

1 MOTOR VEHICLE TAXATION: EU SUMMARY

1.1 TAXES ON ACQUISITION

Country	VAT ¹	Registration Tax
Austria	20%	Based on CO2 emissions (max 32% + bonus/malus)
Belgium	21%	Based on cylinder capacity and age (Brussels-Capital) Fuel, age, Euro standards and CO2 emissions (Flanders) CO2 emissions (Wallonia)
Bulgaria	20%	Based on purchase price + BGN 25 (plate) + BGN 160 (eco tax)
Croatia	25%	Based on selling price and CO2 emissions
Cyprus	19%	Based on CO2 emissions and cylinder capacity
Czech Republic	21%	Based on vehicle type and Euro standards
Denmark	25%	Based on safety equipment, fuel consumption and value (85% up to DKK 185,200 + 150% of the remainder)
Estonia	20%	Registration label (€62) + registration card (€130)
Finland	24%	Based on price and CO2 emissions (min 3.3%, max 50%)
France	20%	Bonus/malus system based on CO2 emissions
Germany	19%	Based on purchase price + €26.30 (registration fees)
Greece	24%	Based on net retail price and CO2 emissions
Hungary	27%	Based on age and cylinder capacity
Ireland	23%	Based on CO2 emissions, from 14 to 36%
Italy	22%	Based on kilowatt, weight and seats
Latvia	21%	Based on weight and fuel type
Lithuania	21%	Based on vehicle type
Luxembourg	17%	Registration stamp (€50) + supplement (€24 or €50)
Malta	18%	Based on CO2 emissions, length and vehicle value
Netherlands	21%	Based on CO2 emissions and fuel efficiency
Poland	23%	Based on cylinder capacity from 3.1% to 18.6% (0% for electric and plug-in electric vehicles)
Portugal	23%	Based on cylinder capacity and CO2 emissions
Romania	19%	Based on purchase price + registration fees (€8.6)
Slovakia	20%	Based on engine power (kW) and age
Slovenia	22%	Based on CO2 emissions and purchase price
Spain	21%	Based on CO2 emissions, from 4.75% (121-159g/km) to 14.75% (200g/km or more)
Sweden	25%	Based on purchase price and vehicle type
United Kingdom	20%	Based on invoice value or resale price

¹ Situation on 1 January 2018