

REGISTRATION TAX AND ANNUAL CIRCULATION TAX GUIDELINES

Effective as of 1st January 2009

VERSION 2.0 (4th November 2008)

These guidelines are intended to provide information on the changes in the registration tax and annual circulation tax systems without prejudice to any provisions in the respective legislation.

A. NEW REGISTRATION TAX SYSTEM (2009)

A1. When will the new registration tax system come into force?

The New Registration Tax Act will come into force on 1st January 2009.

A2. Which vehicles will be affected by the measures related to the first phase of the new registration tax system on 1st January 2009?

The following used and new vehicles will be affected:

- All M1 vehicles or Private vehicles with a seating capacity of not more than eight passengers excluding the driver (including hybrids and electric vehicles).
- Motorcycles;
- Quad bikes;
- Classic and vintage certified vehicles;
- Goods carrying vehicles (just the VAT element).

Taxi Cars or TY plates will not be included in this first phase of the new motor vehicle registration tax system.

A3. What will the major changes be of this new motor vehicle registration tax regime?

The current motor vehicle registration tax and the current annual motor vehicle licence regime which is based on value and cubic capacity of the vehicle will be replaced with the following:

- The Value of the vehicle;
- The combined CO2 emission level;
- The particulate matter emissions (diesel only);
- The length of the vehicle.

A4. Will the minimum tax be removed for used vehicles under new regime?

The minimum tax will be removed on most used vehicles. It will continue to apply only for those imported from non-EU countries which are older than four years (or were manufactured more than four years ago) before being imported for registration into Malta.

A5. Will VAT on registration tax still be charged?

As of 1st January 2009, VAT will no longer be levied on registration tax on all vehicles, including goods carrying vehicles. Therefore when calculating the VAT on the selling price of the vehicle, importers and dealers will deduct the amount of registration tax before applying the VAT rate.

A6. What is the principle upon which the new registration tax system will operate?

For M1 vehicles, the total amount of the registration tax will be the sum of the indicated % value multiplied by the CO₂ 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 value (RV) of the vehicle.

Therefore, the formula which will be used to calculate registration tax is as follows:

$$\text{Total Registration Tax} = (X\% \times \text{CO}_2 \times \text{RV}) + (Y\% \times \text{length} \times \text{RV})$$

Where:

X% is the percentage taken from Table 1 below, depending on the CO₂ value

Y% is the percentage taken from Table 2 below, depending on 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 V level), the Authority shall apply the rates applicable to vehicles powered by a petrol engine.

The rates and tax bands tables will apply for all new M1 vehicles except taxi cars (TY Plates). The current system will continue to apply for the latter.

A7. What are the new registration tax rates?

Registration Tax rates can be found in Section A of Appendix 1.

Example

An example on how to apply the formula by integrating the values from the tables would be as follows:

1. Obtain the RV (registration value)
2. Obtain the CO₂ level
3. Obtain the particulate matter (diesel only)
4. Obtain the vehicle length

Assuming that the registration values (RV), the CO₂ levels, and the overall length for a standard petrol private class 1 vehicle are the following:

- RV Value: €5,000
- CO₂ Level: 110g/km
- Length: 4000mm

The total registration tax due on the vehicle would be

$$(X\% \times 110 \times 5000) + (Y\% \times 4000 \times 5000) = \text{Total Registration Tax}$$

A8. Where can the combined CO₂, particulate matter and length values be obtained from?

For new vehicles, the combined CO₂, particulate matter and length values can be obtained from the Certificate of Conformity (COC) which is available for each individual new vehicle. These can be provided by the respective importers.

For used vehicles, the combined CO₂ level and length will be available from the Single Vehicle Type Approval (SVA) certificate. In the case of the particulate matter, for used vehicles this will be available online through the ADT 2009 valuation system.

