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## 2022 Malus tax on the most polluting vehicles

Verified 01 janvier 2022 - Legal and Administrative Information Directorate (Prime Minister)

Additional cases ? [Weight Defects \(mass tax in running order\) \(https://www.service-public.fr/particuliers/vosdroits/F35950\)](https://www.service-public.fr/particuliers/vosdroits/F35950)

You buy a car in 2022 and you want to know if you have to pay the CO2 discount? This page shows you the vehicles involved, the amount of tax and the discounts you can benefit from. The malus is one of the taxes that make up the cost of the registration certificate (*carte grise*) of the vehicle.

### Purchase in France

#### Which vehicles are involved?


The *malus* applies to **passenger vehicles** (*ex private vehicles or VP*).

The tax does not apply to commercial vehicles.

Passenger vehicles are:

- Car category M1
- Vehicle category N1 body *lorry* with at least 5 seats, unless it is exclusively used for the operation of ski lifts and ski areas
- Multi-purpose vehicle category N1 for the carriage of passengers, their luggage or their goods

The malus applies **when the vehicle is purchased 1st Registration in France**.

 **Please note** : a vehicle not subject to the malus during the 1<sup>re</sup> registration is subject to malus during registration resulting from technical changes (<https://www.service-public.fr/particuliers/vosdroits/F1478?lang=en>) which cause him to lose the benefit of the exemption. For example, utility (VASP) transformed into passenger vehicle (VP) is taxed with the scale in force on the date of its 1<sup>re</sup> VASP registration.

#### Which vehicles are exempt?

##### Handicap

The tax does not apply to the following vehicles:

- Wheelchair accessible vehicle
- Vehicle acquired by a person with mobility card (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>) marked *invalidity* or a military disability card. The exemption may only apply to one vehicle per beneficiary. The exemption also applies in the case of long-term rental arrangements.
- Vehicle acquired by a person with a minor or dependent child in their tax home who has mobility inclusion card (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>) marked *invalidity* or a military disability card. The exemption may only apply to one vehicle per beneficiary. The exemption also applies in the case of long-term rental arrangements.

Attach a copy of the disability card to your application for a Certificate of Registration (*carte grise*).

Thus, the amount of the tax will not be added to other taxes when carte grise settlement (<https://www.service-public.fr/particuliers/vosdroits/F19211?lang=en>).

##### Low emission vehicle

The tax does not apply to **electric and/or hydrogenic vehicles**.

In practice a **plug-in hybrid electric vehicle with all-electric range in city greater than 50 km** is not subject to the CO2 malus.

#### How much is the malus?

The calculation is different if the vehicle is approved according to European standards or not.

EU type-approved vehicle

The malus is calculated **based on the CO2 emission rate per kilometre (km)** of the vehicle if it has been the subject of a Community (European) type-approval.

CO2 emissions are measured with the standard WLTP ().

**The CO2 emission rate per km shall be indicated on the vehicle registration certificate (carte grise) .**

Malus 2022 WLTP for a passenger vehicle which has been the subject of a Community type-approval

<b>Co emission rate<sub>2</sub> per kilometre</b>	<b>Amount</b>
Less than 128 grammes (g)	€0
128 g	€50
129 g	€75
130 g	€100
131 g	€125
132g	€150
133 g	€170
134g	€190
135 g	€210
136 g	€230
137 g	€240
138 g	€260
139 g	€280
140 g	€310
141 g	€330
142g	€360
143 g	€400
144g	€450
145 g	€540
146 g	€650
147 g	€740
148 g	€818
149 g	€898
150 g	€998

150 g Co emission rate per kilometre	€983 Amount
151 g	€1,074
152g	€1,172
153 g	€1,276
154g	€1,386
155g	€1,504
156 g	€1,629
157 g	€1,761
158 g	€1,901
159 g	€2,049
160g	€2,205
161 g	€2,370
162g	€2,544
163 g	€2,726
164g	€2,918
165 g	€3,119
166 g	€3,331
167 g	€3,552
168 g	€3,784
169 g	€4,026
170 g	€4,279
171 g	€4,543
172g	€4,818
173 g	€5,105
174g	€5,404
175g	€5,715
176 g	€6,039
177 g	€6,375

