

## Appendix 4

### Comparing motor vehicle tax imposed on private vehicles between Hong Kong and other economies

Country	Name of Tax		Amount
<b>Recurrent Annual Fees</b>			
Hong Kong <sup>35</sup>	Vehicle licence	<i>Petrol</i>	HKD3,929 to HKD11,329 per year
		<i>Diesel</i>	HKD 5,389 to HKD 12,789 per year
Singapore <sup>36</sup>	Road tax ( <i>for petrol-driven cars</i> )		SGD200 per 6-month to SGD1,525 + 1.0x(EC – 3,000) per 6-month
	Diesel tax ( <i>in addition to road tax</i> )		6 times or 4 times (for Euro IV diesel cars) the road tax of an equivalent petrol-driven car.
	Annual road tax surcharge ( <i>for vehicle over 10 years</i> )		10% to 50%
Denmark <sup>37</sup>	Motor vehicle weight tax	<i>Petrol</i>	227.91 € per year to 49.34 € per 100 kg per year
		<i>Diesel</i>	335.17 € per year to 77.22 € per 100 kg per year
	Passenger car fuel consumption tax	<i>Petrol</i>	2474.86 € to 34.86 € per year
		<i>Diesel</i>	3359.70 € to 21.45 € per year
Finland <sup>38</sup>	Vehicle tax	<i>Basic tax (registered on or after 1 Jan 1994)</i>	127.75 € per year
		<i>Driving power tax (other than petrol-driven)</i>	24.45 € per 100kg per year
Ireland <sup>39</sup>	Motor vehicle tax		151.00 € to 1343.00 € per year
<b>One-off Initial Fee</b>			
Hong Kong <sup>40</sup>	First registration tax		Graduated rates from 35% to 100% of taxable value
Singapore <sup>41</sup>	Additional registration fee ( <i>from Mar 2004 tender exercise and onwards</i> )		110% of open market value
	Certificate of entitlement		Bid in categories A, B or E
	Excise duty		20% of open market value
Denmark <sup>42</sup>	Motor vehicle registration duty	<i>Large</i>	8834.96 € + 180% of tax value over 8835€
		<i>Small</i>	105 % of taxable value.
Finland <sup>43</sup>	Car tax	<i>Not diesel</i>	28% of retail value minus 650 €
		<i>Diesel</i>	28% of retail value minus 450 €
Ireland <sup>44</sup>	Vehicle registration tax		13.3% to 30.0% of open market sales price, subject to a minimum €125 to €315.

<sup>35</sup> Details extracted from [http://www.td.gov.hk/public\\_services/fees\\_and\\_charges/index.htm](http://www.td.gov.hk/public_services/fees_and_charges/index.htm)

<sup>36</sup> Details extracted from [http://www.lta.gov.sg/motoring\\_matters/motoring\\_vo\\_tax\\_pte.htm](http://www.lta.gov.sg/motoring_matters/motoring_vo_tax_pte.htm)

<sup>37</sup> Details extracted in March 2007 from OECD/EEA database on instruments used for environmental policy and natural resource management, <http://www.2oecd.org/ecoinst/queries/index.htm>

<sup>38</sup> see footnote 37

<sup>39</sup> see footnote 37

<sup>40</sup> Details extracted from

[http://www.td.gov.hk/public\\_services/licences\\_and\\_permits/vehicle\\_first\\_registration/guidelines\\_for\\_importation\\_and\\_registration\\_of\\_mot/index.htm](http://www.td.gov.hk/public_services/licences_and_permits/vehicle_first_registration/guidelines_for_importation_and_registration_of_mot/index.htm)

<sup>41</sup> see footnote 36

<sup>42</sup> see footnote 37

<sup>43</sup> see footnote 37

<sup>44</sup> see footnote 37