Where the CO₂ level is not available for a particular vehicle, the highest value for that category (251g/km) will be taken into consideration for tax calculation purposes. Similarly, where the particulate matter is not available, the rates pertaining to the highest particulate matter will apply.

A9. Where can the Registration Value (RV) of new vehicles be obtained from?

For new vehicles, the registration value is the cost including insurance and freight (if applicable) as shown on the invoice when the vehicle is brought into Malta. Therefore the registration value is available at the vehicle importer or dealer.

A10. Where can the Registration Value (RV) of used vehicles be obtained from?

Currently, the value depends on a valuation carried out by the Malta Transport Authority. As of 1st January 2009, the valuation system will be replaced with a new system which will take into account the depreciation rate (and residual value) of a similar vehicle in Malta, and will be available online.

The system will allow the user to calculate the tax that would be due if the vehicle were to be registered.

A11. Should one register a used vehicle in 2008 or in 2009. Will one be able to compare the value based on the 2008 and 2009 system?

Although an estimate facility is available for vehicles to be registered in 2008, the new valuation system will only be available on 1st January 2009. The Malta Transport Authority is not in a position to guide the public on whether to register vehicles in 2008 or 2009. The public is reminded that any vehicle brought into Malta by a Maltese resident in 2008 must inform the Malta Transport Authority within 5 days and register the vehicle within 30 days of the date of importation in accordance with the Motor Vehicles (Registration and Licensing) Regulations. Therefore when deciding whether to import a used vehicle in 2008 or 2009, the public must remember that although the migration option is available to M1 vehicles, the VAT on registration tax paid in 2008 will not be refunded or credited, and the registration value of the used vehicles may vary between 2008 and 2009.

A11. I want to know whether it is worth registering a new vehicle in 2008 or in 2009. How can I compare prices?

The Malta Transport Authority has no control or involvement in the selling prices of new vehicles, and therefore the public is urged to refer to the vehicle importer or agent for details on selling prices of new vehicles to be registered in 2009. ADT has however made available the new registration tax rates.

B. M2 AND M3 VEHICLES and GOODS CARRYING VEHICLES

B1. How will the new registration tax system on M2 and M3 vehicles (motor vehicles with a seating capacity of more than eight passengers in addition to the driver) and N1, N2 and N3 goods carrying vehicles be calculated?

For these vehicles, the existing Registration Tax system will be retained. However, the VAT on registration tax will no longer be charged.

C. SELF-DRIVE, CHAUFFEUR-DRIVEN & LONG LEASE VEHICLES

How will the new registration tax system on self-drive, chauffeur driven vehicles and long lease vehicles be?

Self Drive (K Plates), Chauffeur Driven (GY plates) and Long Lease vehicles (QZ plates) are defined as M1 vehicles for registration tax purposes and will be taxed accordingly.

D. NEW & USED MOTORCYCLES

D1. How will the new registration tax system on new and used motorcycles be calculated?

In the case of new and used motorcycles, the variable on which tax will be charged will only be the cubic capacity. The minimum registration tax rate will no longer apply.

Registration Tax rates can be found in Section B of Appendix 1.

D2. How will the new registration tax system on quad bikes be calculated?

In the case of Quad Bikes suitable to be driven on the road, registration tax will be charged on the cubic capacity (cc) and registration value.

Registration Tax rates can be found in Section B of Appendix 1.

E. CLASSIC & VINTAGE VEHICLES

E1. How will the new registration tax system on certified Classic and Vintage vehicles be calculated?

The registration tax for Classic, Vintage or Veteran Vehicles will be reduced, and the minimum tax rates will no longer apply. Such vehicles will be categorised as follows:

- **Category A:** M1 motor vehicles, or motorcycles, with an age of 50 years or over from date of manufacture; and
- **Category B:** M1 motor vehicles, or motorcycles, with an age of 35 years or over but less than 50 years from date of manufacture.

No minimum registration tax will apply, and the VAT on registration tax will no longer be charged. It is important to note that these rates will only apply for vehicles which have been certified by the ADT Vintage Board ([link to VEH015](#)).

