor vehicle, except where the motor vehicle covered therein is lost/deregistered, or for which discontinued travel is already applied for.

3.2.2 Calculation of insurance premium

Actual premium of TALCI = Base premium of TALCI × (1 + Floating ratio “A” linked to road traffic accident)

3.2.2.1 Base premium of TALCI

3.2.2.1.1 Calculation of base premium for one-year policy

In the case of one-year policy for TALCI of motor vehicle, the base premium shall be determined based on the corresponding amount present on the “Schedule of Base Premium Rate for TALCI of motor vehicle”.

Schedule of Base Premium Rate of TALCI of motor vehicle

(Version 2008)

Vehicle category	No.	Vehicle type	Premium
I. Household vehicle	1	< 6 seats	950
	2	≥ 6 seats	1,100
II. Non-commercial passenger carrying vehicles	3	Owned by enterprise; < 6 seats	1,000
	4	Owned by enterprise; 6 ~ 10 seats	1,130
	5	Owned by enterprise; 10 ~ 20 seats	1,220
	6	Owned by enterprise; ≥ 20 seats	1,270
	7	Owned by institution; < 6 seats	950
	8	Owned by institution; 6 ~ 10 seats	1,070
	9	Owned by institution; 10 ~ 20 seats	1,140
	10	Owned by institution; ≥ 20 seats	1,320
III. Commercial passenger carrying vehicles	11	Taxi/rental vehicle; < 6 seats	1,800
	12	Taxi/rental vehicle; 6 ~ 10 seats	2,360
	13	Taxi/rental vehicle; 10 ~ 20 seats	2,400
	14	Taxi/rental vehicle; 20 ~ 36 seats	2,560
	15	Taxi/rental vehicle; ≥ 36 seats	3,530
	16	City bus; 6 ~ 10 seats	2,250
	17	City bus; 10 ~ 20 seats	2,520
	18	City bus; 20 ~ 36 seats	3,020

	19	City bus; ≥ 36 seats	3,140
	20	Highway passenger transportation; 6 ~ 10 seats	2,350
	21	Highway passenger transportation; 10 ~ 20 seats	2,620
	22	Highway passenger transportation; 20 ~ 36 seats	3,420
	23	Highway passenger transportation; ≥ 36 seats	4,690
IV. Non-commercial goods carrying vehicles	24	< 2 t	1,200
	25	2 ~ 5 t	1,470
	26	5 ~ 10 t	1,650
	27	≥ 10 t	2,220
V. Commercial goods carrying vehicles	28	< 2 t	1,850
	29	2 ~ 5 t	3,070
	30	5 ~ 10 t	3,450
	31	≥ 10 t	4,480
VI. Special purpose vehicles	32	Type 1	3,710
	33	Type 2	2,430
	34	Type 3	1,080
	35	Type 4	3,980
VII. Motorcycles	36	< 50 cc	80
	37	50 cc ~ 250 cc (inclusive)	120
	38	> 250 cc; and tri-wheel motorcycles with side car	400
VIII. Tractors	39	Concurrent use as tractor: ≤ 14.7 kW	Regionally differentiated premium tariffs executed as per the document BAO JIAN CHAN XIAN No. [2007] 53
	40	Concurrent use as tractor: > 14.7 kW	
	41	Transportation tractor: ≤ 14.7 kW	
	42	Transportation tractor: > 14.7 kW	

- a) The range of seat number and tonnage value (t) shall be interpreted as per the principle of “start value included, and end value excluded”.
- b) Type 1 special purpose vehicles: oil tankers, vapor tankers, and liquid tankers. Type 2 special purpose vehicles: Specific water purification vehicles; tankers except those of Type 1; and various special purpose motor vehicles intended for wreck removal, sweeping, cleaning, hoisting, loading, lifting, agitating, excavation, earthmoving, refrigeration, thermal insulation, etc. Type 3 special purpose vehicles: Various special purpose motor vehicles fitted with permanent, dedicated instrumentation which are intended for specialized monitoring, fire-fighting, cash transport, medical treatment, TV relay, etc. Type 4 special purpose vehicles: Container tractors.
- c) Based on the nature of use, trailers shall be calculated at 30% of the goods vehicles having the corresponding tonnage.
- d) For low-speed goods vehicles, the premium tariff for transportation tractors (> 14.7 kW) shall apply.

3.2.2.1.2 Calculation of short-term base premium

In case the effective period of the policy of the TALCI of motor vehicle is less than one year, the premium shall be calculated with the short-term premium tariff coefficient (any time span less than one month shall be regarded as one month). The concrete procedures are as follows: firstly determine the base premium based on the “Schedule of Base Premium Rate of TALCI of motor vehicle”; then, select the short-term monthly premium tariff coefficient based on the duration to be covered; finally, multiply them to obtain the short-term base premium.

Schedule of short-term monthly premium tariff coefficients

Policy duration (month)	1	2	3	4	5	6	7	8	9	10	11	12
Short-term monthly premium tariff coefficient (%)	10	20	30	40	50	60	70	80	85	90	95	100

Short-term base premium = Yearly base premium × Short-term monthly premium tariff coefficient

3.2.2.2 Factors affecting floating premium tariff of TALCI and the ratio “A”

The factors affecting floating premium tariff of TALCI and the ratio “A” are as follows:

Factors affecting floating premium tariff			Floating ratio
Floating linked with road traffic accident	A1	No occurrence of liable road traffic accident during the preceding year	-10%
	A2	No occurrence of liable road traffic accident during the preceding two years	-20%
	A3	No occurrence of liable road traffic accident during the preceding three or more years	-30%
	A4	One occurrence of liable road traffic accident during the preceding year, involving no death	0%
	A5	Two or more occurrences of liable road traffic accident during the preceding year	10%
	A6	Occurrence of liable road traffic accident during the preceding year, involving death	30%

3.3 Highway toll

In China, highway toll is calculated by taking into account primary factors such as vehicle type, vehicle weight, actually travelled mileage on tollable highway, provincial base rate, highway grade, etc.

Highway toll criteria are subject to respective provincial people’s government.

III. Incentives for energy efficient and new energy vehicles

1. Incentive for energy efficient vehicle (passenger car with engine not exceeding 1.6l)

From October 1st 2013 to December 31st 2015, consumers who purchase energy efficient passenger cars with engine displacement not exceeding 1.6 L, and fuel consumption less than criteria defined by table below, are to be granted subsidy of 3,000 yuan/vehicle.

Complete vehicle curb mass ("CM") (kg)	Vehicle fitted with not more than two rows of seats or fitted with manual transmission (L/100 km)	Vehicle fitted with three or more rows of seats or fitted with non- manual transmission (L/100 km)
$CM \leq 750$	4.7	5.0
$750 < CM \leq 865$	4.9	5.2
$865 < CM \leq 980$	5.1	5.4
$980 < CM \leq 1090$	5.3	5.6
$1090 < CM \leq 1205$	5.6	5.9
$CM > 1205$	5.9	

The energy efficient passenger cars enjoy subsidies have to meet the requirements of China stage 5 mission standard.

2. National new energy vehicle promotion and incentive project 2013-2015

The New Energy Vehicle in this section stands for battery electric vehicle, plug-in hybrid electric vehicle and fuel cell vehicle.

Consumers purchasing new energy vehicle meeting certain criteria within the demonstration cities selected by central government are to be granted with corresponding subsidies.

See the detailed subsidy level of 2013 as below, in 2014 and 2015, subsidy for battery electric passenger vehicles, plug-in hybrid electric passenger vehicles (extended range included), battery electric special purpose vehicles; fuel-cell electric vehicles are reduced 10% and 20% on basis of the amount of 2013. The subsidy for battery electric public buses, plug-in hybrid electric buses (extended range included) remains unchanged.

2013 Subsidy level and criteria for battery electric passenger vehicles, plug-in hybrid electric passenger vehicles (extended range included) (Unit: yuan/vehicle)

Vehicle Type	Driving range under battery electric mode R (working mode, km)			
	$80 \leq R < 150$	$150 \leq R < 250$	$R \geq 250$	$R \geq 50$
Battery electric passenger vehicle	35,000	50,000	60,000	/
plug-in hybrid electric (extended range included) passenger vehicle	/	/	/	35,000

2013 Subsidy level and criteria for battery electric bus, plug-in hybrid electric bus (extended range included) (Unit: yuan/vehicle)

Vehicle Type	Vehicle length L (m)		
	$6 \leq L < 8$	$8 \leq L < 10$	$L \geq 10$
Battery electric bus	300,000	400,000	600,000
plug-in hybrid electric bus (extended range included)	/		250,000

In addition, fixed subsidy for super capacitor and lithium-titanium-oxide fast-charging battery electric bus is 150,000Yuan.

2013 Subsidy for battery electric vehicle for special purpose (eg. post, logistics, environmental sanitation):

2,000Yuan/KWh per battery capacity, upper limit of each vehicle is 150,000Yuan.

2013 Subsidy level for fuel cell vehicle (Unit: yuan/vehicle)

Type	Subsidy
fuel cell electric passenger vehicle	200,000
fuel cell electric commercial vehicle	500,000

3. Vehicle and vessel tax relief for NEV and EEV

Please refer to the part of vehicle and vessel tax above.



INDIA

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Current rates of levies on Automobiles

1 AUTOMOBILE TAX

Following taxes are levied as on March 1, 2010 on basic price of automobiles in India:

S.N.	Name of Tax	Rate (%)	Central/ State
1a	Excise Tax (CENVAT) on small cars, two wheelers, three wheelers and commercial vehicles	10%	Central
1b	Excise Tax (CENVAT) on cars other than small cars and utility vehicles	22% + Rs 15,000 for vehicles with engine capacity 1500cc or more	Central
2	R&D Cess	0.125%	Central
3	Education Cess	2% of CENVAT	Central
4	Higher Education Cess	1% of CENVAT	Central
5	National Calamity Contingency Duty	1%	Central
6	Central Sales Tax	2%	Central
7	VAT	12.5 %	State
8	Motor Vehicle Tax	Rates vary from State to State – Detailed state wise rates of different types of vehicles are given in the next few pages	State

Area specific exemption of Excise Tax is available in Uttaranchal, Himachal, etc states for all types of products including automobiles.

1.1 EXCISE DUTY RATES

Tariff Item	Description of goods	Rate of Duty(%)
8701	Tractors (other than tractors of heading No. 87.09)	
8701 10 00	- Pedestrian controlled tractors	10
8701 20	- Road tractors for semi - trailers :	
8701 20 10	-- Of engine capacity not exceeding 1,800 cc	10
8701 20 90	-- Other	10
8701 30	- Track - laying tractors :	
	-- Garden tractors	
8701 30 11	-- Of engine capacity not exceeding 1,500 cc	10
8701 30 19	---Other	10
	---Other	
8701 30 91	--- Of engine capacity not exceeding 1,800 cc	10
8701 30 99	---Other	10
8701 90	---Other	
8701 90 10	--- Of engine capacity not exceeding 1,800 cc	10
8701 90 90	---Other	10
8702	Motor vehicle for the transport of ten or more persons, including the driver	
8702 10	- With compression - ignition internal combustion piston engine (diesel or semi - diesel)	
	Vehicles for transport of not more than Thirteen persons, including the driver	
8702 10 11	Integrated monocoque vehicle	22+Rs15,000/unit
8702 10 12	Air - conditioned vehicle	22+Rs15,000/unit
8702 10 19	Other	22+Rs15,000/unit
	Other	
8702 10 91	Integrated monocoque vehicle	10
8702 10 92	Air - conditioned vehicle	10
8702 10 99	Other	10
8702 90	Other	

	Vehicles for transport of not more than Thirteen persons, including the driver :	
8702 90 11	Integrated monocoque vehicle	22+Rs15,000/unit
8702 90 12	Air - conditioned vehicle	22+Rs15,000/unit
8702 90 13	Electrically operated	22
8702 90 19	Other	22+Rs15,000/unit
8702 90 20	Electrically operated vehicles not elsewhere included or specified	10
	Other	
8702 90 91	Integrated monocoque vehicle	10
8702 90 92	Air - conditioned vehicle	10
8702 90 99	Other	10
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702) including station wagons and racing cars	
8703 10	Vehicles specially designed for travelling on snow : golf cars and similar vehicles :	
8703 10 10	Electrically operated	22
8703 10 90	Other	22
	Other vehicles with spark - ignition internal combustion reciprocating piston engine :	
8703 21	Of a cylinder capacity not exceeding 1,000 cc :	
8703 21 10	Vehicles principally designed for the transport of more than seven persons, including the driver	22
8703 21 20	Three - Wheeled vehicles	10
	Other	
8703 21 91	Motor cars	22
8703 21 92	Specialised transport vehicles such as ambulances, prison vans and the like	22
8703 21 99	Other	22
8703 22	Of a cylinder capacity exceeding 1,000 a but not exceeding 1,500 cc :	
8703 22 10	Vehicles principally designed for the transport of more than seven persons, including the driver	22

8703 22 20	Specialised transport vehicles such as ambulances, person vans and the like	22
8703 22 30	Three - wheeled vehicles	10
	Other	
8703 22 91	Motor Cars	22
8703 22 99	Other	22
8703 23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	
8703 23 10	Vehicles principally designed for the transport of more than seven persons including the driver	22+Rs15,000/unit
8703 23 20	Three wheeled vehicles	10
	Other	
8703 23 91	Motor cars	22+Rs15,000/unit
8703 23 92	Specialised transport vehicles such as ambulances prison vans and the like	22+Rs15,000/unit
8703 23 99	Other	22+Rs15,000/unit
8703 24	Of a cylinder capacity exceeding 3,000 cc	
8703 24 10	Vehicles principally designed for the transport of more than seven persons, including the driver	22+Rs15,000/unit
8703 24 20	Three - Wheeled vehicles	10
	Other	
8703 24 91	Motor cars	22+Rs15,000/unit
8703 24 92	Specialised transport vehicles such as ambulances, person vans and the like	22+Rs15,000/unit
8703 24 99	Other	22+Rs15,000/unit
	Other vehicles with compression ignition internal combustion piston engine (diesel or semi- diesel)	
8703 31	Of a cylinder capacity not exceeding 1,500 cc	
8703 31 10	Vehicles principally designed for the transport of more than seven persons, including the driver	22
8703 31 20	Three - Wheeled vehicles	10
	Other	
8703 31 91	Motor cars	22
8703 31 92	Specialised transport vehicles such as ambulances, person vans and the like	22

8703 31 99	Other	22
8703 32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	
8703 32 10	Vehicles principally designed for the transport of more than seven persons, including the driver	22+Rs15,000/unit
8703 32 20	Three - Wheeled vehicles	10
	Other	
8703 32 91	Motor cars	22+Rs15,000/unit
8703 32 92	Specialised transport vehicles such as ambulances, person vans and the like	22+Rs15,000/unit
8703 32 99	Other	22+Rs15,000/unit
8703 33	Of a cylinder capacity exceeding 2,500 cc	
8703 33 10	Vehicles principally designed for the transport of more than seven persons, including the driver	22+Rs15,000/unit
8703 33 20	Three - Wheeled vehicles	10
	Other	
8703 33 91	Motor cars	22+Rs15,000/unit
8703 33 92	Specialised transport vehicles such as ambulances, person vans and the like	22+Rs15,000/unit
8703 33 99	Other	22+Rs15,000/unit
8703 90	Other	
8703 90 10	Electrically operated	Nil
8703 90 90	Other	22+Rs15,000/unit
8704	Motor Vehicles for the transport of goods	
8704 10	Dumpers designed for off-highway use :	
8704 10 10	With net weight (excluding pay - load) exceeding 8 tonnes and maximum pay - load capacity not less than 10 tonnes	10
8704 10 90	Other	22*
	Other with compression - ignition internal combustion piston engine (diesel or semi - diesel)	
8704 21	g.v.w not exceeding 5 tonnes	
8704 21 10	Refrigerated	10
8704 21 20	Three - wheeled motor vehicles	10
8704 21 90	Other	10

8704 22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	
	Lorries and trucks	
8704 22 11	Refrigerated	10
8704 22 19	Other	10
8704 22 90	Other	10
8704 23	g.v.w exceeding 20 tonnes	
	Lorries and trucks	
8704 23 11	Refrigerated	10
8704 23 19	Other	10
8704 23 90	Other	10
	Other, with spark - ignition internal combustion piston engine ;	
8704 31	g.v.w exceeding 5 tonnes	
8704 31 10	Refrigerated	22*
8704 31 20	Three - wheeled motor vehicles	10
8704 31 90	Other	22*
8704 32	g.v.w exceeding 20 tonnes	
	Lorries and trucks	
8704 32 11	Refrigerated	22*
8704 32 19	Other	22*
8704 32 90	Other	22*
8704 90	Other	
	Lorries and trucks	
8704 90 11	Refrigerated	22*
8704 90 12	Electrically operated	10
8704 90 19	Other	22*
8704 90 90	Other	22*
8705	Special purpose motor vehicle, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete - mixers lorries, spraying lorries, mobile workshops, mobile radiological units)	
8705 10 00	Crane lorries	10

8705 20 00	Mobile drilling derricks	10
8705 30 00	Fire fighting vehicles	10
8705 40 00	Concrete-mixer lorries	10
8705 90 00	Other	10
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 :	
8706 00 11	Of engine capacity not exceeding 1,800 cc	10
8706 00 19	Other	10
	For the vehicles of heading 8702 :	
8706 00 21	For transport of not more than thirteen persons, including the driver	22
8706 00 29	Other	10 + Rs. 10,000 per chassis
	For the motor vehicles of heading 8703 :	
8706 00 31	For three-wheeled vehicles	10
8706 00 39	Other	22
	For the motor vehicles of heading 8704 :	
8706 00 41	For three-wheeled motor vehicle	10
8706 00 42	For vehicles, other than petrol driven	10 + Rs. 10,000 per chassis
8706 00 43	For dumpers covered in the heading 8704	22 + Rs. 10,000 per chassis
8706 00 49	Other	22 + Rs. 10,000 per chassis
8706 00 50	For the motor vehicles of heading 8705	10
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	
8707 10 00	For the vehicles of heading 8703	10
8707 90 00	Other	10
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	
8708 10	Bumpers and parts thereof:	
8708 10 10	For tractors	10

