



Comité National Routier

CNR EUROPEAN STUDIES

EUROPEAN COMPARISON OF ROAD TAXES
AND CHARGES APPLIED TO HEAVY GOODS
VEHICLES IN 2022

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INTRODUCTION

In this study, the CNR provides an overview of levies (road taxes and charges) specifically applied to heavy goods vehicles in Europe. The purpose is to identify the specific levies on heavy goods vehicles in Europe and their impact on competitiveness across the European Union. This comparative study focuses on the main arrangements in place across Europe, namely tolls and vignettes, direct taxes on heavy goods vehicles and excise duties on diesel.

It is useful to keep in mind that each member state is responsible for its own tax policy. However, minimum rates have been introduced at the European level to minimise competitive disparities between EU Member States, for example in the case of direct taxes on heavy goods vehicles (axle tax) and excise duties on diesel fuel. Nevertheless, the cost of using road infrastructure remains very disparate and impacts the competitive relationship between hauliers and between States.

In this study, the CNR provides a country-by-country breakdown of the main systems that apply to road haulage across Europe and provides comparisons between States.

A note on methodology

For the purpose of this comparison, the CNR has chosen to study the most typical heavy goods vehicle used in international road haulage: the 40-tonne, 5-axle semi-trailer truck with air suspension. With regard to the arrangements in place and the vocabulary used across the EU to describe them, there seems to be a lack of consistency. In France, a distinction is made between taxes, levies and charges, but this is not necessarily the case elsewhere. The subtle differences between taxes, tolls, and levies are not always clear-cut. In theory, whether or not VAT (value added tax) is applied should help to clarify the matter, since a tax is not subject to VAT. This is the case in Belgium. In Flanders and Brussels, tolls are regarded as a tax, whereas in Wallonia they are treated as a charge and thus subject to VAT. However, these subtleties are not the focus of this study. The term tolls will be used in this comparative study.

CONTENTS

- Introduction* _____ 3
- 1. *HGV tolls and vignettes on European road networks* _____ 7
- 2. *Direct taxes on heavy goods vehicles in Europe* _____ 13
- 3. *Excise duty on diesel in Europe – Situation as of 15 November 2022* _____ 17
- 4. *Cost of 30,000 km on a toll road network in 2022 – Case studies* _____ 19
- 5. *Summary* _____ 27
- 6. *Bibliography* _____ 29

1. HGV TOLLS AND VIGNETTES ON EUROPEAN ROAD NETWORKS

The following tables set out the current tolls and vignettes rates on European road networks within the EU-27, excluding Malta, Cyprus and Greece, but including the UK. The amounts indicated apply to 40-tonne, 5-axle Euro VI semi-trailer trucks with air suspension. Also, unless otherwise stated, toll rates apply to heavy goods vehicles weighing more than 3.5 tonnes.

Again, it should be borne in mind that road tolls are primarily a national matter, and each Member State is free to decide whether or not to impose them within their borders. Existing European Community rules cover tolls and time-based user charges, also known as vignettes. They are set out in Directive 1999/62/EC of 17 June 1999, known as “Eurovignette Directive”.¹

Of the 25 countries included in this study, 9 have opted for vignettes, 15 for tolls and only one has chosen to apply no charges. In terms roadway kilometres, this translates into 55,100 km of roads requiring vignettes across the countries surveyed (excluding the UK), and over 107,800 km of roads subject to tolls, i.e. almost twice the length of the network covered by vignettes.

With regard to the cost of vignettes, they range from 711€/year in Latvia to 1,250€/year for the Eurovignette, which allows drivers to use motorway networks in Luxembourg, the Netherlands, Sweden and Denmark.

When calculated on the basis of the number of kilometres of roads covered by vignettes, the cost of vignettes varies from 0.002€ per kilometre in the United Kingdom to 0.442€ per kilometre in Lithuania. The differences between the two extremes are thus considerable. This is mainly due to the differences in the scope of vignettes systems in the various countries. In some countries, vignettes are confined to motorways, while in others they are compulsory on all public roads, such as in the United Kingdom and Estonia. The €/km ratio is thus greatly affected by the length of the road network involved. In addition, in response to the Covid crisis, the United Kingdom suspended vignettes for all heavy goods vehicles using the UK public road network. This measure remained in force from 1 August 2020 until 31 July 2023.²

In recent years, several countries have replaced their vignette with a toll. This is the case in Belgium, which was formerly a participant in the Eurovignette system. On 1 April 2016, the country adopted a toll for vehicles over 3.5 tonnes.³ On 1 March 2020, Bulgaria also opted to replace its e-vignette with a toll on heavy goods vehicles exceeding 3.5 tonnes.⁴

As regards tolls, rates start at 0.048€/km for national roads and 0.063€/km for motorways in Poland, rising to 0.118€/km on motorways in Bulgaria, and reaching 0.428€/km in Slovenia or 0.423€/km during daytime hours in Austria. In most Member States, the average rate for motorways is in the region of 0.20€ per km.

The amounts shown below differ depending on the GVWR of the vehicle, its Euro class, the number of axles, the time of day, the type of terrain (lowland or mountainous) and the type of road (motorway or main road). Figures can thus vary greatly depending on the circumstances. In Austria and the Czech Republic, the two countries in the study where rates vary according to time of day, the night rate is higher than the normal rate – albeit only very slightly (+1%) –, despite the fact that it is not usually a busy time of day.