E2. What are the Registration Tax rates for certified Classic and Vintage vehicles?

Registration Tax rates can be found in Section D of Appendix 1.

E3. How will the Registration Value (RV) be established for these vehicles?

The valuations for these vehicles will remain as per current procedure which requires an inspection by the Vintage Board appointed by the ADT.

E4. Can I register a vehicle as a private vehicle and then convert it to a vintage, veteran, or classic vehicle.

No. All vehicles must be approved by the ADT Vintage Board prior to registration in Malta.

F. USED VEHICLES IMPORTED FROM NON-EU COUNTRIES

F1. What registration tax will apply for used vehicles imported from non-EU/EEA countries?

The tax for these vehicles will be calculated in the same way as for used cars which are brought into Malta from EU/EEA member states. The system takes into consideration the residual value of a similar vehicle in Malta which was sold as new.

However, for used M1 vehicles originating from non-EU/EEA member states which were manufactured before 1st January 2005 a minimum registration tax will apply as detailed in Section C of Appendix 1.

Example

Therefore for example, if the registration tax using the new formula for a petrol vehicle with 125g/km CO₂ value would have resulted in a tax of €1,800 and the vehicle was manufactured in 2003, then the minimum tax would be €2,016 therefore the tax payable would be €2,016.

G. ANNUAL CIRCULATION TAX

G1. What is the Annual Circulation Tax (ACT)?

The Annual Circulation Tax (ACT) will replace the existing road licence system as from 1st January 2009.

G2. Which vehicles will be effected by the new Annual Circulation Tax?

All vehicles except for taxis, M2 and M3 vehicles will be effected.

For M1 vehicles (excluding taxis), it will be based on:

- The combined CO₂ level;
- Particulate matter (PM) (diesel only);
- The age from the year of manufacture.

M1 vehicles which were registered prior to 1st January 2009 will start paying a new annual circulation tax system, based on cubic capacity, fuel type and age of a vehicle.

All motorcycles and quad bikes will pay an annual circulation tax based on cubic capacity (cc) and age.

For N1, N2 and N3 vehicles (goods carrying vehicles), the Annual Circulation Tax will be based on the existing variables, and also the age from the year of manufacture.

G3. What are the Annual Circulation Tax rates from 1st January 2009?

The Annual Circulation Tax rates are detailed in Appendix 2 as follows:

- Section A – M1 vehicles registered before 1st January 2009
- Section B – M1 vehicles registered on or after 1st January 2009
- Section C – Motor cycles
- Section D – Quad bikes
- Section E – N1, N2 and N3 (goods carrying) vehicles

G4. Since the new ACT for all motor vehicles registered on or after 1st January 2009 depends on the CO₂ level, will the CO₂ level be measured every year or every two years to coincide with the Vehicle Roadworthiness Test?

No. The CO₂ level which is contained either in the Certificate of Conformity for new vehicles or the Single Type Vehicle Approval for used vehicles will be used at registration stage, and is based on the level at manufacturing stage. The ACT will then vary according to the age of a vehicle.

H. NEW CARS REGISTERED IN 2008

All M1 Motor vehicle owners who have registered or will register their vehicles (used and new) during 2008 have an option to migrate to the new motor vehicle registration tax. Details on this procedure will be announced and published in the first quarter of 2009

H1. Who can migrate from the existing system to the new system?

M1 vehicles (used and new) that were or will be registered in 2008 are eligible to apply for this migration. Details will be published in the first quarter of 2009. This option applies only to private vehicles with a seating capacity of not more than eight passengers excluding the driver (excluding taxi cars). These are referred to as M1 vehicles.

H2. I registered a vehicle which is not an M1 vehicle (example motorcycle). Am I eligible to migrate into the new system?

No. This option is available for M1 vehicles only.

H3. How will the migration work?