8708 10 90	Other	10
	Other parts and accessories of bodies (including cabs):	
8708 21 00	Safety seat belts	10
8708 29 00	Other	10
	Brakes and servo-brakes and parts thereof:	
8708 31 00	Mounted brake linings	10
8708 39 00	Other	10
8708 40 00	Gear boxes	10
	Other	10
8708 50 00	Drive-axles with differential, whether or not provided with other transmission components	10
8708 60 00	Non-driving axles and parts thereof	10
8708 70 00	Road wheels and parts and accessories thereof	10
8708 80 00	Suspension shock-absorbers	10
	Other parts and accessories:	
8708 91 00	Radiators	10
8708 92 00	Silencers and exhaust pipes	10
8708 93 00	Clutches and parts thereof	10
8708 94 00	Steering wheels, steering columns and steering boxes	10
8708 99 00	Other	10
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	
	Vehicles	10
8709 11 00	Electrical	10
8709 19 00	Other	10
8709 90 00	Parts	10
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	10
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;	

8711 10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	10
8711 10 10	Mopeds	10
8711 10 20	Motorised cycles	10
8711 10 90	Other	10
8711 20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	10
	Scooters	10
8711 20 11	Of cylinder capacity not exceeding 75 cc	10
8711 20 19	Other	10
	Motor cycles:	10
8711 20 21	Of cylinder capacity not exceeding 75 cc	10
8711 20 29	Other	10
	Mopeds	10
8711 20 31	Of Cylinder capacity not exceeding 75 cc	10
8711 20 39	Other	10
	Other	
8711 20 91	Of cylinder capacity not exceeding 75 cc	10
8711 20 99	Other	10
8711 30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711 30 10	Scooters	10
8711 30 20	Motor-cycles	10
8711 30 90	Other	10
8711 40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711 40 10	Motor-cycles	10
8711 40 90	Other	10
8711 50 00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	10
8711 90	Other	
8711 90 10	Side-cars	10

	Other	
8711 90 91	Electrically operated	10
8711 90 99	Other	10
8712	Bicycles and other cycles (including delivery tricycles), not motorised:	
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised :	
8712 00 10	Bicycles	10
8712 00 90	Other	10
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	
8713 10	Not mechanically propelled:	
8713 10 10	Wheel chairs for invalid	Nil
8713 10 90	Other	Nil
8713 90	Other	
8713 90 10	Wheel chairs for invalid	Nil
8713 90 90	Other	Nil
8714	Parts and accessories of vehicles of headings 8711 to 8713	10
	Of motorcycles (including mopeds)	
8714 11 00	Saddles	10
8714 19 00	Other	10
8714 20	Of Carriages for disabled persons :	
8714 20 10	Mechanically propelled	10
8714 20 20	Non-mechanically propelled	10
8714 20 90	Other	10
	Other	10
8714 91 00	Frames and forks, and parts thereof	10
8714 92	Wheel rims and spokes	
8714 92 10	Bicycle rims	10
8714 92 20	Bicycle spokes	10
8714 92 90	Other	10

8714 93	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714 93 10	Bicycle hubs	10
8714 93 20	Bicycle free-wheels	10
8714 93 90	Other	10
8714 94 00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	10
8714 95	Saddles:	
8714 95 10	Bicycle saddles	10
8714 95 90	Other	10
8714 96 00	Pedals and crank-gear, and parts thereof	10
8714 99	Other	
8714 99 10	Bicycle chains	10
8714 99 20	Bicycle wheels	10
8714 99 90	Other	10
8715	Baby carriages and parts thereof	
8715 00	Baby carriages and parts thereof:	
8715 00 10	Baby carriages	10
8715 00 20	Parts	10
8714	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
8714 10 00	Trailers and semi-trailers of the caravan type, for housing or camping	10
8714 20 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10
	Other trailers and semi-trailers for the transport of goods:	
8714 31 00	Tanker trailers and tanker semi-trailers	10
8714 39 00	Other	10
8714 40 00	Other trailers and semi-trailers	10
8714 80	Other vehicles:	
8714 80 10	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	10
8714 80 20	Animal drawn vehicles	10

8714 80 90	Other	10
8714 90	Parts	
8714 90 10	Parts and accessories of trailers	10
8714 90 90	Other	10

For battery powered cars the excise duty is currently 4%. For the purposes of this entry, “battery powered car” means a car which runs solely on electrical energy derived from one or more electrical batteries fitted to such car.

The excise duty is 4% on following goods for manufacture of battery powered cars namely :-

- (i) Battery Pack (EV Tubular Lead Acid Batteries or EV Sodium Nickel Chloride Batteries)
- (ii) AC or DC Motor Controller (Less than 100V)
- (iii) DC Motor (Less than 100V)
- (iv) Battery Charger
- (v) Chassis
- (vi) 3-Phase AC Induction Motor (Less than 100V)

Excise duty for all hybrid motor vehicles irrespective of the size will be 10%. “Hybrid motor vehicles” means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle drive trains.

Exemption for cars for physically handicapped persons from the whole of National Calamity Contingent duty leviable thereon subject to the conditions specified therein:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and section 169 of the Finance Act, 2003 (32 of 2003), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts cars for physically handicapped persons, for transport of upto seven persons including the driver, falling under heading 8703 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the National Calamity Contingent duty leviable thereon under sub-section (1) of section 136 of the said Finance Act, 2001 read with section 169 of the said Finance Act, 2003. 2. This exemption shall be subject to the conditions that an officer not below the rank of the Deputy Secretary to the Government of India in the Department of Heavy Industries, certifies that the said goods are capable of being used by the physically handicapped persons, and the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.

National Calamity Contingent duty is levied on all types of vehicles @ 1%.

The Ministry of Finance, Government of India, has allowed a concessional rate of excise duty of 8% as against the applicable rate of 16% and 24% (a) on cars being able to be driven by the physically handicapped; or (b) on cars which has been suitably designed to be able to be driven by physically handicapped; or (c) on cars meant for physically handicapped. The Notification issued by Ministry of Finance, inter-alia stipulates that this concession can be claimed on if a Deputy Secretary/Director in the Ministry of Industry certifies that the vehicles is fit for use by the handicapped persons. The Department of Heavy Industry has framed guidelines for issue of such certificates to the handicapped persons.

1.2 STATE-WISE RATES OF MOTOR VEHICLE TAXES ON PERSONALISED VEHICLES, TAXIS AND AUTORICKSHAWS

1. ANDHRA PRADESH (AS ON 31-3-2004)

- | | | |
|----|----------------|--|
| a) | Two Wheelers | One Time Tax (Life Tax) 9% of the cost of the vehicle. |
| b) | Cars | One Time Tax (Life Tax) 9% of the cost of the vehicle. |
| c) | Taxis | Rs. 311/- Per Seat/Per Quarter. |
| d) | Auto-Rickshaws | Passenger:
6 seater: Rs. 200/- Per Seat/Per Quarter.
4 seater: Rs. 100/- Per Seat/Per Quarter.
Goods: Rs. 510/- Per Seat/Per Quarter. |

2. ARUNACHAL PRADESH (AS ON 31-3-2006)

- | | | |
|----|----------------|-----------------------------------|
| a) | Two wheelers | One Time Tax (5 Years) Rs. 400/- |
| b) | Cars | One Time Tax (5 Years) Rs. 2000/- |
| c) | Taxis | Rs.1400/- Per Year. |
| d) | Auto-Rickshaws | One Time Tax (3 Years) Rs. 450/- |

3. ASSAM (AS ON 31-3-2006)

- | | | |
|----|--------------|---|
| a) | Two wheelers | One Time Tax (15 Years):
Less than 65 kg. ULW - Rs. 1500/-
From 65 kgs. to 90 kgs. ULW - Rs. 2500/-
From 90 kgs. to 135 kgs. ULW - Rs. 3500/-
More than 135 kgs. - Rs. 4000/- |
|----|--------------|---|

- b) Cars
- One Time Tax (15 Years):
- Original cost price upto Rs. 3 lakhs - 3% of the cost.
 Original cost price upto 15 lakhs - 4% of the cost.
 Original cost price above 15 lakhs - 5% of the cost.
 Original cost price above 20 lakh - 7% of the cost.
 Old vehicle requiring to be registered in Assam on transfer from another state :
- One time tax is fixed after allowing depreciation @ rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.
- c) Taxis
- Upto 6 passenger Rs.2750 PY plus 690 quarterly for city. Rs. 5000 PY plus 1250 for all over the State.
- d) Auto-Rickshaws
- One Time Tax (15 Years): Rs.3500/-

4. BIHAR (AS ON 31-3-2007)

- a) Two wheeler
- One Time Tax 3% of the cost of vehicles excluding sales tax or specified tax, whichever is higher.
- Upto 50 Kgs. - Rs. 900/-
 50 to 100 Kgs. - Rs. 1200/-
 More than 100 kgs. - Rs. 1500/-
- b) Cars/Jeeps
- One Time Tax 3% of the cost of vehicles excluding sales tax or Rs.3750/-, whichever is higher.
- c) Taxis
- Rs.528/- per annum+ Rs.1600/- per annum. (MVT+Additional Tax)
- d) Auto-Rickshaws
- Rs. 528/- per annum + Rs.1600/- per annum (MVT+Additional Tax)

5. CHHATTISGARH (AS ON 31-3-2006)

- a) Two wheelers
- Life time tax @ 4% of the cost of the vehicle.
- b) Cars
- Life time tax @ 5% of the cost up to Rs. 5 lakhs.

- c) Taxis
There after 6% of the cost of the vehicle.
Rs. 200/- Per Seat /Per Quarter for All India Tourist Permit.
Rs. 150/- Per Seat /Per Quarter for other than All India Tourist Permit.
- d) Auto-Rickshaws
Life time tax @ 2% of the cost of the vehicle.

6. GOA (31-3-2007)

- a) Two wheelers
Life time tax @ 7% of vehicle cost.
- b) Cars
One time tax @ 3.5% of vehicle cost
- c) Taxis
Rs.400 /- Per Annum
- d) Auto-Rickshaws
Passenger vehicles: Rs.155/- Per Annum
Goods vehicle: Rs.700/- Per Annum

7. GUJARAT (AS ON 31-3-2006)

- a) Two wheelers
ULW upto 50 Kgs - Rs.500/- (Lump sum Tax)
Above 50 to 100 kgs - Rs.1000/- (Lump sum Tax)
- b) Cars
Above 100 kgs -Rs.2000/- (Lump sum Tax)
Petrol/CNG/LPG driven vehicle – 6% of the cost of the vehicle.
Diesel driven vehicle – 7.5% of the cost of vehicle.
- c) Taxis
Petrol /CNG/LPG driven vehicle – 5% of the cost of the vehicle.
Diesel driven vehicle – 7.5% of the cost of vehicle.
- d) Auto-Rickshaws:
Petrol /CNG/LPG driven vehicles:
Upto 3 passengers - Rs.2500/- (Lump sum Tax)
Upto 4 passengers - Rs.8000/- (Lump sum Tax)
Upto 5 passengers - Rs.8900/- (Lump sum Tax)
Upto 6 passengers - Rs.9800/- (Lump sum Tax)
Diesel driven vehicles:
Upto 3 passengers - Rs.3750/- (Lump sum Tax)
Upto 4 passengers - Rs.12000/- (Lump sum Tax)
Upto 5 passengers - Rs.13350/- (Lump sum Tax)
Upto 6 passengers - Rs.14700/- (Lump sum Tax)

- | | | |
|----|----------------|--|
| b) | Cars/Jeeps | a) Cost of vehicle not exceeding Rs. 5 lakhs – 9% of the cost of the vehicle. (Life time).
b) Cost of vehicle exceeding Rs. 5 lakhs and upto Rs.10 Lakhs – 10% of the cost of the vehicle. (Life time).
c) Cost of vehicle exceeding Rs.10 lakhs and upto Rs.10 Lakhs – 12% of the cost of the vehicle. (Life time). |
| c) | Taxis | Rs. 100 /- Per Quarter |
| d) | Auto-Rickshaws | Life time Tax of Rs. 2500 life time for passengers as well as goods carriers (Laden Weight not exceeding 1500 Kgs). |

12 KERALA (AS ON 01-04-2007)

- | | | |
|----|----------------|--|
| a) | Two Wheelers | Below 95 cc - Rs.35 /- Per Quarter
Above 95 cc - Rs. 45/- Per Quarter |
| b) | Car | ULW not more than 750 kgs.- Rs. 320/- payable every two years.
ULW more than750 but not more than1500 kgs. – Rs. 430/- payable every two years.
ULW Above 1500 Kgs -Rs430/- payable every two years. |
| c) | Auto-Rickshaws | Petrol Driven- Rs.120/-
Diesel Driven - Rs.130/- |

13. MADHYA PRADESH (AS ON 31-3-2006)

- | | | |
|----|----------------|--|
| a) | Two wheelers | Motor Cycle- ULW upto 70 kgs- Rs. 18/- Per Quarter
ULW Above 70 kgs - Rs. 28/- Per Quarter |
| b) | Cars | ULW upto 800 kgs - Rs. 64/- Per Quarter
Above 800 to 1600 kgs - Rs. 94/- Per Quarter
Above 1600 to 2400 kgs - Rs. 112/- Per Quarter
Above 2400 to 3200 kgs - Rs.132 /- Per Quarter
Above 3200 kgs. - Rs. 150/- Per Quarter |
| c) | Taxis | N.A. |
| d) | Auto-rickshaws | Upto 3 passengers- Rs.40/- Per Seat Per Quarter.
More than 3 passengers and upto 6 Passengers- Rs. 150.00 per seat per quarter or lumpsum at the rate of-
(a) 7 Percent of the cost of the new vehicle
(b) 2 percent of the cost of other vehicles for which life time tax has already been paid. |

14. MAHARASHTRA (AS ON 31-3-2007)

- | | |
|-------------------|--|
| a) Two wheelers | One time Tax of 7% of the cost of vehicle |
| b) Cars | One time Tax of 7 % of the cost of vehicle |
| c) Taxis | Taxi (4+1) - Rs.450 /- Per Annum
Cool Cab- Rs.200/- per Passenger Per Annum
Tourist Taxi-
AC : Rs. 400/- per Passenger Per Annum
non AC: Rs. 300/- per Passenger Per Annum
Imported: Rs. 600 /- per Passenger Per Annum |
| d) Auto-rickshaws | One time Tax of 7 % of the cost of vehicle |

15. MANIPUR (AS ON 31-3-2006)

- | | |
|-------------------|---|
| a) Two wheelers | Rs. 100/-Per Annum. |
| b) Cars | Rs.260 /-Per Annum. |
| c) Taxis | Rs. 300 /-Per Annum. plus Rs. 480/- passenger tax |
| d) Auto-rickshaws | Rs.120/-Per Annum. plus Rs. 60/- passenger tax. |

16. MEGHALAYA (AS ON 31-3-2005),

- | | |
|-------------------|--|
| a) Two wheelers | Upto 90 kgs (ULW) - Rs. 65/-Per Annum.
Above 90 kgs (ULW) - Rs.100 /-Per Annum. |
| b) Cars | Rs 225/-Per Annum. (If it is 14 HP or less)
275/-Per Annum. (If it exceeds 14 HP) |
| c) Taxis | Local -Rs.460 /-Per Annum.
Maxi cab- Rs.2000 /-Per Annum. |
| d) Auto-Rickshaws | Rs. 200/-Per Annum. |

17. MIZORAM (AS ON 31-3-2007)

- | | |
|-------------------|---|
| a) Two wheelers | Rs.150/- Per Annum |
| b) Cars | Rs.500/- Per Annum |
| c) Taxis | Rs.700/- Per Annum + Passenger Tax of Rs.1600/- |
| d) Auto-Rickshaws | Rs.250/- Per Annum + Passenger Tax of Rs.400/- |

18. NAGALAND (AS ON 31-3-2007)

- | | |
|-------------------|--|
| a) Two wheelers | Rs. 1200/- (one time tax) |
| b) Cars | Rs. 2400/- (one time tax). |
| c) Taxis | Rs. 800/- Per Annum plus Rs.1000/- passenger tax |
| d) Auto-Rickshaws | Rs.300/- Per Annum plus Rs.750/- passenger tax. |

19. ORISSA (AS ON 31-3-2007)

- a) Two wheelers One Time Tax of 5% of the Cost of the Vehicle Plus Rs.150/- Per Annum. (ULW upto 91 kgs) / Rs.200/- Per Annum. (ULW above 91 kgs)
- b) Cars One Time Tax of 5% of the Cost of the Vehicle
- c) Taxis One Time Tax of 5% of the Cost of the Vehicle
- d) Auto-Rickshaws Goods: ULW upto 1000 kgs.- Rs.540/- Per Annum
ULW exceeding 1000 Kgs but not exceeding 2000 Kgs- Rs.2356/- Per Annum
Passenger: One Time Tax of 5% of the Cost of the Vehicle or ten times of annual tax, whichever is higher.
Rs.148/- Per Seat Per Annum for 3 seaters excluding drivers
Rs.720/- Per Annum for more than 3 seaters excluding drivers.

