



Tax and Customs Administration

# Tariffs list

## Bpm tariffs (from 1993)

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

## 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 your bpm declaration.

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. CO<sub>2</sub> 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.

### Bpm tariff of:

- Bpm tariffs (from 1993)
- 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 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

# 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 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

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. Which accessories this includes are listed in the section here below.
Accessories that are not part of the list price	<ul style="list-style-type: none"> <li>– towing hook</li> <li>– fire extinguisher</li> <li>– LPG installation</li> <li>– car telephone</li> <li>– motorcycle sidecars</li> </ul>
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
CO <sub>2</sub> 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 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)

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. Which accessories this includes are listed in the section here below.
Accessories that are not part of the list price	<ul style="list-style-type: none"> <li>– towing hook</li> <li>– fire extinguisher</li> <li>– LPG installation</li> <li>– car telephone</li> <li>– motorcycle sidecars</li> </ul>
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
CO <sub>2</sub> surcharge	Not possible during this period
Particulate surcharge	Not possible during this period

Bpm tariffs (from 1993)

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

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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

# 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 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)

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. Which accessories this includes are listed in the section here below.
Accessories that are not part of the list price	<ul style="list-style-type: none"> <li>– towing hook</li> <li>– fire extinguisher</li> <li>– LPG installation</li> <li>– car telephone</li> <li>– motorcycle sidecars</li> </ul>
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
CO <sub>2</sub> surcharge	Not possible during this period
Particulate surcharge	Not possible during this period

Bpm tariffs (from 1993)

1 January 1993 to 30 June 1997

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1 August 2012 to 31 December 2012

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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

# 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 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)

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. Which accessories this includes are listed in the section here below.	
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	
CO <sub>2</sub> surcharge	Not possible during this period	
Particulate surcharge	Not possible during this period	

Bpm tariffs (from 1993)

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

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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

# 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 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)

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. Which accessories this includes are listed in the section here below.	
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	
CO <sub>2</sub> surcharge	Not possible during this period	
Particulate surcharge	Not possible during this period	

Bpm tariffs (from 1993)

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**

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1 January 2006 to 30 June 2006

1 July 2006 to 31 January 2008

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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

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

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

<b>Delivery van</b>	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

<b>Motorcycle</b>	
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)



## Bpm tariffs (from 1993)

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

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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

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: <ul style="list-style-type: none"> <li>– an electric engine <ul style="list-style-type: none"> <li>The electric energy is exclusively provided by a battery or fuel cell.</li> </ul> </li> <li>– a combination of an electric engine and a combustion engine <ul style="list-style-type: none"> <li>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.</li> </ul> </li> <li>– a combination of an electric engine and a combustion engine <ul style="list-style-type: none"> <li>This applies only when 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.</li> </ul> </li> </ul>	
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. Which accessories this includes are listed in the section here below.	
Accessories that are not part of the list price	<b>Accessories for passenger cars and motorcycles</b>	<b>Amount</b>
	natural gas installation	Actual value
	LPG installation	Actual value
	on-board computer with fuel consumption indicator	€ 325
	cruise control	€ 325
	econometer	€ 50
	<b>Accessories for passenger cars</b>	<b>Amount</b>
	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
	<b>Accessories for motorcycles</b>	<b>Amount</b>
	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	
CO <sub>2</sub> surcharge	Not possible during this period	
Particulate surcharge	Not possible during this period	

Bpm tariffs (from 1993)

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

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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

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

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

<b>Delivery van</b>	
percentage of the net list price	No bpm
with petrol engine	No bpm
with diesel engine	No bpm

<b>Motorcycle</b>	
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)

## Bpm tariffs (from 1993)

1 January 1993 to 30 June 1997

1 July 1997 to 31 December 1997

1 January 1998 to 30 April 2000

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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