- The difference (if any) between the registration tax paid in 2008, and the new registration tax based on the new system will be credited on the vehicle's account at the Malta Transport Authority. This would be deducted from the **Annual Circulation Tax** (which will replace the current road licence tax) until the credit is exhausted. No cash payments or physical refunds will be given. This amount cannot be used against any other administration fees, charges or contraventions.
- The new Annual Circulation Tax Rates will apply instead of the Road Tax;
- The VAT paid on registration tax in 2008 will **not** be refunded or credited.
- The registration value for used vehicles will have to be recalculated using the new 2009 valuation system;
- This option will not apply to vehicles that were registered in 2008 and benefited from an exemption on registration tax.

Exact Details on procedures will be published and announced in January 2009.

H4. What happens if I sell my vehicle? Is the credit transferable perhaps to another vehicle I own?

The credit is tied to an individual vehicle and will automatically be transferred to the next owner. In no circumstance may credit be transferred.

H5. What if I decide to garage or scrap my vehicle? Will the credit be lost?

In the case of transfers and garaging, any unused credit on the vehicle's account will remain on the vehicle's account. However in the case of scrapped vehicles, any unused credit will be lost. Credit cannot be transferred to any other vehicle.

APPENDIX 1: REGISTRATION TAX AS OF 1ST JANUARY 2009

SECTION A

Registration tax to be paid on the registration of M1 motor vehicles registered on the 1st January, 2009 and thereafter (including electric and hybrid electric motor vehicles)

Table A1: Petrol-Engined

CO ₂	Petrol-Engined	Diesel-Engined (PM 0-0.005g/km)	Diesel-Engined (PM 0.006-0.025g/km)	Diesel-Engined (PM 0.026-0.035g/km)	Diesel-Engined (PM 0.036+g/km)
0g/km up to and including 100g/km	0.13% x CO ₂ x RV	0.13% x CO ₂ x RV	0.18% x CO ₂ x RV	0.20% x CO ₂ x RV	0.21% x CO ₂ x RV
More than 100g/km up to and including 130g/km	0.15% x CO ₂ x RV	0.15% x CO ₂ x RV	0.21% x CO ₂ x RV	0.23% x CO ₂ x RV	0.24% x CO ₂ x RV
More than 130g/km up to and including 140g/km	0.17% x CO ₂ x RV	0.17% x CO ₂ x RV	0.24% x CO ₂ x RV	0.26% x CO ₂ x RV	0.27% x CO ₂ x RV
More than 140g/km up to and including 150g/km	0.19% x CO ₂ x RV	0.19% x CO ₂ x RV	0.27% x CO ₂ x RV	0.29% x CO ₂ x RV	0.30% x CO ₂ x RV
More than 150g/km up to and including 180g/km	0.21% x CO ₂ x RV	0.21% x CO ₂ x RV	0.29% x CO ₂ x RV	0.32% x CO ₂ x RV	0.34% x CO ₂ x RV
More than 180g/km up to and including 220g/km	0.23% x CO ₂ x RV	0.23% x CO ₂ x RV	0.32% x CO ₂ x RV	0.35% x CO ₂ x RV	0.37% x CO ₂ x RV
More than 220g/km up to and including 250g/km	0.25% x CO ₂ x RV	0.25% x CO ₂ x RV	0.35% x CO ₂ x RV	0.38% x CO ₂ x RV	0.40% x CO ₂ x RV
More than 250g/km	0.27% x CO ₂ x RV	0.27% x CO ₂ x RV	0.38% x CO ₂ x RV	0.41% x CO ₂ x RV	0.43% x CO ₂ x RV

Table A2: Length (All Categories)

