FAQ: Motor vehicles belonging to displaced persons from Ukraine

These FAQs provide an overview of the key issues relating to motor vehicle law, customs law and tax law concerning the continued use or registration of Ukrainian motor vehicles in Austria. Which rules apply in a particular case depends, in particular, on the vehicle's permanent location, the main place of residence of the person using it, the date on which it was brought into the country, and the person's status as a displaced person.

Key points at a glance

1. What changes does the 42nd amendment to the Motor Vehicles Act entail?

As a result of the 42nd Amendment to the Motor Vehicles Act (Federal Law Gazette I No. 79/2026), the special provision introduced in 2022 for motor vehicles with Ukrainian number plates has been repealed. This means that the general rules governing the use of motor vehicles with foreign number plates apply once again. Therefore, it is crucial to determine whether the motor vehicle is permanently based in Austria.

Section 132(38) of the Motor Vehicles Act 1967 provides for transitional periods for motor vehicles that were imported into Austria before the amendment came into force (30 July 2026). As a result, the motor vehicles concerned do not have to be registered immediately upon the amendment coming into force.

2. What is the deadline for motor vehicles from Ukraine to be duly registered in Austria?

In accordance with the provisions of the Motor Vehicles Act 1967 (KFG 1967), a motor vehicle must, in principle, be registered at the place where it is permanently based.

Pursuant to Section 82(8) of the Motor Vehicles Act 1967, there is a statutory presumption that a motor vehicle imported or used by a person whose principal place of residence is in Austria **is permanently based in Austria**. As a general rule, such motor vehicles may only be used without registration on public roads in Austria for a period of one month from the date of their first import into the country. Once this period has expired, the registration certificate and number plates must be handed in to the authority (district administrative authority, municipal council, provincial police headquarters) within whose local jurisdiction the motor vehicle is situated.
Pursuant to the transitional provision in Section 132(38) of the Motor Vehicles Act 1967, the time limit for motor vehicles with Ukrainian number plates used by persons who have a temporary right of residence under the Displaced Persons Ordinance in conjunction with Section 62(1) of the Asylum Act 2005, and which were brought into the federal territory prior to the commencement of the 42nd Amendment to the Motor Vehicles Act (KFG) on 30 July 2026, is ten months – i.e. **until 30 May 2027**.

Furthermore, pursuant to Section 79 of the Motor Vehicles Act 1967, a provision applies to motor vehicles that are **not permanently based** in Austria. According to Section 79 of the Motor Vehicles Act 1967, the use of motor vehicles and trailers bearing foreign number plates which are not permanently based in Austria is permitted on public roads only if the motor vehicles were brought into Austria no more than one year ago. Following the commencement of the 42nd Amendment to the Motor Vehicles Act (KFG) on 30 July 2026, the one-year time limit will also apply to motor vehicles with Ukrainian number plates used by persons who have a temporary right of residence under the Displaced Persons Ordinance in conjunction with Section 62(1) of the Asylum Act 2005.

A distinction should therefore be made, in particular, between the following categories of cases:

Case	Regulation	Registration
• Permanent location of the motor vehicle in Austria • Used by a person with temporary residence status • The vehicle was registered before 30 July 2026	Section 82(8) of the Motor Vehicles Act 1967 in conjunction with Section 132(38) of the Motor Vehicles Act 1967	A transitional period of 10 months has been set, during which UA vehicles permanently based in Austria may still be used without registration – that is, until **30 May 2027**
• The vehicle is not permanently based in Austria • The motor vehicle was registered before 30 July 2026 and was previously exempt from the one-year time limit	Section 79 of the Motor Vehicles Act 1967 in conjunction with Section 132(38) of the Motor Vehicles Act 1967	Vehicles registered before the provision came into force may continue to be used until **30 July 2027**
• The motor vehicle was brought to Austria on or after 30 July 2026	General Regulations	In the absence of a permanent place of residence in Austria, generally up to one year (Section 79 of the Motor Vehicles Act 1967); in the case of a permanent place of residence in Austria, generally one month (Section 82(8) of the Motor Vehicles Act 1967)