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: <ul style="list-style-type: none"> <li>– an electric engine <ul style="list-style-type: none"> <li>The electric energy is exclusively provided by a battery or fuel cell.</li> </ul> </li> <li>– a combination of an electric engine and a combustion engine <ul style="list-style-type: none"> <li>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.</li> </ul> </li> <li>– a combination of an electric engine and a combustion engine <ul style="list-style-type: none"> <li>This applies only when 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.</li> </ul> </li> </ul>	
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. Which accessories this includes are listed in the section here below.	
Accessories that are not part of the list price	<b>Accessories for passenger cars and motorcycles</b>	<b>Amount</b>
	natural gas installation	Actual value
	LPG installation	Actual value
	on-board computer with fuel consumption indicator	€ 150
	cruise control	€ 225
	econometer	€ 50
	<b>Accessories for passenger cars</b>	<b>Amount</b>
	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
	<b>Accessories for motorcycles</b>	<b>Amount</b>
	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	
CO <sub>2</sub> surcharge	Not possible during this period	
Particulate surcharge	Not possible during this period	

Bpm tariffs (from 1993)

1 January 1993 to 30 June 1997

1 July 1997 to 31 December 1997

1 January 1998 to 30 April 2000

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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

## 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 right). 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 when 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
CO <sub>2</sub> surcharge	Not possible during this period
Particulate reduction	Not possible during this period

Bpm tariffs (from 1993)

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

# 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 right). 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 when 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
CO <sub>2</sub> 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.

## Bpm tariffs (from 1993)

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

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

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

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

<b>Motorcycle</b>	
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

## Bpm tariffs (from 1993)

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

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: <ul style="list-style-type: none"> <li>– an electric engine The electric energy is exclusively provided by a battery or fuel cell.</li> <li>– 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.</li> <li>– a combination of an electric engine and a combustion engine This applies only when 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.</li> </ul>
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
CO <sub>2</sub> 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.

Bpm tariffs (from 1993)

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

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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

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

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

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

<b>Motorcycle</b>	
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



## Bpm tariffs (from 1993)

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

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1 April 2008 to 31 December 2008

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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

<b>Special conditions</b>	
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: <ul style="list-style-type: none"> <li>– an electric engine The electric energy is exclusively provided by a battery or fuel cell.</li> <li>– 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.</li> <li>– a combination of an electric engine and a combustion engine This applies only when 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.</li> </ul>
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
CO <sub>2</sub> 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.

Bpm tariffs (from 1993)

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

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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

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

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

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

<b>Motorcycle</b>	
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

## Bpm tariffs (from 1993)

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

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1 July 2012 to 31 July 2012

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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

**Special conditions**

No bpm payable for motor vehicles with electric engine (zero tariff)	<p>Only for passenger cars that are fitted out with and only intended to be powered by:</p> <ul style="list-style-type: none"> <li>– an electric engine The electric energy is exclusively provided by a battery or fuel cell.</li> <li>– 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.</li> </ul> <p>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.</p>
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	<p>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.</p> <p>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.</p> <p>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.</p>
Reduction for hybrid passenger cars with energy label B	<p>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.</p>
Differentiation for passenger car due to its energy label	<p>Energy label A: reduce by € 1,000</p> <p>Energy label B: reduce by € 500</p> <p>Energy label C: no reduction, also no additional sum</p> <p>Energy label D: add € 135</p> <p>Energy label E: add € 270</p> <p>Energy label F: add € 405</p> <p>Energy label G: add € 540</p> <p>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.</p>
CO <sub>2</sub> surcharge	Not possible during this period
Particulate surcharge	<p>For diesel passenger cars or diesel delivery vans with a particulate emission of at most 5 mg/km: € 600 reduction.</p> <p>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.</p>

## Bpm tariffs (from 1993)

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

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

<b>Passenger car/Camper van</b>	
percentage of the net list price	42.3%
with petrol engine	Deduct € 1,442
with diesel engine	Add € 307

<b>Delivery van</b>	
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.

