Basic information

2017/0115(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Charging of heavy goods vehicles for the use of certain infrastructures: vehicle taxation Amending Directive 1999/62/EC 1996/0182(COD) **Subject** 2.70.02 Indirect taxation, VAT, excise duties 3.20.05 Road transport: passengers and freight 3.70.15 Environmental taxation	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
TRAN Transport and Tourism	CLUNE Deirdre (PPE)	30/06/2017
	Shadow rapporteur CLUNE Deirdre (PPE) ȚAPARDEL Claudia (S&D) VAN DALEN Peter (ECR) RIQUET Dominique (ALDE) CARTHY Matt (GUE/NGL) CRAMER Michael (Verts/ALE) PAKSAS Rolandas (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
ECON Economic and Monetary Affairs	FERBER Markus (PPE)	05/10/2017
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	

Council of the European Union

European Commission

Commission DG	Commissioner
Mobility and Transport	BULC Violeta

Key events

Date	Event	Reference	Summary
31/05/2017	Legislative proposal published	COM(2017)0276	Summary
03/07/2017	Committee referral announced in Parliament		
24/05/2018	Vote in committee		
05/06/2018	Committee report tabled for plenary, 1st reading/single reading	A8-0200/2018	Summary
04/07/2018	Decision by Parliament	T8-0289/2018	Summary
04/07/2018	Results of vote in Parliament		
06/10/2025	Proposal withdrawn by Commission		

Technical information

Procedure reference	2017/0115(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 1999/62/EC 1996/0182(COD)
Legal basis	Treaty on the Functioning of the European Union TFEU 113
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	TRAN/8/10067

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE615.498	20/12/2017	
Amendments tabled in committee		PE616.845	22/02/2018	
Committee opinion	ECON	PE615.443	26/04/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0200/2018	05/06/2018	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0289/2018	04/07/2018	Summary

European Commission

Document type	Reference	Date	Summary
	COM(2017)0276		

Legislative proposal		31/05/2017	Summary
Document attached to the procedure	SWD(2017)0180	31/05/2017	
Document attached to the procedure	SWD(2017)0181	31/05/2017	
Commission response to text adopted in plenary	SP(2018)547	12/09/2018	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	NL_CHAMBER	COM(2017)0276	13/07/2017	
Contribution	PT_PARLIAMENT	COM(2017)0276	27/07/2017	
Contribution	IT_SENATE	COM(2017)0276	04/08/2017	
Contribution	CZ_SENATE	COM(2017)0276	23/10/2017	
Contribution	FR_ASSEMBLY	COM(2017)0276	13/03/2018	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES2888/2017	18/10/2017	
CofR	Committee of the Regions: opinion	CDR3560/2017	01/02/2018	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

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 CO2 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.

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

2017/0115(CNS) - 05/06/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Transport and Tourism adopted, following the consultation procedure, the report by Deirdre Clune (EPP, IE) on the proposal for a Council directive amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, as regards certain provisions on vehicle taxation.

The proposal seeks to amend Directive 1999/62/EC so as to allow Member States to gradually reduce annual taxes applied to heavy goods vehicles having a maximum permissible laden weight of above 12 tonnes.

The committee recommended that the European Parliament approve the Commission proposal subject to amendments.

Members seek to **offer Member States more scope to reduce their vehicle tax rates** in order to support the introduction of distance-based tolls and avoid any possible administrative burdens. To this end, they propose to **reduce the minimum rates of taxation in a single step, starting on 1 January 2024**, instead of the gradual reduction of five steps as proposed by the Commission.

The gradual reduction of the vehicle tax on heavy goods vehicles applied by a Member State shall be fully compensated by additional revenues generated by its toll system.

One amendment also stresses that Member States should be encouraged to dismantle any contradictory tax incentives that discourage low-emission mobility and subsidise inefficient and polluting vehicles, like company diesel cars.

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

2017/0115(CNS) - 04/07/2018 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted, by 492 votes to 108, with 82 abstentions, following the consultation procedure, a legislative resolution on the proposal for a Council directive amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, as regards certain provisions on vehicle taxation.

The proposal seeks to amend Directive 1999/62/EC so as to allow Member States to gradually reduce annual taxes applied to heavy goods vehicles having a maximum permissible laden weight of above 12 tonnes.

Parliament approved the Commission proposal subject to amendments.

More flexibility for Member States: Members seek to offer Member States more scope to reduce their vehicle tax rates in order to support the introduction of distance-based tolls and avoid any possible administrative burdens. To this end, they propose to **reduce the minimum rates of taxation**

in a single step, starting on 1 January 2024, instead of the gradual reduction of five steps as proposed by the Commission. This would give Member States as much flexibility as possible to decide on the level of reduction and the speed of its implementation.

According to the amended text, the gradual reduction of the vehicle tax on heavy goods vehicles applied by a Member State shall be **fully compensated** by additional revenues generated by its toll system.

Polluting vehicles: one amendment also stressed that Member States should be encouraged to dismantle any contradictory tax incentives that discourage low-emission mobility and subsidise inefficient and polluting vehicles, like company diesel cars.