

FISCAL OFFICE NOTICE

New Road Tax rates

1. This notice is to advise vehicle importers of the implementation of new Road Tax Rates
2. The relevant law is the Republic of Cyprus Motor Vehicles and Road Traffic (Amendment) Act of 2019 (Law 47 (I) / 2019) - New traffic charge
3. The changes will apply to any vehicle that was not already in the Republic of Cyprus before the 31st December 2019 or not loaded to a vessel with destination a port of the Republic of Cyprus before that date.
4. Also, the changes will not apply to any vehicles already registered in the Republic of Cyprus before 31st December 2019.
5. The law has been amended to introduce new charges that are likely to discourage the import of older polluting vehicles.
6. The new charges are in two parts. The first table sets out the charges based on the CO2 (combined cycle) emissions. The higher the CO2 emissions the higher the annual charge. The maximum charge for the CO2 emissions part is €1.500.
7. In the second table there is a further annual charge that is determined by the EURO standard of the vehicle (it mostly relates to the age of the vehicle).
8. This notice focuses on vehicle type M1 that can be described as follows:
Category M1 - Vehicles designed and manufactured for the carriage of persons, have at least four wheels and include at most eight seating positions in addition to the driver's seat

CO2 Emissions element	
Part of the mass of the emitter carbon dioxide - CO 2 (combined circle) at grams per kilometer (gr / Km) of motor vehicle: Coefficient	(Euro per gram / per km (gr / km)
For a mass of less than or equal to 120 (gr / Km)	€0.50
For portions of mass greater than 120 (gr / Km) and less than or equal to 150 (gr / Km)	€3.00
For part of mass greater than 150 (gr / Km) and less than or equal to 180 (gr / Km)	€5.00
For part of mass greater than 180 (gr / Km)	€10.00

Note: If your vehicle is new or registered in another country (eg UK) based on the WLTP method for the calculation of CO2 value (combined cycle), divide that value by 1.3 before you apply the above table.

EURO emission standards	Petrol	Diesel
EURO 6d	€0	€0
EURO 6c	€0	€0
Other EURO 6	€0	€0
EURO 5b	€0	€50
Euro 5a	€100	€250
Euro 4 and earlier	€300	€600

Note 1: Above table applies also to N1 vehicles (commercial with GVW of up to 3.500 kg, like double – cabins – not SDVs ie Saloon Derived Vans).

Note 2: First part of annual Road Tax for N1 vehicles is based on the cubic capacity of the engine, as follows (then add the “EURO” change):

Engine CC	Rate
0 – 1650	€0,05 per cc
1651 – 1850	€0,07 per cc
1851 +	€0,10 per cc

Euro emission standards dates **(indicative)**

Tier	Date (Type approval) This is when the first type	Date (First registration in an EU country)
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	approval for the model of the vehicle was issued	
Euro 1	July 1992	January 1993
Euro 2	January 1996	January 1997
Euro 3	January 2000	January 2001
Euro 4	January 2005	January 2006
Euro 5a	September 2009	January 2011
Euro 5b	September 2011	January 2013
Euro 6b	September 2014	September 2015
Euro 6c		September 2019
Euro 6d Temp	September 2017	September 2019
Euro 6d	January 2020

Note 1: Above dates are indicative. Some vehicles were first registered in EU countries as “end of series” or with other status. Check the Certificate of Conformity (CoC) of the vehicle.
Note 2: Above dates not apply for N1 (commercial vehicles with GVW of up to 3.500 kg, like double –cabins). In general, for N1 vehicles the dates apply one year later. Check the Certificate of Conformity (CoC) of the vehicle.

Examples for M1 vehicles

Engine type	Petrol	Euro standard	6b
First registered	1/6/2018	CO2 Emissions element	€185.00
Type approval	1/9/2017	EURO (Age) element	€0.00
CO2	157	Total Tax	€185

Engine type	Diesel	Euro standard	4
First registered	2/2/2008	CO2 Emissions element	€300.00
Type approval	31/12/2008	EURO (Age) element	€600
CO2	180	Total Tax	€900.00

Please note that the new rates do not apply to any vehicle that was registered for the first time in Cyprus before the 31 December 2019. Even if you transfer ownership of a vehicle registered before the 31 December 2019 or convert your vehicle to a duty paid vehicle it will still remain on the old road tax rates.

If you require further clarification then please contact the Fiscal Office.