<b>Motorcycle</b>	
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 (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

## Bpm tariffs (from 1993)

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

Special conditions	
No bpm payable for motor vehicles with electric engine (zero tariff)	<p>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.</p> <p>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.</p>
No bpm payable for motor vehicle with hydrogen engine (zero tariff)	<p>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.</p> <p>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.</p>
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	<p>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.</p> <p>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.</p> <p>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.</p>
Reduction for hybrid passenger cars with energy label B	<p>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.</p>
Differentiation for passenger car due to its energy label	<p>Energy label A: reduce by € 1,400</p> <p>Energy label B: reduce by € 700</p> <p>Energy label C: no reduction, also no additional sum</p> <p>Energy label D: add € 400</p> <p>Energy label E: add € 800</p> <p>Energy label F: add € 1,200</p> <p>Energy label G: add € 1,600</p> <p>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.</p> <p>If the passenger car has no energy label according to the vehicle registration system, then it will be assumed to have energy label G.</p> <p>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.</p> <p>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.</p>

## Bpm tariffs (from 1993)

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

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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

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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

**Special conditions**co<sub>2</sub> surcharge

This applies to:

- petrol passenger cars, surcharge of € 110 per g/km co<sub>2</sub> emission above 232 g/km
- diesel passenger cars, surcharge of € 110 per g/km co<sub>2</sub> 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 co<sub>2</sub> emission is meant the co<sub>2</sub> 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.

## Bpm tariffs (from 1993)

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

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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

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

<b>Passenger car/Camper van</b>	
percentage of the net list price	42.3%
with petrol engine	Deduct € 1,442
with diesel engine	Add € 307

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

<b>Motorcycle</b>	
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 (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

## Bpm tariffs (from 1993)

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

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.



## Bpm tariffs (from 1993)

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

Special conditions	
co <sub>2</sub> surcharge	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol passenger cars, surcharge of € 110 per g/km co<sub>2</sub> emission above 232 g/km</li> <li>– diesel passenger cars, surcharge of € 110 per g/km co<sub>2</sub> emission above 192 g/km</li> </ul> <p>This only applies to passenger cars that were first put to use on or after 1 February 2008.</p> <p>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.</p> <p>By co<sub>2</sub> emission is meant the co<sub>2</sub> emission that is the basis of granting a particular energy label.</p>
Particulate reduction	<p>For diesel passenger cars:</p> <p>Multiply the particulate emission in milligrams per kilometre by € 200. Subtract € 900 from your answer.</p> <p>The answer to this sum should be added to the previous calculation for bpm for the car.</p> <p>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.</p> <p>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.</p> <p>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.</p>

## Bpm tariffs (from 1993)

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

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1 April 2008 to 31 December 2008

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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

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

<b>Passenger car/Camper van</b>	
percentage of the net list price	40%
with petrol engine	Deduct € 1,288
with diesel engine	Add € 366

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

<b>Motorcycle</b>	
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 (electric engine / hydrogen engine)
- for which cars you must pay additional or less bpm

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm payable for motor vehicles with electric engine (zero tariff)	<p>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.</p> <p>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.</p>
No bpm payable for motor vehicle with hydrogen engine (zero tariff)	<p>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.</p> <p>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.</p>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol cars taken into use for the first time on or after 1 January 2009 and not emitting more CO<sub>2</sub> than 110 g/km</li> <li>– diesel cars taken into use for the first time on or after 1 January 2009 and not emitting more CO<sub>2</sub> than 95 g/km</li> </ul> <p>The basis of the CO<sub>2</sub> 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.</p> <p>The CO<sub>2</sub> 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 CO<sub>2</sub> emission stated on the individual approval granted for the car will apply.</p> <p>Has no type approval or individual approval been granted for the car? Then the CO<sub>2</sub> emission stated on the test report from an individual car test, for the purposes of measuring the level of CO<sub>2</sub> emission, will apply.</p> <p>Was the measurement taken when LPG or natural gas was used for fuel? Then the CO<sub>2</sub> emission of the car will be given for use with LPG or natural gas fuel type.</p> <p>In all other cases, the CO<sub>2</sub> 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.</p>
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	<p>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.</p> <p>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.</p> <p>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.</p>
Reduction for hybrid passenger cars with energy label B	<p>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.</p>

