

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(87) 716 final

Brussels, 8 January 1988

Proposal for

a COUNCIL DIRECTIVE

on the charging of transport infrastructure costs

to heavy goods vehicles

(presented by the Commission)

EXPLANATORY MEMORANDUM

I. INTRODUCTION

In its White Paper on completing the internal market by 1992 the Commission laid the foundations for a road transport market system free of the present quantitative restrictions.

In its Judgment of 22 May 1985 (Case 13/83) the Court of Justice confirmed that the implementation in the Community of the freedom to provide transport services is a legal obligation.

In November 1985 and June 1987 the Council decided to establish by 1992 a road transport market in which all quantitative restrictions would be abolished. It also stated its intention of eliminating any remaining distortions of competition.

The Commission considers that, even if there is no statutory obligation in this area, the elimination of fiscal distortions to competition is an important element in the development of the common transport policy.

In December 1986 the Commission presented to the Council, Parliament and the Economic and Social Committee a communication on vehicle taxes, excise duties on motor fuel and road tolls and the links between them (1). On the basis of that communication the Council asked the Commission to transmit by the end of 1987 a revised version of the report in the communication and a proposal for a Directive in the matter.

This proposal and the annex thereto, which are a supplement to the communication of 10 December 1986, should enable the Council to translate into legal form its determination to eliminate distortions to competition stemming from differences in the allocation of infrastructure costs.

(1) Document COM(86) 750 final, 10 December 1986

II. THE SCALE OF DISTORTIONS TO COMPETITION

1. The Commission's re-examination of Document COM(86) 750 and the resulting revised text annexed to this proposal show that there are substantial differences between the tax arrangements applying to Community carriers for the purpose of offsetting infrastructure costs. The revised text also shows that these differences have an impact on the competitiveness of carriers amounting in some cases to up to 5 % of their costs.

The impact of tolls depends by definition on the mileage covered on toll roads.

Other reports published in 1987 - such as the PROGROS Report (1) commissioned by the Transport Ministry of the Federal Republic of Germany - arrive at much the same conclusion, as did the discussions held during bilateral talks with the Member States and at a meeting of national experts in Brussels.

III. THE SOURCES OF THE DISTORTIONS

2. The taxes and duties paid by carriers which are strictly linked to their transport activities and intended to cover infrastructure costs fall into three categories. Two categories are of general scope and the third is specific to certain parts of the infrastructure.

- Taxes on vehicles are levied periodically in the country of registration (principle of nationality) and are based on the vehicle's characteristics: engine power, unladen or laden weight, number of axles.

- Taxes on fuels are not directly based on vehicle characteristics but depend primarily on the use made of the vehicle. The proceeds from these taxes accrue to the country in which the fuel is purchased (principle of territoriality).

(1) Ursachen, Ausmass und Auswirkungen unterschiedlicher Wettbewerbsbedingungen im europäischen Binnengüterkraftverkehr (August 1987)

- road tolls are different in kind from the taxes referred to above. They entitle a vehicle to use specific road structures or to cover a certain distance on a motorway. They are usually based on certain characteristics of the vehicle as well as on the distance covered. They are now levied on motorways in nearly half the Member States and on the use of certain tunnels, bridges and viaducts.

3. Other charges to which the carrier is liable do not relate to his specific activity or to his use of the road network, but affect him as a provider of services just as they affect every other economic agent engaged in industrial or commercial activity. These include direct taxation and social security contributions.

These charges plainly fall outside the scope of transport policy and are not covered by this proposal. The same applies to other minor taxes and charges whose impact on the problems analysed are negligible, such as registration taxes and parking fees.

Value added tax can be passed on and is therefore neutral as regards competition; accordingly it is also left out of this proposal.

4. It must be emphasized that the three types of charge (vehicle taxes, fuel taxes and tolls) and their respective effects must be examined together. Any action bearing only one of the three would risk increasing rather than reducing present distortions. As the PROGNOS Report clearly shows, the countries with the lowest vehicle taxes often apply higher rates of diesel tax and/or levy motorway tolls.

5. The Commission recently proposed that the rates of fuel tax should be harmonized for each category of product. For diesel, the Commission proposes 177 ECU per 1 000 litres on the basis of the situation at 1 April 1987, with annual adjustment to the general consumer price index in the Community.

The Community rates for excise duties should enter into force by 31 December 1992 at the latest; the Member States, as suggested in the Commission's convergence proposal, should use the intervening period to steadily bring their rates into line.

The Commission's proposal for increasing the duty-free amounts for gas oil should further reduce the impact on competition of differences in fuel taxation by enabling carriers of different nationalities to behave in the same way in purchasing their fuel under the same conditions on the same intra-Community link.

6. In view of the foregoing considerations, this proposal is confined to:

- vehicle taxation
- road tolls

IV. THE APPROACH ADOPTED

Previous proposals

7. Efforts to settle the problem of vehicle taxation have been a feature of the Community's history from its inception. Discussions and studies on charging for the use of infrastructure in the 1960s led to approval by the Council of the principle of a common approach as early as 1965. In 1971 this principle was translated into a formal Commission proposal and explanatory memorandum aimed at putting the system into practice.

Along the same lines, in 1968 the Commission tabled a proposal on the taxation systems for commercial vehicles (1). This proposal aimed, as a first step, at harmonizing tax structures and ensuring that they covered at least the marginal cost of the use of infrastructure, while leaving open alternative ways of covering the total costs.

This approach received the full support of Parliament and of the Economic and Social Committee. In June 1978 the Council agreed in principle to the draft Directive, but it never formally adopted it, since several Member States entered reservations and one had opposed the draft from the outset (2).

The need for an in-depth review

8. One principle applied in all the proposals was the nationality principle. Each carrier would be subject to tax in order to contribute to road infrastructure costs in the country in which his vehicle was registered.

This principle fully fitted road haulage practice at the time, when national services were the rule and international services the exception.

However, the December 1986 communication and the report annexed to this proposal clearly show that practice has changed and that carriers from many Member States now drive more in other countries. This shift became increasingly marked between 1982 and 1984, the period for which the Commission has figures.

This development must be considered a good sign, for it reflects Community integration in the transport sector; beyond doubt, it will grow in years to come for a number of reasons:

- (i) following the Council resolution of 24 June 1987 there will be a very substantial increase in the Community quota, which encourages "triangular" services between two member States by carriers living in a third;

(1) Proposal for a first Council Directive adapting national systems of taxation on commercial vehicles, OJ C 65 of 21.9.1968

(2) Council Document T/512/78 (TRANS), 20 June 1978

(ii) the national markets will have to be opened to non-resident carriers;

(iii) completion of the large market will make carriers take more and more account of the Community dimension when determining the scope of their potential market, just as their customers already do. This will finally break the link between the carrier's nationality and the network which he mainly uses.

9. Consequently, the principle of heavy goods vehicle taxation based on nationality is now inadequate and no longer capable of attaining two of the principal objectives of any system for charging for the use of infrastructure, i.e.:

(i) to harmonize conditions of competition within and between modes of transport;

(ii) to allocate infrastructure costs to the actual users.

The time has come, therefore, for the Commission's proposals on this subject to turn to territoriality as the principle to ensure that increasingly the tax burden reflects the cost of the roads actually driven on by the carrier and not simply of the network in the country of registration.

There are several other reasons for such a change of approach:

(i) the 1968 proposal concerned only the six founder Member States. In the twelve-member Community of today the differences are even greater between the structures of national road and especially motorway networks and between bases of assessments and tax rates;

(ii) the fundamental principles of the earlier proposal on the calculation of the tax rates date back to the 1960s. To bring them into line with developments in economics and technology since then, these principles need to be updated and, at the very least, simplified;

(iii) the previous proposal took no account of motorway tolls; today they should be made an integral part of a comprehensive approach.

V. THE NEED FOR A STEP-BY-STEP APPROACH

10. The switch from nationality to territoriality is a radical change in the tax system. It would be inconceivable to complete this change overnight, especially while so many technical questions remain unanswered.

The three key questions concern the form of the charge, the revenue-sharing arrangements and the general level of taxation.

Form

Will the charge take the form of an annual flat-rate fee (along the lines of a Community tax disc) or will each vehicle be taxed on the basis of data gathered by means of new technologies obviating the need for any stop at frontiers?

How will tolls fit into the tax?

Revenue-sharing

What formula will be applied in order to share out the revenue, assuming that the authorities in the country of registration do the collecting?

How could an equalization fund work?

What percentage must be set aside for funding a Community infrastructure programme?

Level of taxation

Which costs will have to be covered? How will certain external costs or social costs be taken into account?

11. The answers to these questions will enable the Commission in 1989 to present a proposal applying the principle of territoriality, guaranteeing Community carriers comparable conditions of competition and allocating infrastructure costs to the actual users, bearing in mind that infrastructure use varies.

12. In the meantime, a number of urgent measures must be introduced immediately to prepare the ground for adoption of the definitive system.

Consequently, this proposal marks the first phase, which will entail harmonizing the structures, ending certain differences and adopting an initial package of corrective measures and implementing procedures.

It is planned to take precautions now against any worsening of present distortions and to prevent the creation of fresh obstacles to fair competition. In addition, measures are urgently needed to improve the comparability of taxes in different Member States and, in the process, to restructure the bases of vehicle assessment by adopting the maximum permissible weight as the criterion in every Member State. Member States would be encouraged to narrow the gaps between their tax rates at the same time.

A major weakness of the 1968 proposal was that the role of road tolls was not properly discussed. After considering the advantages and disadvantages of tolls, the Commission has concluded that motorways are an integral part of a country's road infrastructure and must be treated as such. Consequently, tolls in their present form must be fitted into the taxation system based on territoriality.

The Commission feels that certain conditions must be met at once.

In particular, any tolls charged must in no way discriminate between carriers, must be in proportion to costs and must be collected in a way which impedes the normal traffic flow as little as possible.