<b>Co emission rate per kilometre</b>	<b>Amount</b>
178 g	€6,724
179 g	€7,086
180 g	€7,462
181 g	€7,851
182g	€8,254
183 g	€8,671
184g	€9,103
185g	€9,550
186 g	€10,011
187 g	€10,488
188g	€10,980
189 g	€11,488
190 g	€12,012
191 g	€12,552
192g	€13,109
193 g	€13,682
194g	€14,273
195g	€14,881
196 g	€15,506
197 g	€16,149
198 g	€16,810
199g	€17,490
200 g	€18,188
201 g	€18,905
202g	€19,641
203 g	€20,396
204g	€21,171

Co <sub>2</sub> emission rate per kilometre 205g	Amount €21,966
206 g	€22,781
207 g	€23,616
208 g	€24,472
209g	€25,349
210 g	€26,247
211 g	€27,166
212 g	€28,107
213 g	€29,070
214 g	€30,056
215 g	€31,063
216 g	€32,094
217 g	€33,147
218 g	€34,224
219 g	€35,324
220 g	€36,447
221 g	€37,595
222 g	€38,767
223 g	€39,964
Greater than 223 g	€40,000

#### Other

For a vehicle which has not received Community approval, the malus depends on the **administrative power of the vehicle, expressed in horsepower (CV)**.

Malus 2022 for a vehicle which has not been approved by the Community

Administrative Power ch ( )	Amount
≤ 4	€0
5	€1 000
6	€3,000
7	€4 000
8	€6 000
9	€7 000
10	€9,250
11	€10,500
12	€12,500
13	€13,500
14	€15,625
15	€16,500
16	€19,250
17	€21,000
18	€23,500
19	€26,000
20	€28,500
21	€31,000
22	€33,500
23	€36,000
24	€38,500
25+	€40,000

**The amount of the CO2 allowance of a converted vehicle matches effective on the date of its 1<sup>re</sup> registration.**

Example for a commercial vehicle registered in 2021 and converted into a passenger vehicle in 2022: the amount of the malus corresponds to the scale in force on the date of its 1<sup>re</sup> registration in 2021.

 **Please note :** the amount of the CO2 malus is **capped at 50 % of the price TTC ( )** for a vehicle of which 1<sup>re</sup> registration from **2022**.

## Can I get a discount?

### Transformed vehicle

A reduction in the malus shall apply provided that the registration resulting from the transformation of the vehicle takes place **6 months or more** after 1<sup>re</sup> registration

For example utility transformed M1 vehicle.

The discount is **10 % per year** from 1st registration.

### Vehicle equipped to operate with E85 superethanol

Vehicle which has received Community type-approval

A vehicle equipped to operate with the E85 superethanol is equipped with abasement of 40%on CO2 emission rates.

However, this allowance shall not apply to vehicles with CO2 emissions exceeding 250 g/km.

#### Example :

A new vehicle equipped to operate with the E85 superethanol emits 180 g of CO2 per km. A 40 % reduction applies to its CO2 rate, i.e. 72 g (180 x 40 %). The rate used to calculate the malus is 108 grammes (180 - 72). This vehicle is therefore not subject to malus.

### Vehicle which has not received Community type-approval

A vehicle equipped to operate with the E85 superethanol shall receive a reduction of **2 CV** except where the administrative power of the vehicle exceeds 12 CV.

### Large family

Large families can enjoy malus reduction (<https://www.service-public.fr/particuliers/vosdroits/F35951?lang=en>).

👉 **FYI** : a legal person may receive a discount when the vehicle has 8 or more seats: 80 g/km if the tax is calculated on the basis of the CO2 emission rate per km or 4 horsepower (CV) if the tax depends on the administrative power of the vehicle, expressed as CV.

## When do you have to pay for the malus?


The cost of the Certificate of Registration (carte grise), which includes the malus, is included in the invoice if the dealer handles the registration of the vehicle.

Otherwise, you pay the malus when you do the vehicle registration approach (<https://www.service-public.fr/particuliers/vosdroits/F10293?lang=en>) on theCHILDREN () .