## Bpm tariffs (from 1993)

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

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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

Special conditions	
Differentiation for passenger car due to its energy label	<p>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</p> <p>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 CO<sub>2</sub> 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 CO<sub>2</sub> emission.            Is the CO<sub>2</sub> 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 CO<sub>2</sub> emission in g/km?</p> <ul style="list-style-type: none"> <li>– From a type approval for the car.</li> <li>– If there is no type approval for the car, the individual approval granted for the car.</li> <li>– If neither a type approval or individual approval exists: from the test report from an individual approval concerning the CO<sub>2</sub> emission.</li> </ul> <p>If the measurement was carried out with LPG or natural gas as fuel, then the car will be classified as running on that fuel.</p> <ul style="list-style-type: none"> <li>– 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.</li> </ul>
CO <sub>2</sub> surcharge	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol passenger cars, surcharge of € 125 per g/km CO<sub>2</sub> emission above 205 g/km</li> <li>– diesel passenger cars, surcharge of € 125 per g/km CO<sub>2</sub> emission above 170 g/km</li> </ul> <p>This only applies to passenger cars that were first put to use on or after 1 February 2008.            The CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> emission stated on the test report from an individual car test, for the purposes of measuring the level of CO<sub>2</sub> emission, will apply.            Was the measurement taken when LPG or natural gas was used for fuel? Then the CO<sub>2</sub> emission of the car will be given for use with LPG or natural gas fuels.            In all other cases, the CO<sub>2</sub> 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 CO<sub>2</sub> emission of a passenger car not be proven by any of these methods? Then the CO<sub>2</sub> emission will be set according to the following:</p> <ul style="list-style-type: none"> <li>– for passenger cars with a petrol engine: 350 g/km</li> <li>– for passenger cars with a diesel engine: 302 g/km</li> </ul>
Particulate reduction	<p>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.</p>

## Bpm tariffs (from 1993)

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

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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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission **and** the net list price
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 grams/km	180	0	€ 34
180 grams/km	270	€ 2,380	€ 126
270 grams/km	–	€ 13,720	€ 288

## Diesel cars and natural gas cars

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 grams/km	155	0	€ 34
155 grams/km	232	€ 2,040	€ 126
232 grams/km	–	€ 11,742	€ 288

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

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/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	9.6%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	19.4%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	Deduct € 210

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission?</p> <p>In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car</li> </ul> <p>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</p> <ul style="list-style-type: none"> <li>– the test report of an individual inspection of the vehicle, by TNO for example.</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol cars taken into use for the first time on or after 1 January 2009 and not emitting more CO<sub>2</sub> than 110 g/km</li> <li>– diesel cars taken into use for the first time on or after 1 January 2009 and not emitting more CO<sub>2</sub> than 95 g/km</li> </ul>
Extra deduction for passenger cars that only just fail to qualify as very low energy	<p>Was your petrol car taken into use for the first time after 31 December 2009 and is the CO<sub>2</sub> emission more than 110 grams per kilometre but no more than 120 grams per kilometre? In that case you can deduct € 750 from the calculated amount.</p> <p>Was your diesel car or natural gas car taken into use for the first time after 31 December 2009 and is the CO<sub>2</sub> emission more than 95 grams per kilometre but no more than 120 grams per kilometre? In that case you can deduct € 750 from the calculated amount.</p>
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)	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Reduction for hybrid passenger cars with energy label B (only for passenger cars registered before 1 July 2010)	<p>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.</p> <p>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.</p>
Particulate reduction	<p>For diesel passenger cars or diesel delivery vans with a particulate emission of up to a maximum of 5 mg/km: € 300 reduction.</p> <p>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.</p> <p>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.</p>