Length	Rate
0 up to and including 3450mm	0.0020% x Length x RV
More than 3450mm up to and including 3640mm	0.0022% x Length x RV
More than 3640mm up to and including 3770mm	0.0024% x Length x RV
More than 3770mm up to and including 4030mm	0.0026% x Length x RV
More than 4030mm up to and including 4370mm	0.0028% x Length x RV
More than 4370mm up to and including 4570mm	0.0030% x Length x RV
More than 4570mm up to and including 4770mm	0.0032% x Length x RV
More than 4770mm	0.0034% x Length x RV

SECTION B

Registration tax to be paid on the registration of Motorcycles registered on the 1st January, 2009 and thereafter

Table B1: Motorcycles

Engine capacity	Rate
Battery electric motorcycle	0.057% x cc x RV
Not exceeding 50cc	0.058% x cc x RV
Exceeding 50cc but not exceeding 125cc	0.059% x cc x RV
Exceeding 125cc but not exceeding 250cc	0.060% x cc x RV
Exceeding 250cc but not exceeding 500cc	0.061% x cc x RV
Exceeding 500cc but not exceeding 800cc	0.062% x cc x RV
Exceeding 800cc	0.063% x cc x RV
Quad Bikes to be used on the road	0.18% x cc x RV

SECTION C

Minimum tax applicable to used M1 motor vehicles (including electric and hybrid electric motor vehicles) imported from third countries registered on the 1st January 2009 and thereafter

Table C1: Minimum taxes

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
0g/km up to and including 100g/km	-	-	-	-	-	1500	1680	1882	2107	2360	2644	2961	3316	3714	4160
More than 100g/km up to and including 130g/km	-	-	-	-	-	1800	2016	2258	2529	2832	3172	3553	3979	4457	4992
More than 130g/km up to and including 140g/km	-	-	-	-	-	2000	2240	2509	2810	3147	3525	3948	4421	4952	5546
More than 140g/km up to and including 150g/km	-	-	-	-	-	3500	3920	4390	4917	5507	6168	6908	7737	8666	9706
More than 150g/km up to and including 180g/km	-	-	-	-	-	4000	4480	5018	5620	6294	7049	7895	8843	9904	11092
More than 180g/km up to and including 220g/km	-	-	-	-	-	7000	7840	8781	9834	11015	12336	13817	15475	17332	19412
More than 220g/km up to and including 250g/km	-	-	-	-	-	12000	13440	15053	16859	18882	21148	23686	26528	29712	33277
More than 250g/km	-	-	-	-	-	13500	15120	16934	18967	21243	23792	26647	29844	33426	37437

SECTION D

Registration tax rates applicable to certified classic, vintage, and veteran vehicles registered on the 1st January 2009 and thereafter

Table D1 (Category A) Motor vehicles with an age of 50 years or over from date of manufacture (classic, vintage and veteran)

7.1 not exceeding 1000cc	11%
7.2 exceeding 1000cc but not exceeding 1300	11%
7.3 exceeding 1300cc but not exceeding 1500	11%
7.4 exceeding 1500cc but not exceeding 1800	16.50%
7.5 exceeding 1800cc but not exceeding 2000	16.50%
7.6 exceeding 2000cc but not exceeding 2500	16.50%
7.7 exceeding 2500cc but not exceeding 3000	16.50%
7.8 exceeding 3000cc	16.50%

Table D2 (Category B) Motor vehicles with an age of 35 years or over but less than 50 years from date of manufacture (classic, vintage and veteran)

8.1 not exceeding 1000cc	25.50%
8.2 exceeding 1000cc but not exceeding 1300	25.50%
8.3 exceeding 1300cc but not exceeding 1500	26.50%
8.4 exceeding 1500cc but not exceeding 1800	30%
8.5 exceeding 1800cc but not exceeding 2000	32.50%
8.6 exceeding 2000cc but not exceeding 2500	37.50%
8.7 exceeding 2500cc but not exceeding 3000	37.50%
8.8 exceeding 3000cc	37.50%

APPENDIX 2: ANNUAL CIRCULATION TAX AS OF 1ST JANUARY 2009

Section A

Annual Circulation Tax for M1 motor vehicles registered on the 1st January, 2009 and thereafter (including electric and hybrid electric motor vehicles)