3. How is it determined whether a motor vehicle is permanently based in Austria?

Pursuant to Section 40(1) of the Motor Vehicles Act 1967, in the case of natural persons, the applicant's or user's principal place of residence is, as a general rule, deemed to be the permanent location of the motor vehicle. According to Section 82(8) of the Motor Vehicles Act 1967, motor vehicles bearing foreign number plates which are brought into the country or used within the country by persons whose principal place of residence or registered office is in Austria shall, unless the contrary is proven, be regarded as motor vehicles permanently based in Austria.

A principal residence in Austria therefore gives rise to a legal presumption as to the place of residence. However, on a case-by-case basis, it may be demonstrated that the motor vehicle's permanent location is not, in fact, in Austria.

In the case of multiple places of residence, the main residence is the property that forms the centre of a person's life.

The following criteria, in particular, are relevant when assessing the centre of one's life:

- the length of stay,
- the location of the workplace or training centre, as well as
- the place of residence of family members, especially children.

If there are close ties to more than one place of residence, the place of residence with which the closest connection exists is to be regarded as the main place of residence.

Whilst the formal registration of one’s main residence in the official Central Register of Residents does constitute an indication, it is not, on its own, decisive for the legal assessment. Rather, it is the actual living conditions in each specific case that are the decisive factor.

4. What do I need to do if I want to continue using my motor vehicle in Austria?

If the motor vehicle is to remain in use on public roads in Austria after the relevant deadline has expired, an Austrian registration is generally required. The procedure is usually as follows:

- Customs clearance of the motor vehicle for release into free circulation; where applicable, duty-free as relocation goods,
- depending on the circumstances:
  - for motor vehicles without an EU type-approval certificate (COC), individual approval of the motor vehicle by a regional testing centre and entry into the approval database by that regional testing centre,
    or
  - for motor vehicles with an EU type-approval certificate (COC), registration in the type-approval database by the general importer,
- where applicable, a favourable assessment in accordance with Section 57a of the Motor Vehicles Act 1967,
- NoVA declaration or self-assessment and activation in the approval database,
- signing up for motor vehicle third-party liability insurance that is valid in Austria,
- registration with an Austrian registration authority.

It is advisable to take the necessary steps in good time before the relevant deadline expires, particularly if an individual or special authorisation is required.

You can find a search function to find the relevant regional examination centre at https://www.bmimi.gv.at/themen/verkehr/strasse/fahrzeuge/typengenehmigung/landespruefstellen.html

You can find a list of general importers here: https://www.bmimi.gv.at/themen/verkehr/strasse/fahrzeuge/typengenehmigung/fahrzeugimport.html

5. What happens if the motor vehicle continues to be used with Ukrainian number plates after the permitted period has expired?

Once the period of use permitted under road traffic legislation has expired, the motor vehicle may, in principle, no longer be used on public roads in Austria without an Austrian registration. The registration certificate and number plates must be handed over to the authority (district administrative authority, municipal council, provincial police headquarters) within whose local jurisdiction the motor vehicle is situated.
Any further use may result in administrative penalties. In the case of a roadside check, drivers may also be prohibited from continuing their journey.

In addition, there may be tax implications: the unlawful use of motor vehicles with foreign number plates in Austria also gives rise, in particular, to an obligation to pay the standardised consumption tax (NoVA) in accordance with Section 1(3)(b) of the Standardised Consumption Tax Act (NoVAG 1991), as well as the motor vehicle tax payable on an ongoing basis.

Further information on the NoVA in cases of unlawful use can be found here: https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge/normverbrauchsabgabe-uebersicht/sonstige-faelle.html

6. What costs are to be expected for registration in Austria?

It is not possible to give a flat-rate figure for the total costs. They depend, in particular, on the value of the vehicle, its age and technical specifications, any necessary technical modifications, any individual or special approval that may be required, and the applicable duties and taxes.

