
FINAL REPORT - ANNEX

SPECIFIC CONTRACT

MOVE/A3/350-2010 IMPACT ASSESSMENTS AND EVALUATIONS (EX-ANTE, INTERMEDIATE AND EX-POST) IN THE FIELD OF THE TRANSPORT

Supporting study to the Impact Assessments of the European Commission's internalisation strategy, to establish an inventory of measures for internalising external costs in all modes of transport

An inventory of measures for internalising external costs in transport

European Commission

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November 2012 FINAL



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1. Introduction

1.1. Background and scope

This is the Annex report to the study ‘*An inventory of measures for internalising external costs in transport*’. This study is carried out under the Framework contract MOVE/A3/350-2010 Impact Assessments And Evaluations (Ex-Ante, Intermediate And Ex-Post) In The Field Of The Transport.

Information on the existing pricing instruments has been gathered per transport mode and type of instrument. For each instrument, a factsheet has been made per Member State or for the EU, summarizing the main properties of the instrument.

Table 1 gives an overview of the relevant measures per mode that have been covered.

Table 1: Internalisation measures per transport mode and administrative level

	EU	National	Regional	Local
Road Transport		Fuel taxes (including reduced levels and exemptions) Infrastructure charges: - Time-based user charges (vignettes) - Distance-based user charges Insurance taxes Vehicle purchase and/or registration taxes Vehicle ownership and/or circulation taxes Company car taxation VAT reductions/exemptions	Tolls on specific parts of the regional network (e.g. bridges, tunnels).	Urban road pricing schemes (see footnote 7)
Rail Transport	ETS	Fuel taxes Electricity taxes Infrastructure charges (incl. fees for delays) VAT reductions/exemptions	<i>out of scope</i>	<i>out of scope</i>
Inland Navigation		Fuel taxes Fairway dues Charges related to prevention of water pollution. VAT reductions/exemptions	Fairway dues	Port charges for selected ports of the TEN-T Core Network, as defined in COM (2011) 650 final. Not included in the analysis are dues for locks and bridges (for maritime shipping and inland navigation), as far as they are not related to one of the TEN-T core network ports.
Maritime shipping		Fuel Taxes Charges related to prevention of water pollution ¹ VAT reductions/exemptions		
Aviation	ETS	Fuel taxes Ticket taxes VAT reductions/exemptions		Airport charges for selected airports of the TEN-T Core Network, (as defined in COM (2011) 650 final), in particular: Landing and Take-Off (LTO) charge (often differentiated w.r.t. noise emissions) Noise surcharge Emission charge

The approach for gathering and analysing the data and main results per transport mode, including some key high level comparisons of the various Member States, are provided in the main report. Also the exchange rates used can be found in the main report.

¹ Data on penalties and insurances (e.g. related to 2000/59/EC and 2005/35/EC) were not gathered systematically but were added in cases where they were found while gathering the other data for filling the factsheet.

1.2. Outline of the annex report

This annex report contains all the factsheets that have been made and is structured as follows

- Factsheets for road transport: chapter 2.
- Factsheets for rail transport: chapter 3.
- Factsheets for inland navigation: chapter 4.
- Factsheets for maritime shipping: chapter 5.
- Factsheets for aviation: chapter 6.

In cases where values were not known or not applicable, the indications “N/A” and “-” were used respectively.

2. Factsheets road transport

2.1. Overview



Transport mode	Pricing instruments	Factsheets
Road	Fuel	EU
Road	Infrastructure	AT, BE, BG, CZ, DK, FR, DE, GR, HU, IE, IT, LT, LV, NL, PL, PT, RO, SK, SI, ES, SE, UK
Road	Insurance	AT, BE, BG, CY, DK, FI, FR, DE, GR, IE, It, LU, MT, NL, PT, RO, SK, SI, ES, SE, UK
Road	Ownership	AT, BE, BG, CY, CZ, DK, EE, FI, FR, DE, GR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, ES, SE, UK
Road	Registration	AT, BE, BG, CY, CZ, DK, FI, FR, GR, HU, IE, IT, LV, MT, NL, PL, PT, RO, SI, ES
Road	Company car as a benefit in kind	AT, BE, CZ, DK, EE, FI, DE, GR, IE, NL, PT, ES, SE, UK
Road	Company car tax	BE, FR, LV
Road	Congestion charge	IT, MT, SE, UK
Road	Purchase Premium	LU, SE, UK
Road	Scrappage tax	SI

2.2. Representative vehicles

To enable comparisons among the Member States, a number of representative vehicles has been selected for which the level of each tax was calculated. One passenger car (specific by make and type) from each of the B, C and D categories was chosen, see the table below. Main properties of the vehicles are taken from the EEA's CO₂ monitoring database², other data were retrieved from the manufacturer's Belgian website.

Category	Class B: small car	Class C: medium car	Class D: large car
Car model and type	Peugeot 207 1.4	Volkswagen Golf 1.6	Ford Mondeo 2.0
Fuel type	Gasoline	Diesel	Gasoline
CO₂ emissions (g/km)	147	119	184
l/100km	6.34	4.49	7.93
Engine size (cc)	1,360	1,598	1,999
Weight (kg)	1,214	1,314	1,496
Euro class	5	5	5
Purchase price in Belgium (incl. VAT) (€)	12,283	22,115	35,820
Engine power (kW)	54	77	149
NO_x (g/km)	0.06	0.18	0.06
PM (g/km)	0.005	0.005	0.005
Length (mm)	4,030	4,199	4,784

² <http://www.eea.europa.eu/data-and-maps/data/co2-cars-emission/>

Picture			
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For Heavy Duty Vehicles, a model (nonspecific) heavy goods vehicle has been used, with the following properties:

- Gross Vehicle Weight (GVW): 40,000 kg
- Tractor Weight: 14,000 kg
- Axle configuration: 2 axles (tractor) + 3 axles (semi-trailer)
- Air suspension
- 400 HP, 298 kW, 6000 cc engine size
- EURO V
- Purchase price: € 120,000



2.3. Fuel taxes

Fuel Tax - Mineralölsteuer - MöSt	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	Fuel tax/excise duties.
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Gesamte Rechtsvorschrift für Mineralölsteuergesetz 1995 Directive 2003/96/EC
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers.
Charge base	Fuel consumed
Charge structure and charge level	Tax level is based on fuel type and a minimum content of biofuel. All in all, 4 bases are used for diesel and gasoline: <ul style="list-style-type: none"> • Gasoline, less than 46l/1,000l biofuel mixed: € 515/1,000l • Gasoline, at least 46l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 482/1,000l • Diesel, less than 66l/1,000l biofuel mixed: € 425/1,000l • Diesel, at least 66l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 397/1,000l • LPG: € 261/1,000l. • Natural gas: € 1.16/GJ
Total annual revenues	€ 4,350,000,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	Revenues were earmarked for road infrastructure maintenance until 1987, now they go into the general public budget.
Sources	http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=1,0004908

Fuel tax - Accijnzen op brandstof/Droits d'accise sur les huiles minérales

Transport mode	Road
Country/region	Belgium
Status	Implemented
Brief description	Fuel tax/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	29 FEBRUARI 2004. - Koninklijk besluit tot wijziging van de wet van 22 oktober 1997 betreffende de structuur en de accijnstarieven inzake minerale olie 29 FEVRIER 2004. - Arrêté royal modifiant la loi du 22 octobre 1997 relative à la structure et aux taux des droits d'accise sur les huiles minérales Directive 2003/96/EC
Responsible authority	Federal government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel consumed
Charge structure and charge level	Tax level is based on fuel type: <ul style="list-style-type: none"> • Gasoline: € 613.57/1,000l (low sulphur) • Diesel: € 427.69/1,000l (low sulphur) • Commercial diesel (Art. 7(2) of Directive 2003/96/EC): €330/1,000l • LPG and natural gas: no excise duties
Total annual revenues	€ 4,388,190,000 (2011) (DG TAXUD)
Internalisation issues	The legal basis states explicitly that it is set up to operationalise the Energy Taxation Directive 2003/96/EC.
Other issues	-
Sources	http://staatsbladclip.zita.be/staatsblad/wetten/1997/11/20/wet-1997003624-print.html

Fuel tax	
Transport mode	Road
Country/region	Bulgaria
Status	Implemented
Brief description	Fuel tax/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Excise Duties and Tax Warehouses Act Act on the Energy from Renewable Sources Directive 2003/96/EC
Responsible authority	National government, Customs Agency under the Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Leaded gasoline: BGN 830/1,000 l (€ 424) • Unleaded gasoline: BGN 710/1,000 l (€ 363) • Diesel: BGN 630/1,000 l (€ 322) • LPG: BGN 340/1,000 kg (€ 173) • Natural gas: BGN 0.85/1GJ (€ 0.43) • Unleaded petrol that contains at least 4 % (in volume) bio-ethanol: BGN 688/1,000 l (€ 351) • Diesel than contains at least 4% (in volume) biodiesel: BGN 596/1,000 l (€ 304)
Total annual revenues	€ 940,490,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	The excise duty rate on diesel is allowed to be below EU minima until 1 Jan 2013 by the Accession Treaty.
Sources	http://www.minfin.bg/bg/page/174 http://www.minfin.bg/en/documents/?q=excise

Fuel tax	
Transport mode	Road
Country/region	Cyprus
Status	Implemented
Brief description	Fuel tax/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	The Excise Duties Law No. 91(I)/2004. Directive 2003/96/EC
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: € 359/ 1,000l • Diesel: € 330/1,000l • LPG: € 125/1,000l • Natural gas: € 2.60 /GJ
Total annual revenues	€ 334,160,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	The taxes are at the minimum level required by Directive 2003/96/EC

Fuel tax	
Transport mode	Road
Country/region	Czech Republic
Status	Implemented
Brief description	Excise duties on fuel
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Act No. 353/2003 Coll. - “Act on excise duties”. The latest amendment is Act No. 95/2011 Coll. of 17 March 2011 - “Act amending Act No. 353/2003 Coll. on excise duties, as amended by subsequent acts, and some other acts” Directive 2003/96/EC
Responsible authority	National government
Who are charged	Fuel buyers
Charge base	Fuel type
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline: CZK 12,840/1,000l (€516) Diesel: CZK 10,950/1,000l (€440) LPG: CZK 3,933/1,000kg (€158) Natural gas: CZK 9.5 /GJ (€0.38) <p>Biofuels are exempt from excise duties, in pure form as well as in blends (e.g. E85, E95).</p>
Total annual revenues	€ 3,183,440,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	9.1% of the revenues are earmarked for the State Fund of Transport Infrastructure
Sources	http://cds.mfcr.cz/cps/rde/xchg/cds/xsl/legislativa_metodika_793.html?year=0

Fuel tax	
Transport mode	Road
Country/region	Denmark
Status	Implemented
Brief description	Fuel tax/excise duties, split into a tax on mineral oils and a tax on CO ₂ effects.
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Act No 313 of 01/04/2011 (mineral oils) Act No 321 of 04/04/2011 (CO ₂) Directive 2003/96/EC
Responsible authority	National government
Who are charged	Fuel buyers
Charge base	Fuel type, biofuel content
Charge structure and charge level	<ul style="list-style-type: none"> <u>CO₂ tax</u> Diesel: DKK 428/1,000l (€ 57.5) Diesel with minimum 6.8% biofuel: DKK 399/1,000l (€ 53.6) Gasoline: DKK 386/1,000l (€ 51.9) Gasoline with minimum 4.8% biofuel: DKK 367/1,000l (€ 49.3) LPG: DKK 260/1,000l (€ 43.9) <u>Mineral oil tax</u> Diesel: DKK 2,876/1,000l (€ 386.4) Diesel with minimum 6.8% biofuel: DKK 2,557/1,000l (€ 343.6) Gasoline: DKK 4,022/1,000l (€ 540.4) Gasoline with minimum 4.8% biofuel: DKK 3,954/1,000l (€ 531.3) LPG: DKK 1,788/1,000l (€ 240.2) Natural gas: DKK 83.21 (€11.18) (rates at day temperature, standardized rates at 15°C are also given in the legislation)
Total annual revenues	€ 2,432,960,000 (2010) (DG TAXUD)
Internalisation issues	The legal basis states explicitly that is set up to operationalise the Energy Taxation Directive 2003/96/EC.
Other issues	Small annual increases are foreseen in the level of the tax. The body of the legislation gives the values for 2015, earlier years are in the appendices.
Sources	https://www.retsinformation.dk/Forms/R0710.aspx?id=133871 https://www.retsinformation.dk/Forms/R0710.aspx?id=133858