The table uses as an indicator the proportion of the total length of the road network that is subject to tolls, which means that the disparate histories of the road networks in the various European countries

¹ <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:31999L0062&from=FR>

² <https://www.gov.uk/government/collections/hgv-road-user-levy>

³ <https://www.eurovat.eu/fr/viapass-la-taxe-kilometrique-poids-lourds-en-belgique>

⁴ <https://www.bgtoll.bg/en/toll-en>

are a major factor. The extent of toll roads varies widely, from 0.4% of the total network in Ireland to 34% in Bulgaria. For instance, Bulgaria is a medium-sized country with an extremely limited road network of about 23,000 km, which makes the 7,700 km of well-maintained roads that are subject to tolls appear relatively large. In contrast, France, a country five times the size, has more than one million kilometres of roads, including a plethora of low-volume rural roads. As a result, France's 12,000 km of toll roads appears comparatively small, amounting to about 1% of the total. It should be noted, however, that in absolute terms, the French network is the second most heavily taxed road network in Europe, behind Germany, where 52,000 km of roads are subject to the Maut toll charge.

It is also worth pointing out that the methods used to manage these road and motorway networks vary from one country to another. Some are operated indirectly by public agencies or bodies, while other countries, such as France, have elected to use the services of motorway concession companies (SCAs). These private companies manage, maintain, develop and operate the motorways under the terms of a concession agreement. Consequently, these companies invest, assume the operating risks and, in return, get to keep their profits. Eastern European countries generally tend to use public operators, whereas southern and western European countries largely employ a concession system.

Finland is unique in that it has chosen not to impose taxes on its road network. All Finnish roads and motorways are free of charge, regardless of the type of vehicle.

VIGNETTES FOR HEAVY GOODS VEHICLES

Case of a 40-tonne, 5-axle, Euro VI heavy goods vehicles with air suspensions
Unless otherwise stated, toll rates apply to semi-trailer trucks over 3.5 tonnes.

Countries	Vignettes for heavy goods vehicles (€/year)	Year	Road network concerned by vignettes (km)	Total road network in the country (km) **	Ratio €/km	Vignette network/Total network	Further information
Denmark	1,250	2022	1,329	75,708	0.94	1.8%	Eurovignette is mandatory for vehicles over 12 tonnes.
Estonia	1,000	2022	41,161	60,115	0.02	68.5%	Vignette is mandatory on the Estonian public road network for heavy goods vehicles over 3.5 tonnes.
Latvia	711	2022	1,624	58,645	0.44	2.8%	Vignette is mandatory for vehicles over 3 tonnes. The indicated amount concerns vehicles over 12 tonnes. Highways A1 to A15 et regional roads P5 and P80
Lithuania	753	2022	1,704	85,966	0.44	2.0%	Vignette is mandatory for heavy goods vehicles over 3.5 tonnes and light commercial vehicles under 3.5 tonnes for the use of A1 to A18 roads.
Luxembourg	1,250	2022	164	3,079	7.62	5.3%	Eurovignette is mandatory for vehicles over 12 tonnes.
Netherlands	1,250	2022	2,756	132,577	0.45	2.1%	Eurovignette is mandatory for vehicles over 12 tonnes.
Romania	1,210	2022	4,223	86,234	0.29	4.9%	Vignette is mandatory of the use of Romanian national road network excluding secondary road network which are municipalities (category F). Vignette applies to heavy goods vehicles over 3.5 tonnes and light commercial vehicles under 3.5 tonnes.
United Kingdom			423,382	423,382			Vignette is mandatory for vehicles over 12 tonnes on all British public roads including North Ireland. Most of the semi-trailer trucks counting 6 axles. Amount valid from 1 February 2019 Suspension of the vignette for HGVs from 1 August 2020 to 31 July 2023 in the context of the Covid crisis.
5 axles	1,074	2022			0.003	100.0%	900 GBP/year
6 axles	687	2022			0.002	100.0%	576 GBP/year
Sweden	1,250	2022	2,132	22,446	0.59	1.0%	Eurovignette is mandatory for vehicles over 12 tonnes.
Eurovignette	1,250	2022	6,381	433,910	0.20	1.5%	Eurovignette is mandatory for vehicles over 12 tonnes.

Perimeter: UE27 excluding Malta, Cyprus, Greece, including the United Kingdom

Source : CNR - European studies

HEAVY GOODS VEHICLES TOLLS

Case of a 40-tonne, 5-axle, Euro VI heavy goods vehicles with air suspensions
Unless otherwise stated, toll rates apply to semi-trailer trucks over 3.5 tonnes.

Countries	HGV tolls (€/km)*	Year	Toll road network (km)	Total road network in the country (km) **	Managerial type	Toll network/Total network	Further information
Germany	0.183	2022	52,000	644,480	Single and private operator	8.1%	Maut is mandatory for HGVs with GVWR equal or higher than 7.5 tonnes. Maut valids on all motorways and federal roads. Amount valids on 1 October 2021
Austria					Single operator	1.6%	Amounts valid on 1 January 2022
Day toll	0.42332	2022	2,233	141,032	Agency owned by the federal government		
Night toll	0.42448	2022					
Belgium					Single operator	4.4%	Amounts valid on 1 July 2022
Wallonia	0.140	2022	6,778	154,000	Public organisation		
Flanders	0.172	2022					
Bruxelles motorway	0.149	2022					
Brussels urban area ***	0.236	2022					
Bulgaria					Single operator	33.7%	Amounts valid on 1 July 2022
Motorways	0.118	2022	7,706	22,857	Public organisation		0.23 BNG/km
First class roads	0.107	2022	2,884				0.21 BGN/km
Second class roads	0.077	2022	4,019				0.15 BGN/km
Croatia	0.229	2019	1,106	28,945	Single operator Company 100% owned by the State	3.8%	Tolls average on A1 to A11 Croatian roads (CNR calculation) 1.72 HRK/km
Spain	0.22	2020	2,500	165,625	Several concessions	1.5%	Estimation realised on the conceded motorway network Around 600 km of motorways have been take to free of charge from 2018 to 2020.
France	0.239	2021	11,671	1,116,571	Several concessions	1.0%	Concerns classes 3 and 4
Hungary					Single operator Company 100% owned by the State	3.0%	
Motorways/high-speed roads	0.314	2022	6,500	215,632			115.34 HUF/km
Main roads	0.196	2022					71.94 HUF/km

Perimeter: UE27 excluding Malta, Cyprus, Greece, including the United Kingdom

Source : CNR - European studies

HEAVY GOODS VEHICLES TOLLS

Case of a 40-tonnes, 5-axle, Euro VI heavy goods vehicles with air suspensions
Unless otherwise stated, toll rates apply to semi-trailer trucks over 3.5 tonnes.

