



Tax and Customs Administration

Tariffs list

Bpm tariffs

(from 1993)

Bpm tariffs (from 1993)

If you have to pay bpm for a used motor vehicle (passenger car, motorcycle or van), you do not have to pay more than the bpm applicable to a comparable motor vehicle in the Netherlands. In your bpm declaration, you may use the lowest bpm tariff between the date on which the motor vehicle was put into use and the date of the approval by the RDW .

It does not matter whether the motor vehicle was used for the first time in the Netherlands or abroad.

I want to use an old bpm tariff in my declaration

Is the historical gross bpm amount lower than the current bpm amount? Then you may use this historical gross bpm amount as basis for the bpm calculation. In this case, write on your application: 'Request for application of historical gross bpm amount'. You must calculate the historical bpm amount yourself.

Include this calculation as extra appendix to the bpm declaration (only available in Dutch).

The bpm tariff you want to use comes with rules applicable during the period of this bpm tariff, for example:

- rules for devices installed in the motor vehicle which are or are not included in the list price
- rules for the bpm tariff (e.g. CO2 surcharge, particulates discount and energy label)

What is this brochure about?

This brochure includes the bpm tariffs since 1993 for passenger cars, vans and motorcycles.

Please click on a period below to find out what the bpm tariffs are.

Bpm tariff of:

- 1 January 1993 to 30 June 1997
- 1 July 1997 to 31 December 1997
- 1 January 1998 to 30 April 2000
- 1 May 2000 to 30 June 2001
- 1 July 2001 to 31 December 2001
- 1 January 2002 to 31 December 2003
- 1 January 2004 to 31 December 2004
- 1 January 2005 to 31 May 2005
- 1 June 2005 to 30 June 2005
- 1 July 2005 to 31 December 2005
- 1 January 2006 to 30 June 2006
- 1 July 2006 to 31 January 2008
- 1 February 2008 to 31 March 2008
- 1 April 2008 to 31 December 2008
- 1 January 2009 to 31 December 2009
- 1 January 2010 to 31 December 2010
- 1 January 2011 to 31 December 2011
- 1 January 2012 to 30 June 2012
- 1 July 2012 to 31 July 2012
- 1 August 2012 to 31 December 2012
- 1 January 2013 to 31 December 2013
- 1 January 2014 to 31 December 2014
- 1 January 2015 to 31 December 2015
- 1 January 2016 to 31 December 2016
- 1 January 2017 to 31 December 2017
- 1 January 2018 to 31 December 2018
- 1 January 2019 to 31 December 2019
- 1 January 2020 to 30 June 2020
- 1 July 2020 to 31 December 2020
- 1 January 2021 to 31 December 2021
- 1 January 2022 to 31 December 2022
- 1 January 2023 to 31 December 2023
- 1 January 2024 to 31 December 2024

First put to use: 1 January 1993 to 30 June 1997

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Deduct € 580

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Not possible during this period.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

Not possible during this period.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

towing hook
fire extinguisher
LPG installation
car telephone
motorcycle sidecars

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use: 1 July 1997 to 31 December 1997

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Deduct € 580

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine)

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and intended to be powered only by or together with an electric engine.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

Not possible during this period.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

- towing hook
- fire extinguisher
- LPG installation
- car telephone
- motorcycle sidecars

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use: 1 January 1998 to 30 April 2000

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Deduct € 580

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine)

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and intended to be powered only by or together with an electric engine.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

Not possible during this period.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

- towing hook
- fire extinguisher
- LPG installation
- car telephone
- motorcycle sidecars

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use:

1 May 2000 to 30 June 2001

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328 or deduct € 217 if the emission complies with the limits valid for 2005. These are: A passenger car for which type approval has been granted, as referred to in Article 22 of the Road Traffic Act 1994, or an individual approval, as referred to in Article 26 of the same Act, with application of the standards as set down in Article 2, paragraph 4 of the Guideline number 70/220/EEC of the Council of the European Communities, dated 20 March 1970, concerning the mutual adjustment of the legislations of the member states about the measures that should be taken against air pollution caused by gases originating from engines with electronic ignition (Pb EG L76) housed in motor vehicles, as the latter was changed by Guideline number 98/69/EG of the European Parliament and the European Union, dated 13 October 1998 (Pb EG L350).

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine)

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and intended to be powered only by or together with an electric engine.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

Not possible during this period.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

Accessory	Amount
towing hook	Actual value
fire extinguisher	Actual value
LPG installation	Actual value
car telephone	Actual value
econometer	€ 46
cruise control	€ 318
on-board computer with fuel consumption indicator	€ 318
motorcycle sidecars	Actual value

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use: 1 July 2001 to 31 December 2001

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine)

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and intended to be powered only by or together with an electric engine.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

Not possible during this period.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

Accessory	Amount
towing hook	Actual value
fire extinguisher	Actual value
LPG installation	Actual value
car telephone	Actual value
econometer	€ 46
cruise control	€ 318
on-board computer with fuel consumption indicator	€ 318
motorcycle sidecars	Actual value

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use: 1 January 2002 to 31 December 2003

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine / hydrogen engine)

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
This applies only if the peak capacity of the electric engine used for powering the vehicle is at least 15% of the maximum capacity of the combustion engine and the passenger car has an energy label A.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

Accessories for passenger cars and motorcycles	Amount
natural gas installation	Actual value
LPG installation	Actual value
on-board computer with fuel consumption indicator	€ 325
cruise control	€ 325
econometer	€ 50

Accessories for passenger cars	Amount
head protection system for side impact	€ 575
automatic tyre pressure control system	€ 350
whiplash protection system	€ 225 per seat
parking heater	€ 675
GPS navigation system	€ 1,700

Accessories for motorcycles	Amount
Anti-blocking system	€ 1,125
Braking system with automatic division of braking power over the wheels	€ 900
Automatic shutdown system when motorcycle is stationary	€ 350
Gradient sensor	€ 275

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use: 1 January 2004 to 31 December 2004

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine / hydrogen engine)

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
This applies only if the peak capacity of the electric engine used for powering the vehicle is at least 15% of the maximum capacity of the combustion engine and the passenger car has an energy label A.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price. Certain accessories are not included in the list price. But the accessories below do not.