The following fees, in particular, are currently payable for registration:

- Fees according to the Austrian Fees Act: €178,
- Processing fee: €65.60,
- Enquiry to the Central Register of Residents: €1.10,
- Inspection sticker: €2.30,
- Number plates:
  - Cars and lorries: €23
  - Motorcycle: €13
  - Moped: €8.50
  - Trailer: €11.50
  - Tractor unit: €11.50
- When applying for a debit card authorisation certificate: €31.10.

In addition, there may be costs (partly dependent on the vehicle's value) for type approval, special permits, expert reports, technical modifications, Section 57a assessment, NoVA, insurance, as well as customs duty (10%) and import VAT (20%). No customs duties or import VAT are payable on duty-free relocation goods.

7. What charges need to be taken into account in connection with the Austrian registration?

Depending on the circumstances, several charges may apply:

- Customs duty and import VAT on release for free circulation, provided that no exemption – in particular for relocation goods – applies,
- Standardised consumption tax (NoVA) prior to first registration in Austria, provided that the motor vehicle is subject to NoVA and no exemption applies,
- Motor-related insurance tax is payable as part of motor vehicle liability insurance on the basis of Austrian registration for motor vehicles weighing up to 3.5 tonnes.

8. When does a Ukrainian driving licence need to be converted?

Regulation (EU) 2022/1280 provides for the recognition of Ukrainian driving licences for the duration of temporary protection under EU law. As things stand at present, this EU-wide special provision will apply until 4 March 2027 at the latest.

Ukrainian driving licence holders who have been, or will be, residing in Austria for at least six months may voluntarily have their driving licence converted into an Austrian driving licence. As a general rule, this requires a practical driving test.

The acquisition of a "Red-White-Red-Card+" is independent of these EU driving licence regulations.

Permanent residence, main residence and import

9. What happens if a person's main place of residence or residence permit changes during the transition period?

If a principal residence is established in Austria, it must be ascertained whether this triggers the application of Section 82(8) of the Motor Vehicles Act 1967. For motor vehicles belonging to Ukrainian displaced persons that were imported before 30 July 2026 and which meet the requirements of Section 132(38) of the Motor Vehicles Act 1967, the ten-month transitional period provided for therein shall apply until 30 May 2027. For the special transitional provision to apply, a temporary right of residence must therefore be granted under the Displaced Persons Ordinance in conjunction with Section 62(1) of the Asylum Act 2005.

The temporary right of residence arises, in principle, by operation of law, provided the conditions set out in the Displaced Persons Ordinance are met. However, in order to benefit from the transitional arrangement pursuant to Section 132(38) of the Motor Vehicles Act 1967 , suitable proof of the existing right of residence is required. This is generally provided by means of the displaced persons' identity card in accordance with Section 62(4) of the Asylum Act 2005. In the absence of any other equivalent official documentation, this document must be submitted in order to prove the right of residence required for the application of the transitional provision in accordance with Section 132(38) of the Motor Vehicles Act 1967.

10. How is the date on which the goods were brought into Austria verified?

The Motor Vehicles Act does not prescribe any standard form of evidence for this. It is the responsibility of the relevant competent authority to determine what evidence is sufficient in a particular procedure.

11. Do the time limits resume when you travel abroad?

The time limit set out in Section 82(8) of the Motor Vehicles Act 1967 (permanent location of the motor vehicle within the country) does not start afresh after every border crossing. It is, in principle, linked to the initial import.

The one-year period specified in Section 79 of the Motor Vehicles Act 1967 (no permanent location of the motor vehicle within the country), on the other hand, is interrupted by a crossing of the border and recommences upon the vehicle's re-entry.

