

THE NETHERLANDS ECOTAX RATES
GREEN BUDGET GERMANY (GBG)

EFR in the Netherlands:

Name	Type	General Tax-base	Specific tax-base	Tax rate national currency	Tax rate - Euro
Netherlands					
Aviation noise tax	Fee/Charge	Noise	Noise from aircraft	95.75 € per noise-production unit.	95.75 € per noise-production unit.
Car registration tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Registration of a motor cycle	20.7% of net of tax market price, minus 224 €	20.7% of net of tax market price, minus 224 €
Car registration tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Registration of a passenger car with a diesel engine.	45.2% of net of tax market price, plus 328 €	45.2% of net of tax market price, plus 328 €
Car registration tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Registration of a passenger car with a petrol engine	45.2% of net of tax market price, minus 1540 €	45.2% of net of tax market price, minus 1540 €
Charge for fishing licence	Fee/Charge	Management of fish stocks	Fishing licence		
Charge on hunting licence	Fee/Charge	Management of biodiversity and wildlife	Hunting licence		
Duty on petrol	Tax	Leaded petrol	Leaded petrol	0.68 € per litre.	0.68 € per litre.
Duty on petrol	Tax	Unleaded petrol	Unleaded petrol	0.61 € per litre.	0.61 € per litre.
Duty on petrol	Tax	Unleaded petrol	Unleaded petrol, low sulphur	0.60 € per litre	0.60 € per litre
Excise duty on mineral oil (other than petrol)	Tax	Diesel	Diesel - used as a motor fuel - sulphur	0.31 € per litre.	0.31 € per litre.

			content below 50 ppm.		
Excise duty on mineral oil (other than petrol)	Tax	Diesel	Diesel - used for heating purposes	0.05 € per litre.	0.05 € per litre.
Excise duty on mineral oil (other than petrol)	Tax	Heavy fuel oil	Heavy fuel oil	0.02 € per kg.	0.02 € per kg.
Excise duty on mineral oil (other than petrol)	Tax	Light fuel oil	Light fuel oil	0.05 € per litre.	0.05 € per litre.
Excise duty on mineral oil (other than petrol)	Tax	Other energy products for transport purposes	Liquid petroleum gas	0.08 € per kg.	0.08 € per kg.
Fuel tax	Tax	Coal	Coal	11.57 € per 1000 kg.	11.57 € per 1000 kg.
Fuel tax	Tax	Diesel	Diesel / gasoil	0.01 € per litre.	0.01 € per litre.
Fuel tax	Tax	Other fuels for stationary purposes	Gas produced by gasifying coal	462.49 € per 1000 GJ.	462.49 € per 1000 GJ.
Fuel tax	Tax	Other fuels for stationary purposes	Gaseous residuals	117.11 € per 1000 GJ.	117.11 € per 1000 GJ.
Fuel tax	Tax	Heavy fuel oil	Heavy fuel oil	15.99 € per 1000 kg.	15.99 € per 1000 kg.
Fuel tax	Tax	Leaded petrol	Leaded petrol	0.01 € per litre.	0.01 € per litre.
Fuel tax	Tax	Light fuel oil	Light fuel oil	0.01 € per litre.	0.01 € per litre.
Fuel tax	Tax	Other energy products for transport purposes	Liquid Petroleum Gas	16.35 € per 1000 kg.	16.35 € per 1000 kg.
Fuel tax	Tax	Natural gas	Natural gas - more than 10 million m3 per year	0.01 € per Nm3.	0.01 € per Nm3.
Fuel tax	Tax	Natural gas	Natural gas - up to 10 million m3 per year	0.01 € per Nm3.	0.01 € per Nm3.
Fuel tax	Tax	Unleaded petrol	Unleaded petrol	0.01 € per litre.	0.01 € per litre.
Levy on water pollution	Tax	Measured or estimated effluents of oxydizeable matters (BOD, COD)	Measured or estimated effluents of oxydizeable matters (BOD, COD)	46.06 € per pollution unit.	46.06 € per pollution unit.
Levy on water pollution	Tax	Other measured or estimated effluents to water	Other measured or estimated effluents to water	46.06 € per pollution unit.	46.06 € per pollution unit.