Accessories that are not part of the list price

Accessories for passenger cars and motorcycles	Amount
natural gas installation	Actual value
LPG installation	Actual value
on-board computer with fuel consumption indicator	€ 150
cruise control	€ 225
econometer	€ 50

Accessories for passenger cars	Amount
head protection system for side impact	€ 485
automatic tyre pressure control system	€ 350
whiplash protection system	€ 225 per seat
parking heater	€ 675
gps navigation system	€ 1,250

Accessories for motorcycles	Amount
Anti-blocking system	€ 1,125
Braking system with automatic division of braking power over the wheels	€ 900
Automatic shutdown system when motorcycle is stationary	€ 350
Gradient sensor	€ 275

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

Not possible during this period.

First put to use: 1 January 2005 to 31 May 2005

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
This applies only if the peak capacity of the electric engine used for powering the vehicle is at least 15% of the maximum capacity of the combustion engine and the passenger car has an energy label A.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate reduction

Not possible during this period.

First put to use: 1 June 2005 to 30 June 2005

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
This applies only if the peak capacity of the electric engine used for powering the vehicle is at least 15% of the maximum capacity of the combustion engine and the passenger car has an energy label A.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate reduction

For diesel passenger cars or diesel delivery vans with a particulate emission of at most 5 mg/km:

€ 600 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

First put to use: 1 July 2005 to 31 December 2005

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
This applies only if the peak capacity of the electric engine used for powering the vehicle is at least 15% of the maximum capacity of the combustion engine and the passenger car has an energy label A.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars and delivery vans that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen. For delivery vans this is under the condition that they were first put to use on or after 1 July 2005.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Not possible during this period.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate reduction

For diesel passenger cars or diesel delivery vans with a particulate emission of at most 5 mg/km:

€ 600 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

First put to use: 1 January 2006 to 30 June 2006

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
This applies only if the peak capacity of the electric engine used for powering the vehicle is at least 15% of the maximum capacity of the combustion engine and the passenger car has an energy label A.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars and delivery vans that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen. For delivery vans this is under the condition that they were first put to use on or after 1 July 2005.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Not possible during this period.

Reduction for hybrid passenger cars with energy label B

Reduction of € 3,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label B.

Differentiation for passenger car due to its energy label

Not possible during this period.

CO2 surcharge

Not possible during this period.

Particulate surcharge

For diesel passenger cars or diesel delivery vans with a particulate emission of at most 5 mg/km:
€ 600 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

First put to use: 1 July 2006 to 31 January 2008

Passenger car/Camper van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Delivery van	
percentage of the net list price	45.2%
with petrol engine	Deduct € 1,540
with diesel engine	Add € 328

Motorcycle	
Motorcycles with a net list price up to and including € 2,133	
percentage of the list price	10.2%
Motorcycles with a net list price of € 2,134 and over	
percentage of the list price	20.7%
motorcycles with a net list price of € 2,134 and over	Deduct € 224

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should either add or not add to the net list price
- for which cars no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by:

- an electric engine
The electric energy is exclusively provided by a battery or fuel cell.
- a combination of an electric engine and a combustion engine
The power for the electric engine must be provided by electric energy for a distance radius of at least 24 km continuously in urban traffic. This can only be provided by a battery or fuel cell.
- The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars and delivery vans that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen. For delivery vans this is under the condition that they were first put to use on or after 1 July 2005.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Reduction of € 6,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label A.

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

Reduction for hybrid passenger cars with energy label B

Reduction of € 3,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label B.

Differentiation for passenger car due to its energy label

Energy label A: reduce by € 1,000

Energy label B: reduce by € 500

Energy label C: no reduction, also no additional sum

Energy label D: add € 135

Energy label E: add € 270

Energy label F: add € 405

Energy label G: add € 540

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

CO2 surcharge

Not possible during this period.

Particulate surcharge

For diesel passenger cars or diesel delivery vans with a particulate emission of at most 5 mg/km:

€ 600 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

First put to use: 1 February 2008 to 31 March 2008

Passenger car/Special passenger car (e.g. a camper van)	
percentage of the net list price	42.3%
with petrol engine	Deduct € 1,442
with diesel engine	Add € 307

Delivery van	
percentage of the net list price	42.3% This only applies to delivery vans that were first put to use on or after 1 July 2005.
with petrol engine	Deduct € 1,442 This only applies to delivery vans that were first put to use on or after 1 July 2005.
with diesel engine	Add € 307 This only applies to delivery vans that were first put to use on or after 1 July 2005.

Motorcycle	
Motorcycles with a net list price up to and including € 2,133 percentage of the list price	9.6%
Motorcycles with a net list price of € 2,134 and over percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars that are fitted out with and only intended to be powered by an electric engine. The electric energy is exclusively provided by a battery or fuel cell.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars, delivery vans or motorcycles that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen. For delivery vans this is under the condition that they were first put to use on or after 1 July 2005.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Reduction of € 5,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine and the passenger car must have an energy label A.