Registration and technical approval

12. What are the requirements for obtaining Austrian authorisation?

Essentially, registration in Austria requires lawful ownership, a main place of residence in Austria, a vehicle registration certificate valid in Austria, proof of insurance and – if due – a valid, favourable inspection report. In addition, the motor vehicle must have been released for free circulation under customs regulations and the NoVA needs to have been settled. Otherwise, the authorisation cannot be activated in the authorisation database.

13. Which vehicle documents are accepted? Are electronic Ukrainian documents acceptable?

As a general rule, the original copies of the documents required for Austrian authorisation must be submitted. In particular, the following may be accepted:

- an EU Certificate of Conformity in paper or electronic form (COC/eCOC),

- an EU single authorisation form or
- an individual authorisation notice pursuant to Section 31 of the Motor Vehicles Act 1967

as proof of authorisation.

The regional assessment body assesses, on a case-by-case basis, which Ukrainian or other documents are sufficient as evidence within the framework of an individual authorisation procedure.

14. What happens if an EU type-approval certificate (COC) is unavailable?

Before registration, the approval details for motor vehicles with EU type-approval must be entered into the approval database. The general importer enters this data and generates a data extract from the authorisation database. If the general importer does not have authorisation to enter the data or fails to act without delay, the regional inspection body is responsible for entering the data.

For motor vehicles without EU type-approval, individual approval by the regional testing centre (type classification) is still required.

Information on individual or special permits, as well as further details on the import of motor vehicles, can be obtained from the technical inspection centres of the relevant state government authority.

You can find a search function for the relevant regional examination centre here: https://www.bmimi.gv.at/themen/verkehr/strasse/fahrzeuge/typengenehmigung/landespruefstellen.html

You can find a list of general importers here: https://www.bmimi.gv.at/themen/verkehr/strasse/fahrzeuge/typengenehmigung/fahrzeugimport.html

15. When might a special permit be required, and is an Austrian individual permit also valid in other EU Member States?

Exemptions may be granted under Section 34(2) of the Motor Vehicles Act 1967 on the grounds of special circumstances. Pursuant to Section 22b(2)(1) of the Motor Vehicles Act Enforcement Regulation, such special circumstances may, amongst other things, apply to motor vehicles that are classified as the applicant's relocation goods. There is a one-year retention period for special permits relating to relocation goods.

If a motor vehicle is individually type-approved in Austria without any exceptions, it should also be possible to register it in all other Member States; where necessary, this may require the vehicle to be type-approved in the Member State of destination. If the motor vehicle has been type-approved subject to exemptions, the harmonised regulations provide that each Member State may decide whether to accept exemptions granted in another Member State.

16. When is a Section 57a report required? Is a Ukrainian technical inspection recognised?

A favourable assessment under Section 57a of the Motor Vehicles Act 1967 is required prior to registration if, under Austrian regulations, a periodic inspection is already due for the motor vehicle. A Ukrainian technical inspection does not replace the Austrian periodic inspection.

The date of the assessment is generally based on the anniversary of the initial authorisation, even if this took place abroad, or on a date set by the authority. The new inspection intervals, which come into force in May 2027, apply only to motor vehicles registered in Austria.

17. Does the motor vehicle have to be deregistered in Ukraine before it can be registered in Austria? What happens to Ukrainian number plates and documents?

Whether and how a vehicle must be deregistered in Ukraine, and what the consequences are of subsequently re-registering it in Ukraine, are governed by Ukrainian law.

Ukrainian number plates and vehicle documents are not confiscated by the Austrian registration authority.

18. Is it sufficient to start the registration process before the deadline expires?

The right under road traffic law to use a vehicle with Ukrainian number plates is subject to the statutory time limits. Austrian authorisation is granted immediately by the authorising body via a one-stop procedure as soon as all the necessary supporting documents have been submitted. The necessary preparatory work – in particular the customs declaration, the motor vehicle registration, the technical inspection in accordance with Section 57a of the Motor Vehicles Act 1991 and the NoVA declaration – should therefore be completed in good time.

