## Passenger Car Taxation

2033 responses were received using the on-line inter-active policy making tool, the statistics for which are shown below. A further 7 responses were received by written submissions but these are not included in the statistics below.

## Responses

| May your response be publicised? | replies | $\%$ of total |
| :--- | ---: | ---: |
| Yes | 1690 | $(83.1 \%)$ |
| No | 343 | $(16.9 \%)$ |

## Your details

Please indicate the capacity in which you are responding

|  | replies | \% of total |
| :--- | ---: | ---: |
| Private individual | 1908 | $(93.9 \%)$ |
| Business | 78 | $(3.8 \%)$ |
| Association | 39 | $(1.9 \%)$ |
| Official body | 8 | $(0.4 \%)$ |

What is your Member State of normal residence?

|  | replies | \% of total |
| :--- | ---: | ---: |
| AT - Austria | 18 | $(0.9 \%)$ |
| BE - Belgium | 33 | $(1.6 \%)$ |
| CY - Cyprus | 0 | $(0 \%)$ |
| CZ - Czech Republic | 1 | $(0 \%)$ |
| DE - Germany | 34 | $(1.7 \%)$ |
| DK - Denmark | 15 | $(0.7 \%)$ |
| EE - Estonia | 0 | $(0 \%)$ |
| EL - Greece | 4 | $(0.2 \%)$ |
| ES - Spain | 34 | $(1.7 \%)$ |
| FI - Finland | 159 | $(7.8 \%)$ |
| FR - France | 12 | $(0.6 \%)$ |
| HU - Hungary | 115 | $(5.7 \%)$ |
| IE - Ireland | 48 | $(2.4 \%)$ |
| IT - Italy | 3 | $(0.1 \%)$ |
| LT - Lithuania | 0 | $(0 \%)$ |
| LU - Luxembourg | 0 | $(0.2 \%)$ |
| LV - Latvia | 4 | $(0 \%)$ |
| MT - Malta | 0 | $(1 \%)$ |
| NL - Netherlands | 20 | $(0.5 \%)$ |
| PL - Poland | 10 | $(0.5 \%)$ |
| PT - Portugal | 10 | $(72.8 \%)$ |
| SE - Sweden | 1481 | $(0.1 \%)$ |
| SI - Slovenia | 3 | $(0 \%)$ |
| SK - Slovak Republic | 1 | $(0 \%)$ |
| UK - United Kingdom | 1 | $(1.1 \%)$ |
| Other - please specify | 22 | $(0.2 \%)$ |

## Transferring cars to other Member States

Do you normally transfer your car to other Member States?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Yes | 377 | $(18.5 \%)$ |
| No | 1561 | $(76.8 \%)$ |
| Don't know | 95 | $(4.7 \%)$ |

If you have answered yes to the previous question, have you experienced any problems concerning the administration, registration or taxation of the car when transferring it to another Member State?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Yes | 316 | $(15.5 \%)$ |
| No | 45 | $(2.2 \%)$ |
| Don't know | 7 | $(0.3 \%)$ |

If you have answered yes to the previous question, what are the problems that you have experienced when transferring your car to another Member State?

| Lack of information | replies | \% of total |
| :--- | ---: | ---: |
| Difficulties in claiming a refund of the registration tax, or disproportionate | 101 | $(5 \%)$ |
| rate of the registration tax, paid in your Member State of normal residence | 271 | $(13.3 \%)$ |
| Other - please specify | 59 | $(2.9 \%)$ |

## Obstacles to the Internal Market

Do you think that the operation of 25 different tax systems for passenger cars within the EU has resulted in tax obstacles and distorts the proper functioning of the Internal Market?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Yes | 1929 | $(94.9 \%)$ |
| No | 57 | $(2.8 \%)$ |
| Don't know | 35 | $(1.7 \%)$ |

If you have answered yes to the previous question, what are the obstacles?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Double taxation | 1493 | $(73.4 \%)$ |
| Passenger car market fragmentation | 589 | $(29 \%)$ |
| Differences in pre-tax and consumer tax-prices | 1291 | $(63.5 \%)$ |
| High production costs | 340 | $(16.7 \%)$ |
| Other - please specify | 163 | $(8 \%)$ |

## Need for general rules

Do you believe that there is a need for some general rules at Community level, as outlined above, concerning passenger car taxation?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Yes | 1973 | $(97 \%)$ |
| No | 27 | $(1.3 \%)$ |
| Don't know | 33 | $(1.6 \%)$ |

Do you think that environmental concerns related to passenger cars should be addressed at Community level?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Yes | 1906 | $(93.8 \%)$ |
| No | 51 | $(2.5 \%)$ |
| Don't know | 76 | $(3.7 \%)$ |

## Preferred option

Of the four Options proposed, which would you most favour?

|  | replies |
| :--- | ---: |
| Option 1 - the "do-nothing" option. | 8 |
| Option 2 - retaining existing taxation systems but introducing a refund <br> system to avoid double taxation problems when cars transfer to another <br> Member State. | $(0.4 \%)$ |
| Option $3-$ the gradual phasing out of registration tax, with a refund system <br> to apply in the meantime, and the introduction of a new tax structure linked <br> to CO2 emissions. <br> Option 4 - similar to option (3) but rather than a phasing out of registration <br> tax, merely reducing it to a level that does not exceed $10 \%$ of the pre-tax <br> price of the car. <br> None. | $\mathbf{2 6 6}$ |

Do you think that there are other options which could or should be explored?

|  | replies | \% of total |
| :--- | ---: | ---: |
| Yes | 516 | $(25.4 \%)$ |
| No | 408 | $(20.1 \%)$ |
| Don't know | 1109 | $(54.5 \%)$ |