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

Reduction for hybrid passenger cars with energy label B

Reduction of € 2,500 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label B.

Differentiation for passenger car due to its energy label

Energy label A: reduce by € 1,400

Energy label B: reduce by € 700

Energy label C: no reduction, also no additional sum

Energy label D: add € 400

Energy label E: add € 800

Energy label F: add € 1,200

Energy label G: add € 1,600

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

If the passenger car has no energy label according to the vehicle registration system, then it will be assumed to have energy label G.

If you choose this option on your application, then the energy label used will be the one stated in the fuel consumption booklet. Is your car not included in this fuel consumption booklet? Then you should use the most comparable passenger car in the fuel consumption booklet on the basis of fuel type, energy consumption, length and width.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

CO2 surcharge

This applies to:

- petrol passenger cars, surcharge of € 110 per g/km CO2 emission above 232 g/km
- diesel passenger cars, surcharge of € 110 per g/km CO2 emission above 192 g/km

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

By CO2 emission is meant the CO2 emission that is the basis of granting a particular energy label.

Particulate surcharge

For diesel passenger cars or diesel delivery vans with a particulate emission of at most 5 mg/km: € 600 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

First put to use: 1 April 2008 to 31 December 2008

Passenger car/Special passenger car (e.g. a camper van)	
percentage of the net list price	42.3%
with petrol engine	Deduct € 1,442
with diesel engine	Add € 307

Delivery van	
percentage of the net list price	42.3%
with petrol engine	Deduct € 1,442
with diesel engine	Add € 307

Motorcycle	
Motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
Motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars, delivery vans and motorcycles that are fitted out with and only intended to be powered by an electric engine. The electric energy is exclusively provided by a battery or fuel cell.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars, delivery vans or motorcycles that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen. For delivery vans this is under the condition that they were first put to use on or after 1 July 2005.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Reduction of € 5,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine and the passenger car must have an energy label A.

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

Reduction for hybrid passenger cars with energy label B

Reduction of € 2,500 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label B.

Differentiation for passenger car due to its energy label

Energy label A: reduce by € 1,400

Energy label B: reduce by € 700

Energy label C: no reduction, also no additional sum

Energy label D: add € 400

Energy label E: add € 800

Energy label F: add € 1,200

Energy label G: add € 1,600

This only applies to passenger cars that were first put to use on or after 1 July 2006.

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

If the passenger car has no energy label according to the vehicle registration system, then it will be assumed to have energy label G.

If you choose this option on your application, then the energy label used will be the one stated in the fuel consumption booklet. Is your car not included in this fuel consumption booklet? Then you should use the most comparable passenger car in the fuel consumption booklet on the basis of fuel type, energy consumption, length and width.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

CO2 surcharge

This applies to:

- petrol passenger cars, surcharge of € 110 per g/km CO2 emission above 232 g/km
- diesel passenger cars, surcharge of € 110 per g/km CO2 emission above 192 g/km

This only applies to passenger cars that were first put to use on or after 1 February 2008.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

By CO2 emission is meant the CO2 emission that is the basis of granting a particular energy label.

Particulate reduction

For diesel passenger cars: Multiply the particulate emission in milligrams per kilometre by € 200. Subtract € 900 from your answer. The answer to this sum should be added to the previous calculation for bpm for the car. The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval. If neither of these approvals is available, then the emission must be taken from the test report of an individual approval.

In all other cases, the particulate emission that applies is the emission that is recorded in a document provided for the car, as referred to in Article 6 of Directive 70/156/EEC of the European Council dated 6 February 1970, concerning the mutual adjustment of the legislations of the Member States in the matter of the approval of motor vehicles and trailers (OJ L 42), formulated in accordance with Appendix 1 of Directive 70/220/EEC, or the approval provided should be in accordance with an international regulation of equal value, as referred to in Article 9 of the Directive 70/156/EEC, in which the measured emission of particulates per kilometre is stated and is set out in accordance with Appendix 1 of the Directive 70/220/EEC, or of equal value to that.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

First put to use: 1 January 2009 to 31 December 2009

Passenger car/Special passenger car (e.g. a camper van)	
percentage of the net list price	40%
with petrol engine	Deduct € 1,288
with diesel engine	Add € 366

Delivery van	
percentage of the net list price	40%
with petrol engine	Deduct € 1,288
with diesel engine	Add € 366

Motorcycle	
Motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
Motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

Special conditions

No bpm payable for motor vehicles with electric engine (zero tariff)

Only for passenger cars, delivery vans and motorcycles that are fitted out with and only intended to be powered by an electric engine. The electric energy is exclusively provided by a battery or fuel cell.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for motor vehicle with hydrogen engine (zero tariff)

For passenger cars, delivery vans or motorcycles that are fitted out with and only intended to be powered by a combustion engine fuelled by hydrogen. For delivery vans this is under the condition that they were first put to use on or after 1 July 2005.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars taken into use for the first time on or after 1 January 2009 and not emitting more CO₂ than 110 g/km
- diesel cars taken into use for the first time on or after 1 January 2009 and not emitting more CO₂ than 95 g/km

The basis of the CO₂ emission is the energy label of the car. Does your passenger car not have an energy label according to the vehicle licence register? Then the passenger car will be granted the status that applies to energy label G.

The CO₂ emission in g/km can be stated in the type approval granted for the car. Has your car not been granted a type approval? Then the CO₂ emission stated on the individual approval granted for the car will apply.