Fuel tax	
Transport mode	Road
Country/region	Estonia
Status	Implemented
Brief description	Fuel tax/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Alcohol, Tobacco, Fuel and Electricity Excise Duty Act (14.06.2007 entered into force 01.01.2008 - RT I 2007, 45, 319) Directive 2003/96/EC
Responsible authority	National government
Who are charged	Fuel buyers
Charge base	Fuel consumed
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline (both unleaded and leaded): €422.77/1,000l Diesel: €392.92/1,000l LPG: €125.26/1,000kg Natural gas is exempt <p>If biofuel is blended with fossil fuel, no fuel taxes are due on the share of biofuel. This is valid as long as the EC provides state-aid to Estonia)</p>
Total annual revenues	€ 312,820,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://www.legaltext.ee/text/en/X70018K3.htm

Fuel tax	
Transport mode	Road
Country/region	Finland
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Act on Excise Duty on Liquid Fuels (1472/1994) Act on Excise Duty on Electricity and Certain Fuels (1260/1996) Decree on Excise Duty on Liquid Fuels (1547/1994)
Responsible authority	National government, Customs
Who are charged	Fuel buyers
Charge base	Fuel consumed
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline (unleaded): € 650.4/1,000 l • Diesel: € 469.5/1,000 l • LPG is exempt • Natural gas: € 2.51/GJ <p>Biofuels are taxed slightly less.</p>
Total annual revenues	€ 2,652,560,000 (2011) (DG TAXUD)
Internalisation issues	This includes a CO ₂ tax equivalent to a cost of € 20/t CO ₂ .
Other issues	-
Sources	http://www.environment.fi/default.asp?contentid=147208&lan=en

Fuel tax - Taxe intérieure de consommation sur les produits énergétiques (TICPE)

Transport mode	Road
Country/region	France
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Code des douanes - Article 265 Directive 2003/96/EC
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline: € 606.90/ 1,000l Diesel: € 428.40/1,000l LPG: € 107.60/1,000kg Natural gas is exempt <p>Regions can increase this tax, which most do, by €25/1,000l or 2.5€-cent/l (for diesel and gasoline), except for Corse and Poitou Charentes (no increase) and Rhône-Alpes (1.15 €-cent/l for diesel and 1.77 €-cent/l for gasoline). Biofuels get a reduction of € 80/1,000l (biodiesel) or €140 /1,000l (ethanol).</p>
Total annual revenues	€ 23,539,910,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> Part of the extra regional tax (0.73c€/l for gasoline and 1.35c€/l for diesel) is earmarked for transport infrastructure (not just road). Reimbursements can be made for road transport companies. This can be up to € 5/hectolitre diesel in all regions except Corsica, Poitou-charentes (€ 2.5/hl) and Rhône-Alpes (€ 3.65/hl)
Sources	http://www.douane.gouv.fr/page.asp?id=171 http://www.developpement-durable.gouv.fr/La-fiscalite-des-produits,17899.html http://www.economie.gouv.fr/remboursement-partiel-de-la-taxe-sur-le-gazole-professionnel

Fuel tax	
Transport mode	Road
Country/region	Germany
Status	Implemented
Brief description	Fuel taxes/Excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Energiesteuerengesetz
Responsible authority	Federal government through the regional Hauptzollämter (customs agencies).
Who are charged	Fuel buyers
Charge base	Fuel consumed
Charge structure and charge level	<ul style="list-style-type: none"> • Diesel: € 470.40/1,000l (low sulphur) • Gasoline: € 654.50/1,000l (low sulphur) • LPG: € 180.32/1,000kg • Natural Gas: € 3.86/GJ
Total annual revenues	€ 35,738,280,000 (2010) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://www.gesetze-im-internet.de/energiestg/index.html

Fuel tax (Special consumption tax)	
Transport mode	Road
Country/region	Greece
Status	Implemented
Brief description	Fuel tax/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Ειδικός φόρος κατανάλωσης ενεργειακών προϊόντων Law No 2386/1996 art.15, Law No 2753/1999 art.19, Law No 2960/2001 articles 72 to 78, Law No 3336/2005 art. 1, Law No 3483/2006 art. 10, Law No 3517/2006 art. 4 & 5 , Law No 3583/2007, Chapter A, articles 16 to 21, Law No 3634/2008, art. 22 & 28, law No 3775/2009, art.34, Law 3828/2010 art. 1, Law 3833/2010 art. 15 & 16, Law 3845/2010 art.4, Law 3899/2010 art. 5, Law 3986/2011 art. 36 and Law 4024/2011 art.38. Directive 2003/96/EC
Responsible authority	National government
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: € 670/1,000 l • Diesel: € 412/1,000l • LPG: € 200/1,000kg • Natural gas is exempt
Total annual revenues	€ 4,359,660,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-

Fuel tax	
Transport mode	Road
Country/region	Hungary
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Act 127 of 2003 on excise taxes and special regulations on the distribution of excise goods. Act 88 of 2003 on energy tax. Directive 2003/96/EC
Responsible authority	National government, Customs Administration
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline (leaded): HUF 124,200/1,000l (€421.7) • Gasoline (unleaded): HUF 123,300/1,000l (€418.7) • Diesel: HUF 113,555/1,000l (€385.6) • Commercial diesel (Art. 7(2) of Directive 2003/96/EC): HUF 96,555/1000l (€327.9) • LPG: HUF 47,900/1,000kg (€162.6) • Natural gas is exempt
Total annual revenues	€ 1,886,890,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-

Fuel tax	
Transport mode	Road
Country/region	Ireland
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC S.I. No. 442/2001 — Mineral Oil Tax Regulations, 2001
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline: € 587.71/1,000l Diesel: € 479.02/1,000l LPG: € 176.36/1,000kg Natural gas is exempt <p>In the price of gasoline and diesel, a CO₂ surcharge is included (at €45.87/1,000l for gasoline, € 53.30/1,000l for diesel). The biofuel share of the blend is exempt from this CO₂ surcharge.</p>
Total annual revenues	€ 2,347,980,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://www.irishstatutebook.ie/2001/en/si/0442.html http://www.irishstatutebook.ie/2012/en/si/0231.html

Fuel tax	
Transport mode	Road
Country/region	Italy
Status	Implemented
Brief description	Fuel tax/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC DECRETO LEGISLATIVO 26 ottobre 1995, n. 504
Responsible authority	National government, Customs agency (Agenzia delle Dogane)
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: € 704.2/1,000l • Diesel: € 593.2/1,000l • Commercial diesel (Art. 7(2) of Directive 2003/96/EC): € 403.21/1,000l • LPG: € 267.77/1,000kg • Natural Gas: € 3.31/1,000m³ <p>Provinces are allowed to increase the fuel tax by up to 0.0387€/liter as they see fit. A reduced rate of €330 is applicable to diesel used in taxis.</p>
Total annual revenues	€ 22,767,370,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	The fuel tax is the sum of many parts. Over the years, the Italian government has used fuel tax as an instrument to cover gaps in the budget caused by unexpected events.
Sources	http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legislativo:1995-10-26;504

Fuel tax	
Transport mode	Road
Country/region	Latvia
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Law "On Excise Tax"
Responsible authority	National government, customs administration
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: LVL 289/1,000l (€407.5) • Gasoline with 70-85% biofuel: LVL 86.7/1,000l (€122.3) • Diesel: LVL 234/1,000l (€329.9) • Diesel with 30+% biofuel: LVL 164/1,000l (€231.2) • LPG: LVL 90/1,000kg (€126.9) • Natural Gas: LVL 70/1,000m³ (€98.7) <p>Pure biodiesel is exempt from fuel tax.</p>
Total annual revenues	€ 370,180,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://www.fm.gov.lv/en/s/taxes/excise_duty/ http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On_Excise_Duties.doc

Fuel tax	
Transport mode	Road
Country/region	Lithuania
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Law on Excise Duties No. IX-569 Directive 2003/96/EC
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: LTL 1,500/1,000l (€ 434.43) • Diesel: LTL 1,043/1,000l (€ 302.1) • LPG: LTL 1,050/1,000kg (€ 304.1) • Natural gas: LTL 758/1,000m³ (€ 219.5) (LTL 22.63/GJ) <p>When the percentage of biological origin substances in gasoline and diesel is not less than 30%, the excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product; when the percentage of biological origin substances is less than 30%, the excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product and only for the part that exceeds the compulsory blending of additives of biological origin .</p>
Total annual revenues	€ 489,960,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	A part of the revenues is earmarked for the Road Maintenance and Development Programme (in 2009: 55%). Directive 2004/74/EC allows for a rate lower than the EU minimum for gas oil until 1 Jan 2013.
Sources	http://www3.lrs.lt/pls/inter3/dokpaieska.showdoc_l?p_id=370215

Fuel tax	
Transport mode	Road
Country/region	Luxembourg
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Loi du 17 décembre 2010
Responsible authority	National government, Customs administration
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline (includes a climate change tax of €20/1,000l): <ul style="list-style-type: none"> Standard: €464.58/1,000l Low sulphur (<=10mg/kg): €462.09/1,000l Diesel (includes a climate change tax of €25/1,000l) <ul style="list-style-type: none"> Standard: €333.35/1,000l Low sulphur (<=10mg/kg): €330/1,000l (minimum level set by EC directive) LPG: € 101.64/1,000kg Natural gas is exempt
Total annual revenues	€ 920,080,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://www.legilux.public.lu/leg/a/archives/2010/0228/2010A3676A.html

Fuel tax	
Transport mode	Road
Country/region	Malta
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC EXCISE DUTY ACT (ACT XVI of 1995, last amended by Legal Notice 207 of 2012.)
Responsible authority	National government, Customs department
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: €469.23/1,000l • Diesel: €382.40/1,000l • LPG is exempt • Natural gas is exempt
Total annual revenues	€ 99,480,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-

Fuel tax	
Transport mode	Road
Country/region	Netherlands
Status	Implemented
Brief description	Fuel taxes – excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Wet op de accijns
Responsible authority	National government, customs service
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: € 730.48/1,000l • Diesel: sulphur content below 10mg/kg: € 430.80/1,000l • Diesel, sulphur content above 10mg/kg: € 441.72/1,000l • LPG: € 167.54/1,000kg • Natural gas: € 4.74/GJ
Total annual revenues	€ 7,396,710,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://wetten.overheid.nl/BWBR0005251/

Fuel tax	
Transport mode	Road
Country/region	Poland
Status	Implemented
Brief description	Fuel taxes – excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Act of 6 December 2008 on excise duty
Responsible authority	National government, customs authority
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: PLN 1,664.19/1,000 l (€379.8) • Diesel: PLN 1,445.92/1,000 l (€330) • LPG: PLN 822.98/1,000 kg (€187.8) • Natural Gas is exempt <p>This includes a “fuel fee”, earmarked for road construction, of PLN 95.19/1,000 l (€ 21.7) for gasoline and PLN 239.84/1,000 l (€ 54.7) for diesel.</p>
Total annual revenues	€ 5,400,170,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> • A part of fuel taxes (see above) is earmarked for road construction. • Biofuels are exempt from fuel tax.
Sources	http://prawo.lego.pl/prawo/ustawa-z-dnia-6-grudnia-2008-r-o-podatku-akcyzowym/