Proceedings under customs law

19. Does a Ukrainian motor vehicle have to be cleared through customs before it can be registered in Austria?

Yes. Before the NoVA process can be completed and the vehicle can be activated in the registration database, the motor vehicle must be released for free circulation under customs law. This also applies where the motor vehicle, as part of goods being relocated, is eligible for full exemption from customs duty and import VAT.

There are essentially two options:

- standard release for free circulation, subject to the applicable import duties; therefore, in principle, 10% customs duty and 20% import VAT on the value at the time of customs clearance,
  or
- duty-free import as relocation goods, provided that the statutory requirements are met and an application for exemption is made.

Further information can be found here: https://www.bmf.gv.at/themen/zoll/uebersiedlung-fahrzeugeigenimport/uebersiedlung-aus-nicht-eu-staat.html

To facilitate processing, we recommend contacting the Austrian Customs Office at an early stage (https://www.bmf.gv.at/services/aemter-behoerden/zaoe.html).
Alternatively, a freight forwarder can be commissioned to handle customs clearance (including any necessary declaration as relocation goods).

20. What are the requirements and what evidence is required for relocation goods?

The following factors are particularly relevant for exemption from duty as relocation goods: habitual residence; prior residence in a third country for at least twelve months; and ownership and use of the motor vehicle prior to the change of residence.
The following may be accepted as evidence:

- Confirmation of registration (if there is a registration system or a compulsory registration requirement in the third country) or confirmation of deregistration (unless residence in the third country is retained) in the third country,
- Registration in Austria (not conclusive evidence, as the registration system does not record the usual place of residence),

- Service or tenancy agreements,
- Confirmations of school enrolment for children,
- Foreign vehicle documents/registration documents,
- Documentary evidence (e.g. an invoice) that the goods belonged to the person concerned and were used by them prior to the change of residence is only required if there are serious doubts as to this fact. Signs of wear and tear are usually sufficient as evidence.

In the event of relocation for exceptional political reasons, the minimum period of use which would otherwise apply under customs law may be waived. It is up to the Customs Authority to decide whether the requirements are met on a case-by-case basis.

21. Are there any restrictions on the disposal of goods following their duty-free import as relocation goods?

Yes. There is a one-year retention period. A sale within this period will result in the full retroactive recovery of customs duties and import VAT and may, where applicable, have consequences under financial criminal law.

22. What applies if the motor vehicle is currently still subject to the temporary use procedure?

It is not possible to register a motor vehicle in Austria whilst it remains in the temporary admission procedure and has not cleared customs. Before authorisation is granted by the Austrian Tax Authority, proof of customs clearance must therefore be provided (including for relocation goods).

An Austrian authorisation obtained unlawfully terminates the temporary admission procedure by operation of law and may result in the imposition of import duties as well as consequences under financial criminal law.

23. What options are available if the motor vehicle is not to be registered in Austria, or if registration is not economically viable?

Whilst the motor vehicle is subject to the customs procedure for temporary admission, the following, in particular, is permitted:

- informal re-export to a third country, including Ukraine (a formal declaration of re-export is not required; the actual movement of the goods is sufficient),
- Transfer to another EU Member State, in which case the relevant motor vehicle and customs regulations in force there must be observed (a formal declaration of the transfer is not required; the actual transfer is sufficient),
- permanent residence in Austria from a strictly customs law perspective, provided that the conditions for temporary use (in particular, displaced person status) continue to be met,

sales within the EU under the temporary admission procedure are not permitted.
When selling to a third country (including Ukraine), the regulations in force there must be observed.

Scrapping a vehicle in Austria must be cleared with customs in advance; failure to declare scrapping may result in tax liabilities and financial penalties. After all, even a scrapped motor vehicle has some value!