Countries	HGV tolls (€/km)*	Year	Toll road network (km)	Total road network in the country (km) **	Managerial type	Toll network/Total network	Further information
Ireland	0.136	2020	380	98,898	Several concessions	0.4%	Estimation realised on the Irish motorway network (CNR calculation)
Italy							
Lowlands roads	0.1753	2021	6,668	246,215	Several concessions	2.7%	Amounts valid on the network managed by Autostrade per Italia, meaning 3,020 km
Mountain roads	0.20629	2021					Autostrade per Italia amount Autostrade per Italia amount
Poland							
Motorways/high-speed roads	0.063	2022	4,484	427,629	Large public network with few concessions	1.0%	Amounts valid on the Polish publicly-managed motorways and public high-speed roads (A,S,GP,G networks), meaning 3,677 km
National roads	0.048	2022					0.29 PLN/km 0.22 PLN/km
Portugal	0.19	2022	3,065	16,554	Several concessions	18.5%	Estimation realised on the Portuguese motorway network Amount : Category 4
Czech Republic							
Motorways (5am-10pm)	0.200	2022	2,409	133,293	Single operator Public organisation	1.8%	4.969 CZK/km
Motorways (10pm-5am)	0.201	2022	1,307				4.997 CZK/km
First class roads (5am-10pm)	0.108	2022	1,102				2.689 CZK/km
First class roads (10pm-5am)	0.109	2022	1,102				2.718 CZK/km
Slovakia							
Motorways/high-speed roads	0.190	2022	660	46,022	Single operator Company 100% owned by the State	9.3%	
First class national roads	0.147	2022	3,630				
Slovenia	0.428356	2022	623	39,195	Single operator Company 100% owned by the State	1.6%	Mandatory use of motorways when they are available

Perimeter: UE27 excluding Malta, Cyprus, Greece, the United Kingdom included

Source : CNR - European studies

WITHOUT VIGNETTE OR TOLL				
Case of a 40-tonne, 5-axle, Euro VI heavy goods vehicles with air suspensions				
Unless otherwise stated, toll rates apply to semi-trailer trucks over 3.5 tonnes.				
Countries	Vignettes or tolls*	Year	Total road network in the country**	Further information
Finland	Free of charge	2022	113,308	Free Finnish road network No tolls in Finland. There are 926 km of motorways.

Perimeter: UE27 excluding Malta, Cyprus, Greece, the United Kingdom included

Source: CNR - European studies

* Exchange rates on 3 January 2022

1 BGN = 0.51129188 EUR

1 CZK = 0.0402830747 EUR

1 GBP = 1.19293424 EUR

1 HRK = 0.13299606 EUR

1 HUF = 0.00272439195 EUR

1 PLN = 0.218573616 EUR

** Eurostat data : motorways, European roads, national roads, county roads and local roads (except for Germany, Belgium, Portugal and the United Kingdom : national official data)

*** Brussels urban area : all roads except motorways

2. DIRECT TAXES ON HEAVY GOODS VEHICLES IN EUROPE

The CNR has compiled a breakdown of the direct taxes applied to heavy goods vehicles – referred to in France as the “taxe à l'essieu” (axle tax) – in all the 24 European countries it surveys. The direct taxes indicated below apply to 40-tonne, 5-axle (2+3) Euro VI semi-trailer trucks with air suspension.

As a reminder, the rules relating to direct vehicle taxes are set out in Directive 1999/62/EC of 17 June 1999⁵ and the amended version of 1 July 2018.⁶ These regulations stipulate a minimum European rate of 515€/year for a 40-tonne, 5-axle Euro VI semi-trailer truck with air suspension.

Significant disparities were observed between the countries surveyed. Direct taxes on HGVs range from the minimum EU requirement in Belgium, France, Latvia, and Estonia to over 2,000€/year in the UK.

The majority of Eastern European countries, such as Bulgaria, Poland, the Czech Republic and Slovakia, apply high rates of tax. In some of these countries, these taxes are the main source of funding for road infrastructure. As a reminder, the mileage-based levies on motorways are relatively low in some of these countries: 0.118€/km in Bulgaria and 0.063€/km in Poland.

There are also differences between countries in terms of how these rates are determined. In Bulgaria, Poland, and Italy, for example, direct taxes on heavy goods vehicles are set locally and can vary from region to region. In other countries, such as France, they are the same throughout the country.

In Slovenia, there is no direct tax on heavy goods vehicles. In exchange, HGVs are obliged to use motorways whenever possible and thus to pay the toll (see pages 11 and 15).

In the case of Portugal, Article 5, paragraph 8 of the *Código do Imposto Único de Circulação* Tax Code allows Portuguese hauliers who so request to benefit from a 50% reduction in the amount of the tax on the grounds that vehicles belong to the “veículo longo” category.⁷ Under these provisions, Portuguese RFT companies pay 273€/vehicle per year.