20. PUNJAB (As on 22nd November 2007)

- a) Two wheelers Value of Motor Cycle not exceeding Rs.15,000/-:
Lump sum tax of 3% of the value of motor cycle.
Value of Motor Cycle exceeding Rs.15,000/-:
Lump sum tax of 4 % of the value of motor cycle.
- b) Cars Lump sum tax of 2 % of the value of motor vehicle.
- c) Taxis Maxi Cab - Rs.750/- Per Seat Per Annum
Motor Cab - Rs.750/- Per Seat Per Annum
- d) Three Wheelers Autorickshaw upto 6 seats excluding driver-
Rs.400/- Per Seat Per Annum

21. RAJASTHAN (AS ON 31-3-2006)

- a) Two wheelers Upto 100 cc - 5% of the cost of the Vehicle (One time Tax)
Exceeding 100 cc and Upto 150cc – 6 % of the cost of the Vehicle (One time Tax)
More than 150 cc - 7% of the cost of the vehicle. (One time Tax)
- b) Cars Seating Capacity upto 5 including driver and cost up to 4 Lakhs- 4% of the cost of the Vehicle (One time Tax)
Seating Capacity upto 5 including driver and cost more than 4 lakhs and up to 8 Lakhs- 5% of the cost of the Vehicle (One time Tax)
Seating Capacity upto 5 including driver and cost

		More than 8 Lakhs- 6 % of the cost of the Vehicle (One time Tax) Seating Capacity more than 5 including driver and upto 10 including driver and cost up to 4 Lakhs- 5.5% of the cost of the Vehicle (One time Tax) Seating Capacity more than 5 including driver and upto 10 including driver and cost more than 4 lakhs and up to 8 Lakhs-6.5% of the cost of the Vehicle (One time Tax) Seating Capacity more than 5 including driver and upto 10 including driver and cost more than 8 lakhs -7% of the cost of the Vehicle (One time Tax)
c)	Taxis	N.A.
d)	Auto-Rickshaws	Cost of the Vehicle upto 1.5 Lakhs- 3% of the cost of the vehicle (One time Tax) Cost of the Vehicle above 1.5 Lakhs- 4% of the cost of the vehicle (One time Tax) Cost of the Chassis upto 1.5 Lakhs- 3.75 % of the cost of the Chassis (One time Tax) Cost of the Chassis above 1.5 Lakhs- 5 % of the cost of the Chassis (One time Tax)
22.	SIKKIM	
a)	Two wheelers	N.A.
b)	Cars	N.A.
c)	Taxis	N.A.
d)	Auto-Rickshaws	N.A.
23.	TAMIL NADU (AS ON 31-3-2007)	
a)	Two wheelers	Life Time Tax of 8% of Ex-Factory Price of the Vehicle. (W.e.f. 01-06-2008)
b)	Cars	Life Time Tax of 8% of Ex-Factory Price of the Vehicle. (W.e.f. 01-06-2008)
c)	Taxis	Ordinary taxi - Rs.4000/- every five years. Tourist Taxi- Rs.6500 /- every five years.

- d) Auto-Rickshaws 3+1 Vehicle- Rs.1400 /- every five years.
5+1 Vehicle- Rs.4000 /- every five years.

24. TRIPURA (AS ON 31-3-2007)

- a) Two wheelers Rs.110/- Per Annum
b) Cars Rs.275/- Per Annum
c) Taxis Rs.440/- Per Annum
d) Auto-Rickshaws Passengers - Rs.150 /- Per Annum
Goods – Rs.105/- Per Annum

25. UTTAR PRADESH (AS ON 31-3-2008)

- a) Two Wheelers Less than 50 cc – Rs.1000/- (One Time Tax)
50cc and above- Rs.1600/-(One time Tax)
- b) Cars Petrol driven vehicle – One time Tax of 2.5% of the cost of the vehicle.
Diesel driven vehicle – One time Tax of 5% of the cost of the vehicle.
- c) Taxis Seating Capacity of 6+1- Quarterly Motor Vehicle
Tax of Rs. 230/- + Passenger Tax of Rs.2000/-

Seating Capacity of 10+1- Quarterly Motor Vehicle
Tax of Rs. 350/- + Passenger Tax of Rs.10,000/-
- d) Auto-Rickshaws Seating Capacity of 3+1- Quarterly Motor Vehicle
Tax of Rs. 95/- + Passenger Tax of Rs.300/-
Seating Capacity of 6+1- Quarterly Motor Vehicle
Tax of Rs. 185/- + Passenger Tax of Rs.600/-

26. UTTARAKHAND (AS ON 31-3-2007)

- a) Two wheelers One time Tax of Rs. 800/- upto 80 cc and Rs. 1500 /- for above 80 cc

- | | | |
|----|---------------|--|
| b) | Cars | One time Tax of 2-5% of the cost of the vehicle |
| c) | Taxis | Rs 230/- Per Quarter upto 6 seats and Rs 350/- Per Quarter upto 12 seats plus Passenger Tax of Rs. 85/- Per Month per seat upto 7 seats and Rs. 125/- Per Month per seat upto 12 seats month passenger tax. |
| d) | Auto Rickshaw | Passenger: Rs. 95/- Per Quarter upto 3 seats
Rs. 185/- Per Quarter upto 6 seats plus Rs. 30/- Per Quarter per seat passenger tax
Goods: Rs. 70/- Per Quarter per Metric Tonne for one region
Rs. 85/- Per Quarter per Metric Tonne above one region plus Goods Tax of Rs. 210/- Per Quarter per Metric Tonne and Rs. 85/- Per Quarter per MT for plane routes of Uttarakhand. |

27. WEST BENGAL (AS ON 31-3-2005)

- | | | |
|----|----------------|---|
| a) | Two wheelers | Life time Tax of Rs.1560/- (Upto 80 cc)
Life time Tax of Rs.3125/- (Above 80cc to 170 cc)
Life time Tax of Rs. 4685 /- (Above 170 cc to 250 cc)
Life time Tax of Rs. 6250/- (Above 250 cc) |
| b) | Cars & Jeeps | Upto 900 cc - Rs. 8550/- Per Annum
900 cc to 1490 cc- Rs. 9900/- Per Annum
1490 cc to 2000 cc- Rs. 15300/- Per Annum
Beyond 2000 cc Rs- 20000/- Per Annum
(One time for five years) |
| c) | Taxis | Upto 5 seats - Rs.1600/- Per Annum |
| d) | Auto-Rickshaws | Passenger - Upto 4 seats - Rs.660/- Per Annum
Goods - Upto 2000 kg Rs. 600/- Per Annum |

28. ANDAMAN & NICOBAR ISLANDS (AS ON 31-3-2007)

- | | | |
|----|----------------|--|
| a) | Two wheelers | Rs.25/- Per Annum. |
| b) | Cars | Rs.60/- Per Annum. |
| c) | Taxis | Rs.75/- Per Annum. |
| d) | Auto-Rickshaws | Passengers - Rs.60/- Per Annum.
Goods: Rs.60/- Per Annum. |

29. CHANDIGARH (AS ON 31-3-2007)

- | | | |
|----|----------------|--|
| a) | Two-wheelers | Moped – One Time Tax of Rs.150/- (for 15 yrs.).
Motor cycles/scooter – One Time Tax of Rs500/- (for 15 yrs.). |
| b) | Cars | 4 seats - One Time Tax of Rs.1800/- (for 15 yrs.).
5 seats - One Time Tax of Rs.2100/- (for 15 yrs.).
6 seats - One Time Tax of Rs.2400/- (for 15 yrs.).
7 seats - One Time Tax of Rs.4260 /- (for 15 yrs.).
8 seats - One Time Tax of Rs.5010/- (for 15 yrs.).
9 seats - One Time Tax of Rs.5760/- (for 15 yrs.).
10 seats - One Time Tax of Rs.6510/- (for 15 yrs.).
11 seats - One Time Tax of Rs.8010/- (for 15 yrs.).
12 seats - One Time Tax of Rs.9510/- (for 15 yrs.). |
| c) | Taxis | Rs.100/- Per Seat Per Year. |
| d) | Auto-Rickshaws | Rs.320/- Per Year (Passengers)
Rs.320/- Per Year (Goods) |

30. DADRA & NAGAR HAVELI (AS ON 31-3-2007)

- | | | |
|----|----------------|---|
| a) | Two wheelers | Not exceeding 100 kgs of ULW - Rs.70/- Per Annum
Above 100 kgs of ULW - Rs.90/- Per Annum |
| b) | Cars | ULW upto 750 kgs- Rs.120/- Per Annum
Above 750 to 2250 kgs- Rs.270/- Per Annum
Above 2250 to 3000 kgs. Rs.300 PY.
Above 3000 to 3750 kgs. Rs.375 PY. |
| c) | Taxis | Rs.360/- Per Annum |
| d) | Auto-Rickshaws | Rs.240/- Per Annum |

31. DAMAN & DIU (AS ON 31-3-2007)

- a) Two wheelers Upto 50 cc - Rs.15/- Per Annum
More than 50 cc - Rs.60/- Per Annum
- b) Cars ULW upto 850 kgs - Rs.200/- Per Annum
Above 850 to 1200 kgs ULW - Rs.250/- Per Annum
Above 1200 to 2500 kgs ULW - Rs.350/- Per Annum
Above 2500 to 5000 kgs ULW -Rs.400/- Per Annum
For every 1000 kgs or part thereof in excess of 5000
Kgs ULW : Rs.60/- Per Annum
- c) Taxis Upto 3 seats - Rs.225/- Per Annum
Upto 4 seats - Rs.250/- Per Annum
Upto 5 seats - Rs.270 /- Per Annum
For every additional seat upto maximum 7 seats:
Rs.25/- Per Annum
- d) Auto-Rickshaws Upto 3 seats for private purpose – Rs.60/- Per Annum
Upto 3 seaters used for hire – Rs.90/- Per Annum

32. DELHI

- a) Two wheelers One Time Tax of Two Percent of the Cost of the Vehicle
- b) Cars Motor Vehicle costing upto Rs.Four Lakhs- One Time Tax of Two Percent of the Cost of the Vehicle
Motor Vehicle costing more than Rs.Four Lakhs- One Time Tax of Two Percent of the Cost of the Vehicle
- c) Taxis N.A.
- d) Auto-Rickshaws N.A.

33. PUDUCHERRY (AS ON 31-3-2007)

- a) Two wheelers Motor cycles upto 70 cc - Rs.50/- Per Annum
Motor cycles Upto 150 cc - Rs.100/- Per Annum

		Above 150 cc - Rs.150 /- Per Annum
b)	Cars	N.A.
c)	Taxis	Tax in respect of tourist taxi - Rs. 190/- Per Quarter Tax in respect of maxi cab - Rs. 110/- Per Seat Per Quarter (for 12 seats).
d)	Auto-Rickshaws	Rs. 65/- Per Quarter.

Source: Offices of State Transport Commissioners/UT Admns.

RLW: Registered Laden Weight

ULW: Un Laden Weight

N.A.: Not Available.

Note:- Compiled on the basis of latest information made available by States/UTs.

1.3 STATE-WISE RATES OF MOTOR VEHICLE TAXES ON GOODS TRANSPORT VEHICLES

1. ANDHRA PRADESH (AS ON 31-3-2004)

a.	Trucks	Rs. 404 (not exceeding 300 kgs) to Rs. 2826 (12000 kgs. to 15000 kgs.) Rs. 2826 + Rs. 66 for every 250 kgs in excess of 15000 kgs.
b.	Trailers	Rs. 230 (not more than 762 kgs.) to Rs. 690 (3048 kgs. to 4000 kgs) Exceeding 4000 kgs in laden weight Rs. 345 plus Rs. 40 for every 250 kgs.
c.	Tractors	Rs. 230 (not more than 762 kgs.) to Rs. 690 (3048 kgs. to 4000 kgs.) Exceeding 4000 kgs in laden weight Rs. 690 plus Rs. 80 for every 250 kgs

2. ARUNACHAL PRADESH (AS ON 31-3-2006)

a.	Trucks	Rs.2960/- Per Year.
b.	Trailers	Rs.350/- Per Year.
c.	Tractors	Rs.400/- Per Year.

3. ASSAM (AS ON 31-3-2006)

- a. Trucks
- Authorised to carry 1 MT or less – Rs.1750/- Per Year or Rs. 500/- quarterly.
Exceeding 1 MT to 3 MT – Rs. 3500/- Per Year or
Rs. 1000/- quarterly.
Exceeding 3 MT to 9 MT– Rs.3500/- plus Rs. 700/- for every additional one MT above 3 MT Per Year or Rs.1000/- plus Rs. 175/- for every additional one MT above 3 MT quarterly.
Exceeding 9 MT – Rs. 8000/- plus Rs. 200/- for every additional one MT above 9 MT Per Year or Rs. 2200/- plus Rs. 50/- for every additional one MT above 9 MT quarterly.
12 MT and above – Rs. 10000/- plus Rs. 300/- for every additional one MT above 12 MT Per Year or 2800/- plus Rs. 75/- for every additional one MT above 12 MT quarterly.
- b. Trailers
- Light trailer – Rs.600/- Per Year or Rs. 150/- quarterly.
Medium trailer – Rs.1500/- Per Year or Rs. 375/- quarterly.
Heavy trailer – Rs.2500/- Per Year or Rs. 675/- quarterly.
- c. Tractors
- Up to 2 MT Rs.600/- Per Year or 150/- quarterly.
Above 2 MT up to 5 MT.Rs.1200/- Per Year or Rs. 300/- quarterly.
Exceeding 5 MT Rs.2000/- Per Year or Rs. 500/- quarterly.

4. BIHAR (AS ON 31-3-2007)

- a. Trucks
- Up to 500 kgs. RLW- Rs.298.50/- Per Annum + Rs. 310/-Per annum (Motor Vehicle Tax + Additional Tax)
Exceeding 500 kgs. but not exceeding 2000 Kgs.
RLW- Rs.298.50/- Per Annum + Rs. 34/- for every

additional 250 Kgs. or part thereof above 500 Kgs. + Rs.310/- + Rs.232.50 per annum for every additional 500 kgs. or part thereof above 500 kgs. (Motor Vehicle Tax + Additional Tax)

Exceeding 2000 kgs. but not exceeding 4000 Kgs. RLW- Rs.502.50/- Per Annum + Rs. 42/- for every additional 250 Kgs. or part thereof above 2000 Kgs. + Rs.310/- + Rs.232.50 per annum for every additional 500 kgs. or part thereof above 2000 kgs. (Motor Vehicle Tax + Additional Tax)

Exceeding 4000 kgs. but not exceeding 8000 Kgs. RLW- Rs.838.50/- Per Annum + Rs. 51.50/- for every additional 250 Kgs. or part thereof above 4000 Kgs. + Rs.310/- + Rs.232.50 per annum for every additional 500 kgs. or part thereof above 4000 kgs. (Motor Vehicle Tax + Additional Tax)

Exceeding 8000 kgs.8 RLW- Rs.1662.50/- Per Annum + Rs. 186.50/- for every additional 250 Kgs. or part thereof above 8000 Kgs. + Rs.310/- + Rs.232.50 per annum for every additional 500 kgs. or part thereof above 8000 kgs. (Motor Vehicle Tax + Additional Tax)

b. Trailers

Up to 500 kgs. RLW- Rs.253/- Per Annum + Rs. 1440/-Per annum (Motor Vehicle Tax + Additional Tax)

Exceeding 500 kgs.but not exceeding 2000 Kgs. RLW- Rs.253/- Per Annum + Rs. 29/- for every additional 250 Kgs. or part thereof above 500 Kgs. + Rs.1440/- (Motor Vehicle Tax + Additional Tax)

Exceeding 2000 kgs. but not exceeding 4000 Kgs. RLW- Rs.432/- Per Annum + Rs. 40/- for

every additional 250 Kgs. or part thereof above

2000 Kgs. + Rs.1440/- (Motor Vehicle Tax + Additional Tax)

Exceeding 4000 kgs. but not exceeding 8000 Kgs. RLW- Rs.760/- Per Annum + Rs. 49.50/- for

every additional 250 Kgs. or part thereof above

4000 Kgs. + Rs.1440/- + Rs.160/- per annum for

every additional 1000 kgs. or part thereof above 5000 kgs. (Motor Vehicle Tax + Additional Tax)

Exceeding 8000 kgs.8 RLW- Rs.1568/- Per Annum + Rs. 120/- for every additional 250

Kgs. or part thereof above 8000 Kgs. + Rs.1440/-

+ Rs.160 per annum for every additional 1000 kgs. or part thereof above 5000 kgs. (Motor Vehicle Tax + Additional Tax)

Rs.100/- per annum

c. Tractors

5. CHATTISGARH (AS ON 31-3-2006)

a. Trucks

Rs. 300/- Per Quarter up to 2000 kg. GVW. There

after Rs. 75 /- Per Quarter for each 500 kg or part thereof.

b. Trailers

Rs.75 /-per 500 Kgs. Per Quarter

Rs.175 /- Per Quarter in case ULW does not exceed 1000 Kgs.

Rs.225 /- Per Quarter in case ULW exceeds 1000

kgs. but does not exceed 2000 Kgs.

Rs.300 /- Per Quarter thereafter for each

additional 1000 kgs or part thereof.

Rs.100 /- Per Quarter for each trailer.

c. Tractors

Rs.175/- Per Quarter upto 1000 Kg ULW

Rs. 225 /- Per Quarter for 1000 to 2000 Kg ULW

6. GOA (31-3-2007)

a. Trucks

Rs.700/- per annum Per thousand Kgs.

b. Trailers

Rs.40/- per annum Per Hundred Kgs.

c. Tractors

One time tax @ 3.5% of vehicle cost.