24. What do you need to bear in mind if you return to Ukraine at a later date in a motor vehicle registered in Austria?

Imports into Ukraine are governed by Ukrainian customs law. Depending on whether the habitual residence remains within the EU or is transferred to Ukraine, different procedures may apply. Binding information on this matter can be obtained from the Ukrainian Customs Authority or the Ukrainian Embassy.

NoVA, motor vehicle tax and engine-related insurance tax

25. What is the NoVA and what are the circumstances under which it is payable on Ukrainian motor vehicles?

The Standardised Consumption Tax (NoVA) is a one-off levy payable, amongst other things, upon the first registration of certain motor vehicles in Austria. Where a motor vehicle imported from Ukraine is duly registered in Austria for the first time, the conditions set out in Section 1(3)(a) of the Standardised Consumption Tax Act 1991 are, in principle, fulfilled.
However, the NoVA is also payable if a motor vehicle is used in Austria with a foreign (in particular Ukrainian) (unlawful use: Section 1(3)(b) of the Standardised Consumption Tax Act 1991).

Whether NoVA is payable, and if so, the amount, depends in particular on the vehicle, the applicable rate, the relevant CO_2 emission figure and the value of the vehicle. A special tariff arrangement was introduced in Section 6(8) of the Standardised Consumption Tax Act 1991 for certain motor vehicles from Ukraine.

Using the Ministry of Finance's official NoVA calculator, you can work out in advance the amount of NoVA and the ongoing motor-related insurance tax: https://onlinerechner.haude.at/BMF-NoVARechner

26. Under which circumstances does the special provision relating to Ukraine under Section 6 (8) of the Standardised Consumption Tax Act 1991 apply, and what are its effects?

The special provision applies if all of the following conditions are met:

- the motor vehicle was first registered in Ukraine before 1 March 2022,
- the motor vehicle was registered in Ukraine throughout the entire period,
- an actual first registration in Austria takes place in accordance with Section 1(3)(a) of the Standardised Consumption Tax Act 1991, and
- residence authorisation in Austria is granted to a person who holds a temporary right of residence under the Displaced Persons Ordinance in conjunction with Section 62(1) of the Asylum Act 2005.

The temporary right of residence generally arises by operation of law where the conditions set out in the Displaced Persons Ordinance are met. However, in order to benefit from the provision set out in Section 6(8) of the Standardised Consumption Tax Act 1991, suitable proof of the existing right of residence is required. This is generally provided by means of the displaced persons' identity card in accordance with Section 62(4) of the Asylum Act 2005. In the absence of any other equivalent official documentation, this document must be produced in order to prove the right of residence relevant for the application of Section 6(8) of the Standardised Consumption Tax Act 1991.

If these conditions are met, the NoVA rate in force at the time of registration in Austria will not be applied. Rather, the relevant legal position is that which would have applied in Austria at the time the motor vehicle was first registered.

Section 6(8) of the Standardised Consumption Tax Act 1991 is not a tax exemption, but a tariff provision. Vehicles that are not subject to the NoVA or for which another exemption applies are therefore not taxable.

27. What does ‘continuously registered in Ukraine’ mean, and how can this be proven?

According to the wording, the motor vehicle must have been registered in Ukraine without interruption. If the vehicle has been temporarily registered in another country or has been completely deregistered in Ukraine, this requirement is not met.

Ukrainian registration documents or official confirmations are particularly suitable as proof.

28. Does Section 6(8) of the Standardised Consumption Tax Act 1991 also apply in the event of unlawful use after the expiry of the period of use permitted under road traffic law?

No. The special provision for motor vehicles belonging to displaced persons from Ukraine in Section 6(8) of the Standardised Consumption Tax Act 1991 expressly refers to the actual first registration in Austria in accordance with Section 1(3)(a) of the Standardised Consumption Tax Act 1991. By contrast, the unlawful use of a motor vehicle after the expiry of the period of use permitted under road traffic law falls within the scope of Section 1(3)(b) of the Standardised Consumption Tax Act 1991.