⁵ <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:31999L0062&qid=1585216812519&from=FR>

⁶ <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:31999L0062&qid=1585216812519&from=FR>

⁷ https://impostosobreveiculos.info/legislacao-leis/codigo-imposto-unico-de-circulacao-completo-e-actualizado/#Codigo_IUC_Artigo_5

DIRECT TAXES ON HEAVY GOODS VEHICLES

Case of a 40-tonne, 5-axle, Euro VI heavy goods vehicle with air suspensions

Countries	Other direct taxes (€/year)	Year	National specificities
Germany	929	2022	<i>Kraftfahrzeugsteuer</i>
Austria	912	2021	<i>Kraftfahrzeugsteuer</i> Tax calculated on a monthly basis, 1.90 €/tonne of GVW, paid per quarter locally.
Belgium	515	2022	<i>Taxe de circulation sur les véhicules automobiles</i>
Bulgaria*	1,884	2022	<i>данък върху превозните средства</i> Tax set at the municipal level within a range provided by the Ministry of Finance. Maximum amount : 3 684 BGN/year
Croatia	807	2021	<i>Pravilnik o visini godišnje naknade za uporabu javnih cesta što se plaća pri registraciji motornih i priključnih vozila</i> The calculation method is based of a table of coefficients by type of vehicle, by number of axles, by GVWR and by fuel. This coefficient is multiplied by a calculation basis which the amount is currently set at 215 kunas. The coefficient for a semi-trailer truck is 28.16 , i.e. an annual tax of 6,054.40 kunas.
Denmark*	518	2022	Amount : 3 854 DKK/year
Spain	629	2022	Axle tax (IVTM) : 284,08 € per year per vehicle Local tax on economic activity (IAE) : 329.98 € per year per vehicle Transport authorisation (Visados) : 15.23 € per year per vehicle
Estonia	515	2021	Tax on heavy vehicles - <i>Raskeveokimaks</i> Tax paid per quarter Amount : 128.80 € per quarter
France	516	2022	<i>Taxe annuelle sur les véhicules lourds de transport de marchandises</i>
Finland	1,460	2022	Tax depending on GVWR, the number of axles and semi-trailer. For a 5-axle HGV with a semi-trailer, the annual amount is 3.65 € per 100 kilograms, meaning 1,460 €/year for a 40-tonne HGV.
Hungary	550	2021	<i>Gépjárműadó</i> Axle tax paid on the road tractor and the semi-trailer depending on the age, the Euro standard, the GVWR and the vehicle engine power
Italy	1,509	2022	<i>Tassa automobilistica</i> Amounts depend on the region. Tax amount valid in Lombardia : 1,498.67 € per year per vehicle. Plus, mandatory national fee : 10.33 € per year per vehicle.
Latvia	498	2022	<i>Transportlīdzekļa ikgadējā nodeva</i>
Lithuania	654	2022	<i>Transporto priemonių savininkų ar valdytojų naudotojų mokestis</i> Axle tax: 654 €/year per vehicle The technical control is conditional on the effective payment of the tax.
Luxembourg	765	2021	<i>Taxe sur les véhicules automoteurs</i>
Netherlands	880	2022	<i>Motorrijtuigenbelasting vrachtauto</i> The tax is paid per quarter, meaning 220 € per quarter. For vehicles exceeding 25,25 meters of length, an additional tax of 155€ per year per vehicle applied.

Perimeter : CNR European studies, 24 countries

Source : CNR - European studies

DIRECT TAXES ON HEAVY GOODS VEHICLES

Case of a 40 tonnes, Euro VI, 5 axles heavy goods vehicle with pneumatic suspensions

Countries	Other direct taxes (€/year)	Year	National specificities
Poland*	1,348	2022	<p><i>Podatek od środków transportowych</i> The amount of the tax depends of the area. Amount valid in Cracovia area. This tax is due in two payments, on February 15th and on September 15th. Amount: 6 168 PNL/year meaning 3,480 PLN/year for the road tractor and 2,688 PLN/year for the semi-trailer.</p>
Portugal	273	2022	<p><i>Imposto Unico de Circulação</i> Category D : 546 €/year Most of the Portuguese hauliers ask for the "veiculo longo" status allowing them to pay half of the tax.</p>
Czech Republic*	1,776	2020	<p><i>Silniční daň</i> 44,100 CZK/year</p>
Romania*	444	2021	<p><i>Taxa asupra mijloacelor de transport</i> Tax amount is national but paid locally (in vehicle registration area). Amount : 2,197 RON/year</p>
United Kingdom*			
5 axles	2,088	2022	<p><i>Vehicle Excise Duty</i> Amount : 1,750 GBP/year (G standard) 2+3 axles</p>
6 axles	1,355	2022	<p><i>Vehicle Excise Duty</i> Amount : 1,136 GBP/year (E1 standard) 3+3 axles</p>
Slovakia	1,684	2021	<p><i>Cestná daň</i> Before 2015, the tax did not applied to Slovak heavy goods vehicles which did not drive in the country. This specificity has been abolished. A bonus/penalty system depending of the vehicle age is applicable. Average age of 6 years for a heavy goods vehicle is presented here.</p>
Slovenia	0	2022	<p>There is no axle tax in Slovenia, it has been replaced by the obligation for heavy goods vehicles to use motroways when they are available and to pay the road tax.</p>
Sweden*	1,943	2022	<p>Tax depending of GVWR, fuel and the number of axles. Amount : 20,015 SEK/year Tax paid in 3 instalments.</p>

Perimeter : CNR European studies - 24 countries

Source : CNR - European studies

* Exchange rates on 3 January 2022

1 BGN = 0.51129188 EUR

1 PLN = 0.218573616 EUR

1 CZK = 0.0402830747 EUR

1 RON = 0.20209412 EUR

1 GBP = 1.19293424 EUR

1 DKK = 0.13445310 EUR

1 SEK = 0.09710 EUR

3. EXCISE DUTY ON DIESEL IN EUROPE – SITUATION AS OF 15 NOVEMBER 2022

This study provides a breakdown of the excise duties applied to diesel in all EU-27 countries, both for “non-commercial use” and for “commercial use”.