**It's the date of registration that matters, not the date of order or purchase .**

## What impact does the CO2 malus have on the cost of carte grise?

You can use a simulator to calculate the cost of the carte grise:

 Calculate carte grise Cost

Directorate of Legal and Administrative Information (Dila) - Prime Minister

Go to  
simulator   
(<https://www.service-public.fr/simulateur/calcul/cout-certificat-immatriculation>)

## Purchase from foreigner

### Which vehicles are involved?


The *malus* applies to passenger vehicles (e.g. *private vehicles or VP*).

The tax does not apply to commercial vehicles.

Passenger vehicles are:

- Car category M1
- Vehicle category N1 body *lorry* with at least 5 seats, unless it is exclusively used for the operation of ski lifts and ski areas
- Multi-purpose vehicle category N1 for the carriage of passengers, their luggage or their goods

The malus applies **when the vehicle is purchased 1st Registration in France.**

 **Please note** : a vehicle not subject to the malus during the 1<sup>re</sup> registration is subject to malus during registration resulting from technical changes (<https://www.service-public.fr/particuliers/vosdroits/F1478?lang=en>) which cause him to lose the benefit of the exemption. For example, a change transforming a utility in M1 vehicle.

## Which vehicles are exempt?

### Handicap

The tax does not apply to the following vehicles:

- Wheelchair accessible vehicle
- Vehicle acquired by a person with mobility card (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>) marked *invalidity* or a military disability card. The exemption may only apply to one vehicle per beneficiary. The exemption also applies in the case of long-term rental arrangements.
- Vehicle acquired by a person with a minor or dependent child in their tax home who has mobility inclusion card (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>) marked *invalidity*. The exemption may only apply to one vehicle per beneficiary. The exemption also applies in the case of long-term rental arrangements.

Attach a copy of the disability card to your application for a Certificate of Registration (carte grise).

Thus, the amount of the tax will not be added to other taxes when carte grise settlement (<https://www.service-public.fr/particuliers/vosdroits/F19211?lang=en>).

### Low emission vehicle

The tax does not apply to **electric and/or hydrogenic vehicles.**

In practice a **plug-in hybrid electric vehicle with all-electric range in city greater than 50 km** is not subject to the CO2 malus.

## How much is the malus?

The calculation is different if the vehicle is approved according to European standards or not.

### EU type-approved vehicle

The malus is calculated **depending on the CO2 emission rate per vehicle kilometre** if the Community (European) type-approval.

### Foreigner-registered vehicle in 2021

CO2 emissions are measured with the standard WLTP () or NEDC ().

**Check the carte grise for the CO2 emission per km of the vehicle .**

### EU-type vehicle with WLTP

Malus for a vehicle approved to the WLTP standard with 1st registration in 2021 at the foreigner

Co emission rate <sub>2</sub> per kilometre	Amount
Less than 133 grammes (g)	€0
133 g	€50
134g	€75
135 g	€100
136 g	€125
137 g	€150
138 g	€170



<b>Co emission rate per kilometre</b>	<b>Amount</b>
139 g	€190
140 g	€210
141 g	€230
142g	€240
143 g	€260
144g	€280
145 g	€310
146 g	€330
147 g	€360
148 g	€400
149 g	€450
150 g	€540
151 g	€650
152g	€740
153 g	€818
154g	€898
155g	€983
156 g	€1,074
157 g	€1,172
158 g	€1,276
159 g	€1,386
160g	€1,504
161 g	€1,629
162g	€1,761
163 g	€1,901
164g	€2,049
165 g	€2,205

<b>Commission rate per kilometre</b>	<b>Amount</b>
167 g	€2,544
168 g	€2,726
169 g	€2,918
170 g	€3,119
171 g	€3,331
172g	€3,552
173 g	€3,784
174g	€4,026
175g	€4,279
176 g	€4,543
177 g	€4,818
178 g	€5,105
179 g	€5,404
180 g	€5,715
181 g	€6,039
182g	€6,375
183 g	€6,724
184g	€7,086
185g	€7,462
186 g	€7,851
187 g	€8,254
188g	€8,671
189 g	€9,103
190 g	€9,550
191 g	€10,011
192g	€10,488