## Bpm tariffs (from 1993)

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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission **and** the net list price
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 grams/km	180	0	€ 61
180 grams/km	270	€ 4,270	€ 202
270 grams/km	–	€ 22,450	€ 471

## Diesel cars and natural gas cars

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 grams/km	155	0	€ 61
155 grams/km	232	€ 3,660	€ 202
232 grams/km	–	€ 19,214	€ 471

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

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/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	9.6%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	19.4%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	Deduct € 210

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol cars taken into use for the first time on or after 1 January 2009 and not emitting more CO<sub>2</sub> than 110 g/km</li> <li>– diesel cars taken into use for the first time on or after 1 January 2009 and not emitting more CO<sub>2</sub> than 95 g/km</li> </ul>
Extra deduction for passenger cars that only just fail to qualify as very low energy	<p>Was your petrol car taken into use for the first time after 31 December 2010 and is the CO<sub>2</sub> emission more than 110 grams per kilometre but no more than 120 grams per kilometre? In that case you can deduct € 500 from the calculated amount.</p> <p>Was your diesel car or natural gas car taken into use for the first time after 31 December 2010 and is the CO<sub>2</sub> emission more than 95 grams per kilometre but no more than 120 grams per kilometre? In that case you can deduct € 500 from the calculated amount.</p>
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 diesel camper vehicles	<p>Discount of € 1,500 if the diesel passenger car or diesel camper vehicle meets the Euro 6 standard and was registered for the first time after 31 December 2010. Your diesel passenger car or diesel camper 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).</p> <p>You can demonstrate that your car falls within the limit values with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the individual approval of the vehicle by the RDW <ul style="list-style-type: none"> <li>You must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an inspection in which the emission is laid down</li> </ul> <p>The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.</p>



## Bpm tariffs (from 1993)

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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission and the net list price
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 grams/km	180	0	€ 94
180 grams/km	270	€ 6,580	€ 280
270 grams/km	–	€ 31,780	€ 654

## Diesel cars and natural gas cars

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 grams/km	155	0	€ 94
155 grams/km	232	€ 5,640	€ 280
232 grams/km	–	€ 27,200	€ 654

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

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/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	9.6%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	19.4%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	Deduct € 210

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down <ul style="list-style-type: none"> <li>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</li> </ul> </li> </ul>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol cars not emitting more CO<sub>2</sub> than 110 g/km</li> <li>– diesel cars not emitting more CO<sub>2</sub> than 95 g/km</li> </ul>
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 diesel camper vehicles	<p>Discount of € 1,000 if the diesel passenger car or diesel camper vehicle meets the Euro 6 standard and was registered for the first time after 31 December 2010. Your diesel passenger car or diesel camper meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix I 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).</p> <p>You can demonstrate that your car falls within the limit values with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the individual approval of the vehicle by the RDW <ul style="list-style-type: none"> <li>You must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an inspection in which the emission is laid down <ul style="list-style-type: none"> <li>The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.</li> </ul> </li> </ul>

## Bpm tariffs (from 1993)

1 January 1993 to 30 June 1997

1 July 1997 to 31 December 1997

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1 May 2000 to 30 June 2001

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1 January 2011 to 31 December 2011

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission and the net list price
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	159	0	€ 101
159 gram/km	237	€ 5,757	€ 121
237 gram/km	242	€ 15,195	€ 223
242 gram/km	–	€ 16,310	€ 559

## Diesel cars

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	143	0	€ 101
143 gram/km	211	€ 5,252	€ 121
211 gram/km	225	€ 13,480	€ 223
225 gram/km	–	€ 16,602	€ 559

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

Passenger car	
percentage of the net list price	11.1%
with petrol engine	Deduct € 450
with diesel engine	40.68 by gram/km CO <sub>2</sub> emission above 70 gram/km CO <sub>2</sub> emission

Delivery van/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	9.6%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	19.4%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	Deduct € 210

## Bpm tariffs (from 1993)

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

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1 January 2002 to 31 December 2003

