

# Charging of heavy goods vehicles for the use of certain infrastructures: vehicle taxation

2017/0115(CNS) - 31/05/2017 - Legislative proposal

**PURPOSE:** to allow Member States to gradually reduce annual taxes applied to heavy goods vehicles having a maximum permissible laden weight of above 12 tonnes.

**PROPOSED ACT:** Council Directive.

**ROLE OF THE EUROPEAN PARLIAMENT:** the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

**BACKGROUND:** [Directive 1999/62/EC](#) (the Eurovignette Directive) provides the legal framework for the charging heavy goods vehicles (HGVs) for the use of certain roads. It sets the minimum levels of vehicle taxes for HGVs.

**Annual vehicle taxes** are payments linked to the fact that the vehicle is registered on behalf of the taxpayer during a given period. Vehicle taxes are not effective when it comes to incentivising cleaner and more efficient operations, or reducing congestion. Tolls, on the other hand, being directly linked to road-use, are considerably better fitted to achieve these objectives.

The application of vehicle taxes represents a cost the industry must so far bear in any event, even if tolls were to be levied by Member States. Therefore, vehicle taxes may act as an **obstacle to the introduction of tolls**.

Therefore, the Commission considered that Member States should be afforded **more scope to lower vehicle taxes**.

This proposal is part of the Commission's effort to create an Energy Union, and of a series of proposals related to low-emission transport. It is presented together with another [proposal](#) which intends to promote the application of tolls, i.e. a form of road charging that is related to the distance travelled.

**IMPACT ASSESSMENT:** the option chosen is the one which includes the variation of charges for light vehicles according to their CO<sub>2</sub> and pollutant emissions. This variation may be complemented with the requirement of external cost charging on at least part of the network for heavy duty vehicles and the phasing-out of time-based charging for light vehicles over a sufficiently long period.

**CONTENT:** the proposal seeks to amend Directive 1999/62/EC to allow Member States to **gradually reduce annual taxes applied to heavy goods vehicles** having a maximum permissible laden weight above 12 tonnes. It implies reducing the minima set out in Directive 1999/62/EC.

In order to minimise the risk of distortions of competition between transport operators established in different Member States, such reduction should be **gradual**.

The Commission considers that the reduction in vehicle tax paid for the use of HGVs by hauliers (which are all SMEs, and in most cases micro-enterprises) could serve as a compensation for potentially increasing road charges related to the application of distance-based schemes.