

Bikers Gassed

Many of us who have any dealing with the Spanish political system or authorities will know that joined up thinking is an alien concept as they all seem to operate in the own bubble. Not only does the left hand appear not to know what the right hand is doing, but is seemingly unaware of the right hand's very existence!

A few years ago the rules for taxing new and imported vehicles changed to incorporate taxation based upon the CO2 emissions. This made perfectly good sense as mankind strives to bring down harmful emissions and a good way of doing this is to make motorists think twice about how much harm they are doing when eating up the miles. If you have to pay more to buy or import a particular type of vehicle then your choice of vehicle may be reconsidered as the lower the CO2, the lower the tax

Registration tax

The tax that is paid when vehicles are re-registered here is commonly referred to as "import tax" as this is when most of us foreigners pay it, but is more properly known as "registration tax". This tax is levied on all new vehicles purchased in Spain and by extension all vehicles being imported. Exemptions can apply but in a rare show of positive discrimination only to us foreigners. For new vehicles- not used imported ones- the tax is in addition to IVA (VAT) and where a vehicle is imported from outside of the EU, Customs Duties are payable too. All of these are compounded, so a car coming in from say Switzerland or Russia can be whacked with almost 46% tax of the value

So how does this affect bikes?

For cars it is simple to establish the CO2 level as these are widely published and normally shown on the registration document. When the new regime came into being I contacted the Society of Motorcycle Manufacturers in the UK for advice. A very helpful chap was aware of the new rules in Spain but went on to say that bike makers do not measure the CO2 and therefore cannot produce the figures. Oh deary me I thought, how clever of the Spanish (well this is the only version of my thoughts that can be published!). As a consequence all bikes were subsequently taxed as if they were killing off the planet

Since then, the CO2 for bikes has been measured and recorded so you would think that it would be simple to obtain the figures; ah, if only. Even the EU wide Certificates of Conformity issued by manufacturers for all vehicles do not show this figure for bikes. Why? Because only Spain uses the figure for anything meaningful, such as tax calculation.

So what to do?

Firstly establish from the web what the emissions are. If the bike has emissions lower than the maximum, then apply to a dealer in Spain for a "Certificate of CO2 Emissions" for your specific vehicle; the cost of this should be outweighed by the tax savings. Perversely enough I have found that bike dealers are much more welcoming

and helpful than car concessionaires who frequently are as much use as an ashtray on a motorbike- sorry, couldn't resist that

So smartarse what are the levels I can hear you asking

CO2 levels for all vehicles are measured in grams per kilometre (g/Km) and for bikes are:

100 g/Km and below. Tax = 0
100-120 g/Km. Tax = 4.75% of value
121-140 g/Km. Tax = 9.75% of value
141 g/Km and above. Tax = 14.75 % of value (16.9% in Andalucía)

Furthermore, if any bike has a power output of 100 horsepower or 74 Kw, the tax will always be maximum

The Hacienda (tax office) values for bikes is purely nominal based only on the engine size in CC's and age. A bike with CC's below 250 is free of tax.

Who said that this was simple? No it's merely taxing

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