Fuel tax - Imposto sobre os Produtos Petrolíferos e Energéticos

Transport mode	Road
Country/region	Portugal
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Excise Duties Code (CIEC), enacted by Decree Law 73/2010 of 26 June, as amended. Ministerial order 99/2011 of 11 March; Law 64-B/2011 of 30 December.
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline (unleaded): € 584.42/1,000 l Diesel: € 366.39/1,000 l LPG: € 127.88/1,000 kg Natural gas: € 2.84/GJ
Total annual revenues	€ 2,169,790,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	Part of the revenue is earmarked for the Forestry Permanent Fund (€ 0.005/l gasoline, and € 0.0025/l diesel, up to a ceiling of 30 million euro)
Sources	http://www.dgaiec.min-financas.pt/pt/legislacao_aduaneira/iec_doclib/default.htm http://www.apetro.pt/index.php?option=com_content&task=view&id=75&Itemid=122

Fuel tax	
Transport mode	Road
Country/region	Romania
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Legea 571/2003 coroborată cu HG 44/2004 privind CODUL FISCAL CU NORMELE METODOLOGICE DE APLICARE
Responsible authority	National government, tax authority
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: RON 1,546.27/1,000l (€359.6) • Diesel: RON 1,358.96/1,000l (€316) • LPG: RON 551.53/1,000kg (€128.3) • Natural gas: RON 11.18/GJ (€2.6) <p>The biomass-fraction of the fuel is exempt from the fuel tax.</p>
Total annual revenues	€ 2,082,540,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	http://static.anaf.ro/static/10/Anaf/Cod_fiscal_norme_2012.htm

Fuel tax	
Transport mode	Road
Country/region	Slovak Republic
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Directive 2003/96/EC Excise duty on mineral oil - Act No. 98/2004, as last amended by Act No. 546/2011, Excise duty on natural gas - Act No. 609/2007, as last amended by Act No. 69/2012,
Responsible authority	National government, Ministry of Finance (Customs authorities)
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline with biofuel content <3.2%: € 550.52/1,000l Gasoline with biofuel content ≥3.2%: € 514.50/1,000l Diesel with biofuel content <5.3%: € 386.40/1,000l Diesel with biofuel content ≥5.3%: € 368.00/1,000l LPG: €182/1,000kg Natural gas: €2.6/GJ
Total annual revenues	€ 1,058,080,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	The excise duty rate on diesel is allowed to be below EU minima until 1 Jan 2013 by the Accession Treaty.
Sources	http://www.finance.gov.sk/en/Documents/1_Adresar_redaktorov/Fuleova/Mineral_oil_98_2004.pdf http://www.finance.gov.sk/en/Documents/Material/2009/7/73/Sobot190209/Electricity/Electricity_Coal_Natural_Gas_609_2007.pdf

Fuel tax	
Transport mode	Road
Country/region	Slovenia
Status	Implemented
Brief description	Fuel taxes/excise duties An additional CO ₂ tax also applies to motor fuels.
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Excise Duty Act - Zakon o trošarinah - ZTr (Official Gazette of the Republic of Slovenia, No. 97/10) Regulation on Carbon dioxide emission tax - Uredba o okoljski dajatvi za onesnaževanje zraka z emisijo ogljikovega dioksida (Official Gazette of the Republic of Slovenia No.: 43/05, 58/05, 87/05, 20/06, 78/08, 39/10, 13/11, 75/11) Directive 2003/96/EC
Responsible authority	National government, Ministry of Finance, Customs Administration
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline: € 502.42/1,000l • Diesel: € 381.69/1,000l • Commercial diesel (Art. 7(2) of Directive 2003/96/EC): € 330/1,000l • LPG: € 125/1,000kg • Natural gas: € 1.23/GJ <p>Biofuel is exempt from fuel tax, also in blends.</p>
Total annual revenues	€ 955,590,000 (Excise duties, 2011)+ € 30,600,000 (CO ₂ tax, 2010) (DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://zakonodaja.gov.si/rpsi/r07/predpis_ZAKO567.html

Fuel tax	
Transport mode	Road
Country/region	Spain
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Ley 38/1992, de 28 de diciembre, de Impuestos Especiales. CAPÍTULO VII. IMPUESTO SOBRE HIDROCARBUROS. Directive 2003/96/EC
Responsible authority	National government, Ministry of Finance
Who are charged	Fuel buyers
Charge base	Fuel consumed
Charge structure and charge level	<ul style="list-style-type: none"> • Gasoline leaded): € 457.79/1,000l • Gasoline (unleaded): € 424.69/1,000l • Diesel: € 307/1,000l • Commercial diesel (Art. 7(2) of Directive 2003/96/EC): € 330/1,000l • LPG: € 57.47/1,000l • Natural gas: € 1.15/GJ <p>Biofuels, pure or the part in a blend with fossil fuels, are exempt from fuel tax.</p> <p>Partial rebates of fuel tax are possible for diesel vehicles used for commercial transport, be it freight (trucks) or passengers (buses and taxis). The rebate is possible on an annual maximum of 50,000l (5,000l for taxis).</p>
Total annual revenues	€ 11,319,220,000 (2011) DG TAXUD)
Internalisation issues	-
Other issues	-
Sources	http://noticias.juridicas.com/base_datos/Fiscal/I38-1992.html







Local fuel tax - Impuesto sobre las ventas minoristas de determinados hidrocarburos

Transport mode	Road
Country/region	Spain
Status	Implemented
Brief description	An extra tax on fuel for municipal authorities.
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	Ley 24/2001 de 31 de diciembre de Medidas Fiscales Administrativas y del Orden Social (Artículo 9)
Responsible authority	Municipal authorities
Who are charged	Fuel buyers
Charge base	Fuel consumed
Charge structure and charge level	<ul style="list-style-type: none"> • € 24/1,000l, no differentiation between diesel and gasoline • Municipal authorities are allowed to increase, but no more than triple this tax if they see fit.
Total annual revenues	N/A
Internalisation issues	-
Other issues	http://noticias.juridicas.com/base_datos/Admin/l24-2001.t1.html#a2










Fuel tax	
Transport mode	Road
Country/region	Sweden
Status	Implemented
Brief description	Fuel taxes/excise duties. Apart from the standard Energy tax, an additional specific CO ₂ tax is also levied.
Objective of the scheme	<p>“General energy tax is levied on most fuels based on their energy contents. The aim is primarily fiscal but also to improve energy efficiency and enhance the use of renewable energy. Tax rates are higher for motor fuels in order to take account of external effects such as noise, congestion and road wear from traffic.”</p> <p>“The CO₂ tax was introduced in Sweden in 1991. Over the years the tax rate has been significantly increased, in order to take account of the need to fight climate change”</p> <p>Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”</p>
Legal basis	Energy Tax Act (SFS 1994:1776) Directive 2003/96/EC
Responsible authority	National government; Ministry of Enterprise, Energy and Communications
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline: SEK 5,650/1,000l (€ 616.9) (SEK 3,920 for a special mix for two-stroke engines) Diesel class 1 (<=10ppm sulphur): SEK 4,666/1,000l (€ 509.4) Diesel class 2 (<=50ppm sulphur): SEK 4,935/1,000l (€ 538.8) Diesel class 3 (EN 590 diesel): SEK 5,077/1,000l (€ 554.3) LPG: SEK 2,283/1,000kg (€ 249.3) Natural gas: SEK 40.60/GJ (€ 4.43) <p>On ethanol, no energy tax or carbon dioxide tax is paid. On natural gas, a reduced carbon dioxide tax is paid but no energy tax. On biogas no energy tax or carbon dioxide tax is paid. On E85, which consists of 85% ethanol and 15% gasoline, energy tax and carbon dioxide tax is paid only on the 15% of gasoline. On natural gas the carbon dioxide tax will be successively increased beginning from 2011 to reach the general level of CO₂-taxation on fuels by 2015.</p>
Total annual revenues	€4,687,030,000 (Excise duties, 2011) + € 2,984,354,529 (CO ₂ tax, 2010) (DG TAXUD)
Internalisation issues	The explicit CO ₂ component underlines the internalization of climate change costs. The objective states that the tax also targets noise, congestion and road wear.
Other issues	-
Sources	http://www.sweden.gov.se/sb/d/16022/a/190032 http://www.skatteverket.se/foretagorganisationer/skatter/punktskatter/allapunktskatter/energiskatter.4.18e1b10334ebe8bc8000843.html

Fuel tax	
Transport mode	Road
Country/region	United Kingdom
Status	Implemented
Brief description	Fuel taxes/excise duties
Objective of the scheme	No specific objective at the national level. Council Directive 2003/96/EC mentions the following objective for fuel taxes: “As a party to the United Nations Framework Convention on Climate Change, the Community has ratified the Kyoto Protocol. The taxation of energy products and, where appropriate, electricity is one of the instruments available for achieving the Kyoto Protocol objectives.”
Legal basis	<i>UK law</i> The Hydrocarbon Oil Duties Act 1979 (HODA) The Customs and Excise Management Act 1979 The Hydrocarbon Oil Regulations 1973 The Hydrocarbon Oil (Repayment of Rebates) Regulations 1996 The Hydrocarbon Oil (Marking) Regulations 2002 The Excepted Vehicles (Amendment of Schedule 1 to the Hydrocarbon Duties Act 1979) Order 2007 and The Hydrocarbon Oil (Marking) (Amendment) Regulations 2007. <i>Community law</i> Council Directive 92/12/EEC of 25.02.92 Council Directive 95/60/EEC of 27.11.95 Council Directive 98/70 of 13.10.98 Council Directive 2003/96/EC of 27.10.03 and Commission Decision 2001/574/EC of 13.7.01 and Amendments to Commission Decision 2001/574/EC of 8.4.02 and 17.12.03.
Responsible authority	National government, HM Revenue & Customs
Who are charged	Fuel buyers
Charge base	Fuel used
Charge structure and charge level	<ul style="list-style-type: none"> Gasoline: £ 579.5/1,000l (unleaded) (€ 674.15) Diesel: £ 579.5/1,000l (€ 674.15) LPG: £ 0 Natural gas: £ 5.67/GJ (€ 6.60) <p>A duty incentive for biodiesel of 20 pence per litre relative to the main road fuels was introduced on 26 July 2002. A similar incentive was introduced for bioethanol on 1 January 2005. These differentials were maintained with the duty increases announced in Budget 2006.</p>
Total annual revenues	€ 30,244,980,000 (2011) (DG TAXUD)
Internalisation issues	-
Other issues	The duty rates for petrol and diesel are the same in the UK.
Sources	http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageExcise_ShowContent&id=HMCE_CL_000164&propertyType=document

