EUROPEAN COMMISSION
Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Numărul notificării : 2002/0465/NL (Netherlands)

Taxation of passenger cars and motorcycles, taxation of motorised vehicles. Multifunctional motor vehicles with a maximum permitted mass exceeding 3500 kg.

Data primirii : 03/12/2002
Terminarea perioadei de status quo : Not applicable
Măsuri fiscale : Da

Message

Message 002

Communication from the Commission - SG(2002) D/52347
Directive 98/34/EC
Translation of the message 001
Notification: 2002/0465/NL

Fristerne indledes ikke - Kein Fristbeginn - Καμμία έναρξη προθεσμίας - Does not open the delays - No abre el plazo - N'ouvre pas de délais - Non fa decorrere la mora - Geen termijnbegin - Nao inicia o prazo - Määräaika ei ala tästä - Inleder ingen frist.

(MSG: 200202347.EN)
1. MSG 002 IND 2002 0465 NL EN 04-12-2002 03-12-2002 NL NOTIF 04-12-2002

2. Netherlands

3a. Ministerie van Financiën
Belastingdienst/Douane centrale dienst voor in- en uitvoer
Afdeling T.R.

3b. Ministerie van Financiën
Belastingdienst/Centrum voor proces- en productontwikkeling,
domein Verbruiksbelastingen

4. 2002/0465/NL - T00T

5. Taxation of passenger cars and motorcycles, taxation of motorised vehicles. Multifunctional motor vehicles with a maximum permitted mass exceeding 3500 kg.

6. Motorised vehicles with a maximum permitted mass exceeding 3500 kg which are equipped to accommodate people and provide them with facilities for catering and sleeping, as well as being equipped to transport cargoes (so-called multifunctional motorised vehicles).

This concerns cars which are partly equipped for transporting goods/animals and partly for providing accommodation, and catering and sleeping facilities for people.
These motorised vehicles must meet a number of requirements so as not to be designated as passenger cars for the purpose of taxation of passenger cars and motor cycles [Dutch designation: BPM] and the taxation of motorised vehicles [Dutch designation: MRB]. These requirements have been laid down by the Decree of 6 March 2000, VB2000/1600. These

requirements have been adjusted (relaxed) in the submitted draft.

7. -

8. Requirements have been laid down in the draft Decree. These requirements must be met by the equipment of multifunctional motorised vehicles with a maximum permitted mass exceeding 3500 kg so as not to be designated as passenger cars for the purpose of taxation of passenger cars and motorcycles and the taxation of motorised vehicles. If said vehicles meet these requirements, on registration of the motorised vehicle in the Dutch registration register, they shall not be liable for taxation of passenger cars and motorcycles. However, they shall be liable for taxation of motorised vehicles in accordance with the (lower) rate for lorries. The draft Decree serves to replace Decree VB1999/01600 of 6 March 2000. This Decree was notified to the Commission on 10 February, Notification 2000/0053/NL.

9. In practice, there seemed to be a need for multifunctional motorised vehicles which are equipped to transport cargo, as well as being equipped to accommodate people and provide them with facilities for catering and sleeping; for example trailers for transporting horses which also provide accommodation and/or sleeping facilities for people. Decree VB2000/1600 stipulates when a motorised vehicle equipped in this way is not to be designated as a passenger car. The cars concerned here do not have any standard equipment as in general they have been equipped in accordance with the users' specific wishes. In response to a request received, the requirements, as laid down in Decree VB2000/1600, were re-examined and a decision has been made to relax some points of these requirements. The relationship between the part of the loading area which may be equipped for accommodating people etc and the part that must be equipped for transporting goods/animals in particular is adapted. The part equipped for accommodating people may now comprise a maximum of 50% of the total loading area (previously 33.3%).

There is no need to notify this draft Decree to the Secretariat of the World Trade Organisation on the bases of the Agreement on technical barriers to trade, concluded in Marrakech on 15 April 1994 (Collection of treaties and conventions 1994, 235).

10. Act on taxation of passenger cars and motorcycles 1992 (Act of 24 December 1992, Bulletin of Acts and Decrees 709, most recently amended by the Act of 14 December 2001, Bulletin of Acts and Decrees 643), Articles:
- 1, paragraphs 1 and 2;
- 3, paragraphs 1 and 4; and
- 9, paragraph 1

Act on the taxation of motorised vehicles 1994 (Act of 16 December 1993,
Bulletin of Acts and Decrees 1994, 17, most recently amended by the Act of 14 December 2001, Bulletin of Acts and Decrees 642, Articles:
- 1, paragraph 1;
- 2, letters a to h;
- 23;
- 25a and
- 28.

11. No

12. -

13. No

14. Yes

15. No impact assessment

16. TBT: No
The draft has no significant impact on international trade

SPS (Sanitary & Phytosanitary Standards): No
The draft is neither a sanitary nor a phytosanitary measure within the meaning of Annex A to the SPS Agreement

David O'Sullivan
Secretary-General
European Commission

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sent to :

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Bundesministerium für Wirtschaft und Arbeit - Abteilung C2/1
Frau Brigitte WIKGOLM

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