

Road Taxation Database

Background

- ❖ Heavy goods vehicle taxes and charges data since 1998
- ❖ Data on vehicle taxes, fuel taxes, tolls and vignettes
- ❖ Information on rebates and exemptions
- ❖ Database coverage: Europe
- ❖ Last update: 2012

To answer these questions:

- Do hauliers in one country pay more than in the other, and what impact does this have on the profitability of haulage in each country?
- Is the impact of an increase in tax on diesel the same in each country or are differences in the taxation of labor more significant?
- Do these differences distort the international haulage market?

Inventory of applicable taxes and charges in 2012

Country	Vehicle taxes	Fuel excise duties	User Charges	
			Vignettes	Tolls + User charges on a distance/weight basis
Austria	√	√		√
Belgium	√	√	Eurovignette	
Bulgaria	√	√		
Czech Republic	√	√		√
Denmark	√	√	Eurovignette	Bridge tolls
Estonia	√	√		
Finland	√	√		
France	√	√		√
Germany	√	√		√
Greece	√	√		
Hungary	√	√	Highway vignette	
Ireland	√	√		
Italy	√	√		√
Latvia	√	√		
Lithuania	√	√		
Luxembourg	√	√	Eurovignette	
Netherlands	√	√	Eurovignette	Tunnel toll
Norway	√	√		Tunnel tolls etc.
Poland	√	√		√
Portugal	√	√		√
Romania	√	√		
Russia	√	√		√
Slovakia	√	√		√
Slovenia		√		√
Spain	√	√		√
Sweden	√	√	Eurovignette	Urban toll
Switzerland	√	√		√
United Kingdom	√	√		Urban tolls

Overview of charges and taxes

- Ownership tax varies significantly among states
 - Slovenia: 0€ to Ireland: 4833€/year
 - Rebates for HGV with air suspension, cleaner HGV
- Fuel tax ranges from 0.11€/l in Russia, 0.30€/l in Romania to 0.72€/l in UK
- Eurovignette exists in 5 countries. This will probably be replaced by (electronic) tolls or distance based charges in the future.
- Fix toll per vehicle-km for all toll road: CH, DE, SI
- Variable toll for different sections of the network: ES, FR, IT, PL
- Local congestion charges



Standard haulage scenario (ECMT 2003)

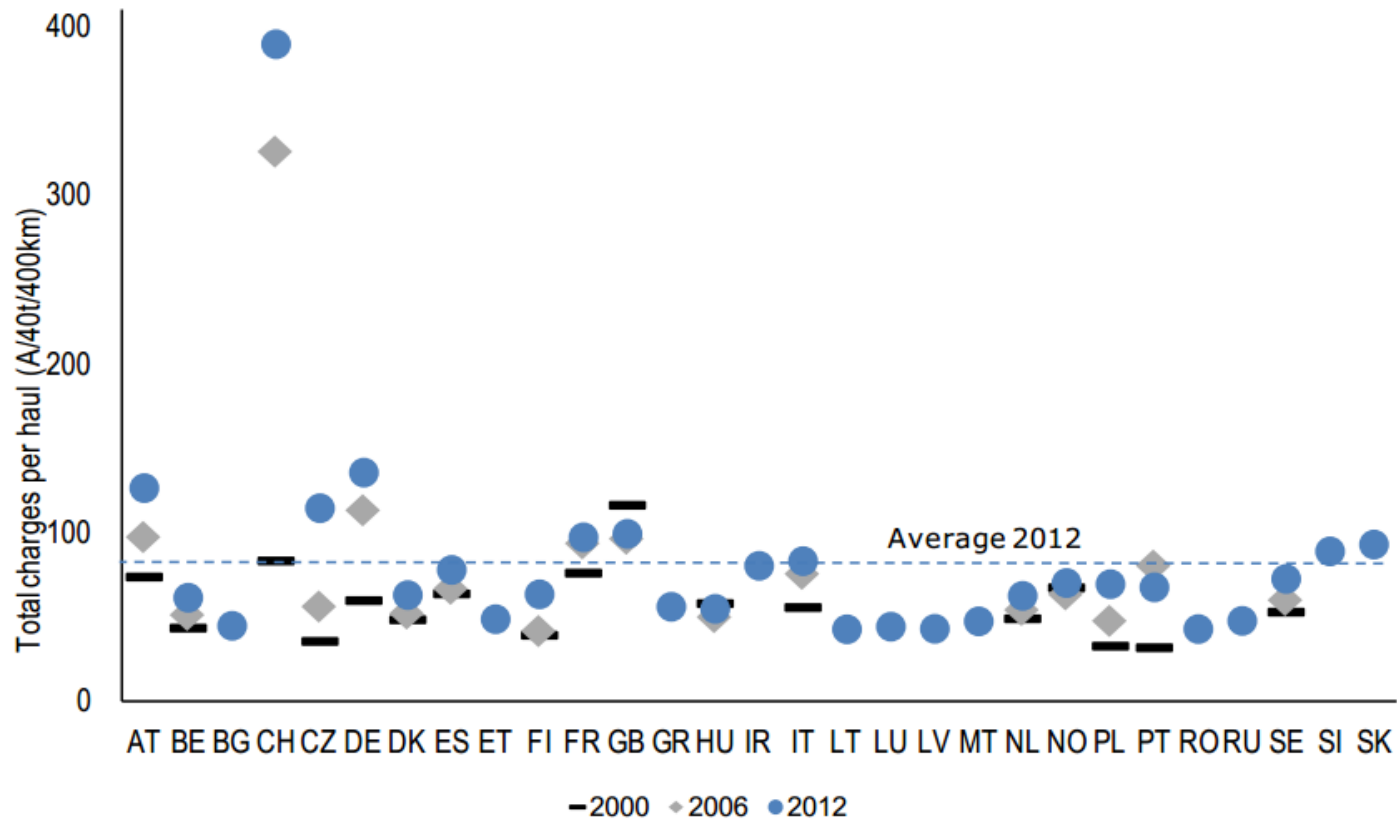
- ❖ 400km domestic haul
- ❖ 40-tonne EURO IV HGV
- ❖ For country with tolls, toll roads are set to account for half of the distance – 200km