VI. COMMENTS ON THE ARTICLES

Article 1

This Article fixes the scope of the directive.

Article 2

This Article limits the scope of the Directive by restricting the approximation of tax structures to heavy goods vehicles normally used for the international carriage of goods. Coaches, buses and vehicles used to carry passengers as well as goods are excluded from its scope. The Member States may also exclude public service vehicles such as those belonging to the armed forces, the police, etc.

Article 3

This Article lists the vehicle taxes to which the Directive applies in each Member State. This list should be amended if new taxes of a similar nature are introduced before this Directive enters into force. The question of road tolls is dealt with in Article 5.

Article 4

This Article prohibits the levying of taxes or charges on the use or possession of heavy goods vehicles other than the taxes listed in Article 3, so as to prevent circumvention of the Directive's purposes by, for example, introducing other taxes or charges on the use or possession of vehicles under another name.

There may be exceptions to this principle in some cases, in particular for minor taxes. Tolls are also authorized for the use of certain costly road infrastructures: such tolls are in any case charged in certain Member States where road tolls are not common. Pending the adoption of a definitive system, taxes or charges may also be levied to cover "external" costs resulting from air pollution, noise, accidents, etc.

Article 5

This Article deals with the general rules applicable to road toll systems. Pending the integration of tolls into the final taxation system based on the principle of territoriality, tolls must be related more closely to the cost of the infrastructure concerned and must be charged without discrimination on the grounds of nationality.

In addition, the Member States must use the latest technology in collecting tolls, so as to minimize the hindrances to free traffic movement.

Article 6

The purpose of this Article is to harmonize the basis of assessment according to the category of vehicle (number and configuration of axles). Since the damage, and thus the infrastructure costs, are closely related to axle weight, the basis of taxation is the maximum permissible weight of the heavy goods vehicles. It would not be practicable to calculate tax rates for individual vehicles: however, the tax categories should not be too wide.

For this reason, tax rates should be differentiated by increments of gross laden weight of not more than 2 000 kg.

Article 7

This Article leaves it to the Member States to determine the procedures for levying and collecting the taxes referred to in Article 3. It also leaves them free to choose whether to tax each part of a combination of vehicles separately or to tax the combination as a whole.

Article 8

This Article confirms the continued application of the nationality principle whereby vehicle taxes are payable only in the country where the vehicle is registered, so as to avoid double taxation.

This Article would prevent abuses and it puts an end to hidden distortions. It also lays down the conditions under which tax reductions or refunds may be made. For instance, vehicle taxes may not be refunded either in part or in whole. Neither may taxes be reduced or refunded by way of compensation for motorway tolls which may have to be paid in certain Member States, or on the basis of a vehicle's age or the size of an undertaking's fleet. Similarly, the excise duty on fuel which has been paid in another Member State may not be offset by a reduction or refund of the vehicle tax payable in the country in which the vehicle is registered.

On the other hand, the Article authorizes Member States to grant reductions in vehicle tax if taxes or charges are payable on the vehicles concerned while in the territory of the third countries.

Article 9

This Article imposes a general and asymmetrical standstill: it prohibits Member States from reducing their tax rates henceforth but leaves them free to increase those tax rates to obtain a better coverage of infrastructure costs.

However, in order to offset the combined effects of vehicle taxes, fuel duties and road tolls, Member States which charge high levels of vehicle tax are authorized to reduce the rates so as to counteract any substantial increase in excise duties on fuel which may arise from the draft Directive on the approximation of the rates of excise duty on mineral oils (1).

The essential purpose of an asymmetrical standstill is to prevent Member States from subsidizing their haulage firms by reducing the level of taxes payable on their vehicles. This measure applies throughout the interim period covered by this Directive.

Article 10

Since this first Directive relates only to tax structures, leaving the specific problems of harmonization to be dealt with in a second proposal, this Article lays down the time limit for submitting the proposal. The 1990 deadline was chosen with an eye to the completion of the internal market in 1992. The Article also lays down the territoriality principle on which the future taxation system will be based: that taxes should be related to infrastructure costs and that the elements determining such taxes, should be defined as infrastructure costs related to traffic (variable costs), motorway tolls, and taking into account of excise duty on diesel oil which will have been harmonized at Community level by 1992.

Excise duties on diesel fuel are the subject of a proposal which is currently before the Council. Any other taxes on diesel fuel not covered by this proposal should also be taken into account in this Directive (with the exception of VAT).

(1) COM (87) 327 final/2, 21.8.1987

Although the methodological aspects have already been covered in an annex to the previous proposal on the harmonization of vehicle taxes, a new approach to the calculation and allocation of infrastructure costs appears desirable for a number of reasons: the need for simplification, the integration of motorway tolls and the consideration of external and/or social costs.

Article 11

This Article fixes the date from which the Member States would be obliged to adjust their systems of taxation on heavy goods vehicles in accordance with this Directive. Since the internal market will be a reality in 1992, it is essential that the Member States should adjust their systems of taxation to enter into force no later than 1990.

Since it may be difficult, in some Member States, to change over from calculations based on unladen weight or payload to calculations based on the maximum laden weight, the Article authorizes those Member States to continue fixing their charges on the present basis until 31 December 1992.

Article 12

This Article is self-explanatory.

Proposal for

a COUNCIL DIRECTIVE

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THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community and in particular Articles 75 and 99 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Economic and Social Committee,

Whereas one of the objectives of the common transport policy is to eliminate disparities liable to cause significant distortions of competitive conditions in the transport sector; whereas differences are prevalent in, inter alia, the field of taxation relating to transport; whereas in this connection it is necessary to take measures designed in particular to approximate the Member States' provisions on the taxation of heavy goods vehicles and to avoid any double taxation of these vehicles.

Whereas the need to take particular measures to achieve these aims is recorded in Council Decision No 65/271/EEC of 13 May 1965 on the harmonisation of certain provisions affecting competition in transport by rail, road and inland waterway (1);

Whereas transport in the non-European territories of the Member States is carried on in conditions which are fundamentally different from those obtaining in Europe; whereas this Directive should therefore not apply to these territories;

Whereas the above objectives should be achieved by progressively adjusting the national taxation systems for the use or possession of heavy goods vehicles; whereas priority should be given to approximating the structure of the tax systems, and to this end the basis of taxation for these vehicles should be their maximum permissible gross laden weights within categories classified according to the number and configuration of their axles;

(1) OJ No 88, 24.5.1965, p. 1500/65

Whereas the tax rates should be determined in such a way as to reflect the costs caused to the road infrastructure by these vehicles; whereas for this purpose the taxation on any vehicle, taking account of the excise on diesel oil which will have been harmonized at a Community basis by 1992, or taxes of a comparable effect, should at least cover the traffic-related cost of using the infrastructure incurred by that vehicle; and whereas in determining tax rates allowance should be made for the effects of the payment of tolls for the use of certain road infrastructure in certain Member States;

Whereas methods for determining tax rates in accordance with the above principles, should be established in a second phase by the Commission; whereas in this context external costs should be considered with reference to intermodal competition; whereas also the territoriality principle will be the base of a more appropriate system for paying vehicle taxes;

Whereas it is advisable initially to limit the adjustment of national taxation systems to dieselpowered commercial vehicles of more than a certain threshold tonnage liable to be used for intra-Community transport of goods; whereas it should be possible in certain specific cases to grant exemptions from or reductions of the tax, or to increase it, and moreover to apply the new tax rates progressively where the taxation of particular vehicles would undergo substantial changes;

Whereas during a transitional period, ending with the establishment of a common system on fixing tax rates, immediate measures have to be taken to stop divergent trends in vehicle taxation;

HAS ADOPTED THIS DIRECTIVE :

Article 1

1. Member States shall adjust their systems of taxation of the use or possession of heavy goods vehicles in accordance with this Directive.
2. This Directive shall not apply to the non-European territories of the Member States. It shall also not apply to the Canary Islands, Ceuta-Melilla, Azores or Madeira.

Article 2

1. For the purpose of this Directive, "heavy goods vehicles" means self-propelled vehicles, trailers and semi-trailers registered in a Member State or, if not registered, belonging to undertakings established in a Member State or to residents of a Member State or used, within a Member State by these undertakings or these residents provided that :

- their tractive power is provided by a diesel engine;
- they are used for the transport of goods by road;
- their maximum permissible gross laden weight

is at least equal to :

- (i) 12 tonnes for a rigid lorry or tractor vehicle, whether used separately or as part of a road train or an articulated vehicle;
- (ii) 4 tonnes for a trailer of a road train, or a semi-trailer of an articulated vehicle, where the weight of the tractor vehicle is at least 12 tonnes;

- (iii) 16 tonnes for a road train or an articulated vehicle, where the weight of the tractor unit is less than 12 tonnes.

These limits shall apply irrespective of whether the parts of the road train or the articulated vehicle are taxed as a whole or separately. For the purposes of determining the weight of the parts of an articulated vehicle, the portion of the weight of the semi-trailer which rests on the tractor coupling shall be added to the weight of the tractor and deducted from the weight of the semi-trailer.

2. Member States shall have the right to exclude from the scope of this Directive vehicles of the armed forces and the police and vehicles belonging to or registered in the name of a public, regional or local authority.

Article 3

Without prejudice to the provisions of Article 5, the adjustment of taxation systems referred to in Article 1 shall apply to the following taxes :

- | | |
|-------------|--|
| - Belgium : | taxe de circulation sur les véhicules automobiles/verkeersbelasting op de autovoertuigen |
| - Denmark : | vaegtafgift af motorkøretøjer m.v. |
| - Germany : | Kraftfahrzeugsteuer |
| - Greece : | Τέλη κυκλοφορίας |

- Spain :
 - (a) impuesto municipal de circulación
 - (b) licencia fiscal
- France :
 - (a) taxe spéciale sur certains véhicules routiers
 - (b) taxe différentielle sur les véhicules à moteur
- Ireland :
 - vehicle excise duties
- Italy :
 - (a) tassa di circolazione sugli autoveicoli
 - (b) addizionale del 5% sulla tassa di circolazione
- Luxembourg :
 - taxe sur les véhicules automoteurs
- Netherlands :
 - motorrijtuigenbelasting
- Portugal :
 - (a) imposto de camionagem
 - (b) imposto de circulação
- United Kingdom :
 - vehicle excise duties.

