

VAT and Toll for Coaches within the EU

		<u>VAT on Coach Tourism</u>	<u>Motorway Tolls</u>	<u>Use of Toll Box</u>	<u>LEZ, Vehicle Emission Requirements etc</u>	<u>City Entry Tax</u>
<u>Austria</u>	Applicable	Yes	Yes	Yes	No	No
	Estimated cost per tour	10%/km	0,170 € /route-based, depending on axes, emissions-related			
	Administrative Burden	Yes	No	Yes	No	No
<u>Belgium</u>	Estimated number of tours per annum					
	Applicable	Yes	No	No	No	No
	Estimated cost per tour	6%/km				
<u>Bulgaria</u>	Administrative Burden	Yes	No	No	No	No
	Estimated number of tours per annum					
	Applicable	No	Yes	No	No	No
Croatia - Ladda ner dokument här.	Estimated cost per tour		7 € (vignette valid for a day), emissions-related			
	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
Croatia - Directive to providers of bus transport not seated in the Republic of Croatia	Applicable	Yes	Yes	No	Yes	No
	Estimated cost per tour		route-based			
	Administrative Burden	Yes	No	No	No	No
<u>Czech Republic</u>	Estimated number of tours per annum					
	Applicable	No	Yes	Yes	Yes	No
	Estimated cost per tour		0,80 CZK/km (emissions-related)			
<u>Denmark</u>	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
	Applicable	Yes	No	No	Yes	No
<u>Estonia</u>	Estimated cost per tour	0,0089 €/km				
	Administrative Burden	Yes	No	No	Yes	No
	Estimated number of tours per annum					
<u>Finland</u>	Applicable	No	No	No	No	No
	Estimated cost per tour					
	Administrative Burden	No	No	No	No	No
<u>France</u>	Estimated number of tours per annum					
	Applicable	Yes	Yes	Yes	No	No
	Estimated cost per tour	7 %/km	route-based, depending on axes			
<u>Germany</u>	Administrative Burden	No	No	Yes	No	No
	Estimated number of tours per annum					
	Applicable	Yes	No	No	Yes	No
<u>Greece</u>	Estimated cost per tour	19 %/km				
	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
<u>Hungary</u>	Applicable	No	Yes	No	No	No
	Estimated cost per tour		€ 11 (vignette valid for a day)			
	Administrative Burden	No	No	No	No	No
<u>Ireland</u>	Estimated number of tours per annum					
	Applicable	No	No	No	No	No
	Estimated cost per tour					
<u>Italy</u>	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
	Applicable	No	Yes	No	Yes	Yes
	Estimated cost per tour		route-based, depending on axes			in various cities
	Administrative Burden	No	No	No	Yes	Yes
	Estimated number of tours per annum					

<u>Latvia</u>	Applicable	No	No	No	No	No
	Estimated cost per tour					
	Administrative Burden	No	No	No	No	No
<u>Lithuania</u>	Estimated number of tours per annum					
	Applicable	No	Yes	No	No	No
	Estimated cost per tour		37 LTL (vignette valid for a day)			
<u>Luxembourg</u>	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
	Applicable	No	No	No	No	No
<u>Malta</u>	Estimated cost per tour					
	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
<u>Netherlands</u>	Applicable	Yes	No	No	No	No
	Estimated cost per tour	6 %/km				
	Administrative Burden	No	No	No	No	No
<u>Norway</u>	Estimated number of tours per annum					
	Applicable	No	Yes	No	No	No
	Estimated cost per tour		route-based			
<u>Poland</u>	Administrative Burden	No	No	No	No	No
	Estimated number of tours per annum					
	Applicable	Yes	Yes	Yes	No	No
<u>Portugal</u>	Estimated cost per tour	8%	0,16 - 0,20 /km (emissions-related)			
	Administrative Burden	Yes	No	Yes	No	No
	Estimated number of tours per annum					
<u>Romania</u>	Applicable	No	Yes	No	No	No
	Estimated cost per tour		€ 7			
	Administrative Burden	No	No	No	No	No
<u>Slovakia</u>	Estimated number of tours per annum					
	Applicable	No	Yes	Yes	No	No
	Estimated cost per tour		0,020 - 0,030/km (emissions-related, depending on the weight)			
<u>Slovenia</u>	Administrative Burden	No	Yes	Yes	No	No
	Estimated number of tours per annum					
	Applicable	Yes	Yes	No	No	No
<u>Spain</u>	Estimated cost per tour	8,5%/km	route-based, depending on axes			
	Administrative Burden	Yes	No	No	No	No
	Estimated number of tours per annum					
<u>Sweden</u>	Applicable	Yes	Yes	No	No	No
	Estimated cost per tour	10%/km	route-based, depending on axes			
	Administrative Burden	No	No	No	No	No
<u>Switzerland</u>	Estimated number of tours per annum					
	Applicable	No	No	No	No	No
	Estimated cost per tour					
<u>UK</u>	Administrative Burden	Yes	Yes	No	No	No
	Estimated number of tours per annum					
	Applicable	Yes	Yes	No	No	No
<u>UK</u>	Estimated cost per tour	8 %/km	25 SFR (heavy vehicle charge)			
	Administrative Burden	Yes	Yes	No	No	No
	Estimated number of tours per annum					
	Applicable	No	No	No	Yes	No
<u>UK</u>	Estimated cost per tour	£0	£0		£0	£0/£200
	Administrative Burden	No	No	No	Yes	No
	Estimated number of tours per annum					
	Applicable	No	No	No	Yes	No
£0						