Net taxation	Calculation
Total charges per trip (EUR/trip)	$(\text{vehicle taxes} / 276 \text{ days}) + (\text{diesel taxes} \times 128 \text{ litres}) +$ $(\text{user charges} / 276 \text{ days}) + (\text{motorway tolls} \times 200 \text{ km}) +$ $(\text{charges per tkm} \times 400 \text{ km} \times 40 \text{ tonnes})$
Total charges per vkm (EUR/vkm)	Total charges per trip (EUR) / 400 km
Total charges per tkm (EUR/tkm)	Total charges per vkm (EUR/km) / 40 t

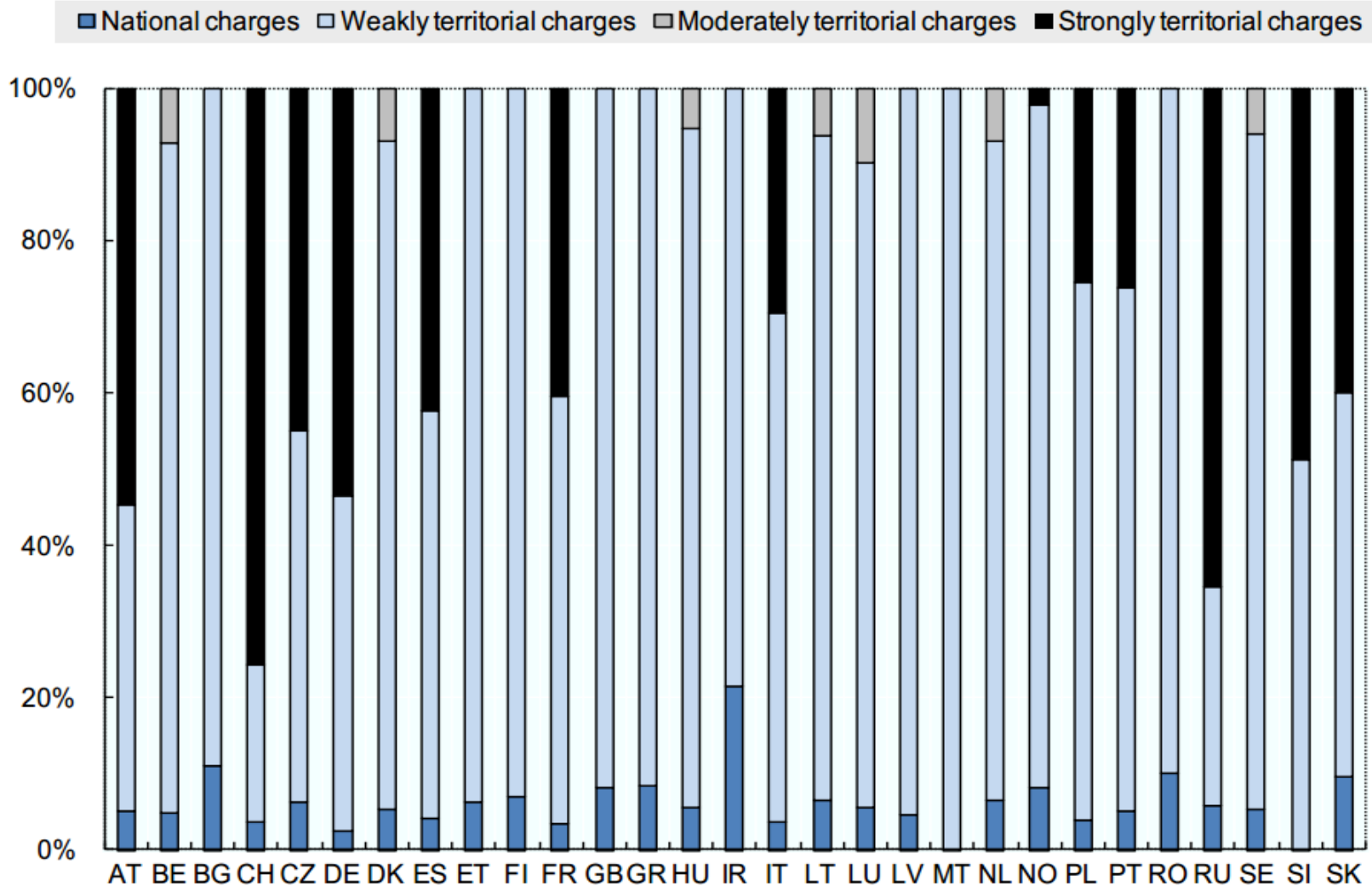


Findings

Net amount of charges paid on a standard domestic haul (€)