7. GUJARAT (AS ON 31-3-2006)

- a. Trucks
- Petrol /CNG/LPG driven vehicle:**
Above 3000 kg. upto 4500 kg.- Rs. 1640/- Per Annum
Above 4500 kg. upto 6000 kg. -Rs. 2490/- Per Annum
Above 6000 kg. upto 7500 kg. -Rs. 3070/- Per Annum
Above 7500 kg. - Rs. 3070+Rs. 165/- for Every 250 kg. or part thereof in excess of 7500 kgs.(Per Annum)
- Diesel driven vehicle:**
Above 3000 kg. upto 4500 kg.- Rs. 2235/- Per Annum
Above 4500 kg. upto 6000 kg.- Rs. 3285/- Per Annum
Above 6000 kg. upto 7500 kg.- Rs. 3930/- Per Annum
Above 7500 kg. Rs. 3070/- + surcharge of 50% subject to the maximum of Rs. 1800/- (Per Annum)
- b. Trailers
c. Tractors
- Petrol /CNG/LPG driven vehicle:**
3% of the cost of vehicle
- Diesel driven vehicle:**
4% of the cost of vehicle
- a. Trucks
- Gross Vehicle Weight upto 1.2 Tonne - Rs. 300/- Per Annum
Gross Vehicle Weight exceeding 1.2 Tonnes but not exceeding 6 tonnes- Rs. 1200/- Per Annum.
Gross Vehicle Weight exceeding 6 Tonnes but not exceeding 16.2 tonnes- Rs. 2400/- Per Annum.
Gross Vehicle Weight exceeding 16.2 Tonnes But not exceeding 25 tonnes- Rs. 3500/- Per Annum.
Gross Vehicle Weight exceeding 25 Tonnes - Rs. 4500/- Per Annum.
- b. Trailers
c. Tractors
- NA
NA

8. HARYANA (AS ON 31-3-2006)

- a. Trucks
- Gross Vehicle Weight upto 1.2 Tonne - Rs. 300/- Per Annum
Gross Vehicle Weight exceeding 1.2 Tonnes but not exceeding 6 tonnes- Rs. 1200/- Per Annum.
- Gross Vehicle Weight exceeding 6 Tonnes but not exceeding 16.2 tonnes- Rs. 2400/- Per Annum.
- Gross Vehicle Weight exceeding 16.2 Tonnes But not exceeding 25 tonnes- Rs. 3500/- Per Annum.
Gross Vehicle Weight exceeding 25 Tonnes - Rs. 4500/- Per Annum.
- b. Trailers N.A.
- c. Tractors N.A.

9. HIMACHAL PRADESH (AS ON 30-6-2007)

- a. Trucks
- Light Motor Vehicle - Rs. 1500/- Per Annum.
Medium Goods Motor Vehicles - Rs. 2000/- Per Annum.
Heavy Goods Motor Vehicles - Rs. 2500/- Per Annum.
- b. Trailers N.A.
- c. Tractors N.A.

10. JAMMU & KASHMIR (AS ON 31-3-2006)

- a. Trucks NA
- b. Trailers Rs. 1100/- Per Quarter.
- c. Tractors Exempted

11. KARNATAKA (AS ON 31-3-2007)

- a. Trucks Exceeding 15000 kg.- Rs. 2200/- Per Quarter + Rs.50/- for every 250 kgs in excess of 15000 kgs.

- b. Trailers Rs. 500/- life time tax.
- c. Tractors Rs. 1500/- life time tax.

12. KERALA (AS ON 01-04-2007)

- a. Trucks
 - (a) Motor Cycle trucks not exceeding 300 kg. in Gross Vehicle weight- Rs. 135/-
 - (b) Vehicles not exceeding 1000 kg. in Gross Vehicle weight- Rs. 220/-
 - (c) Vehicles exceeding 1000 kg. but not exceeding 1500 Kgs in Gross Vehicle weight- Rs. 420/-
 - (d) Vehicles exceeding 1500 kg. but not exceeding 2000 Kgs in Gross Vehicle weight- Rs. 550/-
 - (e) Vehicles exceeding 2000 kg. but not exceeding 3000 Kgs in Gross Vehicle weight- Rs. 705/-
 - (f) Vehicles exceeding 3000 kg. but not exceeding 4000 Kgs in Gross Vehicle weight- Rs. 840/-
 - (g) Vehicles exceeding 4000 kg. but not exceeding 5500 Kgs in Gross Vehicle weight- Rs. 1210/-
 - (h) Vehicles exceeding 5500 kg. but not exceeding 7000 Kgs in Gross Vehicle weight- Rs. 1430/-
 - (i) Vehicles exceeding 7000 kg. but not exceeding 9000 Kgs in Gross Vehicle weight- Rs. 1760/-
 - (j) Vehicles exceeding 9000 kg. but not exceeding 9500 Kgs in Gross Vehicle weight- Rs. 1870/-
 - (k) Vehicles exceeding 9500 kg. but not exceeding 10500 Kgs in Gross Vehicle weight- Rs. 2090/-
 - (l) Vehicles exceeding 10500 kg. but not exceeding 11000 Kgs in Gross Vehicle weight- Rs. 2310/-
 - (m) Vehicles exceeding 11000 kg. but not exceeding 12000 Kgs in Gross Vehicle weight- Rs. 2530/-
 - (n) Vehicles exceeding 12000 kg. but not exceeding 13000 Kgs in Gross Vehicle weight- Rs. 2750/-
 - (o) Vehicles exceeding 13000 kg. but not

		exceeding 14000 Kgs in Gross Vehicle weight- Rs. 2970/-
	(p)	Vehicles exceeding 14000 kg. but not exceeding 15000 Kgs in Gross Vehicle weight- Rs. 3080/-
	(q)	Vehicles exceeding 15000 kgs. in Gross Vehicle weight- Rs. Rs. 3080/- + Rs.110/- for every 250 Kgs or part thereof in excess of 15000 Kgs
b.	Trailers (used for carrying goods)	Vary as per weight- upto 1000 Kg.- Rs.155/- to weight 15000Kg.- Rs.2310/- + Rs.110/- for every 250 kg. or part thereof in excess of 15000 Kgs
c.	Tractors	Rs. 220/-
13.	MADHYA PRADESH (AS ON 31-3-2006)	
(a)	Trucks	RLW Upto 2000 kgs. –Rs. 600/- Per Quarter or life time tax of 10% of the cost of the vehicle. RLW exceeds 2000 Kgs. But does not exceed 4000 Kgs.- Rs. 900/- Per Quarter RLW exceeds 4000 Kgs. But does not exceed 6000 Kgs- Rs.1300/- Per Quarter RLW exceeds 6000 Kgs. But does not exceed 8000 Kgs- Rs.1700/- Per Quarter RLW exceeds 8000 Kgs. But does not exceed 10000 Kgs- Rs.2100/-Per Quarter RLW exceeds 10000 Kgs. But does not exceed 12000 Kgs- Rs.2500/- Per Quarter RLW exceeds 12000 Kgs. But does not exceed 14000 Kgs- Rs.2900/- Per Quarter RLw exceeds 14000 Kgs. But does not exceed 16000 Kgs – Rs. 3300/- Per Quarter RLW exceeds 16000 Kgs. But does not exceed 18000 Kgs- Rs. 3700/- Per Quarter and thereafter for each additional 2000 Kgs. Or Part thereof- Rs. 500/- Per Quarter
	b) Trailers	N.A.
	c) Tractors	N.A.

14. MAHARASHTRA (AS ON 31-3-2007)

- a) Trucks Truck having 16500 Kgs G.V.W. – Rs. 12150/- Per Annum.
- b) Trailers Goods Trailers having 16500 Kgs G.V.W. – Rs. 12150/- Per Annum.
- c) Tractors ULW upto 2250 Kgs - Rs 600/- Per Annum. (Other than agricultural use)

15. MANIPUR (AS ON 31-3-2006)

- a) Trucks Rs. 1880/- Per Annum upto 5 tonnes, Rs. 320/- for every additional 1 tonne. Plus Goods tax 6 paisa/rupee on freight or lump sum basis.
- b) Trailers Rs. 360/- Per Annum
- c) Tractors Rs. 160/- Per Annum

16. MEGHALAYA (AS ON 31-3-2005)

- a) Trucks Upto 1 MT or less of authorized load of goods Rs. 600/- Per Annum
For every additional ½ Metric Tonne of authorized load of goods- Rs.180 /- Per Annum
Articulated Vehicles-:
upto 22600 KGs GVW- Rs.8000/- Per Annum
Exceeding 22,000 KGs but not exceeding 26400 KGs GVW- Rs.10,000/- Per Annum
Exceeding 26400 KGs but not exceeding 36600 KGs GVW- Rs.14,000/- Per Annum
Exceeding 36,600 KGs but not exceeding 50000 KGs GVW- Rs.18,000/- Per Annum
Exceeding 50,000 KGs GVW- Rs.22,500/- Per Annum Plus Rs.760/- for every additional 500 KGs GVW or part thereof above 50,000 KGs.
- b) Trailers Light Trailer : Rs. 120/- Per Annum
Medium Trailer: Rs. 220/- Per Annum
Heavy Trailer: Rs. 460/- Per Annum

- c) Tractors Not exceeding 2 MT - Rs. 120/- Per Annum
Exceeding 2 MT but not exceeding 3 ½ MT - Rs. 240/- Per Annum
Exceeding 3½ MT - Rs. 460/- Per Annum

17. MIZORAM (AS ON 31-3-2007)

- a) Trucks Rs.4735/- Per Annum + Goods Tax of Rs.2750/-
b) Trailers Rs. 125 /- Per Annum
c) Tractors Rs. 150 /- Per Annum

18. NAGALAND (AS ON 31-3-2007)

- a) Trucks Rs.340 /- Per Annum for First ½ M.T. plus Rs. 1500
Goods tax Per Annum
Rs.150 /- Per Annum for every ½ M.T next.
b) Trailers Rs.2400 /- (one time tax)
c) Tractors Rs.500 /- Per Annum

19. ORISSA (AS ON 31-3-2007)

- a) Trucks ULW not exceeding 1000 kgs -Rs. 540/- Per Annum
ULW exceeding 1000 to 2000 kgs -Rs. 2356 /- Per Annum
ULW Above 2000 to 5000 kgs -Rs. 2890/- Per Annum
ULW Above 5000 to 10000 kgs - Rs. 4955/- Per Annum
ULW Above 10000 to 13000 kgs - Rs. 7179/- Per Annum
ULW Above 13000 to 16200 kgs -Rs. - 10440 /- Per Annum
ULW Exceeding 16200 KGs- Rs. - 10440 /- Per Annum Plus Rs.375/- for every addl. 500 kgs or Part thereof in excess of 16200 kgs.

Additional Tax payable in respect of goods vehicles used for Drawing trailers

1. For each trailer not exceeding 1000 KGs in laden weight – Rs.292/- Per Annum

2. For each trailer exceeding 1000 KGs but not exceeding 3000KGs- Rs.1120/- Per Annum.

3. For each trailer exceeding 3000 KGs- Rs.2238/- Per Annum.

b) Trailers Rs.2000/- Per Annum

c) Tractors Rs.2700/- Per Annum

20. PUNJAB (As on 22.11. 2007)

a) Trucks Goods Vehicle not exceeding 1.2 Tonnes in Gross Vehicle weight- Rs. 3000/- Per Annum.
Goods Vehicle exceeding 1.2 tonnes but Not exceeding 6 tonnes in Gross Vehicle Weight- Rs. 4000/- Per Annum
Goods Vehicle exceeding 6 tonnes but Not exceeding 16.2 tonnes in Gross Vehicle Weight- Rs. 5000/- Per Annum
Goods Vehicle exceeding 16.2 tonnes but Not exceeding 25 tonnes in Gross Vehicle Weight- Rs. 8000/- Per Annum
Goods Vehicle exceeding 25 tonnes in Gross Vehicle Weight- Rs. 15000/- Per Annum

b) Trailers N.A.

c) Tractors Permit Holders of Tractors with trolleys used for commercial purpose within the radius of 25Km from the place of permit holders residence- Rs.2000/- Per Annum

21. RAJASTHAN (AS ON 31-3-2006)

a) Trucks 1. Articulated Vehicle
a) Cost of the Vehicle/Chassis Upto Rs 10 lakhs
– 2 % of the cost of the horse (Annual Road Tax) + 0.40% of the cost of the horse (Supplementary Road Tax)

b) Cost of the Vehicle/Chassis above Rs 10 lakhs – Rs.20,000/- +Rs.50 for every Rs. one lakh or part thereof of cost exceeding Rs. 10 lakhs(Annual Road Tax) +Rs. 4000/- (Supplementary Road Tax)+ Rs.50 for every Rs. one lakh or part thereof of cost exceeding Rs. 10 lakhs (Supplementary Road Tax)

2. Other than Articulated Vehicle:

a) Cost of the chassis/vehicle upto Rs. 3 Lakhs - 1.5% of the cost of the chassis/ vehicle subject to a maximum of Rs. 2250/- (Annual Road Tax) + 1% of the cost of the Chassis/ vehicle (Supplementary Road Tax)

b) Cost of the chassis/vehicle more than 3 Lakhs and upto Rs. 6 Lakhs- Rs.2250/- Plus - 0.75 % of the cost of the chassis/ vehicle exceeding Rs.3 Lakhs(Annual Road Tax) + Rs. 2000/- + 0.35% of the cost of the Chassis/ vehicle Exceeding Rs.3 Lakhs (Supplementary Road Tax)

c) Cost of the chassis/vehicle more than 6 Lakhs and upto Rs. 10 Lakhs- Rs.4500/- Plus - 0.95 % of the cost of the chassis/ vehicle exceeding Rs.6 Lakhs(Annual Road Tax) + Rs.3050/- + 0.5% of the cost of the Chassis/ vehicle Exceeding Rs.6 Lakhs (Supplementary Road Tax)

d) Cost of the chassis/vehicle more than Rs. 10 Lakhs- Rs.8300/- Plus Rs. 50/- for every Rs.one lakh or part thereof of cost exceeding Rs.10 Lakhs. (Annual Road Tax) + Rs.5050/- + Rs.50/- for every Rs.one lakh or part thereof of cost exceeding Rs.10 Lakhs (Supplementary Road Tax)

- | | | |
|----|----------|--|
| b) | Trailers | 4% of the cost of the trailer (used as goods Vehicle). |
| c) | Tractors | For agriculture purpose: 0.3% of the cost. |

22. SIKKIM

- a) Trucks N.A.
- b) Trailers N.A.
- c) Tractors : N.A.

23. TAMIL NADU (AS ON 31-3-2007)

- a) Trucks
LMV Goods Vehicle with GVW upto 750Kgs- Rs.600/- Per Quarter
LMV Goods Vehicle with GVW above 750Kgs to 1500 Kgs- Rs.600/- Per Quarter
LMV Goods Vehicle with GVW above 1500Kgs to 3000 Kgs - Rs.600/- Per Quarter
Goods Vehicle with GVW exceeding 3000Kgs but not exceeding 4500 Kgs - Rs.950/- Per Quarter
Goods Vehicle with GVW exceeding 4500 kgs but not exceeding 9000 kgs - Rs.1500/- Per Quarter
Goods Vehicle with GVW exceeding 9000 kgs but not exceeding 12000 kgs - Rs.1900/- Per Quarter
Goods Vehicle with GVW exceeding 12000 kgs but not exceeding 13000 kgs - Rs.2100/- Per Quarter
Goods Vehicle with GVW exceeding 13000 kgs but not exceeding 15000 kgs - Rs.2500/- Per Quarter
Goods Vehicle with GVW exceeding 15000 kgs - Rs.2500/- Per Quarter +Rs.75/- for 250 Kgs and part thereof.
- b) Trailers N.A.
- c) Tractors Exempted

24. TRIPURA

- a) Trucks N.A.
- b) Trailers N.A.
- c) Tractors N.A.