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down <ul style="list-style-type: none"> <li>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</li> </ul> </li> </ul>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol cars not emitting more CO<sub>2</sub> than 102 g/km</li> <li>– diesel cars not emitting more CO<sub>2</sub> than 91 g/km</li> </ul>
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 diesel camper vehicles	<p>Discount of € 1,000 if the diesel passenger car or diesel camper vehicle meets the Euro 6 standard and was registered for the first time after 31 December 2010. Your diesel passenger car or diesel camper meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix I 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).</p> <p>You can demonstrate that your car falls within the limit values with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the individual approval of the vehicle by the RDW <ul style="list-style-type: none"> <li>You must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an inspection in which the emission is laid down <ul style="list-style-type: none"> <li>The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.</li> </ul> </li> </ul>

## Bpm tariffs (from 1993)

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission and the net list price
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> emission is higher than			
I	II	III	IV
0	102	0	0
102 gram/km	159	0	€ 101
159 gram/km	237	€ 5,757	€ 121
237 gram/km	242	€ 15,195	€ 223
242 gram/km	–	€ 16,310	€ 559

## Diesel cars

The CO <sub>2</sub> emission is higher than			
I	II	III	IV
0	91	0	0
91 gram/km	143	0	€ 101
143 gram/km	211	€ 5,252	€ 121
211 gram/km	225	€ 13,480	€ 223
225 gram/km	–	€ 16,602	€ 559

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

Passenger car	
percentage of the net list price	11.1%
with petrol engine	Deduct € 450
with diesel engine	40.68 by gram/km CO <sub>2</sub> emission above 70 gram/km CO <sub>2</sub> emission

Delivery van/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

## Bpm tariffs (from 1993)

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

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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

<b>Special conditions</b>	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>- the European type approval (ETG) of the car</li> <li>- the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>- the test report of an individual inspection of the vehicle, by TNO for example</li> <li>- the certificate of conformity</li> <li>- an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>- petrol cars not emitting more CO<sub>2</sub> than 110 g/km</li> <li>- diesel cars not emitting more CO<sub>2</sub> than 95 g/km</li> </ul>
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 diesel camper vehicles	<p>Discount of € 1,000 if the diesel passenger car or diesel camper vehicle meets the Euro 6 standard and was registered for the first time after 31 December 2010. Your diesel passenger car or diesel camper meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix I 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).</p> <p>You can demonstrate that your car falls within the limit values with:</p> <ul style="list-style-type: none"> <li>- the European type approval (ETG) of the car</li> <li>- the individual approval of the vehicle by the RDW <ul style="list-style-type: none"> <li>You must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>- the test report of an individual inspection of the vehicle, by TNO for example</li> <li>- the certificate of conformity</li> <li>- an inspection in which the emission is laid down</li> </ul> <p>The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.</p>

Bpm tariffs (from 1993)

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

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1 February 2008 to 31 March 2008

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

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

## Petrol cars, natural gas cars and LPG cars

The CO <sub>2</sub> emission is higher than			
I	II	III	IV
0	95	0	0
95 gram/km	140	0	€ 125
140 gram/km	208	€ 5,625	€ 148
208 gram/km	229	€ 15,689	€ 276
229 gram/km	–	€ 21,485	€ 551

## Diesel cars

The CO <sub>2</sub> emission is higher than			
I	II	III	IV
0	88	0	0
88 gram/km	131	0	€ 125
131 gram/km	192	€ 5,375	€ 148
192 gram/km	215	€ 14,403	€ 276
215 gram/km	–	€ 20,751	€ 551

The fuel surcharge for passenger cars with a diesel engine is € 56,13 per gram CO<sub>2</sub> emissions over 70 grams of CO<sub>2</sub> emissions per kilometre.