Article 4

1. Member States shall not levy taxes or charges on the use or possession of heavy goods vehicles other than the taxes referred to in article 3.
2. Paragraph 1 shall not prevent Member States from introducing or retaining :
 - (a) Minor specific taxes or dues, such as the vehicle registration taxes levied in some Member States or the dues on vehicles or loads of abnormal weights or dimensions;
 - (b) Parking fees and urban traffic charges;
 - (c) Subject to the conditions set out in Art. 5, charges (road tolls) for the use of road infrastructures.
3. By way of derogation from the provisions of paragraph 1 and pending completion of the work referred to in Article 10, the Member States shall be authorized to levy taxes or charges on heavy goods vehicles calculated on the basis of costs resulting from air pollution and noise pollution caused by such vehicles.

Article 5

1. Road tolls for heavy good vehicles shall be subject to the following conditions :
 - (a) Tolls shall be charged without direct or indirect discrimination on the grounds of nationality and without discrimination on grounds of the origin or destination of the traffic
 - (b) Tolls shall be related to the cost of constructing and operating the infrastructure concerned as well as the costs of its use
 - (c) Collection of the tolls is organised in such a way as to hinder the free movement of traffic as little as possible. To this end Member States shall adapt their methods of collection to the most efficient technological developments.
2. New tolls may be introduced only for structures completed after the entry into force of this Directive.

Article 6

1. For taxation purposes heavy goods vehicles shall be classified by categories according to the number and configuration of their axles.
2. Within each category or sub-category the basis of taxation shall be the maximum permissible gross laden weight of the heavy goods vehicles.
3. Tax rates shall be differentiated by increments of gross laden weight of not more than 2,000 kg.

Article 7

1. Procedures for the levying and collection of taxes shall be determined by each Member State.
2. In the case of articulated vehicles and road trains, tax rates may be determined :
 - for each part of the combination taken separately or
 - for the combination as a whole.

Article 8

1. Heavy goods vehicles shall be exempted, in Member States other than the Member State under whose jurisdiction they fall, from the taxes mentioned in Article 3. These vehicles shall be subject to those taxes as if they were used exclusively in the Member State under whose jurisdiction they fall.
2. Without prejudice to the provisions of Art. 8 of Council Directive of 17 February 1975 on the establishment of common rules for certain types of combined transport of goods between Member States (1) as amended by Council Directive of 28 July 1982 (2), Member States may not grant heavy goods vehicles any exemption from or reduction in the taxes mentioned in Article 3 and in particular.
 - a) on the grounds of their being in the territory of other Member States;
 - b) on the grounds that they may have paid tolls in the sense of Article 5;
 - c) on the grounds of certain quantitative or qualitative characteristics of heavy goods vehicles (e.g. age of vehicles, number of vehicles in a single enterprise, etc.).

(1) OJ No L 48, 22.2.1975, p. 31

(2) OJ No L 247, 23.8.1982, p. 6

3. Member States may not grant any refund of vehicle tax on the basis of excise duty on diesel fuel which may be paid in respect of its vehicles for the period during which they are on the territory of other Member States.
4. However, Member States may grant exemptions from or reduction in tax in respect of the time the vehicles referred to in Article 2 spend in the territory of third countries, if the vehicles concerned are required to pay vehicle taxes similar to the tax resulting from this Directive.

Article 9

1. With immediate effect from the date of adoption of this directive and subject to paragraph 2, Member States shall not reduce their existing heavy goods vehicle tax rates. They may however increase vehicle tax rates to obtain a better coverage of infrastructure costs.
2. After consultation of the Commission Member States may however reduce heavy goods vehicle taxes if substantial increases take place in the level of excise duties on diesel fuel and in force on the date of adoption of this directive. The Commission shall formulate its opinions within 2 months after receipt of notification by the Member States concerned.

Article 10

1. After the 31 December 1992 infrastructure costs shall be charged to users through a combination of taxes on the possession or use of heavy goods vehicles levied in accordance with the principle of territoriality and, where they exist, tolls, taking account of the fact that excise duties on diesel oil will have been harmonized at Community level by that date. The principle of territoriality shall mean that the allocation of infrastructure costs shall be determined for each vehicle category on the basis of the use of the road infrastructure in the country of registration and the use of road infrastructure in the other Member States of the Community.

2. The Commission shall submit a proposal to implement the principles referred to in paragraph one above by 1 July 1989 for adoption by the Council before 31 December 1990.

The proposal will in particular deal with methods of infrastructure cost calculation, -allocation and -charging, as well as with systems of collection and distribution of funds.

Article 11

1. After consulting the Commission, Member States shall take the measures necessary to comply with this Directive as from 1 January 1990. Member States shall inform the Commission of the measures they take to implement the Directive.

2. Member States which at the date of adoption of this Directive do not set their tax rates to the maximum permissible gross laden weight may extend the period in which they adopt the structure of vehicle tax to the requirement of Art. 6 par. 2 and 3 up to 31 December 1992.

Article 12

This Directive is addressed to the Member States.

Done at Brussels,

For the Council
The President

Elimination of Distortions of Competition of a fiscal nature
in the Transport of Goods by Road :
Study of Vehicle Taxes, Fuel Taxes and Road Tolls.

SUPPLEMENT

to the Commission's Communication to the Council
COM(86)750 of 10 December 1986

I. Introduction

II. Revised facts and figures

III. Additional elements of government interventions

IV. Analyses

V. Conclusions

Annex : Tables

I. Introduction

1. The Commission's study of Vehicle Taxes, Fuel Taxes and Road Tolls of December 1986 (1) was based on data which were acknowledged in para 18 to be "distinctly patchy in quality, detail and reliability". The aim of this supplement is to improve the quality of the data, bring them up-to-date, fill the gaps and make them more comparable.
2. In this connection, contributions are gratefully acknowledged from some Member States. Particular attention has been paid to recent reports by other sources on this complex and politically active problem such as the detailed report by Prognos, the work done on behalf of ECMT and the OEST Report to the French Government, as well as comments on the paper by such bodies as Confetra (Italy) and the Group of 12 Railways (2).
3. To assist in comparing the 1986 Report with more up-to-date information, the Annex to this Supplement reproduces the majority of the Tables of December 1986 with new figures where available. Some additional tables - or extensions to include more Member States in existing tables - are also included, which provide a comparison of the Commission's approach to the role of taxes and tolls in transport costs with the somewhat different one adopted in the Prognos report.

(1) COM(86) 750 final - 10.12.1986.

(2) References :

- Prognos : The Causes, Extent and effects of differences in competitive conditions in European goods transport by road, August 1987, published by the Federal German Ministry of Transport.
- ECMT : Output balances for international road haulage of the ECMT Member Countries for 1984
Paper CS/L1B(87)5 drafted 21.8.1987.
- Observatoire Economique et Statistique des Transports, Paris : la Fiscalité du transport routier de marchandises dans les Etats membres de la CE, March 1987.
- Confederazione Generale Italiana del Traffico i dei Trasporti (Confetra) Paper submitted 21 September 1987
- Group of 12 Railways (enlarged) of the EC: Review of COM(86) 750 dated 6 July 1987.

4. Every effort has been made to obtain greater accuracy and comparability in the very short period available between receiving additional information and the preparation of this report. It must be admitted however that the failure or inability by some Member States to provide better and more up-to-date information continues to constitute a handicap which should be borne in mind by those who would like - justifiably - the facts to be shown fully and accurately.

II. Differences in Tax and Toll rates (revised)

5. The most important changes have been made to the Tables numbered 13 comparing, as the major objective of the exercise, taxes and tolls paid by vehicles registered in the different Member States, both in monetary units and as a percentage of haulage costs. In the first place Tables 13/1 - 8 have been amended to reflect revised vehicle and fuel taxes and tolls, whilst retaining the scenarios on which they were based.

Secondly a Table 13/9 has been added to show such data, as calculated by Prognos on somewhat different bases. Differences include annual vehicle performance, fuel consumption and the location of performance (1).

Thirdly, the opportunity has been taken of including data for Belgian and Danish vehicles, and of taking into account tax rebate possibilities available in B, DK and F.

Fourthly, Table 13/10 compares the totals of taxes and tolls for all scenarios.

(1) see Annexe I

6. The following tables have been partly or substantially revised :

- Table 2
 - Table 3 : Excise taxes on fuel, has been brought up-to-date and corrected, e.g. to include tax elements additional to the "taxe intérieure" in France.
 - Table 4-7 on motorway tolls generally reflect current rates, but their conversion into comparable rates per 100 vehicle/km has required some estimating by the Commission.
 - Tables 8 and 9 which provide general background show more up-to-date figures for the expanded motorway networks and for the composition of Member States' fleets of commercial vehicles.
 - Similarly, it has been possible to obtain more recent data for Tables 16-20 of national tax revenues from transport and their overall significance for some Member States. These are shown, but in view of the wide scatter over years since 1980, Community totals or averages have become meaningless.
7. Table 10, which provides some data on taxes/tolls as an element of total haulage costs has been supplemented by data provided in the Prognos report already mentioned. It should be noted that the Commission's 1986 source of data did not include any toll payments, which are however shown by Prognos.
8. Dealing with a different aspect of the problem this Supplement also contains a revised Table 21 showing the imbalances in the use of Member States' infrastructure by international road haulage. Data for the EC-12 have been derived from a study done on a wider 12 country basis for ECMT and relate to 1984 (rather than 1982 as reported last year).