Has no type approval or individual approval been granted for the car? Then the CO₂ emission stated on the test report from an individual car test, for the purposes of measuring the level of CO₂ emission, will apply.

Was the measurement taken when LPG or natural gas was used for fuel? Then the CO₂ emission of the car will be given for use with LPG or natural gas fuel type.

In all other cases, the CO₂ emission that applies is the emission that is recorded in a document provided for the car, as referred to in Article 6 of Directive 70/156/EEC of the European Council dated 6 February 1970, concerning the mutual adjustment of the legislations of the Member States in the matter of the approval of motor vehicles and trailers (PB L 42), formulated in accordance with Appendix 1 of Directive 70/220/EEC, or the approval provided should be in accordance with an international regulation of equal value, as referred to in Article 9 of the Directive 70/156/EEC.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A

Reduction of € 5,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine and the passenger car must have an energy label A.

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

Reduction for hybrid passenger cars with energy label B

Reduction of € 2,500 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label B.

Differentiation for passenger car due to its energy label

Energy label A: reduce by € 1,400

Energy label B: reduce by € 700

Energy label C: no reduction, also no additional sum

Energy label D: add € 400

Energy label E: add € 800

Energy label F: add € 1,200

Energy label G: add € 1,600

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

If the passenger car has no energy label according to the vehicle registration system, then it will be assumed to have energy label G.

Is the CO₂ emission of the passenger car proven in a way as laid down in a governmental regulation? And do you choose for this option? Then the energy label applicable will be the one which applies to that CO₂ emission.

Is the CO₂ emission of the passenger car NOT proven in a way as laid down in a governmental regulation? And is your car not included in the fuel consumption booklet? Then you should use the most comparable passenger car in the fuel consumption booklet on the basis of fuel type, energy consumption, length and width.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/155/EEC.

Where can you find the level of CO₂ emission in g/km?

- From a type approval for the car.
- If there is no type approval for the car, the individual approval granted for the car.
- If neither a type approval or individual approval exists: from the test report from an individual approval concerning the CO₂ emission.

If the measurement was carried out with LPG or natural gas as fuel, then the car will be classified as running on that fuel.

- In all other cases, a document that is provided for the car, as referred to in Article 6 of Directive 70/156/EEC of the European Council dated 6 February 1970, concerning the mutual adjustment of the legislations of the Member States in the matter of the approval of motor vehicles and trailers (PB L 42), formulated in accordance with Appendix 1 of Directive 70/220/EEC, or the approval provided should be in accordance with an international regulation of equal value, as referred to in Article 9 of the Directive 70/156/EEC.

CO2 surcharge

This applies to:

- petrol passenger cars, surcharge of € 125 per g/km CO2 emission above 205 g/km
- diesel passenger cars, surcharge of € 125 per g/km CO2 emission above 170 g/km

This only applies to passenger cars that were first put to use on or after 1 February 2008.

The CO2 emission in g/km can be stated in the type approval granted for the car. Has your car not been granted a type approval? Then the CO2 emission stated on the individual approval granted for the car will apply. Has no type approval or individual approval been granted for the car? Then the CO2 emission stated on the test report from an individual car test, for the purposes of measuring the level of CO2 emission, will apply.

Was the measurement taken when LPG or natural gas was used for fuel? Then the CO2 emission of the car will be given for use with LPG or natural gas fuels.

In all other cases, the CO2 emission that applies is the emission that is recorded in a document provided for the car, as referred to in Article 6 of Directive 70/156/EEC of the European Council dated 6 February 1970, concerning the mutual adjustment of the legislations of the Member States in the matter of the approval of motor vehicles and trailers (PB L 42), formulated in accordance with Appendix 1 of Directive 70/220/EEC, or the approval provided should be in accordance with an international regulation of equal value, as referred to in Article 9 of the Directive 70/156/EEC.

Can the CO2 emission of a passenger car not be proven by any of these methods? Then the CO2 emission will be set according to the following:

- for passenger cars with a petrol engine: 350 g/km
- for passenger cars with a diesel engine: 302 g/km

Particulate reduction

For diesel passenger cars or diesel delivery vans with a particulate emission of up to a maximum of 5 mg/km: € 600 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

If neither of these approvals is available, then the emission must be taken from the test report of an individual approval.

In all other cases, the particulate emission that applies is the emission that is recorded in a document provided for the car, as referred to in Article 6 of Directive 70/156/EEC of the European Council dated 6 February 1970, concerning the mutual adjustment of the legislations of the Member States in the matter of the approval of motor vehicles and trailers (PB L 42), formulated in accordance with Appendix 1 of Directive 70/220/EEC, or the approval provided should be in accordance with an international regulation of equal value, as referred to in Article 9 of the Directive 70/156/EEC, in which the measured emission of particulates per kilometre is stated and is set out in accordance with Appendix 1 of the Directive 70/220/EEC, or of equal value to that.

First put to use: 1 January 2010 to 31 December 2010

We calculate the bpm:

- for a passenger car over the CO2 emission **and** the net list price
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars and LPG cars

The CO2 emission is higher than		but not more than		then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	110	0	0		
110 gr/km	180	0	€ 34		
180 gr/km	270	€ 2,380	€ 126		
270 gr/km	–	€ 13,720	€ 288		

Diesel cars and natural gas cars

The CO2 emission is higher than		but not more than		then you calculate the tax for a diesel car and natural gas car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	95	0	0		
95 gr/km	155	0	€ 34		
155 gr/km	232	€ 2,040	€ 126		
232 gr/km	–	€ 11,742	€ 288		

Passenger car	
percentage of the net list price	27.4%
with petrol engine	Deduct € 1,288
with natural gas engine	Deduct € 1,788
with diesel engine	Add € 1,076

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission?