Anyone who continues to use a motor vehicle without an Austrian registration after the period permitted under motor vehicle law has expired cannot claim the special tariff calculation rules set out in Section 6(8) of the Standardised Consumption Tax Act 1991 in respect of this act.

29. When does the NoVA charge apply in the event of unlawful use?

If a motor vehicle continues to be used without an Austrian registration after the expiry of the period permitted under road traffic legislation, this generally constitutes an offence under Section 1(3)(b) of the Standardised Consumption Tax Act 1991. In accordance with Section 7(1)(2) of the Standardised Consumption Tax Act 1991, the tax liability arising from unlawful use is, in principle, linked to the importation into the country.

Due to the special provision introduced in 2022 for motor vehicles with Ukrainian number plates, the tax liability in cases of unlawful use contrary to the registration requirement for the motor vehicles concerned shall not arise until the transitional provision of the 42nd amendment to the Motor Vehicles Act comes into force on **30 July 2026**. An earlier date of importation into the country is not relevant.

30. Which vehicle value is relevant for the NoVA?

The special provision in Section 6(8) of the Standardised Consumption Tax Act 1991 alters the applicable tariff, not the valuation date. As a general rule, the tax base is determined by the value of the motor vehicle at the time of the taxable transaction; therefore, the historical value of the vehicle at the time of its first registration in Ukraine is not taken into account.

The historical date of first registration, on the other hand, is relevant for determining the applicable NoVA legislation. Where the legal position at the time provided for bonuses, penalties or deductions, the applicable statutory rules, including those relating to changes in value, must be observed.

31. What applies if the conditions set out in Section 6(8) of the Standardised Consumption Tax Act 1991 are not met?

In that case, the standard rules for a second-hand vehicle from a third country generally apply. In the case of an actual first registration in Austria, the NoVA is calculated in accordance with the legal provisions in force at the time of the Austrian registration.

This applies in particular to vehicles which were first registered in Ukraine on or after 1 March 2022, which have not been registered in Ukraine continuously, or which are registered in the name of a person who does not meet the personal requirements set out in Section 6(8) of the Standardised Consumption Tax Act 1991.

In such cases, the new NEDC replacement calculation in accordance with Section 6(6)(2) of the Standardised Consumption Tax Act 1991 may be of particular significance.

32. What is the procedure for the NEDC replacement calculation in accordance with Section 6(6)(2) of the Standardised Consumption Tax Act 1991?

Under current legislation, the CO_2 emission figure determined using the WLTP test procedure is generally the relevant figure for passenger cars. If no WLTP figure is available, but a CO_2 figure determined in accordance with the previous NEDC measurement procedure is available, then, pursuant to Section Section 6(6)(2) of the Standardised Consumption Tax Act 1991, 1.27 times the NEDC value may be taken as the CO_2 value instead of the substitute value otherwise provided for (engine power in kW × 2).

Available data	Value used for the current NoVA calculation
Verifiable WLTP figure	WLTP figure
No verifiable WLTP figure, but a NEDC figure is available	NEDC figure × 1.27
Neither the relevant WLTP nor NEDC figure	Engine power in kW × 2

The regulation does not provide a general choice between WLTP and NEDC. If a WLTP figure is available for the motor vehicle, it must be used.
There is no provision for a specific statutory rounding rule applicable solely to the CO_2 value calculated using 1.27; the subsequent calculation is carried out in accordance with the general rules of the Standardised Consumption Tax Act 1991.

33. Is the NEDC × 1.27 formula also applied to motor vehicles that fall within the scope of Section 6(8) of the Standardised Consumption Tax Act 1991?

No. In the case of a vehicle that meets the requirements of Section 6(8) of the Standardised Consumption Tax Act 1991, the NoVA is calculated in accordance with the legal provisions in force at the time of its first registration in Ukraine. If the NEDC figure was directly applicable at the time, it must be used in accordance with the legal position at that time.

