

ENGINE SIZE	up to 1250 cc	over 1250 cc
€ per cc	€ 3.47	€ 8.21
less		
less flat rate allowance	-€ 2,238	-€ 8,161
CO² EMISSIONS	Petrol	Diesel
up to 100 g/km	€ 0.40	€ 1.00
101 g/km ~ 120 g/km	€ 0.40	€ 10.10
121 g/km ~ 150 g/km	€ 5.50	€ 10.10
151 g/km ~ 180 g/km	€ 5.50	€ 28.71
181 g/km ~ 210 g/km	€ 21.05	€ 33.50
over 211 g/km	€ 28.71	€ 33.50
APPLY AGE ALLOWANCE	%	%
0~1 Year	100	100
1~2 Years	80	80
2~3 Years	72	72
3~4 Years	65	65
4~5 Years	57	57
5~6 Years	48	48
6~7 Years	40	40
7~8 Years	35	35
8~9 Years	30	30
9~10 Years	25	25
10+ Years	20	20
EXAMPLES		
BMW 316i Saloon		
Petrol 85 kW Manual		
1796 cc (over 1250cc)	1796 x € 8.21	€ 14,745
CO ² 172 g/km	172 x € 5.50	€ 946
Combined		€ 15,691
less Allowance		-€ 8,161
Sub Total		€ 7,530
1st Reg Sep 04 = 2 ~ 3 Years	apply 72%	€ 5,422
Estimated Tax		€ 5,422
BMW 318d Saloon		
Diesel 85 kW Manual		
1796 cc (over 1250cc)	1995 x € 8.21	€ 16,378
CO ² 151 g/km	151 x € 28.71	€ 4,335
Combined		€ 20,713
less Allowance		-€ 8,161
Sub Total		€ 12,552
1st Reg Jan 06 = 1~2 Years	apply 80%	€ 10,042
Estimated Tax		€ 10,042