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Excise Department Announcement on Characteristics of vehicles, requiring minimum ADAS installation for excise rate reduction

The Excise Department has introduced minimum Advanced Driver-Assistance System (ADAS) requirements as a mandatory condition for excise rate reduction, formally linking vehicle safety standards with tax incentives. The requirements apply across multiple vehicles categories, with differing thresholds depending on vehicle type.

For double-cab pickup trucks, excise rate reduction is available if at least one ADAS feature is installed, while passenger cars, vans, and passenger vehicles with seating capacity not exceeding ten persons must be equipped with at least two ADAS features from the prescribed list. In all cases, ADAS must be factory-installed or standard equipment, fully operational prior to tax declaration, and declared through the ECO Sticker system with supporting technical documentation.

Importantly, ADAS compliance alone is insufficient. Taxpayers must also submit complete and accurate documentation on carbon dioxide (CO_2) emissions and energy consumption as part of the excise tax assessment process. Failure to meet either the ADAS installation requirements or the CO_2 documentation obligations results in ineligibility for excise rate reduction and may lead to reassessment at the standard or higher excise rate. Overall, the regime underscores a compliance-driven approach, requiring concurrent satisfaction of safety and environmental criteria to obtain excise tax incentives.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com