III. Additional elements of Government intervention

9. Other elements of Government intervention have been examined, but the conclusion is that they should not be considered in this "transport specific" report.

The general fiscal burden which a country imposes on undertakings depends largely on the level of public expenditure, which in turn reflects the demand for public services. Differences between Member States in this field are the result of different priorities and the transport sector must accept the impact of such board policies.

- a. This reasoning clearly applies to direct taxes (e.g. income tax) whilst Value Added Tax, being deductible, is neutral from the point of view of competition.
- b. Similarly, social contributions are not considered as a possible source of distortions to be tackled via transport policy. They are an element of labour costs and reflect differences in national preferences; moreover, their structure and level is not specific to the transport sector.

10. As regards insurance tax, their effect on the cost structure of road transport undertakings is low. Taxes on civil liability insurance in respect of the use of motor vehicles can vary according to the capital value as well as to the amount of the premium, rates vary from 0,05% on the capital insured in the UK to 31,5% on the premium paid in France. The creation of the single European market for insurance services would eliminate all the existing differences. Since a free market for services represents an integral part of an internal market, priority should be given to such a solution rather than trying to compensate for deficiencies in the insurance markets via corrective measures in transport policy.

11. To show the effect of these taxes the only reasonably comparable data relate to compulsory (third party) insurance. Details are set out in ECMT paper CS/LIB(87) 4 of 17 August 1987, though the data are not identified as appertaining specifically to the 38 t vehicle mainly used in this report. According to the rates given by ECMT insurance taxes would be as follows in 1986 in Ecu :

Country	Premium	Tax rate		Notes
	Ecu	%	Ecu	
B	4102	(27 *)	(1108)	* Private source - tax includes " other contributions
DK	5365	25	1341	
D	2903 - 4362	5	145 - 218	) Premia may be 50%) lower for accident) free drivers
F	3822 - 5100	31.5	1204 - 1949	
I	3466 - 3616	10	347 - 362	
NL	1451 - 3280	7	102 - 230	
UK	1060 - 2133	0.05	on capital insured	

The information available does not specify whether the tax rates quoted apply only to motor traffic or also to other insurance risks covered.

12. Examination of state aids to the transport sector indicates that such aids represent subsidies of a general nature in view of the promotion of investment; they are not specific to the transport sector but apply to many other industrial branches as well. For these reasons state aids should be considered as a policy instrument for the management of overall demand and productive capacity in the economy; their role can be compared to other instruments of macro-economic policy such as exchange rate policy, budgetary policy, etc. for which transport policy cannot and should not provide a viable alternative.

13. As regards their impact, investment aids/subsidies have been evaluated by Prognos for 6 Member States (B, DK, D, F, I, NL). They are estimated at approx 1250 Ecus for B vehicles and 2000 Ecu for NL vehicles; the other four Member States do not provide such aids. Taking these into account in Scenario H (Prognos basis) and in the average of A-G, would change the data in Table 13-10 to read as follows

	Net total taxes/ tolls ECU	<u>Index</u>	
		(scen. H)	(average A-G)
D	15490	298	207
D	12462	240	193
I	14508	279	128
DK	7069	136	119
B	7146	138	101
NL	5194	150	100

14. No data have been made available to the Commission on social insurance, not even by those Member States which insisted on including this element in the assessment of the competitive situation.
15. The Prognos report also notes the existence of various payments to the authorities or regulatory bodies for obtaining licences to transport, etc. Again, whilst these may have some connection with Government, they more often reflect the way in which the profession is organised and in which such bodies provide services (price control, information on movements, etc.) to the hauliers themselves. For the record, in France and Belgium such payments are insignificant whilst they amount to about 100 Ecu in DK, 400/450 Ecu in NL, 1000 Ecu in Italy and nearly 2000 Ecu in Germany.

IV. Analysis

16. The question is whether the substantial revisions of and additions to the data contained in COM(86) 750 affect its analysis and conclusions to a material degree. This analysis was already to be found in paragraphs 20-21, 23-25, 29-30, 32-34, 36 and the conclusions in para's 37, 39, 42 as far as hauliers are concerned, whilst macro economic points are dealt with in paras 46-52.

17. The new data show that vehicle tax rates remain just as widely apart (15:1 between the highest and lowest), but the differences between fuel taxes have narrowed somewhat and are now 2.5:1 (against 3:1 before) for petrol and 2.8:1 for diesel (4:1). This is reflected in the diesel/petrol relationship, where at the low end diesel rates in Greece, Italy and Netherlands are now about 30% of petrol taxes, as against lows of 25% last year.

18. Motorway tolls are almost 50% higher in France at 9.5 ECU per 100 veh/km than reported last year, but it has not proved possible to obtain comparable up-to-date data for Italy and last year's relatively high rate has been maintained. The short stretches in Portugal work out at about 8 Ecu per 100 vehicle/km for heavy goods vehicles.

19. Analysis of the relative importance of taxes and tolls as elements in haulage costs has been improved, without materially changing the data. Combined vehicle- and fuel taxes still account for 5-10% of haulage costs, and vehicle taxes alone 0,5 - 5%. Rising motorway tolls make their incidence as a cost factor more important. The Prognos report, based on average vehicle performance by different hauliers in each country estimates that tolls constitute about 20% of total taxes and tolls for NL and DK hauliers, around 30% for D and B hauliers, but 40% for F and over 50% for I hauliers.

20. By extending the analysis to B and DK, as in the Prognos report, Table 13/10 provides an interesting wider comparison. This essentially confirms that taxes and tolls are substantially higher for the large countries (UK, D, F and I) than for the smaller peripheral ones (NL, B, DK). There has not been enough time and data availability to extend this analysis fully to the other Member States, but it seems likely that E, GR, L and P would belong to this lower taxed group; IRL with high diesel, but modest vehicle taxes would occupy a more intermediate position. It is worth noting this distinction between the 4 Member States at the top of the range and the rest; the revised figures show these four to be closer to each other, as compared with last year's analysis in which the UK and D appeared to be much higher than F and I.

The Commission's and Prognos' analysis show slightly different rankings in this table for F and I, and for DK; further work would be needed to find out why, but the overall conclusions are not affected.

21. In looking at competition between hauliers, a third method may be tried, of comparing costs on the same routes.

Some attempt was made in Table 15 last year to assess the effect of the duty free fuel franchise on competition on routes that were nearly equivalent. Both Prognos - reluctantly - and Confetra compared cost/taxes on the same international routes for hauliers from different countries. Unsurprisingly they found that the only material difference in taxes/tolls paid was that in vehicle tax. Whilst this rightly stresses the importance of differences in vehicle taxes as the main factor of distortion in competitive conditions, the analysis is too simplistic as it reflects only a limited amount of traffic, the importance of which varies between countries and which is likely to decrease further with the completion of the Internal Market.

22. The relatively minor revisions to Tables 16-20, on annual revenues in Member States from the various taxes, are too scattered to permit any new or different conclusions to be drawn; it must be hoped that more up-to-date and comparable figures will be provided soon for this purpose.

23. Further progress has been made, on the other hand, in analysing imbalances in the use of infrastructure in revised Table 21. The new data confirm the position of the Netherlands as the country with by far the greatest positive balance (excess of tkm performed by NL vehicles in other Member States, over the tkm performed by vehicles of those countries in NL) followed at some distance by Belgium/Luxemburg and Denmark. Minor positive balances are shown for Greece, Spain and Portugal. The largest negative balance is still shown for France and this has increased by about 50% compared with 1982, whereas Germany in second place, shows a negative position of only about 60% of that in 1982. For Italy and the UK traffic is almost in balance, with a slight negative bias. The apparent improvement in the German position results mainly from the omission from this table of data relative to Austrian vehicles. If these and Swiss vehicles had been included, the German negative balance would have been the same as in 1982.

V. Conclusions

24. It can therefore be concluded that the extensive revision of the data presented in COM(86) 750 has not led to any fundamental revision of that report's main conclusion.
25. As far as individual Member States are concerned, hauliers in the large countries UK, D, F and I clearly pay higher taxes and tolls than those in smaller, peripheral countries, such as DK, B and NL. The others are likely to belong to the lower taxes group, though IRL may be intermediate.

26. These conclusions do not take other elements of Government intervention into account, such as insurance premium taxes, investment subsidies, social insurance contributions, etc. However, even if they were - and the Commission believes they should not - their inclusion would not alter these fundamental conclusions to any significant degree; indeed the position of at least Belgian and the Netherlands at the lower end of the scale would be further confirmed.

27. The Commission notes with particular attention the analysis of the respective use of road networks by hauliers of different nationalities (see para 23). The additional analysis just carried out confirms the existence of major imbalances in that respect.

Such a situation will undoubtedly be further confirmed when the internal market is completed and transport services may be freely offered. It would therefore appear that irrespective of the questions of harmonising competitive conditions as such the financial consequences of these imbalances on national budgets put the development of the Common Transport Policy at greater risk.

To avoid this, the Commission will see it that in preparing its forthcoming proposals, these imbalances and their consequences will be duly taken into account and that the taxation principles to be adopted will guarantee, on the one hand, an approximation of competitive conditions whilst ensuring, on the other hand, that infrastructure costs would be effectively borne, over the whole of the Community's territory, by those who actually use it.