It is worth noting that the disparity in the rates of taxation on diesel in Europe constitutes, after that of driving staff costs, an important source of competitive distortions in the road transport sector. This situation has been found to be incompatible with the normal functioning of the common market and, since 1992, in the spirit of harmonisation, Europe has set minimum rates of taxation applicable to motor fuel. The rules relating to excise duty rates in Europe are set out in Directive 2003/96/EC of 27 October 2003,⁸ the so-called “energy directive”, which establishes the EU framework for the taxation of energy products and electricity. The Directive sets a minimum rate of taxation on diesel below which Member countries cannot go. Since 1 January 2010, this minimum rate has stood at 33€/hl. This rate currently remains in force.

For member countries that have not adopted the single currency,⁹ this rate is converted to the national currency at the official exchange rate on 1 October of the previous year.

This directive lays down the principle of a minimum rate for all, but nonetheless provides for exceptions. Currently, nine EU States have put in place a differentiated taxation for diesel “for commercial use”, on the basis of Article 7.2 of Directive 2003/96/EC: Belgium, Croatia, Spain, France, Hungary, Italy, Portugal, Romania and Slovenia. On 15 November 2022, three countries – Italy, Romania, and Slovenia – suspended their partial refund arrangements.

As a reminder, the Directive allows Member States to differentiate between diesel fuel for “non-commercial use” and diesel fuel for “commercial use” in cases where “goods are transported on behalf of third parties or for one’s own use by means of a motor vehicle or articulated combination of vehicles intended exclusively for the transport of goods by road and having a maximum permissible laden weight of at least 7.5 tonnes”.

This difference in taxation can also be established “for the regular or occasional transport of passengers by a motor vehicle of category M2¹⁰ or M3¹¹”.

An important restriction in Article 7.2 of Directive 2003/96/EC is that this rate “for commercial use” may not be lower than that which was applied at the pumps on 1 January 2003.¹² The various mechanisms for the partial refunding of excise duties on diesel for “commercial use” are set out in the [Excise duties and mechanisms for partial refunds and short-term measure relating to diesel in Europe](#) note of December 2022.

“Commercial use” road freight excise duties vary widely, ranging from 16.30€/hl in Portugal to 59.48€/hl in Finland. In 2022, when many countries took temporary measures to mitigate the global energy crisis, 9 EU countries applied a rate at or below the EU minimum (33 €/hl). Both the average and the median are approximately 37€/hl.

⁸ <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:283:0051:0070:FR:PDF>

⁹ Bulgaria, Croatia, Denmark, Hungary, Poland, Czech Republic, Romania and Sweden.

¹⁰ Vehicles designed and constructed for the carriage of passengers comprising, in addition to the driver's seat, more than eight seats and having a maximum mass not exceeding 5 tonnes

¹¹ Vehicles designed and constructed for the carriage of passengers comprising, in addition to the driver's seat, more than eight seats and having a maximum mass exceeding 5 tonnes.

¹² 39.19€/hl in the case of France

EXCISE DUTIES ON DIESEL IN EUROPE FOR A HEAVY GOODS VEHICLE EQUAL OR HIGHER THAN 7.5 TONNES

Situation on 15 November 2022

COUNTRIES	Excise duties on diesel fuel "for non commercial use" (€/hl)	Partial refund of excise duties on diesel (€/hl)	Excise duties on diesel fuel "for commercial use" (€/hl)	RANK on commercial diesel
Finland*	59.48		59.48	1
Austria	48.70		48.70	2
Germany	47.04		47.04	3
France	60.89	15.70	45.19	4
Denmark	43.70		43,70	5
Ireland	42.55		42.55	6
Netherlands	41.75		41.75	7
Luxembourg	41.65		41.65	8
Latvia	41.40		41.40	9
Cyprus*	41.07		41.07	10
Greece	41.00		41,00	11
Belgium	45.40	8.20	37.20	12
Estonia	37.20		37.20	12
Lithuania	37.20		37.20	12
Slovakia	36.80		36.80	15
Italy	36.74		36.74	16
Romania	35.07		35.07	17
Czech Republic	34.57		34.57	18
Bulgaria	33.03		33.03	19
Croatia	35.48	2.48	33.00	20
Spain	37.90	4.90	33.00	20
Malta	33.00		33.00	20
Slovenia	33.00		33.00	23
Poland	24.12		24.12	24
Hungary	23.91	0.98	22.93	25
Sweden	22.56		22.56	26
Portugal	33.30	17.00	16.30	27
Range	38.33		43.18	
Average	38.83		37.01	

 Countries allowing partial refunds

Perimeter : UE27

Source : CNR - European studies

* Information not confirmed at the date of publication
Exchange rates on 1 October 2021

4. COST OF 30,000 KM ON A TOLL ROAD NETWORK IN 2022 – CASE STUDIES

The aim here is to analyse the impact of road charging on heavy goods vehicles in the European Union by country. As has been previously noted, levies (i.e. tolls and vignettes, direct taxes on heavy goods vehicles and excise duties on diesel fuel) do not all have the same impact on the cost of operating trucks. The CNR has analysed three different scenarios, based on the following assumptions: the HGVs in question all travel 30,000 kilometres in the chosen geographical areas and each uses an average of 30 litres of diesel per 100 km. The CNR has opted to use the same fuel consumption figure for each HGV, regardless of its nationality. Estimates of average consumption broken down by national sector have been calculated by the CNR, but the samples of companies surveyed are small and the differences observed are not particularly significant. These consumption figures have therefore not been taken into account in the scenarios presented below. The aim is to gauge the impact on the operating costs of heavy goods vehicles of the various levies for the use of road infrastructure. On the other hand, the CNR has used annual mileage figures obtained from its European studies. This factor is of major importance as it has a direct influence on the impact of flat-rate levies such as vignettes or axle taxes.