25. UTTAR PRADESH (AS ON 31-3-2008)

- a) Trucks Motor Vehicle Taxes of Rs. 70/- per Quarter
Per
Metric Tonne of GVW of the vehicle or part
thereof - (for one region) + Goods Tax of
Rs.100/- Per Quarter.
- Motor Vehicle Taxes of Rs. 85/- per Quarter
Per
Metric Tonne of GVW of the vehicle or part
thereof (for more than one region in Uttar
Pradesh and For National Permit Vehicles) +
Goods Tax of Rs.130/- Per Quarter.
- b) Trailers Motor Vehicle Taxes of Rs. 70/- per Quarter
Per
Metric Tonne of GVW of the vehicle or part
thereof - (for one region) + Goods Tax of
Rs.100/- Per Quarter.
- Motor Vehicle Taxes of Rs. 85/- per Quarter
Per
Metric Tonne of GVW of the vehicle or part
thereof (for more than one region in Uttar
Pradesh and For National Permit Vehicles) +
Goods Tax of Rs.130/- Per Quarter.
- c) Tractors Fixed Rs.45/-Per Quarter

26. UTTARAKHAND (AS ON 31-3-2007)

- a) Trucks Rs. 70/-Per Metric Tonne Per Quarter for one
region
Rs. 85/-Per Metric Tonne Per Quarter above
one
region quarterly plus Goods Tax of Rs. 210 /-
Per
Metric Tonne Per Quarter and Rs.85 Per
Metric
Tonne for Plain Routes of Uttarakhand.
- b) Tractors Rs. 70/-Per Metric Tonne Per Quarter for one
region
Rs. 85/-Per Metric Tonne Per Quarter above
one
region quarterly plus Goods Tax of Rs. 210 /-
Per

		Metric Tonne Per Quarter and Rs.85 Per Metric Tonne for Plain Routes of Uttarakhand.
c)	Trailers	Rs. 70/-Per Metric Tonne Per Quarter for one region Rs. 85/-Per Metric Tonne Per Quarter above one region quarterly plus Goods Tax of Rs. 210 /- Per Metric Tonne Per Quarter and Rs.85 Per Metric Tonne for Plain Routes of Uttarakhand.
27.	WEST BENGAL (AS ON 31-3-2005)	
a)	Trucks	Upto 2000 kgs- Rs. 150/- Per Quarter Upto 3500 kgs - Rs. 262.50/- Per Quarter Upto 5500 kgs - Rs. 525/- Per Quarter Upto 7000 kgs. - Rs. 712.50/- Per Quarter Upto 9000 kgs. - Rs. 862.50/- Per Quarter Upto 12000 kgs. - Rs. 1387.50/- Per Quarter Upto 14000 kgs. - Rs. 1875 /- Per Quarter upto 15000 kgs. - Rs. 2062.50/- Per Quarter upto 16250 kgs.- Rs. 2325/- Per Quarter Rs. 1550/- Per Quarter + Rs. 37.50/- Per Quarter for every addl. 250 kgs. + 50% of quarter tax (above 16250 kgs). Rs. 4293.75 (Vehicles having RLW 25000 kgs). Rs. 4631.25 (Vehicles having RLW 26400 kgs). Rs. 5643.75 (Vehicles having RLW 31000 kgs.)
b)	Trailers	Rs. 187.50 Per Quarter (upto 2000 kgs) Rs. 337.50 Per Quarter (upto 4000 kgs). Rs. 506..25 Per Quarter (upto 6000 kgs). Rs. 731.25 Per Quarter (upto 8000 kgs.) Rs. 1087.50 Per Quarter (upto 10000 kgs) Rs. 1612.50 Per Quarter (upto 12000 kgs.) Rs. 1968.75 Per Quarter (upto 13000 kgs.) Rs. 2231.25 Per Quarter (upto 14000 kgs.) Rs. 2493.75 Per Quarter (upto 15000 kgs.) Rs. 1662.50 Per Quarter + 50 for every addl. 250 kgs. (Above 15000 kgs.)
c)	Tractors	Rs. 1600 /- Per Annum (ULW 500)

Rs. 1705/- Per Annum (ULW 750).
 Rs. 1810 /- Per Annum (ULW 1000)
 Rs. 1915 /- Per Annum (ULW 1250)
 Rs. 2020 /- Per Annum (ULW 1500)
 Rs. 2125 /- Per Annum (ULW 1725)
 Rs. 2230 /- Per Annum (ULW 2000)
 Rs. 2380 /- Per Annum (ULW 2250)
 Rs. 2530 /- Per Annum (ULW 2500)
 Rs. 2680 /- Per Annum (ULW 2750)
 Rs. 2830 /- Per Annum (ULW 3000)
 Rs. 2980 /- Per Annum (ULW 3250)
 Rs. 3130 /- Per Annum (ULW 3500)
 Rs. 3280 /- Per Annum (ULW 3750)
 Rs. 3430 /- Per Annum (ULW 4000)
 Rs. 3955 /- Per Annum (ULW 4250)
 Rs. 4480 /- Per Annum (ULW 4500)
 Rs. 5005 /- Per Annum (ULW 5000)
 Rs. 5530 /- Per Annum (ULW 5250)
 Rs. 6055 /- Per Annum (ULW 5500)
 Rs. 6580 /- Per Annum (ULW 5750)
 Rs. 7105 /- Per Annum (ULW 6000)
 Rs. 7630 /- Per Annum (ULW 6250)
 Rs. 8155 /- Per Annum (ULW 6500)
 Rs. 8680 /- Per Annum (ULW 6750)
 Rs. 9205 /- Per Annum (ULW 7000)
 Rs. 9730 /- Per Annum (ULW 7250)
 Rs, 10255 /- Per Annum (ULW 7500)
 Rs. 10780 /- Per Annum (ULW 7750)
 Rs. 11305 /- Per Annum (ULW 8000)
 Rs. 11830/- Per Annum (ULW 10000)
 Rs. 16630 /- Per Annum (ULW 15000)
 Rs. 28630 /- Per Annum (ULW 20000)
 Rs. 40630 /- Per Annum (ULW 25000)
 Rs. 52630/- Per Annum (ULW 30000)

28. ANDAMAN & NICOBAR ISLANDS (AS ON 31-3-2007)

- | | | |
|----|----------|---------------------|
| a) | Trucks | Rs.100/- Per Annum. |
| b) | Trailers | N.A. |
| c) | Tractors | Rs.75/- Per Annum. |

29. CHANDIGARH (AS ON 31-3-2007)

- | | | |
|----|----------|---|
| a) | Trucks | ULW 1-2 tone – Rs. 660/- Per Annum
ULW 2-3 tone – Rs. 840 /- Per Annum
ULW 3-4 tone – Rs. 1200 /- Per Annum
ULW above 4 tone – Rs. 1500 /- Per Annum |
| b) | Trailers | NIL |
| c) | Tractors | Rs.840/- Per Annum |

30. DADRA & NAGAR HAVELI (AS ON 31-3-2007)

- a) Trucks Rs.6232/- Per Annum for Laden Weight upto 35200 Kgs.
- b) Trailers Rs.360/- Per Annum for unLaden Weight upto 2045 Kgs.
- c) Tractors Rs.1248/- Per Annum for Laden Weight upto 5200 Kgs.

31. DAMAN & DIU (AS ON 31-3-2007)

- a) Trucks (including three Wheeler pick - up vans)
 - i) Diesel driven – For every 100 kgs of RLW or part thereof Rs. 18/- Per Annum
 - ii) Driven on fuel other than diesel – For every 100 kgs. of RLW or part thereof Rs. 15/- Per Annum
- b) Trailers N.A.
- c) Tractors N.A.

32. DELHI

- a) Trucks
 - Less than One Tonne- Rs. 665/- Per Annum
 - More than one tonne and less than two tonne- Rs.940/-Per Annum
 - More than two tonne and less than four tonne- Rs.1430/-Per Annum
 - More than four tonne and less than six tonne- Rs.1915/-Per Annum
 - More than six tonne and less than eight tonne- Rs.2375/-Per Annum
 - More than eight tonne and less than nine tonne- Rs.2865/-Per Annum
 - More than nine tonne and less than ten tonne- Rs.3320/-Per Annum
 - More than Ten tonne and above - Rs.3790/-Per Annum+ Rs.470/- Per each additional tonne
- b) Trailers Additional of 10 tonnes + Less two tonne of trailer- Rs.3790/-Per Annum+ Rs.470/- Per tonne+ Rs. 465/-

Additional of 10 tonnes + more than two tonne
of trailer- Rs.3790/-Per Annum+ Rs.470/- Per tonne+ Rs. 925/-
N.A.

c) Tractors

33. PUDUCHERRY (AS ON 31-3-2007)

a) Trucks

RLW upto 3000 kgs - Rs. 350/-
Above 3000 kgs to 5500 kgs - Rs. 700/-
Above 5500 kgs to 9000 kgs -Rs. 1000/-
Above 9000 kgs to 12000 kgs- Rs. 1500/-
Above 12000 kgs to 13000 kgs- Rs. 1600/-
Above 13000 kgs to 15000 kgs -Rs. 1800/-
Above 15000 kgs Rs. 1800 plus Rs.50/- for every additional 250 kgs.

b) Trailers

N.A.

c) Tractors

Upto 2500 kgs ULW - Rs. 120/- Per Quarter
Above 2500 kgs ULW – Rs. 150/- Per Quarter

Source: Offices of State Transport Commissioners/UT Admns.

RLW: Registered Laden Weight,

ULW: Un Laden Weight

N.A. : Not Available.

Note: - Compiled on the basis of latest information made available by States/UTs.

1.4 STATE-WISE RATES OF MOTOR VEHICLE TAXES ON PASSENGER TRANSPORT VEHICLES

1. ANDHRA PRADESH

(AS ON 31-3-2004)

a) STAGE CARRIAGE

APSRTC –

Moffusil services: 7% on Gross Traffic Earnings.

Urban services: 5% on Gross Traffic Earnings.

Private – :

Town Service :

Ordinary services: Rs. 330/- to Rs. 660/- (on daily

kilometerage)

Express services: Rs. 822/-

Moffusil Services :

Ordinary Services : Rs. 414/- to Rs. 948/- (on daily

kilometerage)

Express Services : Rs. 1092/- to Rs. 3500/- (on daily

kilometerage)

b) CONTRACT CARRIAGE

Tourist permit – Rs. 3500/- Per Seat/Per Quarter.

State wide permit – Rs. 2500/- Per Seat/Per Quarter.

District wide permit – Rs. 1150/- Per Seat/Per Quarter.

Idle contract carriage – Rs. 850/- Per Seat/Per Quarter.

2. ARUNACHAL PRADESH

(AS ON 31-3-2007)

BUSES

One Time Tax of Rs. 40,000/-

3. ASSAM

(AS ON 31-3-2006)

BUSES

Passenger capacity 13 to 30 persons - Rs. 8000/- Per

Annum or Rs. 2200 quarterly.

More than 30 passengers - Rs. 8000 /- Per Annum

plus Rs. 90/- Per Annum for every seat above 30 or
 Rs. 2200/- Per Quarter plus Rs. 23/- Per Quarter for every additional seat above 30
 Omni Tourist Bus - Rs. 14000/- Per Annum or Rs. 3500/- Per Quarter
 Deluxe Express Buses with passengers carrying capacity more than 30 - Rs. 10000/- Per Annum plus Rs. 100/- for every seat above 31 or Rs. 2500/- Per Quarter plus Rs. 25/- for every additional seat above 31 quarterly.
 All Assam Super Deluxe Contract Carriage - Rs. 50000/- Per Annum or Rs.12500/- quarterly.

4. BIHAR

(AS ON 31-3-2007)

BUSES

- a) Seating Capacity of not less than 13 persons and not more than 26 persons- Rs.1583.50 Per Annum for 13 persons + 105.50 for every additional person beyond 13 and upto 26 persons. + Additional tax of Rs.240/- for every seat per annum for seating capacity more than 6 but not exceeding 15 persons exclusive of driver
- b) Seating Capacity of not less than 27 persons and not more than 32 persons- Rs.3036/- Per Annum for 27 persons + Rs. 79/- for every additional person beyond 27 and upto 32 persons. + Additional tax of Rs.320/- for every seat per annum for seating capacity more than 15 but not exceeding 32 persons exclusive of driver
- c) Seating capacity of more than 33 persons- Rs. 3485/- er annum for 33 persons plus Rs. 53/- for every additional person beyond 33 persons + Additional tax of Rs. 416/- per seat per annum

		for seating capacity exceeding 32 persons exclusive of driver and conductor.
5.	CHATTISGARH (AS ON 31-3-2007)	
	a) STAGE CARRIAGE	Ordinary Bus upto 100 kms - Rs. 160/- Per Seat/Per Month; there after Rs. 10/-per seat per month for 10 km. or part there of. Deluxe Air-conditioned Bus upto 100 kms - Rs. 250/- Per Seat/Per Month; there after Rs. 20/- per seat per month for 10 km. or part there of. Express Bus upto 100 kms Rs. 200/- Per Seat/Per Month; there after Rs. 15/- for 10 km Per Seat/Per Month or part there of.
	b) CONTRACT CARRIAGE	N.A
6.	GOA (AS ON 31-3-2007) BUSES	Rs. 50 per seat Per Annum plus Rs.30+Rs.50+Rs.100 per seat for passengers, goods and other taxes respectively.
7.	GUJARAT (AS ON 31-3-2007) a) STAGE CARRIAGE	For Petrol/CNG/LPG driven vehicles : More than 6 passengers but not more than 9 passengers - Rs. 600/- Per Annum plus Rs. 60/- for every addl. passenger in addition to six passengers. More than 9 passengers - Rs. 840/- Per Annum plus Rs. 72 per seating accommodation for every such passenger and Rs. 36 per standing accommodation for every such passenger. For Diesel driven vehicles : The rate shown above (Petrol Vehicle Rates) + surcharge of 50% subject to the maximum limit of Rs. 636/-.

b) CONTRACT CARRIAGE

A. Ordinary Passenger Buses

For Petrol/CNG/LPG driven vehicles :

Upto 12 seats - Rs. 1200/- per seat Per Annum

13 to 20 seats - Rs. 2700/- per seat Per Annum

More than 20 seats - Rs. 3600/- per seat Per Annum

For Diesel driven vehicles :

The rate shown above (Petrol Vehicle Rates) + surcharge of 50% subject to the maximum limit of Rs.

1100/-.

B. Luxury Buses

For Petrol/CNG/LPG driven vehicles :

Upto 20 seats - Rs. 4500/- per seat Per Annum

More than 20 seats - Rs. 6000/- per seat Per Annum

For Diesel driven vehicles :

The rate shown above (Petrol Vehicle Rates) + surcharge of 50% subject to the maximum limit of Rs.

1100/-.

C. Sleeper Coaches

For Petrol/CNG/LPG driven vehicles :

Upto 20 seats - Rs. 9000/- per seat Per Annum

More than 20 seats - Rs. 12000/- per seat Per Annum

For Diesel driven vehicles :

The rate shown above (Petrol Vehicle Rates) + surcharge of 50% subject to the maximum limit of Rs.

1100/-.

8. HARYANA

(AS ON 31-3-2007)

a) STAGE CARRIAGE

Stage Carriages plying for hire and used for the transport of passengers excluding the driver and conductor – Rs.550/- Per Seat Per Annum subject to a maximum of Rs.35,000/-

Stage Carriages plying for hire under a permit issued under the Faridabad and Gurgaon City Private Bus

Service Scheme, 2004 – Rs.18000/- Per Annum(For half Body Bus) and Rs. 30,000/- Per Annum(for Full Body Bus)

b) CONTRACT CARRIAGE

Contract Carriages plying under a permit issued under the Faridabad and Gurgaon City Private Bus Service Scheme, 2004 – Rs.18000/- Per Annum(For half Body Bus) and Rs. 30,000/- Per Annum(for Full Body Bus)
Contract Carriages owned by any religious institution and used by exclusively for the carriage of its personal and devotees as the case may be- Rs.200/- Per Seat Per Annum.
Maxi Cabs plying on contract for hire or reward and used for the transport of passenger excluding the driver - Rs.200/- Per Seat Per Annum
Motor Cabs plying on contract carriage for hire or reward and used for the transport of passengers excluding the driver- Rs.100/- Per Seat Per Annum.

9. HIMACHAL PRADESH

(AS ON 30-6-2007)

a) STAGE CARRIAGE

Ordinary/express/semi Deluxe/Deluxe/Air-conditioned Buses (for First Fifteen years from the date of Registration).- Rs.500/- Per Seat Per Annum(Subject to a maximum of Rs.35,000/- Per Annum.)
Ordinary/express/semi Deluxe/Deluxe/Air-conditioned Buses (After Fifteen years from the date of Registration.- Rs.550/- Per Seat Per Annum(Subject

b) CONTRACT CARRIAGE

to a maximum of Rs.35,000/- Per Annum.)
Mini Buses (for First Fifteen years from the date of Registration). - Rs.500/- Per Seat Per Annum (Subject to a maximum of Rs.25,000/- Per Annum.)
Mini Buses (After Fifteen years from the date of Registration. - Rs.550/- Per Seat Per Annum (Subject to a maximum of Rs.25, 000/- Per Annum.)
Maxi Cab: Rs. 750/- Per Seat Per Annum(Subject to a maximum of Rs. 15,000/- Per Annum)
Motor Cab: Rs. 350/- Per Seat Per Annum(Subject to a maximum of Rs. 10,000/- Per Annum)
Auto Rickshaw: Rs.200/- Per Seat Per Annum(Subject to a maximum of Rs. 5,000/- Per Annum)
Contract Carriage Buses: Rs.1000/- Per Seat Per Annum(Subject to a maximum of Rs. 35,000/- Per Annum)

10. JAMMU & KASHMIR

(AS ON 31-3-2006)

BUSES

Motor Vehicle Taxes of Rs. 1100/- Per Quarter Plus
Passenger tax of Rs. 200/- Per Seat Per Quarter.

11. JHARKHAND

a) STAGE CARRIAGE

N.A

b) CONTRACT CARRIAGE

N.A

12. KARNATAKA

(AS ON 31-3-2007)

a) STAGE CARRIAGES

City Service Buses- Rs. 300/- per seat Per Quarter
Mofussil Service Buses- Rs. 500/- per seat Per Quarter

b) CONTRACT CARRIAGE

Service Buses- Complying Rule 151(2) of the KMV Rule 1989- Rs. 750/- per seat Per Quarter

Service Buses other than above- Rs.2000/- per seat

Per Quarter

Special Permit Buses- Rs.600/- per seat Per Quarter

Luxury Buses complying Rule 128 of CMV Rules,1989 –

Rs.2000/- per seat Per Quarter

Fleet Owner Buses- Percentage on Revenue of STU:

- 5% on City Service Vehicles.
- 7% on Vehicles other than City Services.

13. KERALA

(AS ON 31-7-2007)

a) STAGE CARRIAGE

Ordinary Services- For every seated passenger(other than driver and conductor) which the vehicle is

permitted to carry- Rs. 600/- Per Quarter
Fast Passenger and Express Services for every seated

passenger (other than driver and conductor) which

the vehicle is permitted to carry- Rs. 690/- Per Quarter.

For every Standing passenger the vehicle(whether ordinary, fast passenger or express service) is permitted to carry- Rs. 210/- Per Quarter

For every Standing passenger if the vehicle with only

city/town permit(whether ordinary, fast passenger or express service) is permitted to carry- Rs. 150/- Per

Quarter

b) CONTRACT CARRIAGE

Vehicles permitted to operate within the state more

than 12 passengers but not more than 20 passengers

for every passenger – Rs. 530/- Per Quarter

More than 20 passengers, for every passenger- Rs.

750/- Per quarter

14.

MADHYA PRADESH

(AS ON 31-3-2006)

a)

STAGE CARRIAGE

Vehicles operating inter state more than 12 passenger, for every passenger-Rs.1540/- per quarter

Vehicle Permitted to carry more than 6 passengers and plying as stage carriage on city routes/on adjacent area as notified by the State Government- Rs.80/- Per Quarter.