2.4. Infrastructure charges

Maut				
Transport mode	Road			
Country/region	Austria			
Status	Implemented			
Brief description	All trucks, buses and large motorhomes with a maximum permissible gross vehicle weight of over 3.5 tonnes are subject to tolling on Austria's motorways and expressways since 1/1/2004. The toll is collected fully electronically without impacting the flow of traffic using microwave technology. The part of the network that is taxed is 2,175 km long.			
Objective of the scheme	Infrastructure construction and maintenance. Earmarking is applied, to construction and maintenance on the highly developed sections of the road network and infrastructure.			
Legal basis	ASFINAG Act of 8 October 1982 (BGBl. No. 591/1982 idgF) Act on the Authorization of ASFINAG (ASFINAG-Ermächtigungsgesetz) of 1997 (BGBl. I No. 113/1997 idgF) Bundesgesetz über die Mauteinhebung auf Bundesstraßen (Bundesstraßen-Mautgesetz 2002 – BStMG) Federal Road Toll Act of 2002			
Responsible authority	ASFINAG, Autobahnen- und Schnellstraßen- Finanzierungs-Aktiengesellschaft			
Who are charged	All trucks, buses and large motorhomes with a maximum permissible gross vehicle weight of over 3,500 kg			
Charge base	Distance, EURO class and amount of axles			
Charge structure and charge level	Standard rates per km:			
	Tolling according to EURO emission classes rates for vehicles with a max. permissible gross weight of over 3.5t			
	Rate group	Category 2 2 axles	Category 3 3 axles	Category 4+ 4 and more axles
	A EURO emission class EURO VI	0.145	0.2030	0.3045
	B EURO emission class EURO EEV	0.150	0.2100	0.3150
	C EURO emission classes EURO IV & V	0.165	0.2310	0.3465
	D EURO emission classes EURO 0 to III	0.187	0.2618	0.3927
	Higher rates on specific routes and on specific routes during the night:			
	Tolling according to EURO emission classes rates for vehicles with a max. permissible gross weight of over 3.5t (as of 1 January 2012)			
	Special toll routes			

A 9, A 10, A 11, A 13, S 16					
Rate group	Tolled section	km	Category 2 2 axles	Category 3 3 axles	Category 4+ 4 and more axles
A 9 Pyhrn Bosruck	Spital/Pyhrn - Ardning	10			
A EURO emission class EURO VI			3.76	5.26	7.90
B EURO emission class EURO EEV			3.89	5.45	8.17
C EURO emission classes EURO IV & V			4.28	5.99	8.99
D EURO emission classes EURO 0 to III			4.84	6.78	10.16
A 9 Pyhrn Gleinalm	Kn. St. Michael - Übelbach	25			
A EURO emission class EURO VI			8.91	12.47	18.71
B EURO emission class EURO EEV			9.22	12.91	19.36
C EURO emission classes EURO IV & V			10.14	14.20	21.29
D EURO emission classes EURO 0 to III			11.47	16.06	24.09
A 10 Tauern	Flachau - Rennweg	47			
A EURO emission class EURO VI			12.75	17.85	26.78
B EURO emission class EURO EEV			13.19	18.47	27.70
C EURO emission class EURO IV & V			14.51	20.31	30.47
D EURO emission class EURO 0 to III			16.42	22.99	34.48
A 11 Karawanken *	St. Jakob/Rosental - Tunnel. Südportal	10			
A EURO emission class EURO VI			8.43	11.80	17.70
B EURO emission class EURO EEV			8.72	12.21	18.31
C EURO emission classes EURO IV & V			9.59	13.43	20.14
D EURO emission class EURO 0 to III			10.85	15.19	22.79
A 13 Brenner **	Innsbruck Amras - Brenner	35			
A EURO emission class EURO VI			22.03	30.84	46.26
Night rate					92.52
B EURO emission class EURO EEV			22.79	31.91	47.86
Night rate					95.72
C EURO emission classes EURO IV & V			25.07	35.10	52.65
Night rate					105.30
D EURO emission classes EURO 0 to III			28.36	39.70	59.56

Night rate					119.12
A 13 Brenner **	Innsbruck Wilten - Brenner	34			
A EURO emission class EURO VI			21.37	29.92	44.88
Night rate					89.76
B EURO emission class EURO EEV			22.10	30.94	46.41
Night rate					92.82
C EURO emission classes EURO IV & V			24.31	34.03	51.05
Night rate					102.10
D EURO emission classes EURO 0 to III			27.51	38.51	57.77
Night rate					115.54
S 16 Arlberg	St. Anton/Arlberg - Langen/Arlberg	16			
A EURO emission class EURO VI			8.15	11.41	17.12
B EURO emission class EURO EEV			8.43	11.80	17.70
C EURO emission classes EURO IV & V			9.28	12.99	19.49
D EURO emission classes EURO 0 to III			10.49	14.69	22.03
<p>*) Travelling north the collection of tolls is carried out on the Slovenian side of the border.</p> <p>**) On the A13 motorway a night time rate applies for Category 4 trucks between 10:00 p.m. and 05:00 a.m.. The night rate is double the amount of the day rate</p> <p>Another specific higher tariff was created for the A12 Inntal Autobahn (Border Kiefersfelden – Innsbruck Amras). The surcharge in the amount of 10% to be collected by ASFINAG from 1 January 2012 onward is paid to the state and earmarked for financing the Brenner Base Tunnel.</p>					
Tolling according to EURO emission classes rates for vehicles with a max. permissible gross weight of over 3.5t (as of 1 January 2012) A 12			  	  	  
Rate group	Tolled section	km	Category 2 2 axles	Category 3 3 axles	Category 4+ 4 and more axles
A 12 Unterinntal	Border Kiefersfelden - Innsbruck Amras	74.8			
A EURO emission class EURO VI			11.93	16.70	25.06
B EURO emission class EURO EEV			12.33	17.29	25.91
C EURO emission classes EURO IV & V			13.56	19.01	28.50
D EURO emission class EURO 0 to III			15.38	21.54	32.32
Total annual revenues	€ 1,535,500,000 (2010), includes revenue from vignettes for cars under 3.5t GVW. € 926,200,000 (2009) (from OECD database)				

Internalisation issues	Being distance based and differentiated to the number of axles (as a proxy for vehicle weight), this can be regarded as internalising infrastructure costs for HDVs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions. The toll system operator does not provide an explanation for the higher night rates for the A13 section, but this is likely due to road safety reasons.
Other issues	<ul style="list-style-type: none"> • These tolls are calculated using a so-called “GO-box”, an on-board unit (OBU), which has to be installed when entering the network. The “GO-Box” can be obtained for a rental charge of €5 at the border stations and other specific points of sale such as gas stations, highway restaurants, etc. • All revenues are earmarked for finance, construction and maintenance of roads of national importance.
Sources	<ul style="list-style-type: none"> • http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10011551 • http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10012691 • www.asfinag.at

Vignette	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	All motor vehicles with a maximum permissible gross weight of up to 3,500kg – cars, motor bikes and campervans – are obliged to display the mandatory toll sticker. Depending on the type of toll sticker they have purchased drivers may use the toll road network for a specific period of time.
Objective of the scheme	N/A
Legal basis	ASFINAG Act of 8 October 1982 (BGBl. No. 591/1982 idgF) Act on the Authorization of ASFINAG (ASFINAG-Ermächtigungsgesetz) of 1997 (BGBl. I No. 113/1997 idgF) Bundesgesetz über die Mauteinhebung auf Bundesstraßen (Bundesstraßen-Mautgesetz 2002 – BStMG) Federal Road Toll Act of 2002
Responsible authority	ASFINAG, Autobahnen- und Schnellstraßen- Finanzierungs-Aktiengesellschaft
Who are charged	All motor vehicles with a maximum permissible gross weight of up to 3,500 kg who drive on Austrian highways and expressways.
Charge base	Time
Charge structure and charge level	Vignettes exist for 10 days, 2 weeks and 1 year. For motorcycles, the rates are € 4.60/11.70/31 respectively. For cars and other vehicles with GVW <3.5t, it is € 8/23.4/77.8 respectively. A special toll (Korridorvignette) exists. It entitles vehicles of up to and including 3.5 tonnes maximum permissible gross weight to use the section (known as the “corridor”) between the German border and the Hohenems junction on the A 14 Rheintal/Walgau motorway in Vorarlberg. The Korridorvignette is valid for 24 hours and costs € 2 for one direction and € 4 for both directions. Separate tolls exist for specific road sections (e.g. Brenner, Tauerntunnel, Bosruck/Gleinalm, Karawankentunnel, Arlbergtunnel).
Total annual revenues	€ 1,535,500,000 (2010), includes toll for HDV as well. € 338,200,000 (2009) (from OECD database)
Internalisation issues	This vignette is meant to internalise the cost of infrastructure. It is time based.
Other issues	Earmarking is applied, to construction and maintenance on the highly developed sections of the road network and infrastructure.
Sources	http://www.asfinag.at/maut/typen-und-tarife http://www.oecamtc.at/?id=2500,,,11116

Eurovignette			
Transport mode	Road		
Country/region	Belgium		
Status	Implemented		
Brief description	Interpretation of the Eurovignette directive into a time-based road tax.		
Objective of the scheme	“the harmonisation of levy systems and the establishment of fair mechanisms for charging infrastructure costs to hauliers”		
Legal basis	<p>13 MAART 2001. - Wet tot goedkeuring van het Protocol tot wijziging van het Verdrag van 9 februari 1994 inzake de heffing van rechten voor het gebruik van bepaalde wegen door zware vrachtwagens, ter voldoening aan Richtlijn 1999/62/EG van het Europees Parlement en de Raad van de Europese Unie van 17 juni 1999 betreffende het in rekening brengen van het gebruik van bepaalde infrastructuurvoorzieningen aan zware vrachtvoertuigen ondertekend te Brussel op 22 maart 2000 door de regeringen van het Koninkrijk België, het Koninkrijk Denemarken, de Bondsrepubliek Duitsland, het Groothertogdom Luxemburg, het Koninkrijk der Nederlanden en het Koninkrijk Zweden, en tot wijziging van de wet van 27 december 1994 tot goedkeuring van voormeld Verdrag en tot invoering van een Eurovignet overeenkomstig Richtlijn 93/89/EEG van de Raad van de Europese Gemeenschappen van 25 oktober 1993./13 MARS 2001. - Loi portant assentiment du Protocole modifiant l'Accord du 9 février 1994 relatif à la perception d'un droit d'usage pour l'utilisation de certaines routes par des véhicules utilitaires lourds, vu la mise en vigueur de la Directive 1999/62/CE du Parlement européen et du Conseil de l'Union européenne du 17 juin 1999 relative à la taxation des poids lourds pour l'utilisation de certaines infrastructures, signé à Bruxelles le 22 mars 2000, entre les gouvernements du Royaume de Belgique, du Royaume du Danemark, de la République fédérale d'Allemagne, du Grand-Duché de Luxembourg, du Royaume des Pays-Bas et du Royaume de Suède, et modifiant la loi du 27 décembre 1994 portant assentiment de l'Accord précité et instaurant une Eurovignette, conformément à la Directive 93/89/CEE du Conseil des Communautés européennes du 25 octobre 1993.</p> <p>Directive 1999/62/EC</p>		
Responsible authority	Regional government of Flemish region, Federal government collects the revenue for Walloon and Brussels regions		
Who are charged	Drivers of heavy duty vehicles with a maximum allowed weight of at least 12,000 kg, driving on the applicable part of the road network, as determined in the Royal Decree of 8 September 1997.		
Charge base	EURO class, number of axles		
Charge structure and charge level	ANNUAL TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	960.00	1.550.00
	Euro 1	850.00	1.400.00
	Euro 2 or newer	750.00	1.250.00
	MONTHLY TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	96.00	155.00
	Euro 1	85.00	140.00
	Euro 2 or newer	75.00	125.00

	WEEKLY TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	26.00	41.00
	Euro 1	23.00	37.00
	Euro 2 or newer	20.00	33.00
	Daily tariff: € 8 (all vehicles)		
Total annual revenues	Flanders: € 94,274,000 (2010) Total Belgium: € 119,600,000 (2010)		
Internalisation issues	The Eurovignette is a time-based method to charge for some of the infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.		
Other issues	<ul style="list-style-type: none"> • The Eurovignette is valid in Denmark, Sweden, Belgium, Luxemburg and the Netherlands • Administration: an electronic form has to be filled out. • No mention is made of earmarking. • Changes are planned: a distance based schedule is being negotiated by the Belgian regions. 		
Sources	<ul style="list-style-type: none"> • http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=nl&la=N&table_name=wet&cn=2001031337 • http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31999L0062:EN:NOT • http://www.begroting.be/portal/page/portal/INTERNET_pagegroup/INTERNET_ontvangst 		