These simulations have been carried out using 2022 figures, i.e. those that pertained to excise duties on commercial diesel at the beginning of the year, before many countries took temporary measures to deal with the global energy crisis.

SCENARIO INVOLVING TRAVEL ON THE FRENCH TOLL ROAD NETWORK

The choice of France has been made for the following reasons:

- the fact that tolls are in line with the European average in terms of price per kilometre,
- excise duties on diesel for "commercial use" which are among the highest in the European Union.

This simulation is based on three transport operators, each from a different country, each travelling 30,000 km in France:

- A French heavy goods vehicle (HGV) operating within France.
- A Portuguese HGV engaged in international haulage in France. This choice is justified by Portugal's geographical proximity to France, an axle tax that is among the lowest in Europe and excise duties on diesel for "commercial use" in Portugal that are close to the EU minimum (33.3€/hl, at the beginning of 2022).
- A Bulgarian HGV that is also engaged international haulage in France. The reason for this choice is that the Bulgarian axle tax is one of the highest in Europe and Bulgarian hauliers are able to buy diesel fuel in the countries with the lowest prices because of their high levels of international operations.

This French simulation found that the axle tax had minimal impact on the three haulage operators studied. This also holds true in the case of the Bulgarian HGV, despite the fact that it is subject to one of the highest axle taxes in Europe. Bulgarian HGVs have high annual mileage rates, so the impact of the axle tax is diluted by this extremely high level of activity.

As regards tolls, the cost of driving 30,000 kilometres on the French toll network is identical for the three operators. Tolls account for a substantial proportion of the cost of using road infrastructure, varying between 63% and 70%.

The difference is more noticeable when it comes to excise duties on diesel for "commercial use". Hauliers who carry out a large part of their business internationally can adjust their strategies and take advantage of the cheapest diesel fuel in Europe, which is the case for Bulgarian and Portuguese haulage companies. On the other hand, a French HGV whose international activity is very low generally pays excise duties in France and has to endure the high rates that apply, i.e. 45.19€/hl in France compared to 33.3€/hl in Portugal.¹³

Overall, there are significant differences between the different hauliers when it comes to the cost of using French road infrastructure. A Portuguese HGV has a per kilometre cost that is 10% lower than that of a French HGV while a Bulgarian HGV has a cost that is 7.6% lower than that of its French counterpart.

¹³ Rates effective at the beginning of 2022.

Simulation of the cost of using road infrastructure in 2022 over 30,000 km in France

Transport operator characteristics		Axle tax			Tolls			Excise duties on diesel fuel "for commercial use" <i>Beginning of 2022</i>				Cost of using road infrastructure over 30,000 km			Relative gap compared to a French HGV
		Annual amount	Amount for 30,000 km	Share of the axle tax in the cost of using road infrastructure over 30,000 km	Amount €/km	Amount for 30,000 km	Share of tolls in the cost of using road infrastructure over 30,000 km	Countries of supply	Amount €/l	Amount for 30,000 km	Share of the excise duties on diesel in the cost of using road infrastructure over 30,000 km	€	%	Cost €/km	
French HGV	112,300	516 €	138 €	1.2%		7,170 €	63.0%	France	0.4519	4,067 €	35.8%	11,375 €	100%	0.38	-
Portuguese HGV	140,700	273 €	58 €	0.6%	0.239	7,170 €	70.1%	Portugal	0.333	2,997 €	29.3%	10,225 €	100%	0.34	-10.1%
Bulgarian HGV	150,600	1,884 €	375 €	3.6%		7,170 €	68.2%	Spain	0.33	2,970 €	28.2%	10,515 €	100%	0.35	-7.6%

Source: CNR - European studies

SCENARIO INVOLVING TRAVEL ON THE SWEDISH ROAD NETWORK

The choice of Sweden has been made for the following reasons:

- The use of the Eurovignette, which gives access to the Swedish, Danish, Luxembourg and Dutch motorway networks.
- High excise duties on diesel for “commercial use”, 47.28€/hl (at the beginning of 2022), making Sweden one of the five most expensive countries in terms of excise duties on diesel.

This simulation is based on three transport operators, each from a different country, each travelling in Sweden:

- A Swedish HGV operating within Sweden.
- A Danish HGV engaged in international haulage in Sweden. This choice is justified by Denmark’s geographical proximity to Sweden, by an axle tax that is close to the European minimum and by lower excise duties on diesel for “commercial use” than in Sweden.
- A Polish HGV that is also engaged international haulage in Sweden. This choice is justified by Poland’s high axle tax and low excise duties on diesel for “commercial use”, 24.12€/hl (at the beginning of 2022).

The Swedish simulation found that the Eurovignette represents a small share of the cost of using road infrastructure, ranging from 6% to 10% depending on the haulage operator. The flat-rate cost of the Eurovignette is offset by the high number of kilometres travelled by HGVs operating internationally.

The axle tax also has minimal impact on the cost of using road infrastructure, even when it is relatively high, as is the case in Sweden. The fact that axle taxes account for a larger share of total costs than in the previous simulation is mainly due to the Eurovignette’s modest contribution to the overall cost of using the road network.

