



Agencia Tributaria

Motor Vehicles Registration Tax Statistic

Methodology

Subdirectorato General for Statistics



INTRODUCTION

The **Motor Vehicles Registration Tax Statistic** is based on form 576 of the Special Tax on Certain means of Transport (IEDMT). This tax is mandatory for all taxpayers who, in the Common Taxation Territory, register a new motor vehicle or used for the first time in Spain.

The information is presented by two statistics publications:

- **Motor Vehicles Registration Tax Statistic. Monthly advance:** Contains monthly information obtained through the form 576, presented up to the last day of the month of the publication.
- **Yearly Motor Vehicles Registration Tax Statistic:** Compilation publication submitted after the last monthly advance of a full fiscal year has been completed. It is of annual periodicity with variable of monthly disaggregation.

The difference between both publications is the suppression of some tabulation variables and re-coding methods in the annual statistic that add certain sections, and grouping values in some classification variables. In addition, some classifications that would not have meaning in the monthly publication are deleted.

NORMATIVE

Law 38/1992, of December 28th, of Special Tax (BOE December 29th 1992), regulates the *Special Tax on certain means of transport*. This law charges the first definitive registration in Spain of new or used motor vehicles (powered by motor vehicles) to circulate on public roads and lands. There are some exemptions of specific vessels and aircrafts. While the statistic refers to motor vehicles, it does not include motorcycles.

The purpose of Law 38/1992 is to introduce The Special Tax on certain means of transport in order to compensate the revenue's lost caused by the abolition of the VAT rate increase. Law 21/2001, 27th December, of the new financial system for the Autonomous communities of common system and Cities with Autonomy status, gives them the yield of the tax produced in its territory. The organic law 7/2001, 27th December, gives the Autonomous communities the power to regulate the tax rate. Law 34/2007 of air quality and the atmosphere's protection has included, as an instrument to reduce the atmospheric pollution, the restructuring of the IEDMT. Since January 1st 2008, the IEDMT is modified applying a variable tax rate based on official CO₂ emissions and the category in which each of the means of transport is framed. This Law repeals Article 70.bis of Law 38/1992, 28th December, on special taxes, which established urgent measures in relation to the 'Prever Plan'.

IEDMT is a special tax that applies throughout the Spanish territory, without prejudice to the particularities of the Basque country and Navarre.

Since January 1st, 2006, it is compulsory to present electronically the declarations of the special tax of certain means of transportation, form 576, with the essential requirement for the owner of been registered in the AEAT with his fiscal address updated.



AIM AND CONTENTS

1.1. AIM

The **Motor Vehicles Registration Tax Statistic** is a statistical publication based on the information contained in the form 576 (IEDMT) presented electronically as required when registering a motor vehicle. It presents economic and tax information contained in the tax declaration, classified from different perspectives: category, fuel type, cubic capacity, Autonomous Community and breakdown by tax base equivalent to the value of the vehicle at the time of its acquisition.

The information is presented in two publications: **Monthly progress** and **Annual statistic**.

This publication gives different views to information already available to the public from other organisations. The final aim is to add tax information, as well as other criteria allowing a market trend analysis.

1.2. CONTENT

This publication includes the current Methodological Notes and the Statistical Tables.

The Methodological Notes provide the population and territorial scope; define the classification variables used as well as those exploited.

The Statistical Tables are structured in two sections: **Economic Data** and **Tax Data**. In sections designed for the purpose, they provide the perspectives of economic and tax analysis.

Both, economic and tax data contain, except in case of confidentiality in very exceptional cases, the same level of disaggregation according to the classification variables, as detailed below in part 4. 'Tabulation'.

1.3. STATISTICAL CONFIDENTIALITY (S.E.)

Data and breakdowns will be available only when a minimum number of observations at the chosen breakdown is exceeded. This condition is considered necessary to safeguard the privacy and confidentiality of taxpayers.

The value for the secret parameter is s.e.



SCOPE DELIMITATION

2.1. POPULATION SCOPE

The population frame is constituted by the declarations of the passenger motor vehicles required to present the form 576 according to Law 38/1992, December 28th, of special Taxes (BOE 29th December 1992). Law 34/2007 on air quality and atmosphere's protection modifies the non-subjection cases regulated in sections 1 and 2 of Article 65, Law 38/1992, December the 28th, on Excise Duties, as well as Article 71.2 of the same Law. Only motor vehicles, including SUVs, are included in the statistic and motorcycles are expressly excluded from the framework of this statistic. The objective scope constitutes the first registration of the vehicle in the Spanish territory, which constitutes a single-phase tax. The registration obligation covers all the new or used vehicles that are destined to be used in Spanish territory by persons or entities resident in Spain or who are holders of establishments located in Spain.