193 g Co emission rate per kilometre	€10,980 Amount
194g	€11,488
195g	€12,012
196 g	€12,552
197 g	€13,109
198 g	€13,682
199g	€14,273
200 g	€14,881
201 g	€15,506
202g	€16,149
203 g	€16,810
204g	€17,490
205g	€18,188
206 g	€18,905
207 g	€19,641
208 g	€20,396
209g	€21,171
210 g	€21,966
211 g	€22,781
212 g	€23,616
213 g	€24,472
214 g	€25,349
215 g	€26,247
216 g	€27,166
217 g	€28,107
218 g	€29,070
Greater than 218 g	€30,000

EU type-approved vehicle with NEDC

Malus for a vehicle type-approved with the NEDC standard which was first registered in 2021 at the foreigner

<b>Co emission rate<sub>2</sub> per kilometre</b>	<b>Amount</b>
Less than 110 grammes (g)	€0
110 g	€50
111 g	€75
112 g	€100
113 g	€125
114g	€150
115 g	€170
116 g	€190
117 g	€210
118 g	€230
119 g	€240
120 g	€260
121 g	€280
122g	€310
123 g	€330
124g	€360
125 g	€400
126 g	€450
127 g	€540
128 g	€650
129 g	€740
130 g	€818
131 g	€898
132g	€983
133 g	€1074

CO <sub>2</sub> emission rate per kilometre	Amount
134g	€1,172
135 g	€1,276
136 g	€1,386
137 g	€1,504
138 g	€1,629
139 g	€1,761
140 g	€1,901
141 g	€2,049
142g	€2,205
143 g	€2,370
144g	€2,544
145 g	€2,726
146 g	€2,918
147 g	€3,119
148 g	€3,331
149 g	€3,552
150 g	€3,784
151 g	€4,026
152g	€4,279
153 g	€4,543
154g	€4,818
155g	€5,105
156 g	€5,404
157 g	€5,715
158 g	€6,039
159 g	€6,375
160g	€6,724
161 g	€7,086

CO <sub>2</sub> emission rate per kilometre	€/CO <sub>2</sub> Amount
162g	€7,462
163 g	€7,851
164g	€8,254
165 g	<b>€8671</b>
166g	€9103
167 g	€9,550
168 g	€10,011
169 g	€10,488
170 g	€10,980
171 g	€11,488
172g	€12,012
173 g	€12,552
174g	€13,109
175g	€13,682
176 g	€14,273
177 g	€14,881
178 g	€15,506
179 g	€16,149
180 g	€16,810
181 g	€17,490
182g	€18,188
183 g	€18,905
184g	€19,641
Greater than 184 g	€20,000

Foreigner-registered vehicle in 2022

CO<sub>2</sub> emissions are measured with the standard WLTP () or NEDC ().

**Check the Certificate of Registration (carte grise) for the CO<sub>2</sub> emission rate per km of the vehicle.**

EU-type vehicle with WLTP

Malus for a WLTP-approved EU vehicle with 1st registration in 2022 at the foreigner

<b>Co emission rate<sub>2</sub> per kilometre</b>	<b>Amount</b>
Less than 128 grammes (g)	€0
128 g	€50
129 g	€75
130 g	€100
131 g	€125
132g	€150
133 g	€170
134g	€190
135 g	€210
136 g	€230
137 g	€240
138 g	€260
139 g	€280
140 g	€310
141 g	€330
142g	€360
143 g	€400
144g	€450
145 g	€540
146 g	€650
147 g	€740
148 g	€818
149 g	€898
150 g	€983
151 g	€1,074
152g	€1,172

<b>Co emission rate per kilometre</b>	<b>Amount</b>
153 g	€1,276
154g	€1,386
155g	€1,504
156 g	€1,629
157 g	€1,761
158 g	€1,901
159 g	€2,049
160g	€2,205
161 g	€2,370
162g	€2,544
163 g	€2,726
164g	€2,918
165 g	€3,119
166 g	€3,331
167 g	€3,552
168 g	€3,784
169 g	€4,026
170 g	€4,279
171 g	€4,543
172g	€4,818
173 g	€5,105
174g	€5,404
175g	€5,715
176 g	€6,039
177 g	€6,375
178 g	€6,724
179 g	€7,086