The new conversion factor (NEDC × 1.27) is therefore particularly relevant for motor vehicles that are not covered by Section 6(8) of the Standardised Consumption Tax Act 1991 and are taxed in accordance with the current legal position.

34. Are there any NoVA exemptions, particularly for people with disabilities?

In addition to the special tax regime for Ukrainian motor vehicles, the general exemptions under the Standardised Consumption Tax Act 1991 apply. It must therefore be assessed on a case-by-case basis whether a motor vehicle is subject to NoVA tax at all or whether an exemption applies.

You can find more detailed information here about the motor vehicles subject to NoVA: (https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge/normverbrauchsabgabe-uebersicht/nova-steuergegenstand.html)

For motor vehicles used primarily for the personal transport of a person with a disability (where the use of public transport is unreasonable or the person is blind), an exemption from the NoVA may be considered provided the statutory conditions are met. In addition, motor vehicles used primarily for the personal transport of a person with a disability are exempt from motor insurance tax.

You can find further information here on the NoVA exemption for people with disabilities: (https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge/normverbrauchsabgabe-uebersicht/nova-befreiung/informationen-zur-befreiung-von-der-nova-fuer-menschen-mit-behinderungen.html)

35. Can general importers or other representatives calculate the NoVA independently on behalf of the direct importer and pay it on their behalf?

Provided that the legal and organisational requirements for self-assessment are met, duly authorised representatives of the parties may also calculate and pay the NoVA in respect of imports from third countries and arrange for the entry to be activated in the authorisation database. In cases covered by Section 6(8) of the Standardised Consumption Tax Act 1991, the additional requirements – in particular, first registration before 1 March 2022, continuous Ukrainian registration and displaced person status – must be clearly documented.

A list of general importers (party representatives) authorised to calculate duties themselves and to activate their accounts in the authorisation database can be found here:
https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge/normverbrauchsabgabe-uebersicht/erhebung-der-nova/nova-selbstberechnung-durch-parteienvertreter.html

36. When are motor vehicle tax and engine-related insurance tax payable?

Where a standard motor vehicle is duly registered in Austria for the carriage of passengers, the engine-related insurance tax is, as a rule, levied together with the Austrian motor vehicle liability insurance.

Motor vehicle tax, on the other hand, is relevant in the event of the unlawful use of a motor vehicle with foreign number plates. If a Ukrainian motor vehicle continues to be used unlawfully within Austria after the period permitted under road traffic law has expired, ongoing motor vehicle tax may be payable in addition to the one-off NoVA.

8. Further information and points of contact

42nd Amendment to the Motor Vehicle Act: Federal Law Gazette I No. 79/2026
https://www.ris.bka.gv.at/eli/bgbl/I/2026/79

Customs Authority Austria: www.bmf.gv.at/services/aemter-behoerden/zaoe.html

Relocation goods from non-EU countries:
https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge/normverbrauchsabgabe-uebersicht/nova-befreiung/informationen-zur-befreiung-von-der-nova-fuer-menschen-mit-behinderungen.html

NoVA – Information from the Federal Ministry of Finance:
https://www.bmf.gv.at/themen/steuern/kraftfahrzeuge/normverbrauchsabgabe-uebersicht.html

Technical approval and individual approval:
technical inspection centres run by the relevant state government authority
You can find a search function at
https://www.bmimi.gv.at/themen/verkehr/strasse/fahrzeuge/typengenehmigung/landespruefstellen.html

List of general importers:
https://www.bmimi.gv.at/themen/verkehr/strasse/fahrzeuge/typengenehmigung/fahrzeugimport.html

ÖAMTC – Information for Ukrainian motor vehicle owners:
https://www.oeamtc.at/news/wichtige-informationen-fuer-ukrainische-kraftfahrzeugbesitzer-in-oesterreich-50838613

Further information for displaced persons from Ukraine:
https://www.bbu.gv.at/ukraine