In respect of vehicle permitted to ply as express service for every passengers which the vehicle is permitted to carry.- Rs. 60/- Per Quarter

In respect of vehicles permitted to ply as air-conditioned service or deluxe or express service for every passengers which the vehicle is permitted to carry and where the total distance permitted to be covered by the service in a day-

1. Does not exceeds 100 KM(for air – conditioned/deluxe service) – Rs. 250/- Per Seat Per Month
2. Does not exceeds 100 KM (for express service)- Rs.200/- Per Seat Per month
3. there after for each 10 KM or part thereof- (for air –conditioned/deluxe service) – Rs. 20/- Per Seat Per Month
4. there after for each 10 KM or part thereof- (for express service) – Rs. 15/- Per Seat Per Month

In respect of vehicles permitted to ply as ordinary service for every passenger which the vehicle is permitted to carry and where the total distance permitted to be covered by a vehicle in a day-

1. Does not exceeds 100 KM- Rs. 160/- Per Seat

		Per Month
		2. there after for each 10 KM or part thereof- Rs.
b)	CONTRACT	10/- Per Seat Per Month
	CARRIAGE	Vehicle permitted to carry more than six passengers and plying as contract carriage covered by all India tourist permit issued by Madhya Pradesh State under sub-vehicles (9) of section 88 of the motor vehicle Act. 1988 for which the vehicle is permitted to carry- (a) for maxi cab vehicle having capacity Exceeding six and up to 12(excluding driver)- Rs 150/- per seat per month or lump sum tax at the rate of (i) 10 percent of the cost of a new vehicle recoverable in two equal instalments in a year. (ii) 5 percent of the cost of older vehicles for which life time tax has already been paid. (b) For vehicles having more than twelve seats (excluding driver)- Rs 150/- per seat per month
		Vehicle permitted to carry more than six passengers and plying with in the state as contract carriage for each seat (other than the driver) which the vehicle is permitted to carry- (a) for maxi cab vehicle having seating capacity exceeding six and upto 12 (excluding driver)- Rs.300/- Per Seat Per Quarter (b) for vehicle having more than twelve seat (excluding driver)-

		1. for ordinary bus- Rs.500/- Per Seat Per Month
		2. for air-conditioned bus /deluxe bus - Rs.600/- Per Seat Per Month
15.	MAHARASHTRA	
	(AS ON 31-3-2007)	
	a) MSRTC AND OTHER	Rs. 71/- per passenger Per Annum plus passenger tax of 17.5% of fare collected.
	b) CONTRACT CARRIAGE- Plying in City Area	Rs.1500/- per passenger Per Annum
	c) CONTRACT CARRIAGE - TOURIST BUSES	Rs. 4600 per passenger Per Annum
	d) AC BUSES	Rs. 5600 per passenger Per Annum
	16. MANIPUR	
	(AS ON 31-3-2007)	
	BUSES	Rs. 1000/- Per Annum upto 16 seats and Rs. 80/- for every additional seat plus passenger tax of 6 paise/rupee on passenger fare or lump sum basis.
17.	MEGHALAYA	
	(AS ON 31-3-2005)	
	a) STAGE CARRIAGE	Mini Bus- Upto 30 seats- Rs. 100/- per seat per annum Omni Bus- above 30 seats- Rs. 80/- per seat per annum.
	b) CONTRACT CARRIAGE	Tourist Buses - Rs. 120/- per seat per annum
18.	MIZORAM	
	(AS ON 31-3-2007)	
	BUSES	Rs. 100/- Per Seat Per Annum

19.	NAGALAND (AS ON 31-3-2007) BUSES	Motor Vehicle Tax of Rs.120/- Per Annum + Passenger Tax of Rs.1250/- Per Annum
20.	ORISSA (AS ON 31-3-2007) a) STAGE CARRIAGE	Upto 160 km a day- Rs. 748/- per seat per annum (Ordinary) and Rs. 1067/- per seat per annum (Express). Above 160 km. To 240 km. Rs. 916 /-per seat per annum (Ordinary) and Rs. 1316/- per seat per annum (Express). Above 240 km to 320 km. Rs.1200/- per seat per annum (ordinary) and Rs. 1795/- per seat per annum (Express). Exceeding 320 km. Rs. 1440/- per seat per annum (ordinary) Rs. 2040/- per seat per annum (Express).
	b) CONTRACT CARRIAGE	For seating more than 3 persons but not more than 25 Persons, for every person for which the vehicle is permitted to carry, excluding the driver.- Rs.720/- Per Seat Per Annum For seating more than 25 persons, for every person for which the vehicle is permitted to carry, excluding the driver.- Rs.150/- Per Seat Per Annum
22.	PUNJAB (As on 22.11. 2007) a) STAGE CARRIAGE	1. Big Buses:- a) Ordinary Buses- Rs.2.25 Per Kilometer Per Vehicle Per Day

b) Ordinary HV AC Buses(3*2 Seats)- Rs.1.00
Per

Kilometer Per Vehicle Per Day

c) Integral Coach- Rs.0.50 Per Kilometer
Per

Vehicle Per Day

2. Stage Carriage Buses coming from Other
States:-

a) Buses Registered in other states
plying as
stage carriage in Punjab which are
countersigned under reciprocal
agreements-
Rs. 3.70 Per Kilometer Per Vehicle Per
Day

b) Buses Registered in other states
plying as
stage carriage in Punjab which are not
countersigned under reciprocal
agreements-
Rs. 5.00 Per Kilometer Per Vehicle Per
Day

3. Mini Buses registered in the State of
Punjab:-
Rs.30,000/- Per Annum

b) CONTRACT CARRIAGE

1. Tourist Buses:-

a) Ordinary- Rs.6,000/- Per Seat Per
Annum

b) Deluxe- Rs.6,000/- Per Seat Per
Annum

c) Air Conditioned- Rs.5,000/- Per Seat
Per
Annum

d) Integral Coach- Rs. 4,000/- Per Seat
Per
Annum

2. All India Tourist Permits or any other similar
permits
registered in
other states entering the state of Punjab:-

a) Ordinary Buses- Rs.2,000/- Per Day
Per
Vehicle(on 24hours basis)

b) Deluxe Buses- Rs. 3,000/- Per Day Per

- Vehicle(on 24hours basis)
 c) Air Conditioned Buses- Rs.4,000/- Per Day Per
 Vehicle(on 24hours basis)
 3. Omni Bus having Nine Seats excluding driver registered in other states entering and plying in the state of Punjab:- Rs.150/- Per Day

23. RAJASTHAN

(AS ON 31-3-2006)

a) STAGE CARRIAGE (Covered by Permit)

Purchased as Complete Vehicle:
 Cost of vehicle upto Rs. 4 lakh – 0.45% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable
 Cost of vehicle above Rs. 4 lakh – 0.70% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable
 Purchased as Chassis :
 Cost of Chassis upto Rs. 4 lakh – 0.50% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable
 Cost of the Chassis above Rs. 4 lakh – 1.00% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable

b) CONTRACT CARRIAGE (Covered by Permit)

Purchased as Complete Vehicle:
 Cost of vehicle upto Rs. 4 lakh – 0.45% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable
 Cost of vehicle above Rs. 4 lakh – 0.70% of the cost of vehicle (maximum of Rs. 12000) (Annual Road

		Tax) + Special Road Tax as applicable Purchased as Chassis : Cost of Chassis upto Rs. 4 lakh – 0.50% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable Cost of the Chassis above Rs. 4 lakh – 1.00% of the cost of vehicle (maximum of Rs. 12000) (Annual Road Tax) + Special Road Tax as applicable
24.	SIKKIM	
	a) STAGE CARRIAGE	N.A.
	b) CONTRACT CARRIAGE	N.A.
25.	TAMIL NADU (AS ON 31-3-2007)	
	a) STAGE CARRIAGE	Metropolitan Area (Chennai City Operations): Rs.
	(More than Six Passengers)	80/- Per Seat Per Quarter plus 25% surcharge. Town Bus Service: Rs. 325/- Per Seat Per Quarter plus 10% surcharge. Express/Mofussil Bus Service: Rs. 400/- Per Seat Per Quarter plus 25% surcharge. Mini Bus: Rs.160/- Per Seat Per Quarter plus 25% surcharge.
	b) CONTRACT CARRIAGE	Ordinary Passenger Bus (Upto 12 Passengers- Maxi Cabs) - Rs. 275/- Per Seat Per Quarter.(w.e.f. 01-01- 2006) Ordinary Passenger Bus (12 Passengers to 20 passengers) - Rs. 3000/- Per Seat Per Quarter. Ordinary Passenger Bus (More than 20 Passengers) - Rs. 3000/- Per Seat Per Quarter. Luxury Bus (Upto 20 Passengers) - Rs. 3000/- Per Seat

		Per Quarter.
		Luxury Bus (Above 20 Passengers) - Rs. 3000/- Per Seat Per Quarter. Sleeper Coach(Upto 20 Passengers) – Not Applicable Sleeper Coach(Above 20 Passengers) – Not Applicable Private Service Vehicle- Rs. 150/- Per Seat Per Quarter.
26.	TRIPURA	
	a) STAGE CARRIAGE	N.A.
	b) CONTRACT CARRIAGE	N.A.
27.	UTTAR PRADESH (AS ON 31-3-2008)	
	BUSES	Rs.40/- Per Seat Per Quarter(Average Motor Vehicle Taxes) + Rs.350/- Per Seat Per Quarter(Average Passenger Taxes)
28.	UTTARAKHAND (AS ON 31-3-2007)	
	BUSES	Upto 20 seats Rs. 350/- Per Quarter plus Rs. 30 per seat Per Quarter and upto 35 seats Rs.590/- Per Quarter plus Rs. 35/- per seat Per Quarter Contract Carriage- Rs. 160/- per seat per month
29.	WEST BENGAL	
	a) STAGE CARRIAGE	Ordinary Stage Carriage- Rs.31.25 per quarter for each seat + 10% of quarterly total tax
	b) CONTRACT CARRIAGE	N.A.
30.	ANDAMAN & NICOBAR ISLAND	
	a) STAGE CARRIAGE	N.A.
	b) CONTRACT CARRIAGE	N.A.

31.	CHANDIGARH (AS ON 31-3-2007)	
	BUSES	Seating capacity less than 30 seats - Rs. 3000/- Per Annum Seating capacity more than 30 seats-Rs. 4200/- Per Annum
32.	DADRA & NAGAR HAVELI (AS ON 31-3-2007)	
	BUSES	Passenger Tax of Rs. 4920/- Per Bus Per Annum(Bus Seating Capacity of 56)
33.	DAMAN & DIU (AS ON 31-3-2006)	
	BUSES	Upto 18 seats - Rs. 600/- Per Annum. For every additional seat above 18 seats- Rs. 35/- Per Annum Rs. 1.50 per seat per km per month (passenger tax) or Rs. 24 per seat per month at the option of operator
34.	DELHI	
	a) STAGE CARRIAGE	N.A
	b) CONTRACT CARRIAGE	N.A.
35.	PUDUCHERRY (AS ON 31-3-2007)	
	a) STAGE CARRIAGE	Intra State Ordinary - Rs. 250/- Per Seat/Per Quarter. Inter State Express Rs. 350/- Per Seat/Per Quarter. Inter State Ordinary – Rs. 340/- Per Seat/Per Quarter.

b) CONTRACT CARRIAGE

13 to 27 seats - Rs. 250/- Per Seat/Per Quarter.

Above 27 seats - Rs. 300/- Per Seat/Per Quarter.

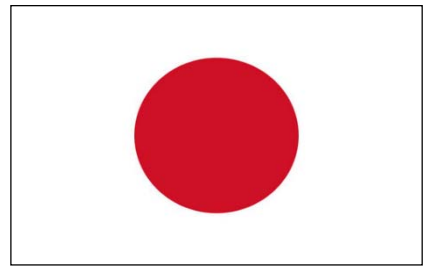
Above 54 seats (Ordinary) - Rs. 350 /- Per Seat/Per Quarter.

Tax in respect of tourist vehicle - Rs. 750/- Per Seat/Per Quarter.

Source: Officers of State Transport Commissioners/UT Admns.

N.A.: Not Available.

Note: - Compiled on the basis of latest information made available by States/UTs.



JAPAN

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JAPAN

1. Tonnage Tax

(1) What is Tonnage Tax?

- Tonnage Tax is a national tax related to vehicle weight.

(2) Revisions

- From FY2012 the burden of Tonnage Tax was reduced as a result of a revision of the temporary tax rates, a review of qualifying vehicle types and of the criteria for Eco-car Tax Incentives, which were extended by 3-years from 1 May, 2012 to 30 April, 2015, and the introduction of tax exemptions for barrier-free taxis/buses and large trucks equipped with collision impact mitigating brake systems.
- In FY2014 the amount of the tax reduction applicable at the first renewal inspection will be revised.

(i) Passenger Cars with a capacity of 10 persons or less

*: Applicable only to vehicles newly registered from April 2014

Vehicle type	Environmental requirements		Tax Rate
	Emissions	Fuel efficiency	
Electric	NA	NA	Exempted (50%-cut at first renewal inspection) → (*100%-cut at first renewal inspection)
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	
Diesel	2009	NA	
Gasoline (including gasoline hybrid)	2005 + 75% reduction (☆☆☆☆)	2015 + 20%	75%-cut
		2010 + 50%	
		2015 + 10%	
		2010 + 38%	50%-cut
		2015 achieved	
2010 + 25%			

(ii) Trucks and buses with GVW 2.5t or less

*: Applicable only to vehicles newly registered from April 2014

Vehicle type	Environmental requirements		Tax Rate
	Emissions	Fuel efficiency	
Electric	NA	NA	Exempted (50%-cut for first renewal inspection) → (*100%-cut at first renewal inspection)
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	
Gasoline (including gasoline hybrid)	2005 + 75% reduction (☆☆☆☆)	2015 + 20%	
		2010 + 50%	
		2015 + 10%	
		2010 + 38%	50%-cut
		2015 achieved	
2010 + 25%			

(iii) Trucks/buses with GVW over 2.5t/3.5t or less

*: Applicable only to vehicles newly registered from April 2014

Vehicle type	environmental requirements		Tax cut rate
	Emissions	Fuel efficiency	
Electric	NA	NA	Exempted (50%-cut for first renewal inspection) → (*100%-cut at first renewal inspection)
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	
Gasoline (including gasoline hybrid), LPG	2005 + 75% reduction (☆☆☆☆)	2015 + 10%	
		2015 + 5%	50%-cut
	2005 + 50% reduction (☆☆☆)	2015 + 10%	75%-cut
		2015 + 5%	50%-cut
Diesel (including diesel hybrid)	2009 + NOx & PM 10% reduction	2015 + 10%	Exempted (50%-cut for first renewal inspection) → (*100%-cut at first renewal inspection)
		2015 + 5%	75%-cut
		2015 achieved	50%-cut
	2009	2015 + 10%	75%-cut
2015 + 5%		50%-cut	

(iv) Trucks/buses with GVW over 3.5t

*: Applicable only vehicles newly registered from April 2014

Vehicle type	Environmental requirements		Tax cut rate
	Emissions	Fuel efficiency	
Electric	NA	NA	Exempted (50%-cut for first renewal inspection) → (*100%-cut at first renewal inspection)
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	
Diesel (including diesel hybrid)	2009 + NOx & PM 10% reduction	2015 + 10%	
		2015 + 5%	50%-cut
		2015 achieved	50%-cut
	2009 complied	2015 + 10%	75%-cut
		2015 + 5%	50%-cut

3. Automobile Acquisition Tax

(1) What is Automobile Acquisition Tax?

- Automobile Acquisition Tax is a local tax levied on the acquisition of Kei vehicles, small-sized vehicles and standard-sized vehicles.
- The acquisition price is 90 percent of the vehicle price (excluding Consumption Tax), including integrated accessories (air conditioning, car audio, etc).
- Tax rates will be lowered in FY2014 from 5% to 3% of the acquisition price for small and standard sized vehicles and from 3% to 2% of the acquisition price for kei cars.

(2) Revisions

- In FY2012, the qualifying vehicles and environmental criteria were revised, the Eco-car Tax Incentives were extended for 3 years from 1 April, 2012 to 31 March, 2015, and special measures for barrier-free taxis/buses and large trucks equipped with collision impact mitigating brake systems were introduced.
- In FY2014, the rate of tax reduction will be revised.