## Delivery van/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

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>– petrol cars not emitting more CO<sub>2</sub> than 102 g/km</li> <li>– diesel cars not emitting more CO<sub>2</sub> than 70 g/km</li> </ul>
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 diesel camper vehicles	<p>Discount of € 500 if the diesel passenger car or diesel camper vehicle meets the Euro 6 standard and was registered for the first time after 31 December 2010.</p> <p>Your diesel passenger car or diesel camper meets the Euro 6 standard if it falls within the limit values stated in table 2 of appendix I 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).</p> <p>You can demonstrate that your car falls within the limit values with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the individual approval of the vehicle by the RDW <ul style="list-style-type: none"> <li>You must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an inspection in which the emission is laid down</li> </ul> <p>The emission must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations.</p>



Bpm tariffs (from 1993)

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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> component and with the percentage for a delivery van)
- for a delivery van or a motorcycle over the net list price only

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

## Petrol cars, natural gas cars and LPG cars

The CO <sub>2</sub> emission is higher than			
I	II	III	IV
0	88	0	0
88 gram/km	124	0	€ 105
124 gram/km	182	€ 3,780	€ 126
182 gram/km	203	€ 11,088	€ 237
203 gram/km	–	€ 16,065	€ 474

## Diesel cars

The CO <sub>2</sub> emission is higher than			
I	II	III	IV
0	85	0	0
85 gram/km	120	0	€ 105
120 gram/km	175	€ 3,675	€ 126
175 gram/km	197	€ 10,605	€ 237
197 gram/km	–	€ 15,819	€ 474

The diesel surcharge for passenger cars with a diesel engine is € 72,93 per gram CO<sub>2</sub> emissions over 70 grams of CO<sub>2</sub> emissions per kilometre.

## Delivery van/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

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 350 g/km for a petrol car or 302 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>- the European type approval (ETG) of the car</li> <li>- the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>- the test report of an individual inspection of the vehicle, by TNO for example</li> <li>- the certificate of conformity</li> <li>- an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
No bpm payable for highly economical passenger cars (zero tariff)	<p>This applies to:</p> <ul style="list-style-type: none"> <li>- petrol cars not emitting more CO<sub>2</sub> than 88 g/km</li> <li>- diesel cars not emitting more CO<sub>2</sub> than 70 g/km</li> </ul>
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 diesel camper vehicles	Not possible during this period.

Bpm tariffs (from 1993)

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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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	82	€ 175	€ 6
82 gram/km	110	€ 667	€ 69
110 gram/km	160	€ 2,599	€ 112
160 gram/km	180	€ 8,199	€ 217
180 gram/km	–	€ 12,539	€ 434

The diesel surcharge for passenger cars with a diesel engine is € 86 per gram CO<sub>2</sub> emissions over 70 grams of CO<sub>2</sub> emissions per kilometre.

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

Delivery van/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

## Bpm tariffs (from 1993)

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

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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

<b>Special conditions</b>	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
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 diesel camper vehicles	Not possible during this period.

## Bpm tariffs (from 1993)

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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	106	€ 649	€ 69
106 gram/km	155	€ 2,512	€ 124
155 gram/km	174	€ 8,588	€ 239
174 gram/km	–	€ 13,129	€ 478

The diesel surcharge for passenger cars with a diesel engine is € 86.43 per gram CO<sub>2</sub> emissions over 67 grams of CO<sub>2</sub> emissions per kilometre.

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

## Delivery van/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

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
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 diesel camper vehicles	Not possible during this period.

## Bpm tariffs (from 1993)

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

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	102	€ 505	€ 66
102 gram/km	150	€ 2,221	€ 145
150 gram/km	168	€ 9,181	€ 238
168 gram/km	–	€ 13,465	€ 475

## PHEV Passenger car

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	50	€ 600	€ 90
50 gram/km	–	€ 2,400	€ 300

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 86.69 per gram CO<sub>2</sub> emissions over 65 grams of CO<sub>2</sub> emissions per kilometre.