Table A1: Petrol-Engined

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151	166	183	201	221	244	268	295
More than 100g/km up to and including 130g/km	110	110	110	110	110	138	151	166	183	201	221	244	268	295	324
More than 130g/km up to and including 140g/km	120	120	120	120	120	150	165	182	200	220	242	266	292	322	354
More than 140g/km up to and including 150g/km	140	140	140	140	140	175	193	212	233	256	282	310	341	375	413
More than 150g/km up to and including 180g/km	180	180	180	180	180	225	248	272	299	329	362	399	438	482	531
More than 180g/km up to and including 220g/km	250	250	250	250	250	313	344	378	416	458	503	554	609	670	737
More than 220g/km up to and including 250g/km	500	500	500	500	500	625	688	756	832	915	1007	1107	1218	1340	1474
More than 250g/km	600	600	600	600	600	750	825	908	998	1098	1208	1329	1462	1608	1768

Table A2: Diesel-Engined (PM 0-0.005g/km)

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151	166	183	201	221	244	268	295
More than 100g/km up to and including 130g/km	110	110	110	110	110	138	151	166	183	201	221	244	268	295	324
More than 130g/km up to and including 140g/km	120	120	120	120	120	150	165	182	200	220	242	266	292	322	354
More than 140g/km up to and including 150g/km	140	140	140	140	140	175	193	212	233	256	282	310	341	375	413
More than 150g/km up to and including 180g/km	180	180	180	180	180	225	248	272	299	329	362	399	438	482	531
More than 180g/km up to and including 220g/km	250	250	250	250	250	313	344	378	416	458	503	554	609	670	737
More than 220g/km up to and including 250g/km	500	500	500	500	500	625	688	756	832	915	1007	1107	1218	1340	1474
More than 250g/km	600	600	600	600	600	750	825	908	998	1098	1208	1329	1462	1608	1768

Table A3: Diesel-Engined (PM 0.006-0.025g/km)

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
0g/km up to and including 100g/km	105	105	105	105	105	131	144	159	175	192	211	233	256	281	309
More than 100g/km up to and including 130g/km	116	116	116	116	116	144	159	175	192	211	233	256	281	309	340
More than 130g/km up to and including 140g/km	126	126	126	126	126	158	173	191	210	231	254	279	307	338	371
More than 140g/km up to and including 150g/km	147	147	147	147	147	184	202	222	245	269	296	326	358	394	433
More than 150g/km up to and including 180g/km	189	189	189	189	189	236	260	286	314	346	380	419	460	506	557
More than 180g/km up to and including 220g/km	263	263	263	263	263	328	361	397	437	480	528	581	639	703	774
More than 220g/km up to and including 250g/km	525	525	525	525	525	656	722	794	873	961	1057	1163	1279	1407	1547
More than 250g/km	630	630	630	630	630	788	866	953	1048	1153	1268	1395	1535	1688	1857

Table A4: Diesel-Engined (PM 0.026-0.035g/km)

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
0g/km up to and including 100g/km	110	110	110	110	110	138	152	167	183	202	222	244	269	295	325
More than 100g/km up to and including 130g/km	121	121	121	121	121	152	167	183	202	222	244	269	295	325	357
More than 130g/km up to and including 140g/km	132	132	132	132	132	165	182	200	220	242	266	293	322	354	390
More than 140g/km up to and including 150g/km	154	154	154	154	154	193	212	233	257	282	311	342	376	414	455
More than 150g/km up to and including 180g/km	198	198	198	198	198	248	273	300	330	363	400	439	483	532	585
More than 180g/km up to and including 220g/km	276	276	276	276	276	345	379	417	459	504	555	610	671	739	812
More than 220g/km up to and including 250g/km	551	551	551	551	551	689	758	834	917	1009	1110	1221	1343	1477	1625
More than 250g/km	662	662	662	662	662	827	910	1001	1101	1211	1332	1465	1611	1772	1950