Where the gap opens up is in the area of excise duties on diesel fuel for “commercial use”. Danish hauliers benefit from lower excise duties on diesel fuel than their Swedish counterparts. They are consequently able to achieve an edge in terms of the cost of using road infrastructure: 0.13€/km compared with 0.17€/km, i.e. a saving of almost 23% on this item.

This is even more striking in the case of a Polish HGV that buys its fuel in Poland, where excise duty on diesel is extremely low: 24.12€/hl. Indeed, the gap in this case is even more pronounced, with a Polish HGV driving in Sweden incurring road use costs that are 46% lower than those of its Swedish counterpart.

Simulation of the cost of using road infrastructure in 2022 over 30,000 km in Sweden

Transport operator characteristics		Axle tax			Vignette			Excise duties on diesel fuel "for commercial use" <i>Beginning of 2022</i>				Cost of using road infrastructure over 30,000 km			Relative gap compared to a Swedish HGV
Nationality of the transport operator	Annual mileage	Annual amount	Amount for 30,000 km	Share of the axle tax in the cost of using road infrastructure over 30,000 km	Annual amount	Amount for 30,000 km	Share of the vignette in the cost of using road infrastructure over 30,000 km	Countries of supply	Amount €/l	Amount for 30,000 km	Share of the excise duties on diesel in the cost of using road infrastructure over 30,000 km	€	%	Cost €/km	
Swedish HGV	115,000	1,943 €	507 €	10.0%		326 €	6.4%	Sweden	0.4728	4,255 €	83.6%	5,088 €	100%	0.17	
Danish HGV	128,000	518 €	121 €	2.8%	1,250 €	293 €	6.7%	Denmark	0.437	3,993 €	90.5%	4,347 €	100%	0.13	
Polish HGV	135,200	1,348 €	299 €	10.9%		277 €	10.1%	Poland	0.2412	2,171 €	79.0%	2,747 €	100%	0.09	

Source: CNR - European studies

SCENARIO INVOLVING TRAVEL ON THE AUSTRIAN TOLL ROAD NETWORK

The choice of Austria has been made for the following reasons:

- The highest tolls in the European Union.
- Excise duties on diesel for “commercial use” in line with the European average at the beginning of 2022.

This simulation is based on two transport operators, each from a different country, each travelling in Austria:

- An Austrian HGV operating within Austria.
- A Hungarian HGV engaged in international haulage in Austria. This choice is justified by Hungary’s geographical proximity to Austria, by an axle tax close to the European minimum and low excise duties on diesel for “commercial use”, 28.53€/hl (January 2022, 10,185 HUF/hl).

As with previous simulations, this scenario simulation in Austria found that the axle tax had minimal impact on the two haulage operators involved, ranging from 0.7% to 1.4% of the cost of using the road network.

As in the French simulation, tolls are the same for both transport operators on the 30,000 kilometres travelled and represent a significant proportion of the cost of using the road infrastructure, i.e. between 77% and 83%.

Where the gap opens up is in the area of excise duties on diesel fuel for “commercial use”. Thanks to extremely low excise duties, Hungarian hauliers enjoy a significant advantage over their Austrian counterparts in terms of the cost per kilometre of using road infrastructure. Despite the fact that excise duties on diesel for "commercial use" are in line with the European average (i.e. 39.7€/hl)¹⁴ Austrian hauliers face competition from countries like Hungary where excise duties are lower.

Interestingly, the extremely high tolls, which are paid by all hauliers in Austria, mitigate the competitive advantage that can be gained from low excise duties. In this scenario, the Hungarian HGV has to pay 26% less excise duty per vehicle than its Austrian counterpart, but in the end its competitive advantage in terms of road use related cost amounts to only 7%.

¹⁴ Rate effective at the beginning of 2022.

Simulation of the cost of using road infrastructure in 2022 over 30,000 km in Austria

Transport operator characteristics		Axle tax			Tolls			Excise duties on diesel fuel ¹⁴ "for commercial use" <i>Beginning of 2022</i>				Cost of using road infrastructure over 30,000 km			Relative gap compared to an Austrian HGV
		Annual amount	Amount for 30,000 km	Share of the axle tax in the cost of using road infrastructure over 30,000 km	Amount €/km	Amount for 30,000 km	Share of the tolls in the cost of using road infrastructure over 30,000 km	Countries of supply	Amount €/l	Montant pour 30,000 km	Share of the excise duties on diesel in the cost of using road infrastructure over 30,000 km	€	%	Cost €/km	
Austrian HGV	121,000	912 €	226,116 €	1.4%	0.42332	12,700 €	0.3%	Austria	0.3970	3,573 €	21.7%	16,499 €	100%	0.55	-
Hungarian HGV	144,500	550 €	114,187 €	0.7%		12,700 €	0.5%	Hungary	0.2853	2,568 €	16.7%	15,381 €	100%	0.51	-6.8%

Source : CNR - European studies

CONCLUSIONS DRAWN FROM THE SIMULATIONS

Ultimately, these three simulations confirm the findings set out above. The different levies applied vary in their impact on the cost of using road infrastructure. The axle tax has a minimal impact. In countries such as Bulgaria and Poland, where axle taxes are high, its impact is considerably attenuated by the number of kilometres travelled. These two sectors, which are very active internationally and have high annual mileage figures, pay a relatively low axle tax cost in proportion to the number of kilometres travelled.

Tolls, on the other hand, are the most equitable form of levy in that they are applied equally to all HGVs travelling within countries where a kilometre-based fee is levied. They also have the greatest impact in terms of the cost of using road infrastructure. In contrast, vignettes represent a minor portion of the total cost. In fact, their cost is offset by the high number of kilometres driven. Thus, in the case of the 30,000 kilometres travelled in the Swedish scenario, the Eurovignette represents between 6% and 10% of the total cost, which is much lower than the percentages for Austrian and French tolls, which account for between 63% and 82% of the cost of using the road network.