Annex I to Supplement

STUDY OF VEHICLE TAXES, FUEL TAXES AND TOLLS

TABLE 13 (revised)

Table

13/1	Annual vehicle and fuel taxes and toll charges on 38 tonne vehicles registered in different Member States (basic data and assumptions)
13/2	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario A
13/3	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario B
13/4	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario C
13/5	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario D
13/6	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario E
13/7	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario F
13/8	Annual taxes and tolls for 38 t vehicles (16t + 22t) - Scenario G
13/9	Annual taxes and tolls for 38 t vehicles - Scenario H (Prognos)
13/10	Total annual taxes and tolls for 38 t vehicles from 7 Member States

Annual Vehicle and Fuel Taxes and Toll Charges
on 38 tonne vehicles registered in different Member States

Basic data and assumptions

1. Member States: D, F, I, NL, UK, B, DK
2. Vehicle: 38 tonne GVW Combination
3. Mileage: 100 000 km/year
4. Fuel consumption: 40 l/100 km
5. Road tolls: France 9.5 Ecu/100 veh/km
 Italy 8.3 Ecu/100 veh/km
6. Location and type of roads used: Seven scenarios A-G

Mileage (km)	A	B	C	D	E	F	G
a) At home	100 000	100 000	100 000	75 000	50 000	25 000	25 000
- of which toll roads if they exist	-	50 000	100 000	75 000	50 000	25 000	-
b) Abroad *	-	-	-	25 000	50 000	75 000	75 000
- of which toll roads in F	-	-	-	12 500	25 000	37 500	-
- of which toll roads in I	-	-	-	12 500	25 000	37 500	-

* French vehicles are assumed to travel 50% of mileage abroad on Italian toll roads, the rest on non-toll roads; Italian vehicles 50% mileage abroad on French toll roads

7. Fuel Tax: Calculated pro-rata to mileage travelled in each country

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)Scenario A

Vehicles registered in	UK	D	F	I	NL	B	DK
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	433	446	1 496	588a)	5 040b)
2. Tolls	-	-	-	-	-	-	-
3. Fuel taxes	9 160	8 520	8 400	7 120	4 360	4 480	-
4. Total (1+2+3)	14 347	12 916	8 833	7 566	5 856	5 068	5 040
5. Vehic.tax+ tolls(1+2)	See line 1						
<u>Indices</u>							
1. Vehicle tax	347	294	29	30	100	39	337
2. Tolls	-	-	-	-	-	-	-
3. Fuel taxes	210	195	193	163	100	103	-
4. Total (1+2+3)	245	221	151	129	100	87	86
5. Vehic. tax+tolls	See line 1						

Note: Mileage 100 000 km at home; none on toll roads

a) After 40% rebate for more than 2 vehicles in the enterprise

b) Including compensatory tax

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)Scenario B

Vehicles registered in	UK	D	F	I	NL	B	DK *)
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	217b)	446	1 496	588c)	5 040d)
2. Tolls	-	-	4 750	4 150	-	-	-
3. Fuel taxes	9 160	8 520	8 400	7 120	4 360	4 480	-
4. Total (1+2+3)	14 347	12 916	13 367	11 716	5 856	5 068	5 040
5. Vehic. tax + tolls(1+2)	5 187	4 396	4 967	4 596	1 496	588	5 040
<u>Indices</u>							
1. Vehicle tax	347	294	15	30	100	39	337
2. Tolls a)	-	-	-	-	-	-	-
3. Fuel taxes	210	195	193	163	100	103	-
4. Total (1+2+3)	245	221	228	200	100	87	86
5. Vehic. tax + tolls	347	294	332	307	100	39	337

Note: Mileage 100 000 km at home, of which 50% on toll roads for F and I

- a) Not applicable
- b) No allowance made for rebate based on toll road usage
- c) After 40% rebate for more than 2 vehicles in the enterprise
- d) Including compensatory tax
- *) See explanation Scenario A

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)

Scenario C

Vehicles registered in	UK	D	F	I	NL	B	DK *)
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	- b)	446	1 496	588c)	5 040d)
2. Tolls	-	-	9 500	8 300	-	-	-
3. Fuel taxes	9 160	8 520	8 400	7 120	4 360	4 480	-
4. Total (1+2+3)	14 347	12 916	17 900	15 866	5 856	5 068	5 040
5. Vehic. tax + tolls (1+2)	5 187	4 396	9 500	8 746	1 496	558	5 040
<u>Indices</u>							
1. Vehicle tax	347	294	-	30	100	39	337
2. Tolls a)	-	-	-	-	-	-	-
3. Fuel taxes	210	195	193	163	100	103	-
4. Total (1+2+3)	245	221	306	271	100	87	86
5. Vehic. tax + tolls	347	294	635	585	100	39	337

Note: Mileage 100 000 km at home (on toll roads for F and I)

- a) Not applicable
- b) After allowance made for rebate based on toll road usage
- c) After 40% rebate for more than 2 vehicles in the enterprise
- d) Including compensatory tax
- *) See explanation Scenario A

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)
Scenario D

Vehicles registered in	UK	D	F	I	NL	B	DK *)
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	108a)	446	1 496	588b)	4 368c)
2. Tolls	2 225	2 225	8 163	7 413	2 225	2 225	2 225
3. Fuel taxes	8 810	8 330	8 240	7 280	5 210	5 300	1 940d)
4. Total (1+2+3)	16 222	14 951	16 511	15 139	8 931	8 113	8 533
5. Vehic. tax + tolls(1+2)	7 412	6 621	8 271	7 859	3 721	2 813	6 593
<u>Indices</u>							
1. Vehicle tax	347	294	7	30	100	39	292
2. Tolls a)	100	100	367	333	100	100	100
3. Fuel taxes	169	160	158	140	100	102	37
4. Total (1+2+3)	182	167	185	170	100	91	96
5. Vehic. tax + tolls	199	178	222	211	100	76	177

Note: Mileage at home: 75 000 km (on toll roads for F and I)

Mileage abroad: 25 000 km on toll roads

(F: 12 500 km on toll roads in I

I: 12 500 km on toll roads in F)

- a) After allowance made for rebate based on toll road usage
- b) After 40% rebate for more than 2 vehicles in the enterprise
- c) Excluding compensatory tax
- d) Including compensatory tax
- *) See explanation Scenario A

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)Scenario E

Vehicles registered in	UK	D	F	I	NL	B	DK *)
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	217a)	446	1 496	588b)	3 697c)
2. Tolls	4 450	4 450	6 825	6 525	4 450	4 450	4 450
3. Fuel taxes	8 460	8 140	8 080	7 440	6 060	6 120	3 880d)
4. Total (1+2+3)	18 097	16 986	15 122	14 411	12 006	11 158	12 027
5. Vehic.tax +tolls(1+2)	9 637	8 846	7 042	6 971	5 946	5 038	8 147
<u>Indices</u>							
1. Vehicle tax	347	294	15	30	100	39	247
2. Tolls a)	100	100	153	147	100	100	100
3. Fuel taxes	140	134	133	123	100	101	64
4. Total (1+2+3)	151	141	126	120	100	93	100
5. Vehic. tax + tolls	162	149	118	117	100	85	137

Note: Mileage at home: 50 000 km (on toll roads for F and I)
Mileage abroad: 50 000 km on toll roads
(F: 25 000 km on toll roads in I
I: 25 000 km on toll roads in F)

- a) After allowance made for rebate based on toll road usage
- b) After 40% rebate for more than 2 vehicles in the enterprise
- c) Excluding compensatory tax
- d) Including compensatory tax
- *) See explanation Scenario A

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)Scenario F

Vehicles registered in	UK	D	F	I	NL	B	DK *)
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	325a)	446	1 496	588b)	3 025c)
2. Tolls	6 675	6 675	5 488	5 638	6 675	6 675	6 675
3. Fuel taxes	8 110	7 950	7 920	7 600	6 910	6 940	5 820d)
4. Total (1+2+3)	19 972	19 021	13 733	13 684	15 081	14 203	15 520
5. Vehic.tax +tolls(1+2)	11 862	11 071	5 813	6 084	8 171	7 263	9 700
<u>Indices</u>							
1. Vehicle tax	347	294	22	30	100	39	202
2. Tolls a)	100	100	82	84	100	100	100
3. Fuel taxes	117	115	115	110	100	100	84
4. Total (1+2+3)	132	126	91	91	100	94	103
5. Vehic. tax + tolls	145	135	71	74	100	89	119

Note: Mileage at home: 25 000 km (on toll roads for F and I)

Mileage abroad: 75 000 km on toll roads

(F: 37 500 km on toll roads in I

I: 37 500 km on toll roads in F)

- a) After allowance made for rebate based on toll road usage
- b) After 40% rebate for more than 2 vehicles in the enterprise
- c) Excluding compensatory tax
- d) Including compensatory tax
- *) See explanation Scenario A

Annual Taxes and Tolls for 38 t vehicles (16 t + 22 t)

Scenario G

Vehicles registered in	UK	D	F	I	NL	B	DK *)
<u>In ECU</u>							
1. Vehicle tax	5 187	4 396	433	446	1 496	588 a)	3 025b)
2. Tolls	-	-	-	-	-	-	-
3. Fuel taxes	8 110	7 950	7 920	7 600	6 910	6 940	5 820c)
4. Total (1+2+3)	13 297	12 346	8 353	8 046	8 406	7 528	8 845
5. Vehic.tax +tolls(1+2)	See line 1						
<u>Indices</u>							
1. Vehicle tax	347	294	29	30	100	39	202
2. Tolls a)	-	-	-	-	-	-	-
3. Fuel taxes	117	115	115	110	100	100	84
4. Total (1+2+3)	158	147	99	96	100	90	105
5. Vehic. tax + tolls	See line 1						

Note: Mileage 25 000 km at home; 75 000 km abroad; no toll roads
(F: 37 500 km in I)
(I: 37 500 km in F)

- a) After 40% rebate for more than 2 vehicles in the enterprise
b) Excluding compensatory tax
c) Including compensatory tax
*) See explanation Scenario A

Annual Taxes and Tolls for 38 t vehiclesScenario H

Vehicles registered in	UK	D	F	I	NL	B	DK
<u>In ECU</u>							
1. Vehicle tax		4 396	404	283	1 478	663	2 568
2. Tolls		4 676	5 106	7 677	1 450	2 762	1 485
3. Fuel taxes		6 418	6 952	6 548	4 275	4 974	3 016
4. Total (1+2+3)		15 490	12 462	14 508	7 203	8 399	7 069
5. Vehic.tax +tolls(1+2)		9 072	5 510	7 960	2 928	3 425	4 053
<u>Indices</u>							
1. Vehicle tax		297	27	19	100	45	175
2. Tolls a)		322	352	529	100	190	102
3. Fuel taxes		150	163	153	100	116	71
4. Total (1+2+3)		215	173	201	100	117	98
5. Vehic. tax + tolls		310	188	272	100	117	138