Minerals accounting system	Tax	Non-point sources of water pollution - Manure	Surplus nitrogen, > 40 kg per hectare	2.30 € per kg per hectare	2.30 € per kg per hectare
Minerals accounting system	Tax	Non-point sources of water pollution - Manure	Surplus nitrogen, 0 - 40 kg per hectare	1.15 € per kg per hectare.	1.15 € per kg per hectare.
Minerals accounting system	Tax	Non-point sources of water pollution - Manure	Surplus phosphate - above 10 kg per hectare	9.00 € per kg per hectare.	9.00 € per kg per hectare.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a coach (bus)	292.72 € at 2700 kg net weight per year + 3.84 € per 100 kg.	292.72 € at 2700 kg net weight per year + 3.84 € per 100 kg.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a delivery van	123.92 € at 1000 kg net weight per year + 17.92 € per extra 100 kg.	123.92 € at 1000 kg net weight per year + 17.92 € per extra 100 kg.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total permitted weight (incl. Trailer) < 15,000 kg	236.00 € per year	236.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total permitted weight (incl. trailer) > 15,000 kg, <23,000 kg, 2 axles, other	236.00 € per year	236.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total permitted weight (incl. trailer) > 15,000 kg, <23,000 kg, 2 axles, without coupling device, without pneumatic suspension	284.00 € per year	284.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor	The use of a lorry (truck), total permit-	236.00 € per year	236.00 € per year

		vehicles, recurrent taxes	ted weight (incl. trailer) > 15,000 kg, <23,000 kg, 3 or more axles		
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total permitted weight (incl. trailer) > 23,000 kg, <29,000 kg	€ 256 -€ 381 depending on availability of coupling device, number of axles, type of suspension	€ 256 -€ 381 depending on availability of coupling device, number of axles, type of suspension
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total weight > 29,000 kg < 40,000 kg with coupling device	€ 236 -716 per year, depending on number of axles and type of suspension	€ 236 -716 per year, depending on number of axles and type of suspension
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total weight > 29,000 kg without coupling device, with pneumatic suspension	372.00 € per year	372.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total weight > 29,000 kg without coupling device, without pneumatic suspension	548.00 € per year	548.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total weight > 40,000 kg, with coupling device, with pneumatic suspension, 2 axles	716.00 € per year	716.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total weight > 40,000 kg, with coupling device, with pneumatic	636.00 € per year	636.00 € per year

			suspension, 3 axles or more		
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a lorry (truck), total weight > 40,000 kg, with coupling device, without pneumatic suspension	940.00 € per year	940.00 € per year
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a motorcycle	40.90 € per year.	40.90 € per year.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of a trailer, weighing 750kg or more, not HGV	44.28 € at 1000 kg net weight per year + 4.52 € per 100 kg	44.28 € at 1000 kg net weight per year + 4.52 € per 100 kg.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of diesel-driven passenger cars	533.52 € at 1000 kg net weight per year + 72.28 € per extra 100 kg.	533.52 € at 1000 kg net weight per year + 72.28 € per extra 100 kg.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of LPG driven passenger cars	577.80 € at 1000 kg net weight per year + 75.80 € per extra 100 kg.	577.80 € at 1000 kg net weight per year + 75.80 € per extra 100 kg.
Motor vehicle duty	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of petrol-driven passenger cars	176.40 € at 1000 kg net weight per year + 37.40 € per extra 100 kg.	176.40 € at 1000 kg net weight per year + 37.40 € per extra 100 kg.
Municipal sewerage charge	Fee/Charge	Management of water resources	Discharge of household wastewater	Rates are locally determined per household, differentiated according to the number of members	Rates are locally determined per household, differentiated according to the number of