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

## Delivery van/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	9.6%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	19.4%
percentage of the list price	
motorcycles with a net list price of € 2,134 and over	Deduct € 210

## Bpm tariffs (from 1993)

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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down <ul style="list-style-type: none"> <li>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</li> </ul> </li> </ul>
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 diesel camper vehicles	Not possible during this period.
Own bpm rate for PHEV passenger cars	<p>A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.</p> <p>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).</p>



## Bpm tariffs (from 1993)

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

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1 January 2004 to 31 December 2004

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	98	€ 502	€ 63
98 gram/km	144	€ 2,077	€ 139
144 gram/km	162	€ 8,471	€ 229
162 gram/km	–	€ 12,593	€ 458

## PHEV passenger car

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	50	€ 570	€ 87
50 gram/km	–	€ 2,310	€ 289

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 87.38 per gram CO<sub>2</sub> emissions over 63 grams of CO<sub>2</sub> emissions per kilometre.

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

Delivery van/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

## Bpm tariffs (from 1993)

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

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>- the European type approval (ETG) of the car</li> <li>- the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>- the test report of an individual inspection of the vehicle, by TNO for example</li> <li>- the certificate of conformity</li> <li>- an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
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 diesel camper vehicles	Not possible during this period.
Own bpm rate for PHEV passenger cars	<p>A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.</p> <p>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).</p>

Bpm tariffs (from 1993)

1 January 1993 to 30 June 1997

1 July 1997 to 31 December 1997

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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

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

We calculate the bpm:

- for a passenger car over the CO<sub>2</sub> emission
- for a camper only over the net list price (without CO<sub>2</sub> 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 CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	95	€ 502	€ 60
95 gram/km	139	€ 1,942	€ 131
139 gram/km	156	€ 7,706	€ 215
156 gram/km	–	€ 11,361	€ 429

## PHEV passenger car

The CO <sub>2</sub> 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 CO <sub>2</sub> 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 gram/km	50	€ 810	€ 113
50 gram/km	–	€ 3,070	€ 271

The diesel surcharge for passenger cars and PHEV passenger cars with a diesel engine is € 88.43 per gram CO<sub>2</sub> emissions over 61 grams of CO<sub>2</sub> emissions per kilometre.

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

Delivery van/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

## Bpm tariffs (from 1993)

1 January 1993 to 30 June 1997

1 July 1997 to 31 December 1997

1 January 1998 to 30 April 2000

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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

Special conditions	
No bpm depending on the CO <sub>2</sub> emission	<p>Does your passenger car, delivery van or motorcycle have a CO<sub>2</sub> emission of 0 grams a kilometre? If so, you are exempted from bpm.</p> <p><b>Determining the CO<sub>2</sub> emission</b></p> <p>The CO<sub>2</sub> emission of a passenger car with a European type approval is given in the licence plate register of the RDW. The RDW states the CO<sub>2</sub> emission with your car's approval details.</p> <p>Has the RDW not determined the car's CO<sub>2</sub> emission? In that case the CO<sub>2</sub> emission is set at 507 g/km for a petrol car or 356 g/km for a diesel car unless you can demonstrate the CO<sub>2</sub> emission in the manner set out below.</p> <p>You can only demonstrate the CO<sub>2</sub> emission with:</p> <ul style="list-style-type: none"> <li>– the European type approval (ETG) of the car</li> <li>– the RDW's individual approval for the car <ul style="list-style-type: none"> <li>In that case you must submit the emission certificate and/or the accompanying test report at the inspection.</li> </ul> </li> <li>– the test report of an individual inspection of the vehicle, by TNO for example</li> <li>– the certificate of conformity</li> <li>– an approval in which the CO<sub>2</sub> emission is laid down</li> </ul> <p>The fuel consumption must be measured in accordance with the regulations of the Economic Commission for Europe of the United Nations (ECE101-00).</p>
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 diesel camper vehicles	Not possible during this period.
Own bpm rate for PHEV passenger cars	<p>A plug-in hybrid electric vehicle (PHEV) is also regarded as a passenger car. However, a PHEV passenger car has its own bpm rate.</p> <p>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).</p>