Source: ECMT - Paper CS(87)5, April 1987

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Total Annual Taxes and Tolls for 38 t vehicles
from 7 Member States

in ECU and Index numbers

Scenario Vehicle from	A	B	C	D	E	F	G	Aver. A to G a)	H
<u>ECU</u>									
UK	14 347	14 347	14 347	16 222	18 097	19 972	13 297	16 202	n.a.
D	12 916	12 916	12 916	14 951	16 986	19 021	12 346	15 032	15 490
F	8 833	13 367	17 900	16 511	15 122	13 733	8 353	13 413	12 462
I	7 566	11 716	15 866	15 139	14 411	13 684	8 046	12 519	14 508
DK	5 040	5 040	5 040	8 533	12 027	15 520	8 845	9 543	7 069
B	5 068	5 068	5 068	8 113	11 158	14 203	7 528	8 837	8 399
NL	5 856	5 856	5 856	8 931	12 006	15 081	8 406	9 674	7 203
<u>Indices</u>									
UK	245	245	245	182	151	132	158	180	n.a.
D	221	221	221	167	141	126	147	166	215
F	151	228	306	185	126	91	99	153	173
I	129	200	271	170	120	91	96	141	201
DK	86	86	86	96	100	103	105	97	98
B	87	87	87	91	93	94	90	91	117
NL	100	100	100	100	100	100	100	100	100

Source: Detailed data from tables 13/2-13/9

- a) Weighted by following factors to reflect importance of international journeys: Scenarios A, B, C = 1 each
" D, E, F, G = 2 each

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STUDY OF VEHICLE TAXES, FUEL TAXES AND TOLLS

LIST OF TABLES AND GRAPHS (revised)

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ANNUAL VEHICLE TAXES FOR HEAVY GOODS VEHICLES OF 12 t GVW AND OVER

1984

in LCU

GVW ^{a)} Tonnes	Net Weight ^{b)} Tonnes	FB	DK	D	GR	E	F	IRL	I	L	NE	P ^{c)}	GB
12	5	380	381	801	237		350	229	130	198	697	154	485
13	5.5	425	461	909	254		350	271	130	225	761	167	686
14	6	456	548	1027	271		350	312	146	242	804	180	886
15	6.5	501	642	1222	288		350	368	167	269	873	193	1070
16	6.5	501	743	1494	322		58	368	167	269	873	205	1422
17	7	531	852	1494	339		204	424	214	286	920	218	568
18	7.5	533	968	1700	355		438	479	214	312	991	231	769
19	8	607	639	1915	372		730	535	214	330	1037	244	769
20	8.5	638	709	2139	389		350	590	214	348	1108	257	1037
21	8.5	638	795	2371	423		350	646	214	348	1108	269	1037
22	9	683	889	2613	440		350	401	214	374	1155	382	1305
23	9	683	984	2364	474		350	412	214	374	1155	295	819
24	9.3	699	1086	3113	488		350	412	214	389	1202	308	1154
25	9.4	699	785	3363	533		146	412	214	389	1202	321	1154
26	9.5	714	801	3629	559		146	426	285	400	1225	334	1556
27	9.5	750	820	2874	592		394	426	307	423	1225	346	1556
28	9.7	768	841	2935	609		642	426	330	429	1248	359	2007
29	9.8	780	869	3000	651		1314	443	344	435	1248	372	2007
30	9.9	814	898	3070	688		1401	443	356	448	1248	385	3513
31	10	853	931	3146	710		2102	443	356	463	1360	398	2811
32	10.8	874	937	3228	722		146	491	375	470	1379	411	4099
33	11	896	1019	3117	738		321	508	396	478	1397	423	4099
34	11.7	920	1073	3414	757		555	540	417	486	1416	436	4099
35	12	945	1131	3522	776		817	589	446	494	1434	449	4601
36	12.6	972	1197	3640	794		234	605	446	501	1455	462	4601
37	13	987	1270	3835	813		496	638	446	509	1475	475	5187
38	13.5	1001	1369	4107	829	365 ^{d)}	759	670	446	517	1496	488	5187
39	13.9	1017	1150						446	525	1536		
40	14.3	1032	1197						446	532	1601		
41	14.6		1268						446		1668		
42	14.9		1328						446		1692		
43	15.3		1398						446		1738		
44	15.7		1471						446		1762		

a) Gross Vehicle Weight in tonnes

b) Unladen vehicle weight in tonnes

c) 1985

d) Approx. estimate 1986

N.B. The horizontal lines indicate changes in vehicle category, usually by the number of axles.

Source : National data

Table 2

Annual Vehicle Tax for Heavy Goods Vehicle Combinations (a)1.1.1987

in ECU and indices *

Member State	38 t Vehicle	
	ECU	Index
B	980	242
DK b)	2010	496
D	4396	1085
GR	1432	354
E c)	405	100
F	433	107
IRL	1173	290
I	446	110
L	646	160
NL	1496	369
P	673	167
UK	5187	1281

* Indices based on lowest figure

a) Articulated 5-axled for 38 t GVW

b) Excl. compensatory tax

c) Estimated national average

Source: National contributions and hauliers associations

Table 3

Excise duties on motor fuels
and Rate of VAT

1980 and 1987

in ECU per 1000 l.

Country	Petrol			Diesel			diesel VAT rate in %
	1980	1987	annual average increase 1987/1980	1980	1987	annual average increase 1987/1980	1987
B	208	261	3.3	69	112	7.2	25
DK	232	472	10.7	38a)	236a)	29.8	22
D	174	256	5.7	165	213	3.7	14
GR	n.a.	370		n.a.	106		19
E	313	254	(- 2.9)	55	124	12.3	12
F	248	389	6.6	130	210	7.1	19b)
IRL	207	362	8.3	123	279	12.4	25
I	292	557	9.7	21	178	35.7	18
L	171	209	2.9	49	100	10.7	12
NL	190	340	8.7	67	109	7.2	19
P	n.a.	352		n.a.	162		8
UK	136	271	10.4	155	229	5.7	15

- a) Excluding compensatory tax; Diesel Tax is refunded for commercial transport
b) from 1.9.87 VAT paid on diesel fuel is refunded 100 % in international transport, but only 50 % in domestic transport

Source: Commission Excise Duty Tables (Doc. XXI/797/86) and National Contributions

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Motorway Toll RatesFrance 1987

Motorway	KM	Basic average tariff a)		Tariff for heavy vehicles b)		
		FF	ECU	FF	ECU	ECU/ 100 km
Paris-Caen	222	61	8.8	98	14.2	6.4
Paris-Lyon-Marseille	635	234	33.9	372	53.8	8.5
Paris-Metz	315	125	18.1	198	28.7	9.1
Aix-Menton	202	95	13.7	151	21.9	10.8
Paris-Bordeaux	525	229	33.1	358	51.8	9.9
Paris-Lyon-Le Perthuis	814	321	46.5	508	73.5	9.0
Macon-Chamonix	242	105	15.2	200*	28.9	11.9
Toulouse-Bordeaux	347	95	13.7	146	21.1	6.1
Paris-Lille	213	60	8.7	96	13.9	6.5

a) Arithmetic average of tariffs for cars and for vans, cars with caravans, etc.

b) On most motorways heavy vehicles pay 2 times the tariff for cars, but on some motorways (*) this factor is 2.5.

Source: OECD/Road Research

National contribution France (February/March 1985)

RACB Belgium

Table 5

Motorway Toll RatesItaly 1984

(per 100 vehicle/km)

Company	Tariff for Medium Passenger Car		Tariff for 38 tonne Vehicle	
	Lire	ECU	Lire	ECU
Brescia-Padua	2 226	1.6	2 725	2.0
Venice-Padua	2 643	1.9	3 348	2.4
Autorie-Venete	2 585	1.9	3 716	2.7
Messina-Catania	2 797	2.0	3 816	2.8
Meridionale	2 364	1.7	3 856	2.8
Turin-Milan	2 415	1.7	4 319	3.1
Messina-Palermo	3 535	2.6	4 510	3.3
Central Po Valley	3 179	2.3	4 632	3.4
AUTOSTRADA				
Valdestico	3 524	2.6	4 715	3.4
S.A.T.A.P.	3 712	2.7	4 968	3.6
Brenner	3 736	2.7	5 001	3.6
Turin-Savona	3 299	2.4	6 872	5.0

Note : 1. The above are "closed" systems with several access/exit points. Rates are arranged in ascending order for heavy vehicles ; car rates do not vary in the same way .