Vignette user charge

Transport mode	Road				
Country/region	Bulgaria				
Status	Implemented				
Brief description	Time related road user charging system covering all national roads, incl. motorways, first, second and third class roads (total length of 19,267 km, out of which 466 km motorways)				
Objective of the scheme	N/A				
Legal basis	Roads Act Ordinance on the rules and conditions for collecting road user charges, toll charges, charges for using certain structures and charges for specific road use Tariff for charges collected by the Road Infrastructure Agency Road Traffic Directive 1999/62/EC				
Responsible authority	National government, Road Infrastructure Agency under the Ministry of Regional Development and Public Works				
Who are charged	All 4-wheel road motor vehicles (private and commercial). These are split into 3 categories: Category 1: Freight vehicles, construction machines, wheeled tractors and others with two or more axles having maximum admissible weight of 12 (twelve) tonnes or above; Category 2: vehicles designed for transportation of passengers with more than 8 (eight) seats, excluding the driver's seat (buses) and vehicles, designed for transportation of goods with 2 (two) axles and/or vehicles with maximum admissible weight of up to 12 (twelve) tonnes; Category 3: vehicles designed for transportation of passengers with not more than 8 (eight) seats, vehicles designed for transportation of goods and/or vehicles designed for transportation of passengers and goods, including those with trailer, with maximum admissible weight of up to 3,500 kg, as well as the off-road vehicles from this group.				
Charge base	Time based, with differentiation based on EURO class				
Charge structure and charge level	Vehicles with Bulgarian registration				
	BGN	Category 1		Category 2	
		EURO 0, I, II	EURO III, IV, V, EEV and higher	Euro 0, I, II	EURO III, IV, V, EEV and higher
	Daily	13	13	13	13
	Weekly	75	58	43	33
	Monthly	215	165	117	90
	Annual	1,300	1,000	681	524
	Vehicles with foreign registration (identical rates, fixed in € to avoid conversion)				
	€	Category 1		Category 2	
		EURO 0, I, II	EURO III, IV, V, EEV and higher	Euro 0, I, II	EURO III, IV, V, EEV and higher
	Daily	7	7	7	7
	Weekly	38	30	22	17

	Monthly	110	85	60	46	13
	Annual	665	511	348	268	34
Total annual revenues	€ 97,000,000 (2010) € 100,730,000 (2011)					
Internalisation issues	This vignette is a time based method to charge for some of the infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.					
Other issues	<ul style="list-style-type: none"> • The Bulgarian Government intends to replace the current paper based vignette system with: <ul style="list-style-type: none"> ○ Electronic toll collection system (distance based) for freight vehicles above 12 tonnes (no final decision about vehicles between 3.5 and 12 tonnes is made; these could be covered by the ETC or not) ○ Electronic vignette system (time related) for all vehicles (passenger and freight) below 3.5 tonnes ○ Public procurement tender for selecting consultant to develop the new systems and transition from the current one to new ones is under way. • Revenues are earmarked for recovery of operation and maintenance costs for the national road network. • The vignette system has been gradually introduced in Bulgaria in 2004 (for freight vehicles and buses) and in 2005 (for private cars). Differentiation of price level for commercial vehicles based on emission class (EURO class) was introduced since January 1, 2010. According to the study made before differentiation (in 2007): <ul style="list-style-type: none"> ○ <i>“It is expected that the predominant part of the international traffic and especially heavy trucks transiting the country would benefit of the reduced price levels because the majority of these vehicles comply with higher emission standards as imposed by CEMT. The share of the vehicles with Bulgarian registration that would take advantage of the reduced rates is relatively small. According to a general assessment of the national commercial fleet, the average age of the vehicles is rather high (over 10 years); this is especially true for vehicles performing carriages by road for own account.</i> ○ <i>The implementation of the proposed measure will contribute for optimization of the Bulgarian vehicle fleet use, e.g. “cleaner” vehicles to be used more intensively compared with the “dirtier” ones, because of the higher vignette costs associated with the latest. This way it is expected harmful emissions produced by the road transport to gradually decrease.</i> ○ <i>The proposed decrease of the annual vignette prices for “cleaner” vehicles is expected to result in higher number of annual vignette sold for the vehicle categories concerned. This won’t fully compensate the reduction of the revenues as a whole, but having in mind that annual vignettes are generally sold in the beginning of the year, this will tend to the improved planning of National Road Infrastructure Fund’s activities.</i> ○ <i>Last, but not least, the implementation of such a financial instrument would promote faster renewal and modernization of the national road vehicle fleet, associated not only with less environmental damages but with higher road safety standards, as well.”</i> 					
Sources	http://www.rvs.bg/ http://www.vinetka.com/store/index.php?route=common/home http://www.mrrb.government.bg/index.php?lang=bg&do=law&type=5&id=7					



















	http://www.api.government.bg/images/api/TARIFA_za_taksite.pdf http://www.api.government.bg/index.php/%D0%92%D0%B8%D0%BD%D0%B5%D1%82%D0%BD%D0%B8-%D1%81%D1%82%D0%B8%D0%BA%D0%B5%D1%80%D0%B8
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Road pricing

Transport mode	Road																																																																																																																														
Country/region	Czech Republic																																																																																																																														
Status	Implemented																																																																																																																														
Brief description	Within the Czech Republic, the use of highways (motorways), dual carriageways (motor roads) and some 1 st Class roads by motor vehicles with at least four wheels or vehicles plus trailers is subject to a fee. The part of the network that is taxed is 1,349 km long.																																																																																																																														
Objective of the scheme	N/A																																																																																																																														
Legal basis	Act No. 347/2009 Coll. of 9 September 2009 - “Act amending Act. 13/1997 Coll. on land roads and some other acts”. Government Regulation No. 484/2006 Coll. of 18 October 2006 - “On time fees and toll rates for using land roads”. The latest amendment is Czech Government Regulation No. 354/2011 Coll. of 9 November 2011 - “Amending Reg. 484/2006 Coll. On time fees and toll rates for using land roads, as amended by subsequent regulations”.																																																																																																																														
Responsible authority	National government, SFDI (The State Fund for Transport Infrastructure)																																																																																																																														
Who are charged	Motor vehicles with at least four wheels or vehicles plus trailers driving on highways, dual carriageways and some 1 st class roads. Exemption: <ul style="list-style-type: none">• Fire-fighting vehicles, military vehicles, prison vehicles, ambulance vehicles, vehicles belonging to the highway authority.• Police vehicles.• Customs office's vehicles.• Vehicles used for transport of severely handicapped persons.• Vehicles used for removing consequences of traffic accidents.																																																																																																																														
Charge base	For passenger cars: time based For trucks (>3.5t GVW): EURO class, number of axles, road type, day and time																																																																																																																														
Charge structure and charge level	<ul style="list-style-type: none">• Cars: CZK 1,500 for a 1-year “coupon”, CZK 440 for 1-month coupon, CZK 390 for a 10-day coupon• Trucks on Motorways (CZK/km)<table><tr><td colspan="9">on Fridays since 15:00 till 21:00 incl.</td></tr><tr><td colspan="3">to Euro II</td><td colspan="3">Euro III - IV</td><td colspan="3">Euro V and higher</td></tr><tr><td colspan="9">Number of Axles</td></tr><tr><td>2</td><td>3</td><td>4+</td><td>2</td><td>3</td><td>4+</td><td>2</td><td>3</td><td>4+</td></tr><tr><td>4.24</td><td>8.10</td><td>11.76</td><td>3.31</td><td>6.35</td><td>9.19</td><td>2.12</td><td>4.06</td><td>5.88</td></tr><tr><td colspan="9">on the other days</td></tr><tr><td colspan="3">to Euro II</td><td colspan="3">Euro III - IV</td><td colspan="3">Euro V and higher</td></tr><tr><td colspan="9">Number of Axles</td></tr><tr><td>2</td><td>3</td><td>4+</td><td>2</td><td>3</td><td>4+</td><td>2</td><td>3</td><td>4+</td></tr><tr><td>3.34</td><td>5.67</td><td>8.24</td><td>2.61</td><td>4.45</td><td>6.44</td><td>1.67</td><td>2.85</td><td>4.12</td></tr></table>• Trucks on 1st class roads (CZK/km)<table><tr><td colspan="9">on Fridays since 15:00 till 21:00 incl.</td></tr><tr><td colspan="3">to Euro II</td><td colspan="3">Euro III - IV</td><td colspan="3">Euro V and higher</td></tr><tr><td colspan="9">Number of Axles</td></tr><tr><td>2</td><td>3</td><td>4+</td><td>2</td><td>3</td><td>4+</td><td>2</td><td>3</td><td>4+</td></tr></table>	on Fridays since 15:00 till 21:00 incl.									to Euro II			Euro III - IV			Euro V and higher			Number of Axles									2	3	4+	2	3	4+	2	3	4+	4.24	8.10	11.76	3.31	6.35	9.19	2.12	4.06	5.88	on the other days									to Euro II			Euro III - IV			Euro V and higher			Number of Axles									2	3	4+	2	3	4+	2	3	4+	3.34	5.67	8.24	2.61	4.45	6.44	1.67	2.85	4.12	on Fridays since 15:00 till 21:00 incl.									to Euro II			Euro III - IV			Euro V and higher			Number of Axles									2	3	4+	2	3	4+	2	3	4+
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	2.00	3.92	5.60	1.56	3.06	4.38	1.00	1.96	2.80
	on the other days								
	to Euro II			Euro III - IV			Euro V and higher		
	Number of Axles								
	2	3	4+	2	3	4+	2	3	4+
	1.58	2.74	3.92	1.23	2.14	3.06	0.79	1.37	1.96
	<ul style="list-style-type: none">Buses (CZK/km)								
	to Euro II			Euro III - IV			Euro V and higher		
	1.38			1.00			0.80		
Total annual revenues	€ 331,030,000 (2011)								
Internalisation issues	<ul style="list-style-type: none">For passenger cars, there is a weak link with infrastructure costs as the scheme is time-based and not distance-based..For trucks and buses, the scheme can be regarded as a proper way for internalising infrastructure costs. The charge differentiations provide incentives for reducing congestion (trucks only) and air pollutant emissions.								
Other issues	<ul style="list-style-type: none">Revenues are earmarked for road construction and maintenance.Vehicles above 3,500kg GVW pay the toll using an OBU, which they can borrow against a returnable deposit of CZK 1,550.Applicable exchange rate is CZK 24.878=€ 1								
Sources	http://www.telematika.cz/download/doc/czet_08_ar01_03_Kapsch.pdf http://www.highwaymaps.eu/czech-republic/ http://www.premid.cz/ http://www.sfdi.cz/EN/ http://www.mytocz.cz								

Bridge toll

Transport mode	Road																																																																																																								
Country/region	Denmark																																																																																																								
Status	Implemented																																																																																																								
Brief description	A toll has to be paid by all users of 2 links, Storebælt between Zealand and Funen, and Øresund between Copenhagen and Malmö, for a total of 34 km.																																																																																																								
Objective of the scheme	N/A																																																																																																								
Legal basis	Lov om Sund og Bælt Holding A/S																																																																																																								
Responsible authority	Sund og Bælt Holding A/S																																																																																																								
Who are charged	All users of the infrastructure																																																																																																								
Charge base	A fixed charge per passage																																																																																																								
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ØresundCommuter** single trip 17 - 50	24.00
Cash payment	86.00
EasyGo	86.00
10-trip card (the card costs 314.00***)	62.80

Motorcycle

BroPas*	9.00
Cash payment	23.00
EasyGo	23.00
10-trip card (the card costs 176.00***)	17.60

*) The BroPass agreement includes an ongoing annual subscription of € 36.00.