					members.
Municipal Waste Charge	Fee/Charge	Waste management - in general	Household waste	185.00 €. Average annual rate per household;	185.00 € Average annual rate per household;
Regulatory Energy Tax	Tax	Electricity consumption	Electricity consumption - between 10,000 kWh and 50,000 kWh per year.	0.02 € per kWh	0.02 € per kWh.
Regulatory Energy Tax	Tax	Electricity consumption	Electricity consumption - between 50,000 kWh and 10 million kWh per year.	0.01 € per kWh	0.01 € per kWh.
Regulatory Energy Tax	Tax	Electricity consumption	Electricity consumption - up to 10,000 kWh per year.	0.06 € per kWh	0.06 € per kWh.
Regulatory Energy Tax	Tax	Other fuels for stationary purposes	Gasoil for other than road transport	0.13 € per litre	0.13 € per litre
Regulatory Energy Tax	Tax	Light fuel oil	Light fuel oil	0.13 € per litre	0.13 € per litre.
Regulatory Energy Tax	Tax	Other fuels for stationary purposes	Liquid petroleum gas	155.56 € per 1000 kg.	155.56 € per 1000 kg.
Regulatory Energy Tax	Tax	Natural gas	Natural gas - between 170,000 m3 and 1 million m3 per year.	0.01 € per m3	0.01 € per m3.
Regulatory Energy Tax	Tax	Natural gas	Natural gas - between 5,000 m3 and 170,000 m3 per year	0.06 € per m3	0.06 € per m3.
Regulatory Energy Tax	Tax	Natural gas	Natural gas - up to 5,000 m3 per year	0.12 € per m3	0.12 € per m3.
Tax in connection with petroleum stocks	Tax	Diesel	Diesel	0.01 € per litre	0.01 € per litre.
Tax in connection with petroleum stocks	Tax	Heavy fuel oil	Heavy fuel oil	0.01 € per kg	0.01 € per kg.
Tax in connection with petroleum stocks	Tax	Leaded petrol	Leaded petrol	0.01 € per litre	0.01 € per litre.
Tax in connection	Tax	Light fuel oil	Light fuel oil	0.01 € per litre	0.01 € per

with petroleum stocks					litre.
Tax in connection with petroleum stocks	Tax	Other energy products for transport purposes	Liquid petroleum gas	0.01 € per kg	0.01 € per kg.
Tax in connection with petroleum stocks	Tax	Unleaded petrol	Unleaded petrol	0.01 € per litre.	0.01 € per litre.
Tax on groundwater extraction	Tax	Management of water resources	Cubic metre of extracted groundwater	0.17 € per m ³	0.17 € per m ³
Tax on heavy lorries	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of highways by lorries with a gross weight of 12,000 kg or more, with 3 axes or less, conforming EURO-1	850.00 € per lorry	850.00 € per lorry
Tax on heavy lorries	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of highways by lorries with a gross weight of 12,000 kg or more, with 3 axes or less, conforming EURO-2 or cleaner	750.00 € per lorry	750.00 € per lorry
Tax on heavy lorries	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of highways by lorries with a gross weight of 12,000 kg or more, with 3 axes or less, not conforming EU-pollution standards.	960.00 € per lorry	960.00 € per lorry
Tax on heavy lorries	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of highways by lorries with a gross weight of 12,000 kg or more, with 4 axes or more, conforming EURO-1	1400.00 € per lorry	1400.00 € per lorry
Tax on heavy lorries	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	The use of highways by lorries with a gross weight of 12,000 kg or more, with 4 axes or more, conforming EURO-2 or cleaner	1250.00 € per lorry	1250.00 € per lorry
Tax on heavy lorries	Tax	Transport - Registration or use of motor vehicles, re-	The use of highways by lorries with a gross weight of	1550.00 € per lorry	1550.00 € per lorry

		current taxes	12,000 kg or more, with 4 axes or more, not conforming EU-pollution standards.		
Tax on tap water	Tax	Management of water resources	Tap water delivered to a consumer	0.14 € per m ³	0.14 € per m ³ .
Tax on the pollution of surface waters	Tax	Measured or estimated effluents of oxydizeable matters (BOD, COD)	Measured or estimated effluents of oxydizeable matters (BOD, COD)	31.76 € per pollution unit	31.76 € per pollution unit
Tax on the pollution of surface waters	Tax	Other measured or estimated effluents to water	Other Measured or Estimated effluents to water	31.76 € per pollution unit	31.76 € per pollution unit
Waste tax	Tax	Waste management - in general	Delivery of waste to a waste removal establishment to be dumped- special waste categories	13.00 € per 1000 kg.	13.00 € per 1000 kg.
Waste tax	Tax	Waste management - in general	Delivery of waste to an waste removal establishment to be dumped- generally	78.81 € per 1000 kg.	78.81 € per 1000 kg.
Waste tax	Tax	Waste management - in general	The dumping of waste originated in a waste removal establishment by this waste removal establishment	78.81 € per 1000 kg.	78.81 € per 1000 kg.

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management