2. Between 1980 and 1983 average motorway tariffs in Italy rose from 2.0 Ecu to 2.9 ECU per 100 km.

Source : OECD/Road Research - National Contribution, Italy (Feb/March 1985)

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Table 6

Motorway Toll Rates
GREECE 1987

Motorway	KM	38 t. vehicles		
		DR	ECU	ECU/ 100 km
Athens-Korinth	83	150	1.0	1.2
Korinth-Patras	134	200	1.3	1.0
Athens-Lamia	215	250	1.6	0.7
Lamia-Larissa	146	200	1.3	0.9
Larissa-Katerini	85	300	2.0	2.4

Source: OECD Road Research and National contribution

SPAIN 1986

Motorway	Km	Commercial vehicles (4 axles or more)		
		PTA	ECU	ECU/ 100 km
Barcelona-La Junquera	150	1 945	14.1	9.4
Valencia-Alicante	148	2 080	15.1	10.2
Zaragoza-Vendrell	214	1 200 a)	8.7	4.1
Bilbao-Behobia	106	1 883 a)	13.7	12.9
Bilbao-Zaragoza	295	1 696 a)	12.3	4.2

a) 1985

Source: National contribution

PORTUGAL 1986

Motorway	Km	Heavy vehicles		
		ESC	ECU	ECU/ 100 km
Lisboa-Aveira de Cima	46	405	2.8	6.1
Condeixa-Mealhada	28	345	2.3	8.2
Alborgaria-Carvalhos	45	535	3.6	8.0
Fogueteiro-Palmela	20	250	1.7	8.5

Source: National contribution

Tunnel/Bridges Toll Rates for heavy vehicles1987

	National Currency	ECU
Mont Blanc	625 FF	90.4
Frejus	625 FF	90.4
Sainte-Marie-aux-Mines	50 FF	7.2
Saint-Nazaire	38 FF	5.5
Gr. St.-Bernard	103 SFR	55.5
Brenner	120 SCH	7.7
Gross Glockner	240 SCH	15.3
Del Cadi	1380 PTA	9.5

Source: RACB Belgium

Table 8

Road Net Work and Basic Data

1985 (unless otherwise stated)

Member State	Surface in 1000 km ²	Popula- tion in mio	Motorways			Other roads (1000 km)
			Length in km	Km per 1000 km ²	km/1000 inhabit.	
	(1)	(2)	(3)	(4)=3:1	(5)=3:2	(6)
B	30.5	9.9	1 534	50.3	0.15	129(b)
DK	43.0	5.1	539(c)	12.5	0.11	70(b)
D	248.7	61.0	8 398	33.0	0.13	483
GR	131.9	9.9	91	0.7	0.01	40
E	504.8	38.6	2.018(c)	4.0	0.05	150(a)
F	547	55.2	5.885	10.8	0.11	796(a)
IRL	70.3	3.5	8(d)	0.1	0.00	92(c)
I	301.2	57.1	5 955	19.8	0.10	294
L	0.15	0.4	58	22.3	0.15	5
NL	41.5	14.5	1.975	47.6	0.14	95(a)
P	92.1	10.2	155(c)	17	0.02	-
UK	244.0	56.6	2.951	12.1	0.05	369
EEC (12)	2257.6	322.0	29 367*	13	0.09	2523(e)

a) 1982

b) 1983

c) 1984

d) 1986

e) excluding Portugal

* addition of different years

Source: Eurostat

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Table 9

Stocks of goods vehicles in Member States 1985

Member State	No of Vehicles (x 1000)				Load Capacity (1000 T)			
	Motor Vehicles	Trailers	Semi-trailers	Road Tractors	Motor Vehicles	Trailers	Semi-trailers	Total
B	239	33	36	19	698	128	822	1648
DK	254	210	12	12	485	191	261	937
D	1281	270	75	279	3715	1904	1629	7248
GR	593	4	4	0.4	1032	86	79	1197
E	1462	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
F	3001	23	114	137	4060	253	2480	6793
IRL	84(c)	n.a.	n.a.	1	n.a.	n.a.	n.a.	n.a.
I	2073(c)	293 (b)	36(b)	40(c)	n.a.	n.a.	n.a.	n.a.
L	9	n.a.	n.a.	1	n.a.	n.a.	n.a.	n.a.
NL	370	56	33	26	885	335	784	2004
P	79(a)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK	1815	n.a.	190	94	5269	n.a.	n.a.	n.a.

a) 1981

b) 1982

c) 1984

n.a. not available

Source: Eurostat

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Fuel and Vehicle Taxes
as haulage cost elements in international journeys

	D Hauliers to				NL Hauliers to				B Hauliers to					
	B/L	NL	F	a) Prognos	D	B/L	F	I	a) Prognos	D	NL	F	I	a) Prognos
1. Vehicle tax	3.8	3.8	4.0	4.4	1.5	1.7	1.6	1.5	4.7	1.0	1.2	1.0	1.0	0.7
2. Fuel: Excise				6.4	4.8	2.6	4.3	4.7	4.7					5.3
3. <u>Other</u>				9.6	12.1	10.9	10.3	13.6	9.1					9.0
4. <u>Total</u>	14.9	14.0	14.1	15.0	16.9	13.5	14.6	18.3	13.8	19.3	15.3	19.3	19.4	14.3
5. Tolls (b)				4.7					1.6					2.9
6. Maint/Depr.	22.5	22.8	22.5	24.0	23.4	23.5	23.0	23.5	22.8	23.9	24.7	23.3	22.4	21.0
7. Driver	32.5	32.8	32.8	30.3	32.6	37.5	35.3	32.8	39.9	29.1	33.9	29.8	30.4	33.2
8. Interest, Insur.	10.0	10.1	10.3	9.4	9.7	10.1	10.0	9.5	8.2	8.8	9.4	9.0	9.3	13.1
9. Overheads	16.3	16.3	16.3	12.2	15.8	13.3	15.5	15.5	12.0	17.9	15.5	17.6	17.4	15.8
Total	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Subtotal (1+2+5)				15.4	6.3	4.3	5.9	6.2	7.9					9.0

Source: Market Observation System

a) Averaged out over international destinations.

b) Tolls included in the Prognos column only.

Table 11

Fuel and Vehicle taxes
as haulage cost elements

1986 - U.K. Heavy goods vehicles in domestic traffic

Vehicle - GVW - Type Annual mileage (km) Fuel consumption L/100km	32.5 t 4 axle artic. 70 400 35.7	38 t 5 axle artic. 91 500 39.2	40 t 5 axle artic. 95 000 40.3
<u>Cost elements in %</u>			
Vehicle tax	5.3	5.5	5.7
Fuel excise tax	9.0	10.5	10.4
Fuel other	<u>10.8</u>	<u>12.6</u>	<u>12.5</u>
Fuel total	19.8	23.1	22.9
Maint./Deprec.	24.4	26.4	26.6
Driver	26.2	22.3	22.3
Interest, Insur.	10.7	10.2	10.3
Overheads	13.5	12.5	12.2
TOTAL	100.0	100.0	100.0

Vehicle + fuel taxes (%) 14.3 16.0 16.1

Source: Hauliers Association

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Table 12

Variations in Road Haulage Cost Elements 1982 - 1986

Basis 1982 = 100

Member State	Cost Element	1982	1983	1984	1985	1986
Belgium	Fuel	100	104.6	101.2	105.5	102.1
	Vehicle Tax	100	92.4	89.2	93.2	93.9
	Wages	100	99.7	100.3	111.7	114.9
	Total Costs	100	101.8	101.8	110.1	112.8
Germany	Fuel	100	105.5	102.5	109.7	105.2
	Vehicle Tax	100	106.7	108.6	109.8	112.6
	Wages	100	111.0	116.5	121.0	127.4
	Total Costs	100	109.0	112.2	115.5	119.0
France	Fuel	100	111.8	106.6	118.7	114.0
	Vehicle Tax	100	98.9	101.0	102.7	106.7
	Wages	100	110.0	116.8	124.3	136.5
	Total Costs	100	108.5	111.3	120.1	124.2
Netherlands	Fuel	100	105.3	103.3	99.5	98.2
	Vehicle Tax	100	105.9	106.5	107.4	110.4
	Wages	100	111.8	112.0	115.3	125.8
	Total Costs	100	108.6	108.8	111.0	117.7
UK	Fuel	100	103.3	109.3	114.8	121.7
	Vehicle Tax	100	112.8	147.6	150.9	156.3
	Wages	100	98.7	109.9	109.2	111.7
	Total Costs	100	100.4	111.7	111.9	114.1
Spain	Fuel	100	94.0	94.8	99.3	88.0
	Vehicle Tax	100	92.8	102.9	108.9	115.5
	Wages	100	96.0	106.3	113.8	119.9
	Total Costs	100	97.0	104.5	110.8	113.3

Note : Indices are based on Ecu figures

Source : DG Transport : Market Observation System, Market Developments

Duty free Fuel

Examples of effect on fuel taxes paid in international haulage

	Dutch haulier	German haulier
<u>Basic assumptions</u>		
- 33 t GVM Combination		
- Fuel consumption : 40 l/100 km		
- Location	on NL/D border	150 km S. of border
- Voyage to Italy one way	1500 km	1350 km
- Duty free fuel : 200 or 600 l		
No restriction on Austrian transit		

	Duty rate ECU/	km	litres	duty ECU	km	litres	duty ECU
<u>A. 200 litre franchise</u>							
<u>1. Outward trip</u>							
Fuel bought in NL	.075	500	200	15.00	-	-	-
Fuel bought in D	.203	400	160	32.48	750	300	60.90
Fuel bought in I	.120	600	240	28.80	600	240	28.80
Total Outward		1500	600	76.28	1350	540	89.70
<u>2. Return trip</u>							
Fuel bought in I	.120	1100	440	52.80	1100	440	52.80
Fuel bought in D	.203	400	160	32.48	250	100	20.30
Total Return		1500	600	85.28	1350	540	73.10
3. Total trip		3000	1200	161.56	2700	1080	162.80
Average duty paid per km			<u>0.054</u>			<u>0.060</u>	

<u>B. 600 litre franchise</u>							
<u>1. Outward trip</u>							
Fuel bought in NL	.075	1500	600	45.00			
Fuel bought in D	.203	-	-	-	750	300	60.90
Fuel bought in I	.120	-	-	-	600	240	28.80
Total Outward		1500	600	45.00	1350	540	89.70
<u>2. Return trip</u>							
Fuel bought in I	.120	1500	600	72.00	1350	540	64.80
3. Total trip		3000	1200	117.00	2700	1080	154.50
Average duty paid per km			<u>0.039</u>			<u>0.057</u>	