Finally, excise duties on diesel enable hauliers to gain an edge over their European competitors. Hence, those national sectors that have high levels of international activity can adjust their business practices and adopt strategies aimed at procuring supplies in countries where diesel prices are low. In other cases, companies take advantage of the low excise duties in their home countries, such as in Portugal, Poland, and Hungary. These discrepancies in diesel excise duties, which were observed in the three aforementioned simulations, are quite substantial and enable certain national sectors to increase their competitive edge.

Finally, these case studies highlight the differences in the per-kilometre cost of using road infrastructure, ranging from 0.09€ to 0.55€/km. First of all, these are considerable competitive imbalances given that international road haulage service rates are approximately 1€/km in the EU. But above all, it should be noted that these most substantial discrepancies exist primarily between countries rather than between individual haulage companies. The real competitive problem is linked to the level of operating costs in different countries.

5. SUMMARY

The three types of levies studied - vignettes or tolls, direct tax on heavy goods vehicles and excise duties on diesel - do not have an identical impact on the competitiveness of international road hauliers in the EU.

With regard to vignettes and tolls, of the 25 European countries studied by the CNR (EU-27 excluding Malta, Cyprus and Greece, but including the United Kingdom), 9 countries have opted for a vignette, while 15 others have opted for a toll, and only one, Finland, has opted for free road transport. In the case of vignettes, the cost ranges from 711€/year in Latvia to 1,250€/year for the Eurovignette, which authorises travel on motorway networks in Luxembourg, the Netherlands, Sweden and Denmark. In terms of the number of kilometres of roadway covered, the cost of these vignettes varies greatly depending on the network concerned. Thus, the cost is only 0.002€/km in the United Kingdom, where the vignette is required throughout the public road network, and 0.44€/km in Lithuania and Latvia (countries that are not part of the Eurovignette scheme) where the affected roadways represent only a small proportion of the total road network. Moreover, it is important to emphasise the fact that vignette costs represent only a small part of the overall cost of using road infrastructure. In practice, its cost is offset by the high number of kilometres travelled by HGVs operating internationally. As regards tolls, the rates charged on motorways vary greatly, from 0.063€/km in Poland to 0.428€/km in Slovenia. Motorway charges in the 15 countries concerned generally tend to be around 0.20€/km. Among the various levies examined in this comparative study, tolls are also the ones that apply most uniformly to all hauliers. They are paid by all HGVs using the roads in these countries and are calculated on a per-kilometre basis. Toll is also the single largest item affecting the cost of using road infrastructure.

As regards direct taxes on heavy goods vehicles, these too fluctuate widely from one country to another, ranging from 0€/vehicle per year in Slovenia to 2,088€/vehicle per year in the UK. In Slovenia there is no tax on HGVs, but they are obliged to use motorways whenever possible and thus to pay the toll. Despite the very high levels of direct tax in certain countries, particularly in the eastern part of the European Union (Bulgaria, Poland, the Czech Republic, and Slovakia), the direct tax on HGV represents only a small part of the cost of using road infrastructure. In fact, its cost is offset by the high number of kilometres driven by these national sectors.

Finally, as far as excise duties are concerned, diesel taxation levels vary widely across Europe. Despite the introduction of a minimum tax rate for diesel as long ago as 1992, Member States continue to adopt different strategies in this area. As of 15 November 2022, excise duties on diesel fuel for “commercial use” ranged from 16.30€/hl in Portugal to 59.48€/hl in Finland. This means that there is a range of 43.18€/hl when it comes to excise duties on diesel for “commercial use”. Both the average and the median are approximately 37€/hl. Certain countries have opted to impose high taxes on diesel, as in the case of Finland and Austria. The latter increased excise duties on diesel in 2022 despite the crisis in energy prices. Others have chosen to apply excise duties on diesel for “non-commercial use” at or close to the European minimum, such as Poland, Bulgaria and Croatia. Taking into account partial refunds of excise duties on diesel for “commercial use”, some countries have rates of 33€/hl or even lower, e.g. Spain, Portugal, Croatia and Hungary.

Excise duties on diesel are thus a factor that enables hauliers to gain an edge over their European competitors. Sectors that operate internationally consequently adopt strategies aimed at purchasing supplies where fuel prices are lowest. It should be remembered that fuel is generally the second largest cost item for hauliers and is actually the largest cost item for certain Eastern European haulage sectors,

such as in Poland. Excise duties thus play a crucial role in determining where EU haulage companies choose to purchase fuel.

In summary, vignettes and tolls in a given country are levied uniformly on all HGVs using its roads, irrespective of their nationality. Of the three levies studied, these are the ones that have the greatest impact on the cost of road use. The direct tax on heavy goods vehicles is levied by the country in which the vehicle is registered and has the smallest impact on the cost of road use. Excise duties on diesel are the most complicated issue, as there is no direct link between the point of taxation and the country where the truck is operated or where it is registered. HGVs operating mainly on an international basis have the best chance of operating all year round, throughout the European Union, using diesel with the lowest excise duties in the EU.

Ultimately, the per-kilometre cost of road use varies greatly depending on the nationality of the HGVs and the countries in which they operate. This point is illustrated by the scenarios set out in Part 4, in which the highest per-kilometre figure obtained was 0.55€/km. This leads to considerable competitive imbalances given that international road haulage service rates are approximately 1€/km in the EU. But above all, it should be noted that these most substantial discrepancies exist primarily between countries rather than between individual haulage companies. The real competitive problem is linked to the level of operating costs in different Member States.

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