**) The ØresundCommuter agreement includes an ongoing annual subscription of € 36.00. The number of single journeys is calculated on a monthly basis.

***) The purchase of a 10-trip card covers all 10 trips, e.g. € 314/176. The card is valid for one year. At a fee of DKK 50, unused trips can be refunded after expiration of the card.

****) If the car is over 6 meters and the total length of car and trailer/caravan is over 9 meters, the price is according to length.

○ Business users:

Car up to 6 metres

Cash payment	34.40
EasyGo	32.80
10-trip card *	25.12
ØresundBusiness 1 - 4 single trips per year	33.40
ØresundBusiness 5 - 1.000	16.00
ØresundBusiness 1.001 - 10.000	15.40
ØresundBusiness 10.001 -	14.70

Van or minibus 6 - 9 metres

Cash payment	68.80
EasyGo	68.80
ØresundBusiness 1 - 4 single trips per year	66.90
ØresundBusiness 5 - 1.000	32.10
ØresundBusiness 1.001 - 10.000	30.70
ØresundBusiness 10.001 -	29.40

Lorry 9 - 20 metres

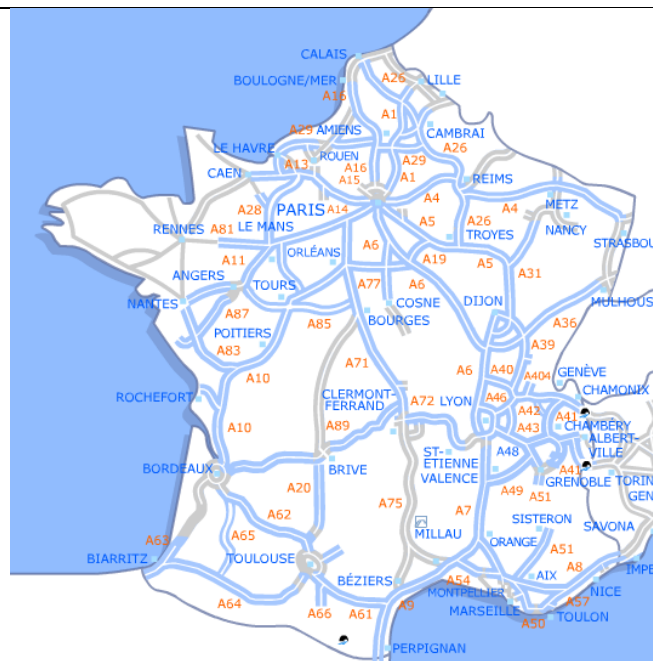
Cash payment	115.20
EasyGo	115.20
ØresundBusiness 1 - 500 single trips per year	60.00
ØresundBusiness 501 - 2.000	57.30
ØresundBusiness 2.001 - 10.000	53.90
ØresundBusiness 10.001 -	51.90

Lorry over 20 metres

	Cash payment	172.80
	EasyGo	172.80
	ØresundBusiness 1 - 500 single trips per year	89.90
	ØresundBusiness 501 - 2.000	85.80
	ØresundBusiness 2.001 - 10.000	80.90
	ØresundBusiness 10.001 -	77.80
	Bus over 9 metres	
		12-hour-return-ticket
	Cash payment	164.80
	EasyGo	164.80
	ØresundBusiness 1 - 10 single trips per year	194.30
	ØresundBusiness 11 - 100	183.00
	ØresundBusiness 101 - 500	175.60
	ØresundBusiness 501 - 2.000	167.90
	ØresundBusiness 2.001 - 4.000	158.50
	ØresundBusiness 4.001 -	150.00
	Regular traffic ...	
	ØresundBusiness 5.001 - 6.500	74.80
	ØresundBusiness 6.501 - 8.000	68.10
	ØresundBusiness 8.001 -	57.30
	*) The purchase of a 10-trip card covers all 10 trips, e.g. € 314/176. The card is valid for one year. At a fee of DKK 50, unused trips can be refunded after expiration of the card.	
Total annual revenues	Øresund: € 141,730,400 (2011) Storebælt: € 329,615,800 (2011)	
Internalisation issues	The toll is intended to pay back the investment and ensure proper maintenance of the specific piece of infrastructure. Differentiation based on length is a proxy for weight per axle, which is the critical factor for bridge damages.	
Other issues	<ul style="list-style-type: none"> The management of the infrastructure has been privatised, so the operator should be self-sustaining. The applicable exchange rate is DKK 7.4423=€ 1. 	
Sources	https://www.retsinformation.dk/forms/r0710.aspx?id=22457 http://www.storebaelt.dk/files/storebaelt.dk/uploads/prices-preise-2012.pdf http://uk.oresundsbron.com/page/976 http://www.sundogbaelt.dk/uk/menu/about-sund--balt/finance/annual-reports	

Eurovignette							
Transport mode	Road						
Country/region	Denmark						
Status	Implemented						
Brief description	Denmark's application of the Eurovignette for heavy goods vehicles.						
Objective of the scheme	“the harmonisation of levy systems and the establishment of fair mechanisms for charging infrastructure costs to hauliers”						
Legal basis	Directive 1999/62/EC National Act no. 11 of 8 January 2006 National Act no. 896 of 15 August 2011						
Responsible authority	National government						
Who are charged	Drivers of lorries with GVW>12,000kg						
Charge base	EURO class, number of axles						
Charge structure and charge level	Total number of axles		Euro-norm	day certificate	week certificate	month certificate	year certificate
	Max 3		Non-Euro (EU O)	59	193	715	7,156
			EURO I	59	171	633	6,336
			EURO II or better	59	149	559	5,591
	4 or more		Non-Euro (EU O)	59	305	1,155	11,555
			EURO I	59	275	1,043	10,437
			EURO II or better	59	246	931	9,318
	(all amounts in DKK)						
Total annual revenues	€ 57,509,100 (2009) € 49,550,000 (2010)						
Internalisation issues	The Eurovignette is a time-based method to charge for some of the infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.						
Other issues	<ul style="list-style-type: none">• The Eurovignette is valid in Denmark, Sweden, Belgium, Luxemburg and the Netherlands• Administration: an electronic form has to be filled out.• No mention is made of earmarking.• The applicable exchange rate is DKK 7.4423=€ 1.						
Sources	http://www.skat.dk/SKAT.aspx?oId=95537&vId=201673&tree=expand						


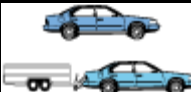

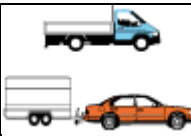
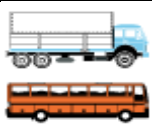

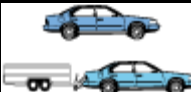

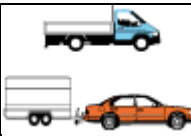
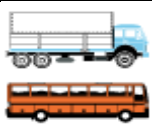

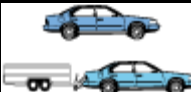

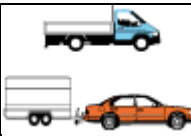
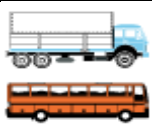
Road toll	
Transport mode	Road
Country/region	France
Status	Implemented
Brief description	Road tolls on large parts of the primary road network, for 8,887 km in total.
Objective of the scheme	To assure total or partial coverage of costs for construction, management, maintenance,... of infrastructure.
Legal basis	Code de la voirie routière Article L122-4 Décret n°95-81 du 24 janvier 1995 relatif aux péages autoroutiers
Responsible authority	National government, Ministry of Ecology, sustainable development and Energy ASFA - Association professionnelle des Sociétés Françaises concessionnaires ou exploitantes d'Autoroutes et d'ouvrages routiers And its member organisations : ADELAC ALICORNE A'LIENOR ALIS APRR ARCOUR AREA ASF ATLANDES ATMB CCI du Havre CEVM COFIROUTE ESCOTA SANEF SAPN SFTRF SMTPC
Who are charged	All drivers on the part of the road network for which concessions have been given to the operators above, i.e. the roads marked in blue:


																																																																	
Charge base	<p>Distance travelled</p> <p>Distinctions in rates are made based on vehicle size:</p> <ul style="list-style-type: none">• Class1: below 2m high and GVW below 3,500kg• Class 2: above 2m but below 3m tall and GVW below 3,500 kg• Class 3: 2 axle vehicles at least 3m tall or GVW above 3,500kg• Class 4: all other heavy vehicles• Class 5: motorcycles, tricycles																																																																
Charge structure and charge level	<p>The amount of rates is very large, therefore only a sample for a few origin-destination pairs is shown (rates in €).</p> <table><tr><th>Origin</th><th>Destination</th><th>Distance (km)</th><th>Class 1</th><th>Class 2</th><th>Class 3</th><th>Class 4</th><th>Class 5</th></tr><tr><td>Paris</td><td>Marseille</td><td>777</td><td>55.8</td><td>87.6</td><td>129.1</td><td>177.7</td><td>33.2</td></tr><tr><td>Paris</td><td>Lyon</td><td>465</td><td>33.1</td><td>51.3</td><td>81</td><td>111.8</td><td>19.9</td></tr><tr><td>Paris</td><td>Lille</td><td>221</td><td>15.4</td><td>22.5</td><td>33.9</td><td>45.3</td><td>9.1</td></tr><tr><td>Paris</td><td>Bordeaux</td><td>584</td><td>53</td><td>83.2</td><td>120</td><td>158.8</td><td>31.8</td></tr><tr><td>Lyon</td><td>Nancy</td><td>403</td><td>29</td><td>45.6</td><td>72.1</td><td>99.1</td><td>17.6</td></tr><tr><td>Calais</td><td>Reims</td><td>266</td><td>21.3</td><td>31.6</td><td>45</td><td>59.4</td><td>12.7</td></tr><tr><td>Average</td><td>€ per km</td><td>(own calculation)</td><td>0.076</td><td>0.118</td><td>0.177</td><td>0.240</td><td>0.046</td></tr></table> <p>The full list is available on ASFA’s website (see sources). Certain tunnels and bridges have a separate toll, ranging from €2.50 (Pont de Tancarville) to €8.60 (Viaduc de Millau in summer) for class 1 vehicles, and from €6.30 to €34.90 for class 4 vehicles.</p> <p>The Fréjus and Mont Blanc tunnels in the Alps also differentiate based on EURO class for class 3 and class 4 vehicles. A class 4 EURO II vehicle pays €300.50 for a one way trip through either tunnel. For a class 1 passenger car, the toll is €38.90.</p>	Origin	Destination	Distance (km)	Class 1	Class 2	Class 3	Class 4	Class 5	Paris	Marseille	777	55.8	87.6	129.1	177.7	33.2	Paris	Lyon	465	33.1	51.3	81	111.8	19.9	Paris	Lille	221	15.4	22.5	33.9	45.3	9.1	Paris	Bordeaux	584	53	83.2	120	158.8	31.8	Lyon	Nancy	403	29	45.6	72.1	99.1	17.6	Calais	Reims	266	21.3	31.6	45	59.4	12.7	Average	€ per km	(own calculation)	0.076	0.118	0.177	0.240	0.046
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Total annual revenues	€ 8,442,600,000 (2011)																																																																
Internalisation	Being differentiated to road segment this can be regarded as internalising																																																																

issues	infrastructure costs. There is no differentiation to weight classes of HDVs.
Other issues	<ul style="list-style-type: none"> • The owners of concessions pay for this privilege, while the income they generate is theirs to keep. They can also generate income by allowing other companies to open road side shops or other facilities for users of the infrastructure. • The system is operated with toll booths installed at certain point on the road and on motorways entries and exits. • A system of Télépéage is available to drivers, whereby a badge is automatically scanned upon passing the booth.
Sources	http://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000006398498&cidTexte=LEGITEXT000006070667 http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=A969AD64FA7BAFF9A0CA0ABED3EECAEE.tpdjo15v_2&dateTexte=?cidTexte=JORFTEXT000000732997&categorieLien=cid http://www.autoroutes.fr/fr/les-principaux-tarifs-2012.htm http://routes.wikia.com/wiki/Prix_des_p%C3%A9ages_en_France http://www.autoroutes.fr/FCKeditor/UserFiles/File/Preparatives/ASFA-Tarifs-2012.pdf