Commission rate per kilometre	Amount
180 g	€7,402
181 g	€7,851
182g	€8,254
183 g	€8,671
184g	€9,103
185g	€9,550
186 g	€10,011
187 g	€10,488
188g	€10,980
189 g	€11,488
190 g	€12,012
191 g	€12,552
192g	€13,109
193 g	€13,682
194g	€14,273
195g	€14,881
196 g	€15,506
197 g	€16,149
198 g	€16,810
199g	€17,490
200 g	€18,188
201 g	€18,905
202g	€19,641
203 g	€20,396
204g	€21,171
205g	€21,966
206 g	€22,781

<b>CO<sub>2</sub> emission rate per kilometre</b>	<b>Amount</b>
207 g	€23,616
208 g	€24,472
209g	€25,349
210 g	€26,247
211 g	€27,166
212 g	€28,107
213 g	€29,070
214 g	€30,056
215 g	€31,063
216 g	€32,094
217 g	€33,147
218 g	€34,224
219 g	€35,324
220 g	€36,447
221 g	€37,595
222 g	€38,767
223 g	€39,964
Greater than 223 g	€40,000

EU type-approved vehicle with NEDC

Malus for a vehicle type-approved with the NEDC standard which was first registered in 2022 at the foreigner

<b>CO<sub>2</sub> emission rate<sub>2</sub> per kilometre</b>	<b>Amount</b>
Less than 110 grammes (g)	€0
110 g	€50
111 g	€75
112 g	€100
113 g	€125
114g	€150
115 g	€170

<b>CO<sub>2</sub> emission rate per kilometre</b>	<b>Amount</b>
117 g	€210
118 g	€230
119 g	€240
120 g	€260
121 g	€280
122g	€310
123 g	€330
124g	€360
125 g	€400
126 g	€450
127 g	€540
128 g	€650
129 g	€740
130 g	€818
131 g	€898
132g	€983
133 g	€1074
134g	€1172
135 g	€1276
136 g	€1,386
137 g	€1,504
138 g	€1,629
139 g	€1,761
140 g	€1,901
141 g	€2,049
142g	€2,205

143 g Co emission rate per kilometre	€2,370 Amount
144g	€2,544
145 g	€2,726
146 g	€2,918
147 g	€3,119
148 g	€3,331
149 g	€3,552
150 g	€3,784
151 g	€4,026
152g	€4,279
153 g	€4,543
154g	€4,818
155g	€5,105
156 g	€5,404
157 g	€5,715
158 g	€6,039
159 g	€6,375
160g	€6,724
161 g	€7,086
162g	€7,462
163 g	€7,851
164g	€8,254
165 g	<b>€8671</b>
166g	€9103
167 g	€9,550
168 g	€10,011
169 g	€10,488
170 g	€10,980

<b>Co emission rate per kilometre</b>	<b>Amount</b>
171 g	€11,488
172g	€12,012
173 g	€12,552
174g	€13,109
175g	€13,682
176 g	€14,273
177 g	€14,881
178 g	€15,506
179 g	€16,149
180 g	€16,810
181 g	€17,490
182g	€18,188
183 g	€18,905
184g	€19,641
Greater than 184 g	€20,000

Other

Foreigner-registered vehicle in 2021

Malus for non-EU type-approved vehicle with 1st foreigner registration in 2021

Administrative Power ch ( )	Amount
≤ 4	€0
5	€250
6	€2,825
7	€3,425
8	€5,950
9	€6,550
10	€9,075
11	€9,675
12	€12,200
13	€12,800
14	€15,325
15	€15,925
16	€18,450
17	€19,150
18	€22,500
19	€25,000
20	€27,500
21+	€30,000

Foreigner-registered vehicle in 2022

Malus for non-EU type-approved vehicle with 1st foreigner registration in 2022

Administrative Power ch ( )	Amount
≤ 4	€0
5	€1 000
6	€3,000
7	€4 000
8	€6 000
9	€7 000
10	€9,250
11	€10,500
12	€12,500
13	€13,500
14	€15,625
15	€16,500
16	€19,250
17	€21,000
18	€23,500
19	€26,000
20	€28,500
21	€31,000
22	€33,500
23	€36,000
24	€38,500
25+	€40,000

 **Please note** : the amount of the CO2 malus is **capped at 50 % of the price TTC ( )** for a vehicle of which 1<sup>re</sup> registration from **2022**.