Table A5: Diesel-Engined (PM 0.036+g/km)

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
0g/km up to and including 100g/km	116	116	116	116	116	145	159	175	193	212	233	256	282	310	341
More than 100g/km up to and including 130g/km	127	127	127	127	127	159	175	193	212	233	256	282	310	341	375
More than 130g/km up to and including 140g/km	139	139	139	139	139	174	191	210	231	254	280	308	338	372	409
More than 140g/km up to and including 150g/km	162	162	162	162	162	203	223	245	270	297	326	359	395	434	478
More than 150g/km up to and including 180g/km	208	208	208	208	208	260	287	315	347	381	419	461	508	558	614
More than 180g/km up to and including 220g/km	289	289	289	289	289	362	398	438	481	530	583	641	705	775	853
More than 220g/km up to and including 250g/km	579	579	579	579	579	724	796	875	963	1059	1165	1282	1410	1551	1706
More than 250g/km	695	695	695	695	695	868	955	1051	1156	1271	1398	1538	1692	1861	2047

Section B

Annual Circulation Tax for M1 motor vehicles registered before the 1st January, 2009

Table B1: Petrol-Engined

Year	Current	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19+
Up to and including 1300cc	69.85	75	75	75	75	75	75	75	86	87	88	89	91	92	93	95	96	98	99	101	102
More than 1300cc up to and including 1449cc	93.15	100	100	100	100	100	100	100	114	116	117	119	121	123	125	127	128	130	132	134	136
More than 1449cc up to and including 1500cc	93.15	115	115	115	115	115	115	115	131	134	138	141	145	148	152	156	160	164	168	172	176
More than 1500cc up to and including 1800cc	104.80	120	120	120	120	120	120	120	137	142	147	152	157	162	168	174	180	186	193	200	207
More than 1800cc up to and including 2000cc	174.70	220	220	220	220	220	220	220	251	260	269	278	288	298	308	319	330	342	354	366	379
More than 2000cc	349.40	390	390	390	390	390	390	390	445	460	476	493	510	528	547	566	585	606	627	649	672

Table B2: Diesel-Engined

Year	Current	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19+
Up to and including 1300cc	69.85	83	83	83	83	83	83	83	94	95	97	98	100	101	103	104	106	108	109	111	112
More than 1300cc up to and including 1449cc	93.15	110	110	110	110	110	110	110	125	127	129	131	133	135	137	139	141	143	146	148	150
More than 1449cc up to and including 1500cc	93.15	127	127	127	127	127	127	127	144	148	152	155	159	163	167	171	176	180	185	189	194
More than 1500cc up to and including 1800cc	104.80	132	132	132	132	132	132	132	150	156	161	167	173	179	185	191	198	205	212	220	227
More than 1800cc up to and including 2000cc	174.70	242	242	242	242	242	242	242	276	286	296	306	317	328	339	351	363	376	389	403	417
More than 2000cc	349.40	429	429	429	429	429	429	429	489	506	524	542	561	581	601	622	644	667	690	714	739

Section C

Annual Circulation Tax for motor cycles

Table C1: Motorcycles registered on the 1st January 2009 and thereafter

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
Not exceeding 50cc	55	55	55	55	55	61	67	73	81	89	97	107	118	130	143
Exceeding 50cc but not exceeding 125cc	60	60	60	60	60	66	73	80	88	97	106	117	129	141	156
Exceeding 125cc but not exceeding 250cc	65	65	65	65	65	72	79	87	95	105	115	127	139	153	169
Exceeding 250cc but not exceeding 500cc	70	70	70	70	70	77	85	93	102	113	124	136	150	165	182
Exceeding 500cc but not exceeding 800cc	75	75	75	75	75	83	91	100	110	121	133	146	161	177	195
Exceeding 800cc	80	80	80	80	80	88	97	106	117	129	142	156	171	189	207
Battery/electric motorcycle	10	10	10	10	10	11	12	13	15	16	18	19	21	24	26

