

Vehicle Operation Tax

Published: 19.10.2022.

Vehicle operation tax rates

Rate	Tax base
<p>1. On motorcycle, tricycle and quadricycle:</p> <p>18 EUR – up to 500 cm³;</p> <p>36 EUR – 501 to 1000 cm³ ;</p> <p>54 EUR – 1001 to 1500 cm³;</p> <p>72 EUR – above 1500 cm³;</p> <p>EUR 36 — other motorcycles, tricycles and quadricycles.</p> <p>2. The vehicle operation tax for such car:</p> <p>2.1. which were registered for the first time after 31 December 2020, shall be payable by applying the rate depending on the amount of carbon dioxide (CO₂) emissions caused by the vehicle in grams (g) per one kilometre (km) according to the Worldwide Harmonised Light Vehicle Test Procedure:</p> <p>EUR 0 - for vehicles with carbon dioxide (CO₂) emissions up to 50 g per one km;</p> <p>EUR 9 - for vehicles with carbon dioxide (CO₂) emissions between 51 g and 95 g per one km;</p> <p>EUR 36 - for vehicles with carbon dioxide (CO₂) emissions between 96 g and 115 g per one km;</p> <p>EUR 66 - for vehicles with carbon dioxide (CO₂) emissions between 116 g and 130 g per one km;</p> <p>EUR 90 - for vehicles with carbon dioxide (CO₂) emissions between 131 g and 155 g per one km;</p> <p>EUR 114 - for vehicles with carbon dioxide (CO₂) emissions between 156 g and 175 g per one km;</p> <p>EUR 132 - for vehicles with carbon dioxide (CO₂) emissions between 176 g and 200 g per one km;</p> <p>EUR 168 - for vehicles with carbon dioxide (CO₂) emissions between 201 g and 225 g per one km;</p> <p>EUR 204 - for vehicles with carbon dioxide (CO₂) emissions between 226 g and 250 g per one km;</p> <p>EUR 258 - for vehicles with carbon dioxide (CO₂) emissions between 251 g and 275 g per one km;</p> <p>EUR 318 - for vehicles with carbon dioxide (CO₂) emissions between 276 g and 300 g per one km;</p> <p>EUR 426 - for vehicles with carbon dioxide (CO₂) emissions between 301 g and 350 g per one km;</p> <p>EUR 582 - for vehicles with carbon dioxide (CO₂) emissions between 351 g and 400 g per one km;</p> <p>EUR 756 - for vehicles with carbon dioxide (CO₂) emissions from 401 g per one km.</p>	<p>Cars or goods</p>

vehicle
s with
the
gross
weight
of up
to
3,500
kilogra
ms
(kg)

2.2. which was registered for the first time after 31 December 2008 or cargo vehicles with the gross weight of up to 3,500 kg, which were registered for the first time after 31 December 2011, shall be payable by applying the rate depending on the amount of carbon dioxide (CO₂) emissions caused by the vehicle in grams (g) per one kilometre (km) according to the New European Driving Cycle method:

EUR 0 - for vehicles with carbon dioxide (CO₂) emissions up to 50 g per one km;

EUR 12 - for vehicles with carbon dioxide (CO₂) emissions between 51 g and 95 g per one km;

EUR 48 - for vehicles with carbon dioxide (CO₂) emissions between 96 g and 115 g per one km;

EUR 84 - for vehicles with carbon dioxide (CO₂) emissions between 116 g and 130 g per one km;

EUR 120 - for vehicles with carbon dioxide (CO₂) emissions between 131 g and 155 g per one km;

EUR 144 - for vehicles with carbon dioxide (CO₂) emissions between 156 g and 175 g per one km;

EUR 168 - for vehicles with carbon dioxide (CO₂) emissions between 176 g and 200 g per one km;

EUR 216 - for vehicles with carbon dioxide (CO₂) emissions between 201 g and 225 g per one km;

EUR 264 - for vehicles with carbon dioxide (CO₂) emissions between 226 g and 250 g per one km;

EUR 336 - for vehicles with carbon dioxide (CO₂) emissions between 251 g and 275 g per one km;

EUR 408 - for vehicles with carbon dioxide (CO₂) emissions between 276 g and 300 g per one km;

EUR 552 - for vehicles with carbon dioxide (CO₂) emissions between 301 g and 350 g per one km;

EUR 756 - for vehicles with carbon dioxide (CO₂) emissions from 351 g per one km.

2.3. in addition to the rate of the vehicle operation tax which is mentioned in paragraph 2.1. and 2.2. the rate in the amount of EUR 300 is determined for those cars the engine capacity of which exceeds 3500 cm³.