Road toll – LKW Maut																									
Transport mode	Road																								
Country/region	Germany																								
Status	Implemented																								
Brief description	Road toll for all vehicles with GVW>12,000kg on all German roads, 12,812 km in total.																								
Objective of the scheme	N/A																								
Legal basis	Gesetz über die Erhebung von streckenbezogenen Gebühren für die Benutzung von Bundesautobahnen und Bundesstraßen (Bundesfernstraßenmautgesetz – BFStrMG) Verordnung zur Erhebung, zum Nachweis der ordnungsgemäßen Entrichtung und zur Erstattung der Maut(Lkw-Maut-Verordnung - Lkw-MautV) Verordnung zur Ausdehnung der Mautpflicht auf bestimmte Abschnitte von Bundesstraßen Verordnung zur Erhebung der Maut auf mindestens vier- und mehrstreifige Bundesstraßen (BStrMautErhebV) Bekanntmachung der Zusammenstellung des mautpflichtigen Streckennetzes nach der BStrMautErhebV																								
Responsible authority	National government, Federal Ministry of Transport, Building and Urban Development Toll-Collect																								
Who are charged	Owners/keepers/renters/drivers of heavy vehicles with GVW > 12,000 kg driving on German roads.																								
Charge base	Distance based, with differentiated rates depending on GVW, number of axles and EURO class.																								
Charge structure and charge level	<div>Rates in €/km</div> <table><thead><tr><th>Toll category</th><th>3 axles or fewer</th><th>4 axles or more</th></tr></thead><tbody><tr><td>Category A</td><td>0.141</td><td>0.155</td></tr><tr><td>Category B</td><td>0.169</td><td>0.183</td></tr><tr><td>Category C</td><td>0.190</td><td>0.204</td></tr><tr><td>Category D</td><td>0.274</td><td>0.288</td></tr></tbody></table> <div>Categories are:</div> <table><thead><tr><th>Toll category</th><th>Emission categories - applicable since 1 January 2009</th></tr></thead><tbody><tr><td>Category A</td><td>Vehicles complying with the S 5 and EEV class 1 standards (EURO-5, EEV)</td></tr><tr><td>Category B</td><td>Vehicles complying with the S 4 standard as well as vehicles complying with the S 3 standard that are in PMK (particulate reduction class) 2, 3, or 4 (EURO-4; EURO-3 + PMK 2, 3 or 4)</td></tr><tr><td>Category C</td><td>Vehicles complying with the S 3 standard as well as vehicles complying with the S 2</td></tr></tbody></table>		Toll category	3 axles or fewer	4 axles or more	Category A	0.141	0.155	Category B	0.169	0.183	Category C	0.190	0.204	Category D	0.274	0.288	Toll category	Emission categories - applicable since 1 January 2009	Category A	Vehicles complying with the S 5 and EEV class 1 standards (EURO-5, EEV)	Category B	Vehicles complying with the S 4 standard as well as vehicles complying with the S 3 standard that are in PMK (particulate reduction class) 2, 3, or 4 (EURO-4; EURO-3 + PMK 2, 3 or 4)	Category C	Vehicles complying with the S 3 standard as well as vehicles complying with the S 2
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		standard that are in PMK 1, 2, 3, or 4 (EURO-3; EURO-2 + PMK 1, 2, 3 or 4)
	Category D	Vehicles complying with the S 2 or worse standards (EURO-2, EURO-1, EURO-0)
	<p>PMK – particulate reduction classes are standards for the retrofitting of equipment to reduce emissions of particulate matter. In general, the relevant particulate reduction classes for (heavy) commercial vehicles that are subject to tolls are PMK 1 or PMK 2.</p> <p>Buses and special vehicles (police, military, fire brigade,...) are exempt from the toll.</p>	
Total annual revenues	<p>€ 4,485,000,000 (2010)</p> <p>€ 4,500,000,000 (2011)</p>	
Internalisation issues	<p>This road toll is meant to internalise the cost of infrastructure. Being distance based and differentiated to the number of axles (as a proxy for vehicle weight), this can be regarded as internalising infrastructure costs for HDVs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for reducing air pollutant emissions.</p>	
Other issues	<ul style="list-style-type: none"> Revenues are in principle earmarked for the improvement and maintenance of the transport system. The costs for operating and administrating the system also need to be paid from its revenues. Furthermore, € 150 million of the revenues goes to the general budget, as well as up to € 450 million to government programs for employment, training, environment and safety in the road freight sector which is subject to the toll. There are 2 ways to pay the toll. The most common is through the use of an OBU installed in the vehicle, which can be installed in the vehicle free of charge. Registration of the vehicle is required for this. Vehicles without an OBU can pay the toll in designated stations, where they can pay per trip. 	
Sources	<p>http://www.gesetze-im-internet.de/bfstrmg/BJNR137810011.html</p> <p>http://www.bmvbs.de/EN/TransportAndMobility/TransportPolicy/FreightTransportAndLogistics/HGVToll/hgv-toll_node.html</p> <p>http://www.toll-collect.de/en/home.html</p>	

Road toll																											
Transport mode	Road																										
Country/region	Greece																										
Status	Implemented																										
Brief description	Road toll for a few specific roads in Greece. The part of the network that is taxed is 1,659 km long.																										
Objective of the scheme	N/A																										
Legal basis	Attiki Odos: Law 2445/96 Aegean Motorways: Law 3605/08.08.2007																										
Responsible authority	National government, Ministry of Public Works The commercialisation of the roads is handled by 8 companies: Attikes Diadromes Nea Odos Olympia Odos Aegean Motorways Egania Odos Moreas Gefyra																										
Who are charged	All road users																										
Charge base	The toll is paid when accessing the road. Differentiation is based on vehicle type, and varies between tolling companies.																										
Charge structure and charge level	<p>Each company has its own rates.</p> <ul style="list-style-type: none"> Attiki Odos (The Elefsina - Stavros - Spata A/P motorway (ESSM), extending along approximately 52 km, and the Imittos Western Peripheral Motorway (IWPM), extending along approximately 13 km). <table> <tr> <th>Category</th><th>Indicative Illustration</th><th>Basic toll rate*</th><th>Description of vehicle category (according to the Concession Contract / Law 2445/96)</th></tr> <tr> <td>1</td><td></td><td>1,40 €</td><td>Motorbikes and two-wheel motorcycles, one wheel per axle.</td></tr> <tr> <td>2</td><td></td><td>2,80 €</td><td>Private use passenger cars, including passenger cars with a small trailer and roof rack, h < 1.30 m over the first two-wheel axle or h < 1.30 m. over the third axle.</td></tr> <tr> <td>3</td><td></td><td>2,80 €</td><td>Light Commercial Vehicles up to 1.30m high over the first axle and a total height of less than 2.70m</td></tr> <tr> <td>4</td><td></td><td>2,80 €</td><td>Cars with trailers up to h < 1.30m high over the first axle and h > 1.30m over 3 axles, as well as small mini-vans (less than 15 seats).</td></tr> <tr> <td>5</td><td></td><td>7,00 €</td><td></td></tr> </table>			Category	Indicative Illustration	Basic toll rate*	Description of vehicle category (according to the Concession Contract / Law 2445/96)	1		1,40 €	Motorbikes and two-wheel motorcycles, one wheel per axle.	2		2,80 €	Private use passenger cars, including passenger cars with a small trailer and roof rack, h < 1.30 m over the first two-wheel axle or h < 1.30 m. over the third axle.	3		2,80 €	Light Commercial Vehicles up to 1.30m high over the first axle and a total height of less than 2.70m	4		2,80 €	Cars with trailers up to h < 1.30m high over the first axle and h > 1.30m over 3 axles, as well as small mini-vans (less than 15 seats).	5		7,00 €	
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6		11,20 €	Large HGVs, total height $h > 2.70\text{m}$ with 4 or more axles.
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- Nea Odos (“Ionia Odos” motorway of an approximate length of 196 km. from the end of “Ch. Trikoupi” bridge in Antirrio to Egnatia Odos near Ioannina (Egnatia Odos I/C) and PATHE motorway of an approximate length of 172,5 km from Metamorphossi I/C (area of Attiki Odos) to Skarfia - after Kamena Vourla - and PATHE connecting branch Schimatari – Chalkida of a total length of 11 km).

Category	Vehicle Type	Description		Frontal Tolls of Afidnes	Lateral Tolls of Kapandriti	Lateral Tolls of Malakasa	Lateral Tolls of Inofyta	Lateral Tolls of Thiva	Frontal Tolls of Thiva	Frontal Tolls of Tragana	Lateral Tolls of Tragana
1	Motorcycles Tricycle vehicles	 		1,50 €	0,85 €	0,60 €	0,30 €	0,70 €	1,80 €	1,75 €	1,40 €
2	Light vehicles	  	Vehicles with or without trailers and height up to 2,20 m.	2,10 €	1,20 €	0,90 €	0,40 €	1,00 €	2,55 €	2,45 €	2,00 €
3	Trucks, buses and other vehicles with less than four (4) axes	  	Vehicles with or without trailers, with two (2) or three (3) axes and height more than 2,20m.	5,30 €	3,00 €	2,30 €	1,05 €	2,50 €	6,45 €	6,20 €	5,00 €
4	Trucks / lorries and other vehicles with four (4) or more axes	 	Vehicles with or without trailers, with four (4) or more axes and height more than 2,20m.	7,45 €	4,25 €	3,20 €	1,50 €	3,50 €	9,00 €	8,70 €	7,00 €

- Olympia Odos (120km of the Korinthos-Patra section, 164km of the Patra-Pyrgos and Alfeios-Tsakona sections, 63km of the Elefsina-Korinthos section and 18km of the Patra Bypass section)

OLYMPIA ODOS Toll Fares				
Category	Description		Elefsina Korinthos SECTION	Korinthos Patras SECTION
1	Bicycles, tricycles		2.20€	2.20€
2	Vehicles with or without a trailer and of a height of 2.20 m.	  	3.20€	3.10€
3	Vehicles of 2-3 axes, with or without a trailer and a height of more than 2.20 m	  	8.10€	7.90€
4	Vehicles of 4 or more axes, with or without a trailer and a height of more than 2.20 m.	 	11.40€	11.00€

- Aegean Motorways (between Raches of Fthiotida to Kleidi of Imathia, 230 km)

TOLL STATIONS									
VEHICLE CATEGORY	Frontal Toll Stations						Ramp Toll Stations		
	PELASGIA	MOSCHOCHORI	MAKRYCHORI	PYRGETOS	LEPTOKARYA	KLEIDI	GYRTONI	MAKRYCHORI	LEPTOKARYA
1	1,80 €	2,10 €	0,70 €	1,60 €	2,20 €	Temporarily, no charge	0,40 €	0,60 €	Temporarily, no charge
2	2,60 €	3,00 €	1,10 €	2,30 €	3,10 €	Temporarily, no charge	0,50 €	0,80 €	Temporarily, no charge
3	6,60 €	7,60 €	2,60 €	5,80 €	7,90 €	Temporarily, no charge	1,40 €	2,10 €	7,60 €
4	9,20 €	10,60 €	3,70 €	8,10 €	11,00 €	Temporarily, no charge	1,90 €	3,00 €	10,60 €