Can I get a discount?

Time between registration at the foreigner and in France

A reduction of the malus applies if 1<sup>re</sup> registration in France **6 months or more** after the foreigner registration.

The discount is **10 % per year** from 1st registration.

Vehicle equipped to operate with E85 superethanol

Vehicle which has received Community type-approval

A vehicle equipped to operate with the E85 superethanol is equipped with abatement of 40% on CO2 emission rates.

However, this allowance shall not apply to vehicles with CO2 emissions exceeding 250 g/km.

*Example :*

A new vehicle equipped to operate with the E85 superethanol emits 180 g of CO2 per km. A 40 % reduction applies to its CO2 rate, i.e. 72 g (180 x 40 %). The rate used to calculate the malus is 108 grammes (180 - 72). This vehicle is therefore not subject to malus.

Vehicle which has not received Community type-approval

A vehicle equipped to operate with the E85 superethanol shall receive a reduction of **2 CV** except where the administrative power of the vehicle exceeds 12 CV.

Large family

Large families can enjoy malus reduction (<https://www.service-public.fr/particuliers/vosdroits/F35951?lang=en>)

➔ **FYI :** a legal person may receive a discount when the vehicle has 8 or more seats: 80 g/km if the tax is calculated on the basis of the CO2 emission rate per km or 4 horsepower (CV) if the tax depends on the administrative power of the vehicle, expressed as CV.

## When do you have to pay for the malus?


The cost of the Certificate of Registration (carte grise), which includes the malus, is included in the invoice if the dealer handles the registration of the vehicle.

Otherwise, you pay the malus when you do the vehicle registration approach (<https://www.service-public.fr/particuliers/vosdroits/F10293?lang=en>) on the CHILDREN ().


**It's the date of registration that matters, not the date of order or purchase .**

## What impact does the CO2 malus have on the cost of carte grise?

You can use a simulator to calculate the cost of the carte grise:





 Calculate carte grise Cost

Directorate of Legal and Administrative Information (Dila) - Prime Minister

Go to  
simulator 

(<https://www.service-public.fr/simulateur/calcul/cout-certificat-immatriculation>)

## Statute and miscellaneous references

- General tax code: Articles 1007 to 1012c  ([https://www.legifrance.gouv.fr/codes/section\\_lc/LEGITEXT000006069577/LEGISCTA000006162648](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006162648))  
*Motor vehicle taxes*
- General Tax Code, Annexe 3: Articles 313-0 BR ter to 313-0 BR quater  ([https://www.legifrance.gouv.fr/codes/section\\_lc/LEGITEXT000006069574/LEGISCTA0000020693010](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069574/LEGISCTA0000020693010))  
*Reduction of malus for large families*
- BOFIP-Taxes No. BOI-ENR-TIM-20-60-30-20120912 relating to the malus  (<http://bofip.impots.gouv.fr/bofip/2707-PGP.html?ftsq=taxe+additionnelle+%C3%A0+la+taxe+sur+les+certificats+d+identifiant=BOI-ENR-TIM-20-60-30-20140304>)  
*Most polluting passenger cars*
- Decree No. 2020-169 of 27 February 2020 on the application from March 2020 of the WLTP standard to calculate the CO2 emissions of passenger vehicles  (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000041653974>)

## Online services and forms



- **Application for Rebate of Additional Tax on Vehicle Registration Certificates** (<https://www.service-public.fr/particuliers/vosdroits/R13614?lang=en>)  
Form
- **Know the CO2 emissions of your new car** (<https://www.service-public.fr/particuliers/vosdroits/R18602?lang=en>)  
Simulator

**For more information, please contact**

- **Guide to CO2 emissions from new passenger vehicles sold in France**  (<http://www.ademe.fr/consommations-carburant-emissions-co2-vehicules-particuliers-neufs-vendus-france>)  
*Ecological Transition Agency (Ademe)*
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