Table C2: Motorcycles registered before 1st January 2009

Year	Current	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19+
Not exceeding 50cc	46.59	50	50	50	50	50	50	50	55	56	57	58	58	59	60	61	62	63	64	65	66
Exceeding 50cc but not exceeding 125cc	46.59	52	52	52	52	52	52	52	57	58	59	60	61	62	63	63	64	65	66	67	68
Exceeding 125cc but not exceeding 250cc	46.59	56	56	56	56	56	56	56	62	63	63	64	65	66	67	68	69	70	71	73	74
Exceeding 250cc but not exceeding 500cc	46.59	58	58	58	58	58	58	58	64	65	66	67	68	69	70	71	72	73	74	75	76
Exceeding 500cc but not exceeding 800cc	46.59	60	60	60	60	60	60	60	66	67	68	69	70	71	72	73	74	75	77	78	79
Exceeding 800cc	46.59	62	62	62	62	62	62	62	68	69	70	71	72	73	75	76	77	78	79	80	82
Battery/electric motorcycle	46.59	10	10	10	10	10	10	10	11	11	11	12	12	12	12	12	12	13	13	13	13

Section D

Annual Circulation Tax for quad bikes and ATVs

Table D1: Quad bikes registered on the 1st January 2009 and thereafter

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
ATV (to be used on the road)	100	100	100	100	100	110	121	133	146	161	177	195	214	236	259

Table D2: Quad bikes registered before the 1st January 2009

Year	Current	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19+
ATV (to be used on the road)	46.59	75	75	75	75	75	75	75	83	84	85	86	88	89	90	92	93	94	96	97	99

SECTION E

ANNUAL CIRCULATION TAX APPLICABLE TO N1, N2, N3 (GOODS CARRYING) VEHICLES AS OF 1st JANUARY 2009

TABLE E1: SPECIAL PURPOSE VEHICLES

Weight	License €
0-3500	185
3501 to 5000	185
5001 to 11,999	185
12,000 to 12,999	185

TABLE E2: N1, N2 and N3 (goods carrying vehicles)

Axles	Suspension	Weight	License €
2	Air	0-3500	185
2	Air	3501 to 5000	185
2	Air	5001 to 11,999	185
2	Air	12,000 to 12,999	185
2	Air	from 13,000 to 13,999	185
2	Air	15,000 and over	230
3	Air	from 15,000 to 16,999	185
3	Air	from 17, 000 to 18,999	185
3	Air	from 19,000 to 20,999	210
3	Air	from 21,000 to 22,999	210
3	Air	from 23,000 to 24,999	295
3	Air	25,000 and over	295
4	Air	from 25,000 to 26,999	205
4	Air	from 27,000 to 28,999	320
4	Air	from 29,000 to 30,999	510
4	Air	31,000 and over	510

TABLE E3: N1, N2 and N3 (goods carrying vehicles)

Axles	Suspension	Weight	License €
2	Other	0-3500	185
2	Other	3501 to 5000	185
2	Other	5001 to 11,999	185
2	Other	from 12,000 to 12,999	185
2	Other	from 13,000 to 13,999	185
2	Other	from 14,000 to 14,999	185
2	Other	15,000 and over	370
3	Other	from 15,000 to 16,999	185
3	Other	from 17, 000 to 18,999	185
3	Other	from 19,000 to 20,999	210
3	Other	from 21,000 to 22,999	300
3	Other	from 23,000 to 24,999	460
3	Other	25,000 and over	460
4	Other	from 23,000 to 24,999	210
4	Other	from 25,000 to 26,999	320
4	Other	from 27,000 to 28,999	510
4	Other	from 29,000 to 30,999	740
4	Other	31,000 and over	740