3. The vehicle operation tax for such car, which is equipped with an internal combustion engine or by construction is equipped with an internal combustion engine and uses energy from the equipment for the storage of electricity or driving force for its mechanical driving force (for example, an accumulator, condenser, flywheel or generator, etc.) and was registered for the first time after 1 January 2005, and for which information regarding the gross weight, engine capacity and maximum engine power is contained in the vehicle registration certificate, shall be payable by adding together the tax rates according to the gross weight, engine capacity and maximum engine power of the car, in the following amounts:

kilograms (kg):

15 EUR - up to 1500 kg;

32 EUR - 1501 kg to 1800 kg;

55 EUR - 1801 kg to 2100 kg;

70 EUR - 2101 kg to 2600 kg;

84 EUR - 2601 kg to 3000 kg;

97 EUR - 3001 kg to 3500 kg;

110 EUR - above 3500 kg.

On engine volume (cm³):

9 EUR – up to 1500 cm³;

23 EUR - 1501 cm³ to 2000 cm³;

37 EUR - 2001 cm³ to 2500 cm³;

55 EUR - 2501 cm³ to 3000 cm³;

91 EUR - 3001 cm³ to 3500 cm³;

160 EUR - 3501 cm³ to 4000 cm³;

228 EUR - no 4001 cm³ to 5000 cm³;

297 EUR - above 5000 cm³.

On maximal engine power in kilowatts (kW):

9 EUR - up to 55 kW;

23 EUR - 56 kW to 92 kW;

37 EUR - 93 kW to 129 kW,;

55 EUR - 130 kW to 166 kW;

91 EUR - 167 kW to 203 kW;

160 EUR - 204 kW to 240 kW;

228 EUR - 241 kW to 300 kW;

297 EUR - above 300 kW.

4. The vehicle operation tax on the cars not referred to in Paragraph 2 and 3 shall be payable in accordance with the gross weight thereof in the following amounts:

38 EUR – up to 1500 kg;

81 EUR - 1501 kg to 1800 kg;

137 EUR - 1801 kg to 2100 kg;

174 EUR - 2101 kg to 2600 kg;

210 EUR - 2601 kg to 3000 kg;

242 EUR - 3001 kg to 3500 kg;

Cars
or
goods
vehicle
s with
the
gross
weight
of up
to
3,500
kilogra
ms
(kg)

274 EUR - more than 3500 kg.

5. On a bus in accordance with the gross weight or the gross weight and the level of engine emissions:

18 EUR – up to 1500 kg;

36 EUR - 1501 kg to 1800 kg;

66 EUR - 1801 kg to 2100 kg;

78 EUR - 2101 kg to 2600 kg;

102 EUR - 2601 kg to 3500 kg;

3501 kg to 12 000 kg:

a) 252 EUR - EURO 0, EURO I, EURO II,

b) 180 EUR - EURO III, EURO IV,

c) 120 EUR - EURO V,

d) EUR 96 — EURO VI and less polluting;

over 12,000 kg:

a) 300 EUR - EURO 0, EURO I, EURO II,

b) 210 EUR - EURO III, EURO IV,

c) 156 EUR - EURO V ,

d) EUR 120 — EURO VI and less polluting.

6. The vehicle operation tax for a goods vehicle with the gross weight of 3,501 kg to 12,000 kg shall be payable according to the level of its engine emissions:

432 EUR - EURO 0, EURO I, EURO II;

300 EUR - EURO III, EURO IV;

192 EUR - EURO V;

EUR 144 — EURO VI and less polluting.

7. The vehicle operation tax for goods vehicles with the gross weight exceeding 12,000 kg (except tractive units) shall be payable depending on the number of axles the goods vehicle has and the driving axle suspension type (pneumatic or mechanical suspension) in accordance with Annex [1](#) to this Law

The vehicle operation tax for tractive units shall be payable depending on the number of axles the tractive unit has and the level of engine emissions in accordance with Annex [4](#) to this Law.

The vehicle operation tax for two-axle, three-axle and multi-axle trailers shall be payable depending on the number of axles, the gross weight of the trailer and the gross weight, the number of axles and the driving axle suspension type (pneumatic or mechanical suspension) of the trailer's towing goods vehicles in accordance

Cars
or
goods
vehicle
s with
the
gross
weight
of up
to
3,500
kilogra
ms
(kg)

with Annex [2](#) to this Law.

EUR 60 — for a single-axle trailer and single-axle semi-trailer.

The vehicle operation tax for two-axle, three-axle and multi-axle semi-trailers shall be payable depending on the number of axles, the gross weight of the semi-trailer and the unladen mass, the number of axles and the driving axle suspension type (pneumatic or mechanical suspension) of the towing tractive units of the semi-trailer in accordance with Annex 3 to this Law.

Regulatory enactment — Law on the Vehicle Operation Tax and Company Car Tax.

<https://www.vid.gov.lv/en/vehicle-operation-tax>