In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars taken into use for the first time on or after 1 January 2009 and not emitting more CO2 than 110 g/km
- diesel cars taken into use for the first time on or after 1 January 2009 and not emitting more CO2 than 95 g/km

Extra deduction for passenger cars that only just fail to qualify as very low energy

Was your petrol car taken into use for the first time after 31 December 2009 and is the CO2 emission more than 110 gr/km but no more than 120 gr/km? In that case you can deduct € 750 from the calculated amount.

Was your diesel car or natural gas car taken into use for the first time after 31 December 2009 and is the CO2 emission more than 95 gr/km but no more than 120 gr/km? In that case you can deduct € 750 from the calculated amount.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Reduction for hybrid passenger cars with energy label A (only for passenger cars registered before 1 July 2010)

Reduction of € 5,000 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine and the passenger car must have an energy label A.

The valid energy label is the energy label that the passenger car was granted on the day on which the passenger car was given its registration number.

The following are not included as passenger cars for the application of this condition: vehicles that fall under the Directive 92/61/EEC and vehicles for special purposes, as described in Article 4, Paragraph 1, subsection a, second dash, of Directive 70/152/EEC, whereby for a camper van the rule is that this must comply with the requirements and conditions stated in Article 23a of the Motor Vehicle Tax Act 1994.

Reduction for hybrid passenger cars with energy label B (only for passenger cars registered before 1 July 2010)

Reduction of € 2,500 if the passenger car is fitted out with and intended only to be powered by a combination of an electric engine and a combustion engine.

The peak capacity of the electric engine used for powering the vehicle must be at least 15% of the maximum capacity of the combustion engine. Moreover, the passenger car must have an energy label B.

Particulate reduction

For diesel passenger cars or diesel delivery vans with a particulate emission of up to a maximum of 5 mg/km: € 300 reduction.

The particulate emission must be that for which the car was granted the type approval. If no type approval has been granted for the car, then the emission must be measured through an individual approval.

If neither of these approvals is available, then the emission must be taken from the test report of an individual approval.

In all other cases, the particulate emission that applies is the emission that is recorded in a document provided for the car, as referred to in Article 6 of Directive 70/156/EEC of the European Council dated 6 February 1970, concerning the mutual adjustment of the legislations of the Member States in the matter of the approval of motor vehicles and trailers (PB L 42), formulated in accordance with Appendix 1 of Directive 70/220/EEC, or the approval provided should be in accordance with an international regulation of equal value, as referred to in Article 9 of the Directive 70/156/EEC, in which the measured emission of particulates per kilometre is stated and is set out in accordance with Appendix 1 of the Directive 70/220/EEC, or of equal value to that.

First put to use: 1 January 2011 to 31 December 2011

We calculate the bpm:

- for a passenger car over the CO2 emission **and** the net list price
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars and LPG cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	110	0	0
110 gr/km	180	0	€ 61
180 gr/km	270	€ 4,270	€ 202
270 gr/km	–	€ 22,450	€ 471

Diesel cars and natural gas cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a diesel car and natural gas car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	95	0	0
95 gr/km	155	0	€ 61
155 gr/km	232	€ 3,660	€ 202
232 gr/km	–	€ 19,214	€ 471

Passenger car	
percentage of the net list price	19%
with petrol engine	Deduct € 824
with natural gas engine	Deduct € 1,324
with diesel engine	Add € 1,526

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO₂ emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars taken into use for the first time on or after 1 January 2009 and not emitting more CO2 than 110 g/km
- diesel cars taken into use for the first time on or after 1 January 2009 and not emitting more CO2 than 95 g/km

Extra deduction for passenger cars that only just fail to qualify as very low energy

Was your petrol car taken into use for the first time after 31 December 2010 and is the CO2 emission more than 110 gr/km but no more than 120 gr/km? In that case you can deduct € 500 from the calculated amount.

Was your diesel car or natural gas car taken into use for the first time after 31 December 2010 and is the CO2 emission more than 95 gr/km but no more than 120 gr/km? In that case you can deduct € 500 from the calculated amount.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Discount of € 1,500 if the diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard and was registered for the first time after 31 December 2010. Your diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix 1 of Regulation (EC) No. 715/2007 of the European parliament and the Council of the European Communities of 20 June 2007. This appendix concerns the type approval of motor vehicles concerning the emission of harmful substances from light passenger and commercial vehicles (Euro 5 and Euro 6) and the access to information about repairs and maintenance (OJEU L 171).

You can demonstrate that your car falls within the limit values with:

- the European type approval (ETG) of the car
- the individual approval of the vehicle by the RDW
You must submit the emission certificate and/or the accompanying test report at the inspection.
- the test report of an individual inspection of the vehicle, by TNO for example
- the certificate of conformity
- an inspection in which the emission is laid down

The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.

First put to use: 1 January 2012 to 30 June 2012

We calculate the bpm:

- for a passenger car over the CO2 emission and the net list price
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars and LPG cars

The CO2 emission is higher than		but not more than		then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	110	0	0		
110 gr/km	180	0	€ 94		
180 gr/km	270	€ 6,580	€ 280		
270 gr/km	–	€ 31,780	€ 654		

Diesel cars and natural gas cars

The CO2 emission is higher than		but not more than		then you calculate the tax for a diesel car and natural gas car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	95	0	0		
95 gr/km	155	0	€ 94		
155 gr/km	232	€ 5,640	€ 280		
232 gr/km	–	€ 27,200	€ 654		

Passenger car	
percentage of the net list price	11.1%
with petrol engine	Deduct € 450
with natural gas engine	Deduct € 950
with diesel engine	Add € 1,900

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO₂ emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars not emitting more CO2 than 110 g/km
- diesel cars not emitting more CO2 than 95 g/km

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Discount of € 1,000 if the diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard and was registered for the first time after 31 December 2010.