Estimated Tax and Toll Revenue
from all Road Transport

1980 (unless otherwise stated)

million ECU and %

Member State	Revenue from				% Share of			
	Fuel Tax.	Vehicle Taxes	Tolls	TOTAL	Fuel Tax.	Vehicle Taxes	Tolls	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
B	1 014	320		1 334	76	24	-	100
DK d)	856a)	525		1 381	62	38	-	100
D c)	10 161	3 296		13 457	76	24	-	100
GR	473	97	1	571	83	17	-	100
E c)	3 623	352	299	4 274	85	8	7	100
F	6 342	1 054	1 135	8 531	74	12	14	100
IRL d)	584	153		737	79	21	-	100
I	5 155	420b)	710	6 285	82	7	11	100
L	57	9		66	86	14	-	100
NL	1 151	809		1 960	59	41	-	100
P c)	244	18	0	262	93	7	-	100
UK e)	9 538	3 594		13 132	73	27	-	100

a) Incl. compensatory tax and insurance tax

b) 1981

c) 1985

d) 1986

e) 1987/1988 budget

Source: National contributions

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Table 17

Relative Importance of Tax Revenue from Transport1980 (unless otherwise stated)

in million ECU and %

	Tax Revenue from Transport a)			Government revenue in % of GDP
	in mill. ECU	% of GDP b)	% of Govt. revenue	
	(1)	(2)	(3)	
B	1 334	1.6	3.6	44.6
DK d)	1 381	1.6	3.2	50.9
D c)	13 457	1.7	3.6	47.1
GR	571	2.0	6.6	30.2
E c)	4 274	2.0	6.0	33.0
F	8 531	1.8	3.9	46.6
IRL d)	737	2.4	6.4	37.7
I	6 285	2.2	5.8	38.1
L	66	2.3	4.4	52.7
NL	1 960	1.6	3.0	53.6
P c)	262			
UK e)	13 132	2.3	5.5	41.1

a) Including road tolls

b) GDP: Gross Domestic Product

c) 1985

d) 1986

e) 1987/1988 budget

Source: Eurostat and national contributions

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TABLE 18

Relative importance of Fuel Tax Revenue
1980 and latest year available

in mio ECU and %

Member State	Fuel Tax Revenue							
	in mio. ECU				in % of Government Revenue			
	1980	latest data	year	average annual increase since 1980	1980	latest data	year	average annual increase since 1980
B	1 014	1 118	1983	3.3	2.7	2.7	1983	-
DK	455	856	1986	11.1	2.8	2.0	1986	(-5.5)
D	7 936	9 869	1984	5.6	3.0	2.7	1984	(-2.6)
E	2 542	3 623	1985	7.3	12.1	8.7	1985	(-6.4)
F	6 342	8 799	1983	11.5	2.9	3.4	1983	5.4
IRL	304	584	1986	11.5	5.9	6.8	1986	2.4
I	5 155	9 161	1983	21.1	4.8	5.5	1983	4.6
L	57	72	1983	8.1	3.8	4.2	1983	3.4
NL	1 151	1 443	1983	7.8	1.8	2.0	1983	3.6
UK	5 504	9 538	1987/8	7.6	4.7	4.0	1987/8	(-2.1)

Source : National Contributions

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Table 19

**Transport Tax and Toll Revenue
compared with Expenditure on Roads**

1980 or later

million ECU

	Transport Tax and Toll Revenue	Expenditure on Roads	Excess/(Shortfall) Revenue over Expenditure	
	(1)	(2)	(3)=1-2	(4)= $\frac{3 \times 100}{2}$
B	1 334	1 777	(443)	(25)
DK	735	751	(16)	(2)
D a)	13 121	11 238	1 883	17
GR	571	334	237	71
E b)	4 274	n.a.		
F	8 531	6 413	2 118	33
IRL c)	694	393	301	77
I	6 191	3 464	2 727	79
L	66	101	(35)	(35)
NL	1 960	2 310	(350)	(15)
P b)	262	n.a.		
UK	7 716	4 286	3 430	80

a) 1984

b) 1985

c) 1986

Source: National contributions and Commission Report
on Infrastructure Expenditure and Utilisation

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Table 20

Estimated Tax and Toll Revenue
from Commercial Transport *

1980 or later

million ECU and %

Member State	Revenue from				% Share of				Comm. Rev. Share of all Rev. %
	Diesel Tax	Vehicle Taxes	Tolls	Total	Diesel Tax	Vehicle Taxes	Tolls	Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9) +)
B	142	64		206	69	31	-	100	15
DK h)	68a)	38	8b)	114	60	40	-	100	8
D f)	1785c)	983 c)	-	2768	64	36	-	100	21
GR	64	37	-	101	63	37	-	100	18
E g)	802	103	26	931	86	11	3	100	22
F	1273	350 c)	375c)	1998	64	17	19	100	23
IRL g)	126	21	-	147	86	14	-	100	20
I	320	60	233	613	52	10	38	100	10
L	5	2	-	7	71	29	-	100	9
NL	236	145	-	381	62	38	-	100	19
P									
UK i)	1664	650		2314	72	28		100	18
EEC(11) d)	6485	2453	642	9580	67	26	7	100	

*) Assuming all diesel tax is paid by commercial vehicles. This assumption may lead to excessively high figures in Member States with a large diesel car fleet. Data for D have been adjusted to exclude cars.

+) (9) = (4) : (4) table 16

a) net compensatory tax

b) insurance tax

c) estimated by DG VII

d) excluding Portugal

e) 1981

f) 1984

g) 1985

h) 1986

i) 1987/1988

Source : National Contribution

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Table 21

Estimated International Road Haulage Output1982 and 1984

(1 000 mio tkm)

Country	Trucks registered in the country operating				Foreign trucks operating within the country		Balance ((2) - (3))	
	at home		abroad		1982	1984	1982	1984
	1982	1984	1982	1984				
	(1)		(2)		(3)			
B	2.7	) 3.2	7.5	) 9.0	4.9	) 5.2	+ 2.6	) + 3.8
L	0.1	)	0.7	)	0.1	)	+ 0.6)
DK	1.2	1.2	3.3	5.0	0.8	1.4	+ 2.5	+ 3.6
D	9.6	10.6	11.6	13.7	19.9	22.5	- 8.3	- 8.8
GR	0.1	0.6	0.5	2.2	0.1	0.4	+ 0.4	+ 1.8
E		3.1		4.0		2.9		+ 1.6
F	9.4	10.8	5.3	7.5	15.0	22.1	- 9.7	-14.6
IRL	0.1	0.1	0.5	0.5	0.0	0.0	+ 0.5	+ 0.5
I	7.2	8.7	6.7	9.6	9.4	11.0	- 2.7	- 1.4
NL	4.5	12.0	12.0	14.0	2.1	3.0	+ 9.9	+11.0
P		0.1		0.9		0.1		+ 0.8
UK	1.4	1.6	1.8	2.3	1.9	2.9		- 0.6
EEC(10)	36.3	42.6	49.9	63.8	54.2	68.5	- 4.3	- 4.7
EEC(12)		45.8		68.7		71.5		- 2.8

a) excluding Spain and Portugal

Source: ECMT - Round Table 71, 1986

- Paper CS/LIB (87)5, Aug. 1987 (prepared by PROGNOSE)

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Table 23

Motor Fuel Consumption of Gasoline and Diesel 1980 and 1984

1.000 tonnes

Member States	1980				1984			
	Gasoline	Diesel	Total ^{b)}	Diesel %	Gasoline	Diesel	Total	Diesel %
B	3.093	1.814	4.907	37.0	2.721	2.175	4.896	44.4
DK	1.540	692	2.232	31.0	d) 1.500	d) 956	2.456	39.0
D	23.721	9.880	33.601	29.4	23.641	11.140	34.781	32.0
GR	1.395	895	2.290	39.1	1.699	1.174	2.873	40.9
E	6.000 ^{a)}	5.000 ^{a)}	11.000 ^{a)}	45.5	6.081	5.227	11.308	46.2
F	18.410	9.191	27.601	33.3	19.011	10.368	29.379	35.3
IRL	1.071	384	1.455	26.4	931	373	1.304	28.6
I	12.505	8.593	21.098	40.7	11.864	10.688	22.552	47.4
L	296	115	411	28.0	308	159	467	34.0
NL	4.047	2.006	6.053	33.1	3.794	2.475	6.269	39.0
P	800 ^{a)}	1.200 ^{a)}	2.000 ^{a)}	60.0	850	1.223	2.073	59.0
UK	20.120	5.914	26.034	22.7	21.256	6.825	28.081	24.3
EUR (12)	92.998	45.684	138.682	32.9	93.656	52.783	146.439	36.0
EUR (10) c)	86.198	39.484	125.682	31.4	86.725	46.333	133.058	34.8

a) Estimate

b) Excluding LPG

c) Excluding E and P

d) 1986

Source : Eurostat/DG VII - Doc. VII/193/86

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Table 24

Conversion Values of the ECU in national currencies : 1980-1987

	1980	1981	1982	1983	1984	1985	1986	1987 Jan/ June
BFR/ LFR	40,60	41,29	44,68	45,44	45,44	44,91	43,78	42,96
DKR	7,83	7,92	8,15	8,13	8,15	8,02	7,94	7,82
DM	2,53	2,51	2,38	2,27	2,24	2,23	2,13	2,08
DR	59,24	61,62	65,30	78,09	88,44	105,74	137,42	152,8
PTA	99,7	102,7	107,6	127,5	126,6	129,1	137,5	145,0
FF	5,87	6,04	6,43	6,77	6,87	6,80	6,80	6,91
IRL	0,676	0,691	0,690	0,715	0,726	0,715	0,734	0,776
LIT	1189	1263	1324	1350	1381	1447	1462	1482
HFL	2,76	2,78	2,62	2,54	2,52	2,51	2,40	2,34
ESC	69,6	68,5	78,0	98,7	116,3	130,2	147,1	160,4
UKL	0,598	0,553	0,561	0,587	0,591	0,589	0,672	0,715

Source : Eurostat

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