2.2. GEOGRAPHICAL SCOPE

The geographical scope of the tax covers the entire Spanish territory, without prejudice to what is established by the regulations governing the Concert and the Economic Agreement in force, respectively, in the Historical Territories of the Basque Country and in the Autonomous Community of Navarra. Therefore, the existence of specific tax regimens reduce the statistic's geographical scope to what is named as Territory of Common Fiscal Regime, which excludes the aforementioned Foral Territories.

2.3. TEMPORAL SCOPE

The tax shall accrue at the moment the taxpayer submits the application for the first definitive registration of the means of transport. It is a monthly statistic referring to the current year, it contains information up to the last day of each month.

The '**Monthly Advance**' publication contains information corresponding to the current year, with a lag between the reference month and the publication month of approximately 25 days.

The '**Annual Statistic**' contains information obtained with form 576 presented up to the last day of the fiscal year to which the statistic refers.



CLASSIFICATION AND EXPLOITATION VARIABLES

In this section, the exploitation and classification variables used for the Statistical Tables for both, the **Annual** and **Monthly Advance** statistics, are listed and their main characteristics are briefly described.

3.1. EXPLOITATION VARIABLES

To present the exploitation variables we take into account the type of data used: Economical Data or Tax Data. Therefore, variables common to both areas and non-common ones are distinguished.

Common variables:

- **Number:** referring to the number of vehicles registered
- **Distribution:** calculated as quotient between the number of vehicles registered, depending on a specific classification, and vehicles registered total.

Non-common exploitation variables related to Economic Data:

- **Vehicle value (tax base)**
 - **Amount:** value of the vehicles referring to:
 - **New vehicle:** tax base assigned on the acquisition of the vehicle for the purpose of the Value Added Tax, an equivalent tax or, failing both, the total amount of the consideration paid by the purchaser, determined in accordance with the Article 78 of the Law on Value Added Tax.
 - **Used vehicle:** market value on the date of accrual of the tax. Taxpayer could use, to determine the market value, the tables of used vehicle approved by the Economy and Finance Ministry, for the purposes of the Tax on Patrimonial Transfers and Documented Legal Acts and the Tax on Inheritances and Donations that were in force on the date of accrual of the tax.
 - **Distribution:** quotient between the vehicle's value, according to the specific classification analysed, and the total value of all the vehicles.
- **Vehicle average price without IEDMT:** vehicle's value average before IEDMT. It is calculated as the quotient between the sum of the vehicles' value registered (or Taxable Base) and the number of vehicles corresponding to the group analysed.
- **Vehicle average price with IEDMT:** average vehicle's value after IEDMT. It is calculated as the quotient between the sum of the vehicles' value after taxes (Taxable Base plus tax payable) and the number of vehicles corresponding to the group analysed.
- **Average CO₂ emission:** Average CO₂ emissions' value calculated as the quotient between the CO₂ emissions sum and the number of vehicles referring to the group analysed.

Information referring to reduced tax base and reduction's percentage is published only in the annual Statistic.

- **Reduced tax base:**
 - **Amount:** it contains the 50% of the taxable income of those subjects to whom the Tax Authorities have previously recognised the right to a reduction in the taxable income for their large family status.
 - **Distribution:** it refers to the reduced tax base, calculated as the quotient between the reduced tax base analysed and the total reduced tax base.
- **Reduction's percentage:** quotient between the reduced tax base amount and the vehicles' value or the tax base in each range or strata.



TAX DATA

The non-common exploitation variables referred to Tax Data section are described:

- **Fee to pay:**
 - **Amount:** it contains the quota's value. It will always be positive or null.
 - **Distribution:** it refers to the quota, calculated as a quotient between the analysed quota and the total quote value.
 - **Average:** it is the quota's arithmetic mean.

Up to 2007 the amount "fee to pay" included the quota's value after the "Plan Prever" deduction.

Prever's Deduction (Repealed by Law 34/2007)

From 2007, Law 28/1992, of December the 28th, on Special Taxes (BOE December the 29th, 1992) is modified, by Royal Law Decree 12/2006 of December the 29th, whereby the quota's deduction becomes unique and exclusively of 480,81 euros. It applies when vehicles of antiquity equal to or greater than ten years are definitively discharged for scrapping and the vehicle purchased is new and with a cubic capacity of less than 2,500 cubic centimetres.