Your diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix 1 of Regulation (EC) No. 715/2007 of the European parliament and the Council of the European Communities of 20 June 2007. This appendix concerns the type approval of motor vehicles concerning the emission of harmful substances from light passenger and commercial vehicles (Euro 5 and Euro 6) and the access to information about repairs and maintenance (OJEU L 171).

You can demonstrate that your car falls within the limit values with:

- the European type approval (ETG) of the car
- the individual approval of the vehicle by the RDW
You must submit the emission certificate and/or the accompanying test report at the inspection.
- the test report of an individual inspection of the vehicle, by TNO for example
- the certificate of conformity
- an inspection in which the emission is laid down

The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.

First put to use: 1 July 2012 to 31 July 2012

We calculate the bpm:

- for a passenger car over the CO2 emission and the net list price
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars, natural gas cars and LPG cars

The CO2 emission is higher than		but not more than		then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	102	0		0	
102 gr/km	159	0		€ 101	
159 gr/km	237	€ 5,757		€ 121	
237 gr/km	242	€ 15,195		€ 223	
242 gr/km	–	€ 16,310		€ 559	

Diesel cars

The CO2 emission is higher than		but not more than		then you calculate the tax for a diesel car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	91	0		0	
91 gr/km	143	0		€ 101	
143 gr/km	211	€ 5,252		€ 121	
211 gr/km	225	€ 13,480		€ 223	
225 gr/km	–	€ 16,602		€ 559	

Passenger car	
percentage of the net list price	11.1%
with petrol engine	Deduct € 450
with diesel engine	40.68 by gr/km CO2 emission above 70 gr/km CO2 emission

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO₂ emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars not emitting more CO₂ than 102 g/km
- diesel cars not emitting more CO₂ than 91 g/km

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Discount of € 1,000 if the diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard and was registered for the first time after 31 December 2010.

Your diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix 1 of Regulation (EC) No. 715/2007 of the European parliament and the Council of the European Communities of 20 June 2007. This appendix concerns the type approval of motor vehicles concerning the emission of harmful substances from light passenger and commercial vehicles (Euro 5 and Euro 6) and the access to information about repairs and maintenance (OJEU L 171).

You can demonstrate that your car falls within the limit values with:

- the European type approval (ETG) of the car
- the individual approval of the vehicle by the RDW
You must submit the emission certificate and/or the accompanying test report at the inspection.
- the test report of an individual inspection of the vehicle, by TNO for example
- the certificate of conformity
- an inspection in which the emission is laid down

The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.

First put to use: 1 August 2012 to 31 December 2012

We calculate the bpm:

- for a passenger car over the CO2 emission and the net list price
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars, natural gas cars and LPG cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	102	0	0
102 gr/km	159	0	€101
159 gr/km	237	€5,757	€121
237 gr/km	242	€15,195	€223
242 gr/km	–	€16,310	€559

Diesel cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a diesel car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	91	0	0
91 gr/km	143	0	€101
143 gr/km	211	€5,252	€121
211 gr/km	225	€13,480	€223
225 gr/km	–	€16,602	€559

Passenger car	
percentage of the net list price	11.1%
with petrol engine	Deduct € 450
with diesel engine	40.68 by gr/km CO2 emission above 70 gr/km CO2 emission

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO₂ emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars not emitting more CO₂ than 110 g/km
- diesel cars not emitting more CO₂ than 95 g/km

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Discount of € 1,000 if the diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard and was registered for the first time after 31 December 2010.

Your diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix 1 of Regulation (EC) No. 715/2007 of the European parliament and the Council of the European Communities of 20 June 2007. This appendix concerns the type approval of motor vehicles concerning the emission of harmful substances from light passenger and commercial vehicles (Euro 5 and Euro 6) and the access to information about repairs and maintenance (OJEU L 171).

You can demonstrate that your car falls within the limit values with:

- the European type approval (ETG) of the car
- the individual approval of the vehicle by the RDW
You must submit the emission certificate and/or the accompanying test report at the inspection.
- the test report of an individual inspection of the vehicle, by TNO for example
- the certificate of conformity
- an inspection in which the emission is laid down

The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.

First put to use: 1 January 2013 to 31 December 2013

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars, natural gas cars and LPG cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	95	0	0
95 gr/km	140	0	€ 125
140 gr/km	208	€ 5,625	€ 148
208 gr/km	229	€ 15,689	€ 276
229 gr/km	–	€ 21,485	€ 551

Diesel cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a diesel car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	88	0	0
88 gr/km	131	0	€ 125
131 gr/km	192	€ 5,375	€ 148
192 gr/km	215	€ 14,403	€ 276
215 gr/km	–	€ 20,751	€ 551

The fuel surcharge for passenger cars with a diesel engine is € 56,13 per gram CO2 emissions over 70 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars not emitting more CO2 than 102 g/km
- diesel cars not emitting more CO2 than 70 g/km

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Discount of € 500 if the diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard and was registered for the first time after 31 December 2010.