(i) Passenger vehicles with a capacity of 10 persons or less

Vehicle type	Environmental requirements		Tax cut rate for FY2013	Tax cut rate in FY2014
	Emissions	Fuel efficiency		
Electric	NA	NA	Exempted	Exempted
Fuel-cell	NA	NA		
Natural gas	2009 + NOx 10% reduction	NA		
Plug-in hybrid	NA	NA		
Diesel	2009 complied	NA		
Gasoline (including gasoline hybrid)	2005 + 75% reduction (☆☆☆☆)	2015 + 20%	75%-cut	80%-cut
		2010 + 50%		
		2015 + 10%		
		2010 + 38%	50%-cut	60%-cut
		2015 achieved		
2010 + 25%				

(ii) Trucks and buses with GVW 2.5t or less

Vehicle type	Environmental requirements		Tax cut rate for FY2013	Tax cut rate in FY2014
	Emissions	Fuel efficiency		
Electric	NA	NA	Exempted	Exempted
Fuel-cell	NA	NA		
Natural gas	2009 + NOx 10% reduction	NA		
Plug-in hybrid	NA	NA		
Gasoline (including gasoline hybrid)	2005 + 75% reduction (☆☆☆☆)	2015 + 20%		
		2010 + 50%		
		2015 + 10%		
		2010 + 38%	50%-cut	60%-cut
		2015 achieved		
2010 + 25%				

(iii) Trucks/buses with GVW over 2.5t/3.5t or less

Vehicle type	Environmental requirements		Tax cut rate for FY2013	Tax cut rate in FY2014
	Emissions	Fuel efficiency		
Electric	NA	NA	Exempted	Exempted
Fuel-cell	NA	NA		
Natural gas	2009 + NOx 10% reduction	NA		
Plug-in hybrid	NA	NA		
Gasoline (including gasoline hybrid), LPG	2005 + 75% reduction (☆☆☆☆)	2015 + 10%	75%-cut	80%-cut
		2015 + 5%		

		2015 achieved	50%-cut	60%-cut
	2005 + 50% reduction (☆☆☆)	2015 + 10%	75%-cut	80%-cut
		2015 + 5%	50%-cut	60%-cut
Diesel (including diesel hybrid)	2009 + NOx & PM 10% reduction	2015 + 10%	Exempted	Exempted
		2015 + 5%	75%-cut	80%-cut
		2015 achieved	50%-cut	60%-cut
	2009	2015 + 10%	75%-cut	80%-cut
		2015 + 5%	50%-cut	60%-cut

(iv) Trucks/buses with GVW over 3.5t

Vehicle type	Environmental requirements		Tax cut rate until FY2013	Tax cut rate in FY2014
	Emissions	Fuel efficiency		
Electric	NA	NA	Exempted	Exempted
Fuel-cell	NA	NA		
Natural gas	2009 + NOx 10% reduction	NA		
Plug-in hybrid	NA	NA		
Diesel (including diesel hybrid)	2009 + NOx & PM 10% reduction	2015 + 10%	75%-cut	80%-cut
		2015 + 5%	50%-cut	60%-cut
		2015 achieved	75%-cut	80%-cut
	2009 complied	2015 + 10%	50%-cut	60%-cut
		2015 + 5%	75%-cut	80%-cut

4. Automobile Tax

(1) What is Automobile Tax?

- Automobile Tax is a local tax levied on ownership.

(2) Green Automobile Taxation

- Green Automobile Taxation is a tax scheme introduced in FY2001 as a special measure under which Automobile Tax rates are reduced or raised depending on the environmental burden of the vehicle.

(3) Revision

- In FY2014 the tax incentives will be revised as follows.
 - Clean diesel passenger cars will be added to the category of vehicles which can qualify for tax exemption.
 - Higher tax reductions will be available for vehicles which meet more stringent environmental criteria.

Criteria for a reduction in Automobile Tax

(i) Passenger vehicles with a capacity of 10 persons or less (April 2014 – March 2016)

Vehicle type	Environmental requirements		Tax cut rate
	Emissions	Fuel efficiency	
Electric	NA	NA	75%-cut
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	
Clean Diesel	2009	NA	
Gasoline (including gasoline hybrid)	2005 + 75% reduction (☆☆☆☆)	2015 + 20% and 2020 achieved	50%-cut
		2015 + 20%	
		2015 +10%	NA
		2015 achieved	

(ii) Trucks and buses with GVW 2.5t or less (April 2014 – March 2016)

Vehicle type	Environmental requirements		Tax cut rate
	Emissions	Fuel efficiency	
Electric	NA	NA	75%-cut
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	
Gasoline (including gasoline hybrid)	2005 + 75% reduction (☆☆☆☆)	2015 + 20% and 2020 achieved	
		2015 + 20%	
		2015 +10%	NA
		2015 achieved	

(iii) Trucks/buses with GVW over 2.5t/3.5t or less (April 2014 – March 2016)

Vehicle type	Environmental requirements		Tax cut rate
	Emissions	Fuel efficiency	
Electric	NA	NA	75%-cut
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	

(iv) Trucks/buses with GVW over 3.5t (April 2014 – March 2016)

Vehicle type	Environmental requirements		Tax cut rate
	Emissions	Fuel efficiency	
Electric	NA	NA	75%-cut
Fuel-cell	NA	NA	
Natural gas	2009 + NOx 10% reduction	NA	
Plug-in hybrid	NA	NA	

- The above criteria are those set by the central government. Local governments may set their own additional criteria.

Criteria for an increase in Automobile Tax:

Vehicle type	Ongoing Scheme (2014.4 - 2016.3)
Gasoline/LPG Vehicle (13 years or older)	15% tax increase (The tax increase will remain at 10% for trucks and buses)
Diesel Vehicle (11 years or older)	

- * Additional levy is not applicable to EV, natural gas vehicles, methanol vehicles, public transport buses and trailers.
- From FY2014, an additional levy will payable according to the age of the vehicle as set out below.

Vehicle type	Year/month of Initial Registration in the Vehicle Inspection Certificate
Gasoline/LPG Vehicle (13 years or older)	Any year/month between April 2000 and March 2001
Diesel Vehicle (11 years or older)	Any year/month between April 2002 and March 2003

(5) Table of Automobile Tax Rates .

(i) Passenger vehicle

Engine displacement	Private use	Business use
1L or less	¥29,500	¥7,500
1L to 1.5L or less	¥34,500	¥8,500
1.5L to 2L or less	¥39,500	¥9,500
2L to 2.5L or less	¥45,000	¥13,800
2.5L to 3L or less	¥51,000	¥15,700
3L o 3.5L or less	¥58,000	¥17,900
3.5L to 4L or less	¥66,500	¥20,500
4L to 4.5L or less	¥76,500	¥23,600
4.5L to 6L or less	¥88,000	¥27,200
Over 6L	¥111,000	¥40,700

(ii) Truck

Maximum load	Private use	Business use
1t or less	¥8,000	¥6,500
1t to 2t or less	¥11,500	¥9,000
2t to 3t or less	¥16,000	¥12,000
3t to 4t or less	¥20,500	¥15,000
4t to 5t or less	¥25,500	¥18,500
5t to 6t or less	¥30,000	¥22,000
6t to 7t or less	¥35,000	¥25,500
7t to 8t or less	¥40,500	¥29,500
Over 8t	¥40,500 + ¥6,300/t	¥29,500 + ¥4,700/t

(iii) Buses

Riding capacity	Private use	Business use	
		Route bus	Other than route bus
30 persons or less	¥33,000	¥12,000	¥26,500
30 to 40 persons or less	¥41,000	¥14,500	¥32,000
40 to 50 persons or less	¥49,000	¥17,500	¥38,000
50 to 60 persons or less	¥57,000	¥20,000	¥44,000
60 to 70 persons or less	¥65,500	¥22,500	¥50,500
70 to 80 persons or less	¥74,000	¥25,500	¥57,000
Over 80 persons	¥83,000	¥29,000	¥64,000

5. Mini Vehicle (Kei Car) Tax

(1) What is Mini Vehicle Tax?

- Mini Vehicle Tax is a local (municipal) tax levied on ownership.

(2) Revisions

- Green Taxation is not applicable.

(3) Mini Vehicle Tax Rates.

Until the end of FY2014 (i.e. March 2015)

Vehicle type		Private use	Business use
Mini vehicle (4-wheeler)	Passenger vehicle	¥7,200	¥5,500
	Truck	¥4,000	¥3,000
Small-sized motorcycle (over 250cc)		¥4,000	
Mini-sized motorcycle (125-250cc)		¥2,400	

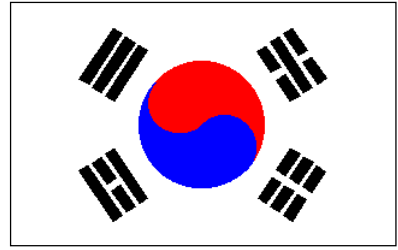
From FY2015 (i.e. from April 2015)

Vehicle type		Private use	Business use
Mini vehicle (4-wheeler)	Passenger vehicle	¥7,200	¥5,500
	Truck	¥4,000	¥3,000
Small-sized motorcycle (over 250cc)		¥6,000	
Mini-sized motorcycle (125-250cc)		¥3,600	

From FY2015 (i.e. April 2016) **: Applicable only to new vehicles

Vehicle type		Private use	Business use
Mini vehicle (4-wheeler) **	Passenger vehicle	¥10,800	¥6,900
	Truck	¥5,000	¥3,800
Small-sized motorcycle (over 250cc)		¥6,000	
Mini-sized motorcycle (125-250cc)		¥3,600	

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1.1 STRUCTURE OF AUTO TAXATION

	Type of Taxes	Remarks
Purchase	Individual Consumption Tax	National Tax
	Education Tax	National Tax
	VAT	National Tax
Registration	Acquisition Tax	Local Tax
	Public Bond	Local Tax
Possession	Annual Vehicle Tax	Local Tax
	Education Tax	Local Tax
Use	Fuel Excise Tax	National Tax
	Education Tax	National Tax
	Motor Fuel Tax	Local Tax
	VAT on Fuel	National Tax

1.2 TAX RATES

1.2.1 Individual Consumption Tax (only for passenger cars)

Vehicle Category	Tax Rates	Remarks
≤ 1000cc	Exempted	Education Tax : 30% of Excise Tax
1001 ~ 2000cc	5% of ex-factory price	VAT: 10% of (ex-factory price + excise tax + education tax)
> 2000cc	6% of ex-factory price	
Hybrids	Temporary tax reduction: max ₩1 mil. per car (Jan. 1, 2013 ~ Dec. 31, 2015)	Education tax cut: max ₩0.3 mil. per hybrid car
Electric Vehicles	5% of ex-factory price Temporary tax reduction: max ₩2 mil. per car (Jan 1, 2012 ~ Dec. 31, 2014)	Education tax cut: max ₩0.6 mil. per car

1.2.2 Acquisition Tax

Vehicle Category	Tax Rates	Remarks
≤ 1000cc	Temporary exemption (Jan. 1, 2013 ~ Dec. 31, 2015)	Retail price : Ex-factory price + Excise Tax + Education Tax + VAT
Passenger Cars	7% of (retail price minus VAT)	Temporary tax reduction for the household with 3 children or over: max. ₩1.4 mil. (Jan. 1, 2013 ~ Dec. 31, 2015)
Commercial Vehicles	5% of (retail price minus VAT)	
Hybrids	Temporary tax cut: max ₩1.4 mil. per car (Jan. 1, 2013 ~ Dec. 31, 2014)	
Electric Vehicles	Temporary tax incentive: max ₩1.4 mil. per car (Jan. 1, 2012 ~ Dec. 31, 2014)	

1.2.3 Public Bond (Passenger Cars)

Vehicle Category	Tax Rates	Remarks
≤ 1000cc	Exempted	MPVs: Multi-Purpose Vehicles
1001 ~ 1599 cc	9% of (retail price minus VAT)	
1600 ~ 1999cc	12% of (retail price minus VAT)	
≥ 2000cc	20% of (retail price minus VAT)	
MPVs	5% of (retail price minus VAT)	
Hybrids	Temporary reduction: max ₩0.4 mil. per car (Jan. 1, 2013 ~ Dec. 31, 2014)	
Electric Vehicles		
<u>Length</u> <u>Width</u> <u>Height</u>		
≤ 3.6m, ≤1.6m, ≤ 2.0m	Exempted	
≤ 4.7m, ≤1.7m, ≤ 2.0m	9% of (retail price minus VAT)	
Exceeding either of the sizes above	12% of (retail price minus VAT)	
Exceeding all of the sizes above	20% of (retail price minus VAT)	
	Temporary reduction: max ₩0.2 mil. per car (Jan 1, 2012 ~ Dec. 31, 2014)	

1.2.4 Annual Vehicle Tax

Vehicle Category	Tax Rates	Remarks
≤ 1000cc	₩ 80/cc	Education Tax: 30% of Annual Vehicle Tax Tax reduced by 5% per year (up to max. 50%) starting from the third year after initial registration of new cars
1001 ~ 1600cc	₩ 140/cc	
> 1601	₩ 200/cc	

1.2.5 Fuel Excise Tax (Transportation·Energy·Environment Tax)

Fuel	Tax Rates	Remarks
Gasoline	₩ 529/ l	Applicable rates are adjustable ± 30% of legal rates: Gasoline: ₩ 475/l Diesel: ₩ 340/l LPG: ₩ 252/kg Education Tax: 15% of Fuel Excise Tax VAT: 10% of (ex-factory price + excise tax + motor fuel tax + education tax) Mini cars get refund of max. ₩ 100,000 per annum (valid until Dec. 2014)
Diesel	₩ 375/l	
LPG	₩ 275/kg	

1.2.6 Motor Fuel Tax

*Newly introduced in 2000 to make up for the loss of tax revenue of provincial government, resulting from the reduction of Annual Vehicle Tax.

Fuel	Tax Rates	Remarks
Gasoline, Diesel	26% of Fuel Excise Tax	Legal rates: 36%



RUSSIA

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1 IMPORT DUTIES

Russia continues to fulfill its commitments to the WTO by downsizing a number of import duties. The automotive industry is also among the frontrunners in this duty-reduction drive. By 2019, the rates will be reduced to 15% for new passenger vehicles, to 10-15% for different SUV's and to 20% for used vehicles (up to 7 years old).

In 2014, the following import duties on **passenger vehicles** are in place for **legal entities**:

Vehicle type	Tariff, ad valorem
New vehicles (less than 3 years old)	25%
New full-size SUV (curb weight less than 5,000 kg, engine size > 4,200 cc)	22.9%
Electric vehicles (from 1 February 2014 till the end of the 2015)	0%
Used vehicles (less than 7 years old)	25%

For **vehicles older than 7 years** customs duty is realized at a specific rate depending on the engine size:

Petrol Engine, Size (cc)	Tariff, €/cc
≤1,000	1.40
1,001–1,500	1.50
1,501–1,800	1.60
1,801–3,000	2.20
>3,000	3.20

Diesel Engine, Size (cc)	Tariff, €/cc
≤1,500	1.50
1,501–2,500	2.20
> 2,500	3.20

The customs duties payable by individuals importing passenger vehicles differ from those payable by legal entities. The following rates are applied: New passenger vehicles (less than 3 years old): 48% in case the value of an imported vehicle is less than 8.500€ or 54% in case the value of an imported vehicle is more than 8.500€. Used passenger vehicles (3 years and more): from 1.5 € up to 5.7 € per cc. depending on the engine size.

2 EXCISE TAXES

Excise tax is imposed on passenger vehicles (and motorbikes with capacity more than 150 HP). The tax is payable in case of import of vehicles or in case of sale of taxable vehicles manufactured in Russia. The rates are:

Engine HP	RUR per HP		
	2014	2015	2016
≤ 90	0	0	0
91–150	34	37	41
>150	332	365	402

3 VAT

Sale and import of vehicles are subject to **value-added tax (VAT)**. The current VAT rate is **18%**.

The collection of VAT is invoice-based. Every vendor (except small business under a special tax regime) that provides "taxable" goods charges VAT rate on his output and issues to the buyer a special invoice that indicates the amount of charged VAT. Buyers who are subject to VAT on their own sales (output tax) can deduct the input tax from their own VAT liability. The difference between the output tax and input tax is paid to the Government (or a refund is claimed in case of negative liability).

Since 2008, a special rule for trade-in of vehicles is available. The VAT is levied on the difference between the sale price (if it is at arms-length) and the purchase price.

Imported vehicles are charged with VAT on the customs value plus customs duty and excise tax. The **import VAT** is payable to the custom authorities under the customs clearing procedure and is also deductible.

4 TRANSPORT AND LUXURY TAX

The **transport tax** is imposed on all types of vehicles including passenger vehicles and SUV's. **Owners of registered vehicles** are required to pay this tax. Dealers as a rule do not have to register vehicles belonging to the trading stock. Therefore, they are not charged with the transport tax.

The transport tax is assessed and payable on the **annual basis**. Individuals have to pay this tax once a year against a tax notification. Legal entities are required to file a tax return and to pay the tax in advance quarterly.

The federal Government sets forth basic rates. **The rates depend on the engine power** (in HP). The regions of Russia (including, for instance, Moscow and St. Petersburg) are entitled to increase (or reduce) the basic rates up to 10 times. Vehicles with engine up to 150 HP can be taxed lower (or completely exempted). Each region can impose different rates depending on the age or CO2 emissions. As a result, the tax can vary significantly from region to region.

The following transport tax rates are currently in place (without the luxury surcharge):

Power	Basic rates RUR/HP	Region Moscow* RUR/HP	Region St.Peterburg* RUR/HP
≤100 HP	2.5	12	24
101-125 HP	3.5	25	35
126-150 HP	3.5	35	35
151-175 HP	5.0	45	50
176-200 HP	5.0	50	50
201-225 HP	7.5	65	75
226-250 HP	7.5	75	75
>250 HP	15.0	150	150

** as an example*

The Government is currently considering the possibility of transforming the transport tax into an ecological tax starting from 2015.

Starting from 2014, a special **surcharge is imposed on luxury vehicles**. The surcharge is applicable to passenger vehicles with a **value of more than RUR 3 million**. The surcharge depends on vehicle's average value. The average value is determined by the Ministry of Industry and Trade based on data obtained from car manufacturers and official importers; if information from manufacturers and official importers is not available due to any reason, it can be obtained from other sources (e.g. catalogues). As a rule, recommended retail prices for new basic models of corresponding vehicles are considered for the purpose of determining

the value of vehicles subject to the luxury surcharge. The surcharge is applicable until a vehicle reaches a certain age; this age also differs for different price categories of luxury vehicles.

Surcharge (coefficient to the transport tax)	Vehicle's value (million RUR)	Vehicle's age = taxation period (years)
1.1	3 to 5	2 to 3
1.3	3 to 5	1 to 2
1.5.	3 to 5	<1
2	5 to 10	<5
3	10 to 15	<10
3	>15	<20

5 DISPOSAL FEE

On 1 September 2012, the Government of the Russian Federation introduced a disposal (scrappage) fee on vehicles imported into Russia by adopting the Resolution No. 870 dated 30 August 2012. Local manufacturers and importers of vehicles from the other countries of the Customs Union were exempted from that fee if particular condition were met. After numerous discussions with the WTO and the EU, the approach was changed and the new Resolution No. 1291 dated 26 December 2013 was adopted. According to the new Resolution, starting from 8 January 2014, the disposal fee is payable by all importers and local manufacturers without any exemptions.

