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**International Transport Forum  
Forum International des Transports**

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**INTERNATIONAL TRANSPORT FORUM  
TRANSPORT MANAGEMENT BOARD**

**Sub-Group on the Qualitative Development of the ECMT Quota  
(Quality Charter Enforcement and Incitation Mechanisms)**

**Survey on Taxes and Charges in Road Transport**

*This document is presented under Draft Agenda item 7 of the Sub-Group meeting to be held on 6 September 2019 in Paris.*

## SURVEY ON TAXES AND CHARGES IN ROAD TRANSPORT

The survey on Taxes and Charges in Road Transport is being undertaken as part of the ECMT Platform on Good Practices in International Road Transport, as noted by the ITF Ministers at their Council in Leipzig (Germany), held on 23 May 2019 [ITF(2019)8/FINAL] :

**Table 1.**

	<b>Content of the Platform</b>	<b>Current state/ tasks</b>	<b>Next steps/ possible developments</b>
1.	Taxes and Charges in road transport	Survey to be undertaken in the first half of 2019, with a view of making Member countries' national provisions available online by end of 2019.	Report to be developed by end of 2019/beginning of 2020 [with a view of reporting to Ministers in 2020].

As indicated in the document ITF(2019)8/FINAL also, aim of the Platform is to:

- allow the exchange of information on national regulations and practices in international road transport;
- facilitate the decision-making process by providing easily accessible data and information related to the road transport sectors; and
- provide a basis for in-depth analysis and development of the Guide/Charter/Recommendations on best practices, to be presented to, and ultimately - agreed, by the Ministers.

It should be recalled also, that according to the Consolidated Resolution No. 2000/1 the Group on Road Transport shall periodically establish inventory of the existing road charges and taxes in Member countries.

Furthermore, in the ECMT Resolution No. 00/3 on Charges and Taxes in Transport particularly in International Road Haulage [CM(2000)13/FINAL], the Ministries of Transport stated that charges and taxes on international road haulage services should comply with the principle of non-discrimination between national and foreign road haulage operators and that transparency is an essential condition for guaranteeing non-discrimination. Therefore, they instructed ECMT (ITF) to examine progress in Member countries towards the goals of guaranteeing non-discrimination and non-accumulation of charges in international haulage and improving efficiency in the taxation of transport.

During the meeting of the Sub-Group on the Qualitative Development of the ECMT Quota held in Paris on 4 July 2017, the Sub-Group, referring to the earlier work<sup>1</sup> of the Road Group on discriminatory road charges and taxes in road transport, and noting a request by Italy to revisit the issue, has recommended to undertake a new survey before the end of the year.

<sup>1</sup> See: Phasing out Discriminatory Charges in International Road Haulage: Conclusions and Recommendations [CEMT/CM(2005)5] and report Phasing out Discriminatory Charges in International Road Haulage: National Data [CEMT/CM(2005)17]; as well as earlier Resolutions (cf. [RESOLUTION No. 2000/3 on Charges and Taxes in Transport, particularly in International Road Haulage](#))

ITF Discussion paper "Road Haulage Charges and Taxes: Summary Analysis and Data Tables 1998-2012" (<https://www.itf-oecd.org/sites/default/files/docs/dp201308.pdf>).

The Sub-Group and ultimately, the Group on Road Transport agreed that new survey could provide an up-to-date inventory of the existing fiscal and tax provisions in Member countries, and both - would serve as a useful reference for transport operators and governments and will allow evaluating the degree of fairness and complexity of taxation in international road haulage [ITF/TMB/TR/M(2017)3].

In the end, it was decided to undertake the outstanding survey on Taxes and Charges in Road Transport within the frame of new online Platform on Best Practices in International Road Transport [cf. ITF/TMB/TR/M(2018)3].

*The following questionnaire will be circulated to Countries in order to prepare a comprehensive view of the situation of taxes and charges in ECMT Member countries, to be displayed on the ECMT Platform, and will provide a basis for further analysis.*

*The Group Members shall complement the survey with useful links and documents related to current legislations on taxes and charges.*

*The Sub-Group is asked to review the below questionnaire and agree on its content, as well as timeframe for its completion and follow-up steps.*

## ROAD CHARGES AND TAXES FOR HEAVY GOODS VEHICLES

Country:

Name:

Organization:

E-mail:

Date:

**IMPORTANT NOTE:** Data should refer to a standard **40 tonnes semi-trailer combination**, or similar vehicle  
 Tax rates/charges should be reported for **January 2019** (otherwise please specify the date)  
 Please indicate official **exchange rate in EUR** by that date (*if charges are reported in local currency*): **1 EUR =**

	<b>Payable for local trucks</b> Name of Charge and Tax Rate in local currency (units)	<b>Payable for foreign trucks</b> Name of Charge and Tax Rate in local currency (units)  Indicate if minimum period for determining charge differs according to origin of trucks  Other exemptions	<b>Comments</b>
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**Vehicle taxes**

Annual tax on possession of vehicle			
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**User charges**

Annual charge for use of the roads			
Transit charge or over-stay fee (for foreign vehicles)			
Time-based charge for use of the roads/ motorways (e.g. Eurovignette/ vignette/ etc...)			
Annual rate			
Monthly rate			
Weekly rate			

	<b>Payable for local trucks</b> Name of Charge and Tax Rate in local currency (units)	<b>Payable for foreign trucks</b> Name of Charge and Tax Rate in local currency (units) Indicate if minimum period for determining charge differs according to origin of trucks Other exemptions	<b>Comments</b>
Daily rate			
Minimum period for which charge is levied			
Urban access charge			
Annual rate			
Monthly rate			
Weekly rate			
Daily rate			
Minimum period for which charge is levied			
Kilometre charge (e.g. German LKW Maut)			
Motorways tolls (payable at toll gates)			
Tunnel and bridge tolls			
Local Taxes (administrative fees, regional access fees)			

**Fuel tax rebates**

Available to domestic (national) and foreign trucks			
Available for trucks owned by domestic companies only			

**Other charges**

Tax / Surcharge on Insurance			
Additional Insurance Fee (imposed even on fully insured vehicles)			
Dangerous Goods Charge			
Customs Fee			
Excess Weight Charge			

Charge for Weighing Vehicles			
Phyto, Veterinary and Sanitary Control Fees			
Fee for Disinfection of Vehicles			
Other (please specify)			

<b>Unauthorised charges</b> (reports of systematic extortion, etc...)			
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