3.2 CLASSIFICATION VARIABLES

- **Type of fuel**
 - Diesel: diesel engine
 - Petrol: petrol engine and others
- **Origin:** vehicles are classified depending on their place of acquisition, grouping them in as followed:
 - New and bought in Spain
 - New and bought abroad: includes those bought in a EU state different to Spain and a non-community state.
 - Used: includes those registered in an EU state different to Spain, those registered for the first time in the Canary Autonomous Community and Ceuta and Melilla cities, as well as a non-community state.
- **Autonomous Community:** the Autonomous Community is used as a classification criterion. It is assigned to the taxpayer as the one where the declarant is registered in the State Agency of the Tax Administration.
- **Taxable base's ranges:** the taxable base value ranges considered, based on the vehicle's value subject to tax, are as followed:

TRAMOS DE BASE IMPONIBLE (miles de €)
Menor de 10.000]
(15.000 – 20.000]
(20.000 – 25.000]
(25.000 – 30.000]
(30.000 – 40.000]
(40.000 – 60.000]
Más de 60.000



- **Category (new variable since 2008)**

If the Autonomous Community does not assign the tax-rates, according to Law 21/2001 art. 43, December the 27th, that regulates the fiscal and administrative measures of the new financial system, the tax-rates shall be:

Correspondence of: Category – Tax rates - CO2 emission			
Category	Tax-rates		CO 2 Average emission (g/km)
	Península and Balearic Islands	Canary Islands	
1 th	0%	0%	CO ₂ ≤ 120
2 th	4,75%	3,75%	120 < CO ₂ < 160
3 th	9,75%	8,75%	160 ≤ CO ₂ < 200
4 th	14,75%	13,75%	CO ₂ ≥ 200

The rates' modifications approved by the Autonomous Communities are:

-Andalucía, Asturias, Cataluña and Extremadura raise rate to 14,75% and 16% in category 4th and 9th respectively.

-Andalucía raises rate to 13,2% in category 5th.

-Cantabria raises rate to 11% in category 3th and 13% in category 5th.

- **Engine size:** the key engine size groups used are:

ENGINE SIZE GROUPS (cubic centimetres)
Up to 1.200]
(1.200 – 1.399]
(1.400 – 1.599]
(1.600 – 1.999]
(2.000 – 2.500]
More than 2.500

- **Period:** information classified by the variable 'Period' refers to the natural calendar year's months: January, February, March, April, May, June, July, August, September, October, November and December.

The "**Monthly Advance**" presents the information classified by the temporary variables: 'Period' and 'Year'. Under '**Period**' the information includes data of the referenced month and a **Accumulated** data up to the last month published. Under '**Year**', the same information is available for the publication year and the previous year.

Within the '**Year**' and '**Monthly advance**' publications before **2008** the classification variables 'Prever Plan' and 'tax-rate' are also used.



RESULTS' TABULATION

In both publications, the results are presented in two sections: 'Economic Data' and 'Tax Data' referring to the economical and tax perspective that the statistics are presented.

4.1 Montly advance

The information presented in the '**Motor Vehicles Registration Tax Statistic. Monthly advance**' is structured, for each of the twelve months of the year, in two sections under the headings 'Economic Data' and 'Tax Data'.

- **Economic data:** it contains information about the **number of first registered vehicles**, the **vehicles' value or taxable base before IEDMT** and their respective distributions. It also contains information about the **average CO₂ emission** as well as the **average vehicle's value** before and after the **IEDMT**. All this information is grouped by the tax variables such as Category taxable classes, geographic variables like Autonomous Community or the vehicle acquisition origin, and **specific characteristics' variables of the vehicle** such as fuel type, **Taxable base range (or vehicle's value ranges)** and the **engine size**.
- **Tax data:** contains information related to the **number of vehicles registered, quota, fee to pay** and its distributions. It also contains information referred to the **mean quota**. These variables are classified by the same variables as in the economic perspective.
- The economic and tax data benefited by the "Prever Plan", valid until 2007 are also included.

The data referred to the **Monthly advance** are provisional.

4.2 Yearly Statistic

The information presented in the **Yearly Motor Vehicles Registration Tax Statistic** is structured in two sections under the headings '**Economic Data**' and '**Tax Data**'.

- **Economic data:** Contains information about the **number of first registered vehicles**, the **vehicles' value or taxable base before IEDMT** and their respective distributions. It also contains information about the **average CO₂ emission** as well as the **average vehicle's value** before and after the **IEDMT**. All this information is grouped by the tax variables such as Category taxable classes, geographic variables like Autonomous Community or the vehicle acquisition origin, and **specific characteristics' variables of the vehicle** such as fuel type, **Taxable base range (or vehicle's value ranges)** and the **engine size**. **In addition, this section presents the information broken down by Period as a classification variable to the months of the year.**
- **Tax data:** Contains information related to the **number of vehicles registered, quota, fee to pay** and its distributions. It also contains information referred to the **mean quota**. These variables are classified by the same variables as in the economic perspective.
- The economic and tax data benefited by the "Prever Plan", valid until 2007 are also included.

Due to confidentiality of the published data, some tables will not show the information for the autonomous cities of Ceuta and Melilla. Similarly, for confidentiality reasons, information relating to motor vehicles under heading 4 includes the information related to heading 5.