Territorial structure of taxation according to share of fees paid



Dissemination on ITF website

Road Taxation Database

International comparisons of taxes and charges on road haulage require a framework that can relate all the various taxes and charges levied on transport activities to marginal costs, if they are to provide satisfactory answers to the following types of question.

- Do hauliers in one country pay more than in the other, and what impact does this have on the profitability of haulage in each country?
- Is the impact of an increase in tax on diesel the same in each country or are differences in the taxation of labour more significant?
- Do these differences distort the international haulage market?

The 2003 ECMT Report 'Reforming Transport Taxes' developed a methodology for making such comparisons.

ITF database on Heavy Goods Vehicles updated to 2012

The database presents information on vehicle taxes, fuel excise duties and user charges and takes also into account any possible refunds, rebates and exemptions. This data allow for comparison of road freight transport fiscal regimes in different countries in quantitative terms. They have also been used as core information in various international studies. In order to allow for comparisons of road freight taxation regimes in different countries, net taxation levels are calculated for a standard domestic haul. These results are then assessed per vehicle-km and per tonne-kilometre.

- [Access the data \(excel\)](#) New
- Discussion Paper **Road Haulage Charges and Taxes: Summary analysis and data tables 1998-2012**  which summarises results of the analysis and provides an account of the methodology and sources used.
- **Archival Database and methods used** - 1998-2008
- **Reforming Transport Taxes** (OECD/ECMT, Paris, 2003)

Related Information

[Comparisons of CO2-related tax rate differentiation in motor vehicle taxes](#) OECD/EEA Database

Road Haulage Charges and Taxes

Summary analysis and data tables 1998-2012

08

Discussion Paper 2013 • 08

Barté HYLÉN
YTL, Sweden
Jari KAUPPILA, Edouard CHONG
International Transport Forum,
Paris, France

Available on OECD Statistics website

Payments

- ▣ Labour
- ▣ Monthly Economic Indicators
- ▣ National Accounts
- ▣ Prices and Purchasing Power Parities
- ▣ Productivity
- ▣ Public Sector, Taxation and Market Regulation
- ▣ Regions and Cities
- ▣ Science, Technology and Patents
- ▣ Social Protection and Well-being
- ▣ **Transport**
 - ▣ Infrastructure
 - ▣ Transport Activity
 - ▣ **Economic and Social**
 - ▣ **Road haulage charges and taxes**
 - ▣ Charges and taxes by type
 - ▣ **Net charges per domestic haul**
 - ▣ Net charges per domestic haul by type
 - ▣ Road Safety
 - ▣ Road injury accidents
 - ▣ IRTAD database

Road haulage charges and taxes ⁱ : Net charges per domestic haul

Customise ▾ Export ▾ Draw chart ▾ My Queries ▾

→ Variable	Net charges per domestic haul (Euro)		
→ Year	2000	2006	2012
	▲ ▼	▲ ▼	▲ ▼
→ Country			
Austria	74.9	97.8	127.6
Azerbaijan	..	..	..
Belgium	44.6	51.7	62.6
Bulgaria	..	..	46
Czech Republic	36.8	56.7	115.6
Denmark	49.6	52.5	64.2
Estonia	..	..	49.9
Finland	40.4	42.2	64.6
France	77.2	94.1	98.4
Germany ⁱ	60.9	113.7	136.7
Greece	..	..	57.3
Hungary	59.2	50.5	56
Ireland	..	..	81.5
Italy	56.8	76.1	84.3

- ▣ Concepts & Classifications
- ▣ Key statistical concept

International comparisons of taxes and charges on road haulage require a framework that can relate all the various taxes and charges levied on transport activities to marginal costs, if they are to provide satisfactory answers to the following types of question:

- Do hauliers in one country pay more than in the other, and what impact does this have on the profitability of haulage in each country?
- Is the impact of an increase in tax on diesel the same in each country or are differences in the taxation of labour more significant?
- Do these differences distort the international haulage market?

The 2003 ECMT Report 'Reforming Transport Taxes' developed a methodology for making such comparisons. The database presents information on vehicle taxes, fuel excise duties and user charges and takes also into account any possible refunds, rebates and exemptions. These data allow for comparison of road freight transport fiscal regimes in different countries in quantitative terms. In order to allow for comparisons of road freight taxation regimes in different countries, net taxation levels are calculated for a standard domestic haul (400-km domestic hauls with 40 tonne trucks). These results are then assessed per vehicle-km and per tonne-kilometre.

Haul: 400km/1 fiscal day 1 year = 276 fiscal

Thank you

Edouard Chong
edouard.chong@oecd.org