The disposal fee is paid to the budget and should be used to stimulate the creation and development of an ELV system in Russia (state support for dismantlers and recyclers). Payers of the fee are not responsible for the subsequent recycling of vehicles.

The rates of the disposal fee for passenger vehicles differ depending on the engine displacement. The rates for used vehicles are significantly higher in order to demotivate import of such vehicles.

Engine	Coefficient:	Coefficient:
Electric engine	0.86	5.3
up to 1,000 cc	0.86	5.3
1,000 cc – 2000 cc	1.34	8.26
2,000 cc – 3,000 cc	2.56	16.12
3,000 cc – 3,500 cc	3.47	28.5
above 3,500 cc	5.5	35.01

Exhibit 6. Coefficients applicable to the base tariff of RUR 20,000 for passenger vehicles

The coefficients for calculation of the disposal fee for passenger vehicles importer by individuals for personal purposes are significantly lower than for legal entities - 0.1 for new vehicles and 0.15 for used vehicles. These rates do not depend on the engine displacement.

6 ASSEMBLY LEGISLATION

On 25 March 2005, the Russian Government adopted the Decree No. 166 introducing the notion "**industrial assembly**" and setting out conditions under which local automobile manufacturers could qualify for reduced import duties on imports of components for local assembly of certain vehicles, including passenger vehicles. At that time, the adoption of the Decree was an essential part of the Government's strategy to rejuvenate the automotive industry through increased investments in the local production.

The regime of the industrial assembly required that the local production include body welding, painting, and assembling, the installation of passenger/cabin compartment equipment, the installation of the power unit, steering, suspension, exhaust system, electrical equipment and exterior components, and final control testing. Also, the investor must have entered into a special agreement with the Russian Ministry of Economic Development.

Local manufacturers, which obtained the regime of the industrial assembly, were **exempted from the import duty** for a large number of major components needed for the assembly of vehicles. For most other components the rate of the import duty was reduced to 3-5 %.

In the beginning of February 2011, the Russian Government adopted new conditions for local manufacturers introducing more rigid rules. Under new conditions, foreign manufacturers can import parts and components under special conditions (0 or minimal import duties) until the end of 2020. The main requirements are as follows:

- Production of 300,000 vehicles a year on completely new production facilities or 350,000 vehicles on existing facilities which have to be upgraded;
- Not less than 30 % of produced vehicles must have locally produced engines or gear boxes;
- The level of the localization must achieve 60 % during the first 6 years;
- SKD can be used as bonus for 5% of produced vehicles during the first 3 years of agreement;
- Manufacturers must create research & development centers.

7 INVESTMENT INCENTIVES

There are different tax incentives provided under federal and regional programs.

Special economic zones have been created in some regions of Russia for **industrial manufacturing** (Lipetsk, Togliatti / Samara Region, Pskov, Elabuga / Republic of Tatarstan, Kaluga, Sverdlovsk Region) and for **research and development** (Zelenograd / Moscow, Tomsk, St Petersburg, Dubna / Moscow Region, Tatarstan).

Furthermore, a special economic zone was established in Kaliningrad on the basis of a special federal law.

In order to attract domestic and international businesses, many regions make tax incentives available in special arrears according to the so-called cluster principle. The incentives provided by the regional legislation are similar to the tax regime in the special economic zones.

Although the tax regulation may be different in details from region to region, the main attractions are: **reduced profit tax rate, the reduced or zero rates for tax on property or/and land.**

Additionally, for residents of the special economic zones a favorable depreciation regime is available. The federal law also declares protection from changes in the federal tax legislation.

OEMs' investments are located mainly in industrial clusters (e.g. Kaluga, St. Petersburg):





USA

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1.1. OVERVIEW OF VEHICLE TAX PROVISIONS IN THE UNITED STATES

In the United States, most vehicle taxes and fees are imposed at the state rather than the federal level. However, a notable exception is a measure in the federal tax code called the “gas guzzler tax”. More recently, the tax code has been utilized to promote the purchase of electric and plug-in hybrid electric vehicles by providing tax credits to the purchaser.

Most U.S. states impose state sales taxes on most purchases, including vehicles. Sales taxes are added onto the price of goods or services that are purchased in the United States. A sales tax is a tax on consumption, which is displayed as a percentage of the sale price. Sales taxes are assessed by every state except Alaska, Delaware, Montana, New Hampshire and Oregon. Hawaii has a similar tax although it is charged to businesses instead of consumers. In some cases, for example New York State and California, sales taxes are also assessed at the county or municipal level. At 8.25%, California has the highest state sales tax, which can total up to 10.75% with local sales tax included.

All U.S. states impose vehicle registration fees. These vehicle registration fees are imposed on all vehicles regardless of vehicle age, and are generally collected annually.

This report briefly describes the federal gas guzzler tax and electric vehicle tax credits, and then for illustrative purposes describes taxes and fees imposed by three states: California, North Carolina, and New York.

1.2. FEDERAL TAXES

Gas Guzzler Tax

The Energy Tax Act of 1978 established a Gas Guzzler Tax on the sale of new model year vehicles whose fuel economy fails to meet certain statutory levels. The Gas Guzzler tax applies only to cars (not trucks) and is collected by the federal Internal Revenue Service. The purpose of the Gas Guzzler Tax is to discourage the production and purchase of fuel inefficient vehicles. The fuel economy figures used to determine the Gas Guzzler Tax depend on values published by the Environmental Protection Agency, which estimates vehicle fuel economy in miles per gallon based on a combined estimate of highway and city driving. The amount of any applicable Gas Guzzler Tax paid by the manufacturer will be disclosed on the automobile's fuel economy label, shown as a window sticker on new cars.

GAS GUZZLER TAX	
Fuel Economy Rating (miles per gallon)	Tax
at least 22.5	No tax
at least 21.5, but less than 22.5	\$1000
at least 20.5, but less than 21.5	\$1300
at least 19.5, but less than 20.5	\$1700
at least 18.5, but less than 19.5	\$2100
at least 17.5, but less than 18.5	\$2600
at least 16.5, but less than 17.5	\$3000
at least 15.5, but less than 16.5	\$3700
at least 14.5, but less than 15.5	\$4500
at least 13.5, but less than 14.5	\$5400
at least 12.5, but less than 13.5	\$6400
less than 12.5	\$7700

1.3. FEDERAL TAX CREDITS

Electric Vehicle And Plug-In Hybrid Electric Vehicle Tax Credits

Electric vehicles (EVs) and plug-in hybrid-electric vehicles (PHEVs) purchased in or after 2010 may be eligible for a federal income tax credit. The minimum credit amount is \$2,500, and the credit may be up to \$7,500, based on each vehicle's traction battery capacity and the gross vehicle weight rating.

The credit begins to phase out for vehicles at the beginning of the second calendar quarter after the manufacturer produces 200,000 eligible vehicles (i.e., plug-in hybrids and EVs) as counted from January 1, 2010. The IRS will announce when a manufacturer exceeds this production figure and will announce the subsequent phase out schedule.

1.4. EXAMPLES OF VEHICLE TAX POLICIES IN U.S. STATES

CALIFORNIA

Vehicle License Fees

The Vehicle License Fee was established by the Legislature in 1935 in lieu of a property tax on vehicles. The formula for VLF assessment established by the Legislature is based upon the purchase price of the vehicle or the value of the vehicle when acquired. The VLF decreases with each renewal for the first 11 years. The VLF is equal to 1.15 percent of the market value of the vehicle.

Vehicle Registration, Sales and Use Taxes

New car purchases are subject to the same state sales taxes widely applicable to most consumer merchandise, at a base rate of 7.50%, and can total up to 10.00% with local taxes included. Tax and fees vary by county and city within California. These taxes apply to new as well as used vehicles. As an example, consider a new car being purchased by a resident of Los Angeles from a dealer at a total purchase price of \$20,000.

The total tax and “tag” (registration) fees would be as follows:

Current Registration:	43.00
Current California Highway Patrol:	24.00
Current Vehicle License Fee:	131.00
Current County Service Authority for Freeway Emergencies Fee:	1.00
Current Fingerprint ID Fee:	1.00
Current Smog High Polluter Repair Fee:	6.00
Original Smog Abatement:	6.00
Alt Fuel/Tech Smog Fee:	8.00
Current Auto Theft and/or DUI Crime Deterrence Program:	1.00
Current Air Quality Management District:	6.00
Current South Coast Air Basin:	1.00
Alt Fuel/Tech Reg Fee:	3.00
Use/Sales Tax:	1,800.00
Reflectorized License Plate Fee:	1.00
Total Registration Fees:	\$232.00
Total Use/Sales Tax:	\$1,800.00
Grand Total Registration Fees:	\$2,032.00

Vehicle purchases are taxed based on the city and county in which the purchaser registers the vehicle, and not on the county in which the vehicle is purchased. There is therefore no advantage in purchasing a car in a cheaper county to save on sales tax.

1.5. NORTH CAROLINA

1.5.1. Motor Vehicle Property Tax

The North Carolina General Assembly recently passed legislation to implement the Tag and Tax Together program – a more streamlined method for vehicle owners to pay their registration and vehicle taxes. Beginning in 2013, annual registration fees and vehicle property taxes will be paid to the Division of Motor Vehicles. In turn, the DMV will distribute the taxes to the appropriate counties. Prior to this change, motor vehicle taxes were collected by the county. Counties still set the tax rates, which vary from \$.27 to \$1.03 (per \$100 valuation).

1.5.2. Sales Tax/ Highway Use Tax

North Carolina collects a Highway Use Tax (HUT) on vehicles instead of a state sales tax. The tax is assessed each time a title is transferred. The tax assessment is 3 percent on passenger vehicles. The maximum tax for commercial vehicles (vehicles with a weight greater than 26,000 pounds) is \$1,000.00. All other vehicles are charged 3 percent with no ceiling.

Money that is collected for the Highway Use Tax goes towards the North Carolina Highway Trust Fund. That money is then used to improve the roads of North Carolina. Additionally, another portion of the money collected for the Highway Use Tax goes towards the State's General Fund.

1.5.3. Vehicle Registration Fees

The fees charged to title and register a vehicle in North Carolina are provided in the following table:

Title & Register	Fee
Certificate of Title	\$40.00
Instant Title	\$75.00
License Plate Registration Fee for Private Passenger Vehicles	\$28.00
License Plate Registration Fee for Private Truck Under 4,000 lbs	\$28.00
Regional Transportation Authority Registration Tax for Vehicles Registered in WAKE, DURHAM, & ORANGE Counties	\$5.00
Piedmont Authority for Regional Transportation Tax for Vehicles Registered in RANDOLPH County	\$1.00
Transfer of Plate	\$15.00
Highway Use Tax: Based on Vehicle's Purchase Price or Value For a detailed explanation of Highway Use Tax (HUT),	3%

1.6. NEW YORK

1.6.1. State and Locality Sales Tax

New York State has a base sales tax rate on tangible personal property (including new and used vehicles) of 4.0 percent, with an additional tax rate based on locality (city or county). The locality tax rate in New York varies from an additional 3.0 percent to an additional 4.875 percent.

1.6.2. Vehicle Registration Fees

Vehicle registration fees are determined based on vehicle weight, according to the following table. The dollar amount listed to the right of the vehicle weight is the registration fee for two years.

Registration Fees for Passenger Vehicles					
Weight of Vehicle (lbs.)	2-year Fee	Weight of Vehicle (lbs.)	2-year Fee	Weight of Vehicle (lbs.)	2-year Fee
0000 - 1650	\$26.00	3551 - 3650	\$59.00	5551 - 5650	\$107.50
1651 - 1750	\$27.50	3651 - 3750	\$61.50	5651 - 5750	\$110.00
1751 - 1850	\$29.00	3751 - 3850	\$64.00	5751 - 5850	\$112.50
1851 - 1950	\$31.00	3851 - 3950	\$66.50	5851 - 5950	\$115.00
1951 - 2050	\$32.50	3951 - 4050	\$69.00	5951 - 6050	\$117.00
2051 - 2150	\$34.00	4051 - 4150	\$71.00	6051 - 6150	\$119.50
2151 - 2250	\$35.50	4151 - 4250	\$73.50	6151 - 6250	\$122.00
2251 - 2350	\$37.50	4251 - 4350	\$76.00	6251 - 6350	\$124.50
2351 - 2450	\$39.00	4351 - 4450	\$78.50	6351 - 6450	\$127.00
2451 - 2550	\$40.50	4451 - 4550	\$81.00	6451 - 6550	\$129.50
2551 - 2650	\$42.00	4551 - 4650	\$83.50	6551 - 6650	\$131.50
2651 - 2750	\$43.50	4651 - 4750	\$85.50	6651 - 6750	\$134.00
2751 - 2850	\$45.50	4751 - 4850	\$88.00	6751 - 6850	\$136.50
2851 - 2950	\$47.00	4851 - 4950	\$90.50	6851 - 6950	\$139.00
2951 - 3050	\$48.50	4951 - 5050	\$93.00	6951 or more	\$140.00
3051 - 3150	\$50.00	5051 - 5150	\$95.50		
3151 - 3250	\$52.00	5151 - 5250	\$98.00		
3251 - 3350	\$53.50	5251 - 5350	\$100.50		
3351 - 3450	\$55.00	5351 - 5450	\$102.50		
3451 - 3550	\$56.50	5451 - 5550	\$105.00		

The first time a vehicle is registered, additional original registration fees apply in the amount of fees \$25.00 for vehicle plates, \$50.00 for a title certificate, and the sales tax. The amount of the sales tax depends on the purchase price and locality. There is also a minimum 2-year fee of \$32.50 for a vehicle that has 6 or more cylinders, or for an electric vehicle.

1.6.3. **New York City Tax Rates**

For tangible personal property, including motor vehicles, the New York City sales tax rate is 4.5 percent (in addition to the New York State sales and use tax of 4 percent and the Metropolitan Commuter Transportation District surcharge of 0.375 percent), for a total Sales and Use tax of 8.875 percent.

New York City also imposes an additional 8 percent surtax on parking, garaging, or storing motor vehicles in Manhattan. Residents of Manhattan who own a motor vehicle registered in the same borough may be eligible for an exemption from the additional New York City 8 percent surtax now levied on parking services there. For those who qualify, the tax is imposed at a rate of 10.375 percent instead of 18.375 percent. To be eligible for the Manhattan Resident Parking Tax Exemption, Manhattan residents must own and register their motor vehicle to a Manhattan residential address, and rent a long-term parking space by the month or longer. Commercial, rental, or company vehicle are not eligible for the exemption.

1.6.4. **Vehicle Use Taxes and Supplemental Fees for Passenger Vehicles**

Residents of New York City and several counties in New York State must pay a vehicle use tax when they register a passenger vehicle or renew a passenger vehicle registration. The New York State Department of Motor Vehicles collects the taxes for the city and the counties. The table below indicates which counties are affected by a vehicle use tax. As noted in the chart, residents of the 12 counties in the Metropolitan Commuter Transportation District (MCTD) also pay a supplemental fee for each year the registration is in effect.

New York City — All Counties		
Counties	Amount of Vehicle Use Tax/Supplemental Fee	The Tax/Fee Applies to:
Bronx, Kings (Brooklyn), New York (Manhattan), Queens, Richmond (Staten Island)	All passenger vehicles: \$30 for two years (\$15 per year).	All original registrations and renewals.
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.

Counties Outside the City of New York		
County	Amount of Vehicle Use Tax/Supplemental Fee	The Tax/Fee Applies to:
Albany	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Allegany	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Broome	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Cattaraugus	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Chautauqua	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Chemung	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5.00 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10.00 per year).	All original registrations and renewals.

Clinton	<p>For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).</p> <p>For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).</p>	All original registrations and renewals.
Cortland	<p>For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).</p> <p>For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).</p>	All original registrations and renewals.
Dutchess	<p>For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).</p> <p>For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).</p>	All original registrations and renewals.
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.
Erie	<p>For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).</p> <p>For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).</p>	All original registrations and renewals.
Franklin	<p>For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).</p> <p>For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).</p>	All original registrations and renewals.
Genesee	<p>For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).</p> <p>For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).</p>	Original registrations processed on and after October 1, 2012 and renewals for registrations that have expiration dates on or after December 1, 2012.
Livingston	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.

	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
Madison	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Monroe	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Nassau	For all passenger vehicles: \$30 for two years (\$15 per year).	All original registrations and renewals.
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.
Niagara	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Oneida	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Onondaga	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Orange	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.

Orleans	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.
	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
Oswego	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.
	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
Putnam	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.
	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.
Rensselaer	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.
	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
Rockland	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	Original registrations processed on and after November 1, 2012 and renewals for registrations that have expiration dates on or after January 1, 2013.
	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.
Schenectady	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.
	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year)	

Schuyler	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Steuben	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year)	All original registrations and renewals.
Suffolk	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year)	All original registrations and renewals.
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.
Sullivan	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year)	All original registrations and renewals.
Tioga	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Ulster	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	Original registrations processed on and after March 1, 2013 and renewals for registrations that have expiration dates on or after May 1, 2013.
Warren	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year).	All original registrations and renewals.

	For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	
Washington	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and renewals.
Westchester	For passenger vehicles that weigh 3500 lbs. or less: \$30 for two years (\$15 per year). For passenger vehicles that weigh 3501 lbs. or more: \$60 for two years (\$30 per year).	All original registrations and renewals.
	Supplemental MCTD Fee: \$50 for two years (\$25 per year)	Original registrations and renewals.
Wyoming	All passenger vehicles: \$10 for two years (\$5 per year).	All original registrations and renewals.
Yates	For passenger vehicles that weigh 3500 lbs. or less: \$10 for two years (\$5 per year). For passenger vehicles that weigh 3501 lbs. or more: \$20 for two years (\$10 per year).	All original registrations and ren