Your diesel passenger car or special diesel-powered passenger car (e.g. diesel camper van) meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix 1 of Regulation (EC) No. 715/2007 of the European parliament and the Council of the European Communities of 20 June 2007. This appendix concerns the type approval of motor vehicles concerning the emission of harmful substances from light passenger and commercial vehicles (Euro 5 and Euro 6) and the access to information about repairs and maintenance (OJEU L 171).

You can demonstrate that your car falls within the limit values with:

- the European type approval (ETG) of the car
- the individual approval of the vehicle by the RDW
You must submit the emission certificate and/or the accompanying test report at the inspection.
- the test report of an individual inspection of the vehicle, by TNO for example
- the certificate of conformity
- an inspection in which the emission is laid down

The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.

First put to use: 1 January 2014 to 31 December 2014

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Petrol cars, natural gas cars and LPG cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a petrol car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	88	0	0
88 gr/km	124	0	€ 105
124 gr/km	182	€ 3,780	€ 126
182 gr/km	203	€ 11,088	€ 237
203 gr/km	–	€ 16,065	€ 474

Diesel cars

The CO2 emission is higher than	but not more than	then you calculate the tax for a diesel car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	85	0	0
85 gr/km	120	0	€ 105
120 gr/km	175	€ 3,675	€ 126
175 gr/km	197	€ 10,605	€ 237
197 gr/km	–	€ 15,819	€ 474

The diesel surcharge for passenger cars with a diesel engine is € 72,93 per gram CO2 emissions over 70 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km? If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

This applies to:

- petrol cars not emitting more CO2 than 88 g/km
- diesel cars not emitting more CO2 than 70 g/km

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

First put to use: 1 January 2015 to 31 December 2015

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

I	II	III	IV
0	82	€ 175	€ 6
82 gr/km	110	€ 667	€ 69
110 gr/km	160	€ 2,599	€ 112
160 gr/km	180	€ 8,199	€ 217
180 gr/km	–	€ 12,539	€ 434

The diesel surcharge for passenger cars with a diesel engine is € 86 per gram CO2 emissions over 70 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?
If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

First put to use: 1 January 2016 to 31 December 2016

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

The CO2 emission is higher than		but not more than	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV	
0	79	€ 175	€ 6	
79 gr/km	106	€ 649	€ 69	
106 gr/km	155	€ 2,512	€ 124	
155 gr/km	174	€ 8,588	€ 239	
174 gr/km	–	€ 13,129	€ 478	

The diesel surcharge for passenger cars with a diesel engine is € 86.43 per gram CO2 emissions over 67 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see next page). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

First put to use: 1 January 2017 to 31 December 2017

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

The CO2 emission is higher than		but not more than		then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	76	€ 353	€ 2		
76 gr/km	102	€ 505	€ 66		
102 gr/km	150	€ 2,221	€ 145		
150 gr/km	168	€ 9,181	€ 238		
168 gr/km	–	€ 13,465	€ 475		

PHEV Passenger car

The CO2 emission is higher than		but not more than		then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	30	€ 0	€ 20		
30 gr/km	50	€ 600	€ 90		
50 gr/km	–	€ 2,400	€ 300		

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 86.69 per gram CO2 emissions over 65 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2018 to 31 December 2018

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

The CO2 emission is higher than		but not more than		then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	73	€ 356	€ 2		
73 gr/km	98	€ 502	€ 63		
98 gr/km	144	€ 2,077	€ 139		
144 gr/km	162	€ 8,471	€ 229		
162 gr/km	–	€ 12,593	€ 458		

PHEV passenger car

The CO2 emission is higher than		but not more than		then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV		
0	30	€ 0	€ 19		
30 gr/km	50	€ 570	€ 87		
50 gr/km	–	€ 2,310	€ 289		

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 87.38 per gram CO2 emissions over 63 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2019 to 31 December 2019

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

The CO2 emission is higher than		but not more than		then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III			
I	II	III	IV				
0	71	€ 360	€ 2				
71 gr/km	95	€ 502	€ 60				
95 gr/km	139	€ 1,942	€ 131				
139 gr/km	156	€ 7,706	€ 215				
156 gr/km	–	€ 11,361	€ 429				

PHEV passenger car

The CO2 emission is higher than		but not more than		then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III			
I	II	III	IV				
0	30	€ 0	€ 27				
30 gr/km	50	€ 810	€ 113				
50 gr/km	–	€ 3,070	€ 271				

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 88.43 per gram CO2 emissions over 61 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2020 to 30 June 2020

We calculate the bpm:

- for a passenger car over the CO2 emission
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	68	€ 366	€ 2
68 gr/km	91	€ 502	€ 59
91 gr/km	133	€ 1,859	€ 129
133 gr/km	150	€ 7,277	€ 212
150 gr/km	–	€ 10,881	€ 424

PHEV passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	30	€ 0	€ 27
30 gr/km	50	€ 810	€ 111
50 gr/km	–	€ 3,030	€ 267

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 89.85 per gram CO2 emissions over 59 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 July 2020 to 31 December 2020

We calculate the bpm:

- for a passenger car over the CO2 emission based on wltp values
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	90	€ 366	€ 1
90 gr/km	116	€ 456	€ 57
116 gr/km	162	€ 1,938	€ 124
162 gr/km	180	€ 7,642	€ 204
180 gr/km	–	€ 11,314	€ 408

PHEV passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	34	€ 0	€ 24
34 gr/km	60	€ 816	€ 83
60 gr/km	–	€ 2,974	€ 199

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 78.82 per gram CO2 emissions over 80 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 550 g/km for a petrol car or 395 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2021 to 31 December 2021

We calculate the bpm:

- for a passenger car over the CO2 emission based on wltip values
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	86	€ 372	€ 1
86 gr/km	111	€ 458	€ 60
111 gr/km	155	€ 1,958	€ 132
155 gr/km	172	€ 7,766	€ 216
172 gr/km	–	€ 11,438	€ 432

PHEV passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	34	€ 0	€ 24
34 gr/km	60	€ 816	€ 84
60 gr/km	–	€ 3,000	€ 202

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 83.59 per gram CO2 emissions over 77 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 550 g/km for a petrol car or 395 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW
During the inspection you must then submit the emission certificate and/or the corresponding test report.
- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions
The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2022 to 31 December 2022

We calculate the bpm:

- for a passenger car over the CO2 emission based on wltp values
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	84	€ 376	€ 1
84 gr/km	109	€ 460	€ 62
109 gr/km	152	€ 2,010	€ 137
152 gr/km	168	€ 7,901	€ 224
168 gr/km	–	€ 11,485	€ 448

PHEV passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	34	€ 0	€ 24
34 gr/km	60	€ 816	€ 85
60 gr/km	–	€ 3,026	€ 204

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 86.67 per gram CO2 emissions over 75 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

Setting the rate

For the motor vehicle, use the rate that applies on the date of approval by the RDW.

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 550 g/km for a petrol car or 395 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW

During the inspection you must then submit the emission certificate and/or the corresponding test report.

- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions

The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2023 to 31 December 2023

We calculate the bpm:

- for a passenger car over the CO2 emission based on wltip values
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0 gr/km	82	€ 400	€ 2
82 gr/km	106	€ 564	€ 68
106 gr/km	148	€ 2,196	€ 149
148 gr/km	165	€ 8,454	€ 244
165 gr/km	–	€ 12,602	€ 488

PHEV passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	34	€ 0	€ 26
34 gr/km	60	€ 884	€ 91
60 gr/km	–	€ 3,250	€ 217

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 94.30 per gram CO2 emissions over 73 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

- special conditions concerning the value of special accessories and extra options
- which accessories/options you should add or not add to the net list price
- for which motor vehicles no bpm is payable
- for which cars you must pay additional or less bpm

Special conditions

Setting the rate

For the motor vehicle, use the rate that applies on the date of approval by the RDW.

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 550 g/km for a petrol car or 395 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW

During the inspection you must then submit the emission certificate and/or the corresponding test report.

- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions

The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

First put to use: 1 January 2024 to 31 December 2024

We calculate the bpm:

- for a passenger car over the CO2 emission based on wltp values
- for a special passenger car (e.g. a camper van) only over the net list price (without CO2 component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

Passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0 gr/km	80	€ 440	€ 2
80 gr/km	104	€ 600	€ 76
104 gr/km	145	€ 2,424	€ 167
145 gr/km	161	€ 9,271	€ 274
161 gr/km	–	€ 13,655	€ 549

PHEV passenger car

With a CO2 emission starting from	until	then you calculate the tax for a passenger car as follows: – deduct the value from column I from the CO2 emission of the car – multiply that sum by the amount in column IV – add to that sum the amount from column III	
I	II	III	IV
0	34	€ 0	€ 28
34 gr/km	60	€ 952	€ 100
60 gr/km	–	€ 3,552	€ 239

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 106.07 per gram CO2 emissions over 71 grams of CO2 emissions per kilometre.

Delivery van/Special passenger car (e.g. a camper van)	
percentage of the net list price	37.7%
with petrol engine	Deduct € 1,283
with diesel engine	Add € 273

Motorcycle	
motorcycles with a net list price up to and including € 2,133	
percentage of the list price	9.6%
motorcycles with a net list price of € 2,134 and over	
percentage of the list price	19.4%
motorcycles with a net list price of € 2,134 and over	Deduct € 210

Please also read the column Special conditions (see below). There you will find:

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- for which motor vehicles no bpm is payable
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Special conditions

Setting the rate

For the motor vehicle, use the rate that applies on the date of approval by the RDW.

No bpm depending on the CO2 emission

Does your passenger car, delivery van or motorcycle have a CO2 emission of 0 gr/km?

If so, you are exempted from bpm.

Determining the CO2 emission

The CO2 emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO2 emission with your car's approval details.

Has the RDW not determined the car's CO2 emission? In that case the CO2 emission is set at 550 g/km for a petrol car or 395 g/km for a diesel car.

If the CO2 emissions are not apparent from the vehicle registration, you can demonstrate the CO2 emissions using one of the following documents, which must be applied in the order presented:

- the EU Type Approval (ETG) or the Certificate of Conformity (CoC) of the car
- if available: the individual approval for the car by the RDW

During the inspection you must then submit the emission certificate and/or the corresponding test report.

- if available: the test report of an individual inspection of the car by, for example, TNO
- if available: an authorisation setting out the CO2 emissions

The fuel consumption must then be measured according to the regulations of the United Nations Economic Commission for Europe (ECE101-00).

No bpm payable for highly economical passenger cars (zero tariff)

Not possible during this period.

Value special accessories and extra options

Counts towards the list price, except for the value of the options that are not fitted by or on behalf of the manufacturer or the importer.

Accessories that are not part of the list price

Not possible during this period.

Discount for Euro 6 diesel passenger cars and special diesel-powered passenger cars (e.g. diesel camper vans)

Not possible during this period.

Own bpm rate for PHEV passenger cars

A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.

A plug-in hybrid is a hybrid motor vehicle that uses rechargeable batteries. The vehicle can be fully recharged by connecting it to an external power source (usually a traditional socket outlet).