- Egnatia Odos (A2 motorway from the western port of Igoumenitsa to the eastern Greek–Turkish border at Kipoi, for a total of 670 km)

VEHICLE CLASS	TOLL FEE	CLASS NAME	CLASS DESCRIPTION
1	1.40 €	Bicycles, tricycles	
2	2.00 €	Light and professional vehicles	Vehicles with or without trailer(s) and a height of up to 2,20m
3	5.00 €	Professional vehicles, trucks, buses	Vehicles with or without trailer(s), with two or three axes and a height >2,20m
4	7.00 €	Articulated buses and heavy vehicles	Vehicles with or without trailer(s), with four or more axes and a height >2,20m

- Moreas (Korinthos - Tripoli - Kalamata motorway and Lefktro – Sparti section, total of 205 km)

Category 1: Motorcycles

Category 2: Vehicles with or without a trailer, up to 2.20 metres high

Category 3: Vehicles of 2-3 axes, with or without a trailer, over 2.20 metres high

Category 4: Vehicles with or without a trailer, of 4 or more axes, over 2.20 metres high

RATES AT SPATHOVOUNI TOLL STATION								
	CATEGORY 1		CATEGORY 2		CATEGORY 3		CATEGORY 4	
	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata
CONTRACTUAL RATE	€ 1,80	€ 1,80	€ 2,50	€ 2,50	€ 6,40	€ 6,40	€ 9,00	€ 9,00

RATES AT NESTANI TOLL STATION								
	CATEGORY 1		CATEGORY 2		CATEGORY 3		CATEGORY 4	
	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata
CONTRACTUAL RATE	€ 1,70	€ 1,70	€ 2,40	€ 2,40	€ 6,10	€ 6,10	€ 8,50	€ 8,50

RATES AT MANARI BRIDGE TOLL STATION								
	CATEGORY 1		CATEGORY 2		CATEGORY 3		CATEGORY 4	
	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata
CONTRACTUAL RATE	€ 1,30	€ 1,30	€ 1,90	€ 1,90	€ 4,90	€ 4,90	€ 6,90	€ 6,90

RATES AT KALAMATA TOLL STATION								
	CATEGORY 1		CATEGORY 2		CATEGORY 3		CATEGORY 4	
	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata	To Athens	To Kalamata
CONTRACTUAL RATE	€ 1,00	€ 1,00	€ 1,40	€ 1,40	€ 3,50	€ 3,50	€ 5,00	€ 5,00

RATES AT ARFARA SIDE TOLL STATIONS								
	CATEGORY 1		CATEGORY 2		CATEGORY 3		CATEGORY 4	
	Direction to Athens	Direction to Kalamata	Direction to Athens	Direction to Kalamata	Direction to Athens	Direction to Kalamata	Direction to Athens	Direction to Kalamata
CONTRACTUAL RATE	€ 0,50	€ 0,50	€ 0,70	€ 0,70	€ 1,90	€ 1,90	€ 2,70	€ 2,70

- Gefyra (a bridge between Rio and Antirrio near Patra)

Simple crossing toll rates	
Vehicle Type	Amount
Motorcycles	€ 1.90
Cars	€ 13.20
Trucks – 2 Axles	€ 19.90
Trucks – 3 Axles	€ 32.00
Trucks – 4+ Axles	€ 41.00

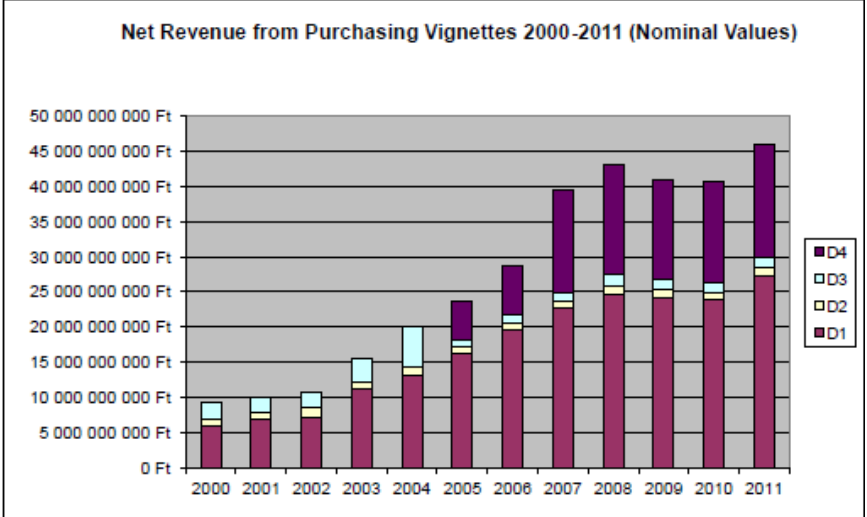
	Trucks – 5+ Axles	€ 41.00
	Coaches Up to 20 seats	€ 29.70
	Coaches 20-40 seats	€ 41.50
	Coaches more than 40 seats	€ 64.00
Total annual revenues	€ 530,000,000 (2011)	
Internalisation issues	Being differentiated to road segment this can be regarded as internalising infrastructure costs (with number of axles as proxy for the vehicle weight).	
Other issues	-	
Sources	http://www.aodos.gr/ http://www.neaodos.gr/ http://www.olympiaodos.gr http://www.aegeanmotorway.gr http://www.egnatia.eu http://www.moreas.com.gr http://en.gefyra.gr	

Road toll (vignette)																																									
Transport mode	Road																																								
Country/region	Hungary																																								
Status	Implemented																																								
Brief description	A vignette required for all road users on the designated parts of the network. The part of the network that is taxed is 1,111.4 km long.																																								
Objective of the scheme	N/A																																								
Legal basis	N/A																																								
Responsible authority	State Motorway Management Company Ltd.																																								
Who are charged	<p>All drivers on the network, consisting of following roads (exceptions listed infra):</p> <table> <tr> <th>Road</th><th>Length</th></tr> <tr> <td>M1 motorway (Budapest - Hegyeshalom)</td><td>160,2 km</td></tr> <tr> <td>M3 motorway (Budapest - Nyíregyháza)</td><td>223,0 km</td></tr> <tr> <td>M30 motorway (M3 - Miskolc)</td><td>27,5 km</td></tr> <tr> <td>M35 motorway (M3 - Debrecen)</td><td>43,0 km</td></tr> <tr> <td>M43 motorway (Szeged north - Route 5)</td><td>33,8 km</td></tr> <tr> <td>M5 motorway (Budapest - M0 highway)</td><td>4,4 km</td></tr> <tr> <td>M6 motorway (M0 - Érdi tető)</td><td>8,3 km</td></tr> <tr> <td>M7 motorway (Budapest - Letenye)</td><td>228,7 km</td></tr> <tr> <td>M8 motorway (M6 Dunaiútváros bridge - Route 51)</td><td>5,2 km</td></tr> <tr> <td>M0 express road (between M1 and M5)</td><td>28,7 km</td></tr> <tr> <td>M0 express road (between M5 and Route 11)</td><td>46,7 km</td></tr> <tr> <td>M2 express road (M0 - Vác Route 2)</td><td>30,7 km</td></tr> <tr> <td>M9 express road</td><td>20,5 km</td></tr> <tr> <td>M19 express road</td><td>9,7 km</td></tr> <tr> <td>M70 express road (Letenye (M7) - Tornyiszentmiklós)</td><td>21,4 km</td></tr> <tr> <td>M7 motorway - starting section</td><td>0,7 km</td></tr> <tr> <td>M15 express road (M1 border crossing at Rajka)</td><td>13,8 km</td></tr> <tr> <td>Express road 4 (Vecsés - Üllő bypass section)</td><td>11,8 km</td></tr> <tr> <td>Route 354 (Debrecen north bypass section)</td><td>3,7 km</td></tr> </table>	Road	Length	M1 motorway (Budapest - Hegyeshalom)	160,2 km	M3 motorway (Budapest - Nyíregyháza)	223,0 km	M30 motorway (M3 - Miskolc)	27,5 km	M35 motorway (M3 - Debrecen)	43,0 km	M43 motorway (Szeged north - Route 5)	33,8 km	M5 motorway (Budapest - M0 highway)	4,4 km	M6 motorway (M0 - Érdi tető)	8,3 km	M7 motorway (Budapest - Letenye)	228,7 km	M8 motorway (M6 Dunaiútváros bridge - Route 51)	5,2 km	M0 express road (between M1 and M5)	28,7 km	M0 express road (between M5 and Route 11)	46,7 km	M2 express road (M0 - Vác Route 2)	30,7 km	M9 express road	20,5 km	M19 express road	9,7 km	M70 express road (Letenye (M7) - Tornyiszentmiklós)	21,4 km	M7 motorway - starting section	0,7 km	M15 express road (M1 border crossing at Rajka)	13,8 km	Express road 4 (Vecsés - Üllő bypass section)	11,8 km	Route 354 (Debrecen north bypass section)	3,7 km
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	Route 403 (Nyíregyháza east bypass section)	15,0 km																									
	Motorway / express road junction sections	302,0 km																									
	Other junction sections	0,8 km																									
	Service sections of express roads	80,6 km																									
	Motorway total	696,1 km																									
	Express road / main road total	209,1 km																									
	Junction / service sections total	383,3 km																									
	Total under SMMC's supervision	1343,8 km																									
	Charge base	Time based, vehicle category																									
Charge structure and charge level	Vehicle categories are:																										
	<ul style="list-style-type: none">D1: motorcycles, and motor vehicles with a maximum total permissible weight of 3.5 tonnes, including any trailersD2: motor vehicles and motor vehicles with trailers (long vehicles) with a maximum total permissible weight of over 3.5 tonnes, but not more than 7.5 tonnesD3: motor vehicles and motor vehicles with trailers (long vehicles) with a maximum total permissible weight of over 7.5 tonnes, but not more than 12.0 tonnesD4: all motor vehicles that do not fall in categories D1, D2 or D3.																										
	<table><tr><th>Category</th><th>1-day</th><th>Weekly</th><th>Monthly</th><th>Annual</th></tr><tr><td>D1</td><td>-</td><td>2,975 HUF</td><td>4,780 HUF</td><td>42,980 HUF</td></tr><tr><td>D2</td><td>3,375 HUF</td><td>8,255 HUF</td><td>13,970 HUF</td><td>123,975 HUF</td></tr><tr><td>D3</td><td>3,375 HUF</td><td>12,600 HUF</td><td>20,370 HUF</td><td>184,985 HUF</td></tr><tr><td>D4</td><td>3,375 HUF</td><td>15,875 HUF</td><td>25,785 HUF</td><td>234,950 HUF</td></tr></table>		Category	1-day	Weekly	Monthly	Annual	D1	-	2,975 HUF	4,780 HUF	42,980 HUF	D2	3,375 HUF	8,255 HUF	13,970 HUF	123,975 HUF	D3	3,375 HUF	12,600 HUF	20,370 HUF	184,985 HUF	D4	3,375 HUF	15,875 HUF	25,785 HUF	234,950 HUF
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	Buses, with or without trailer, with a total permissible weight of over 7.5 tonnes shall fall into the category below the one they would belong to based on their total permissible weight.																										
	The following exceptions are in place:																										
<ul style="list-style-type: none">Vehicles in categories D1, D2, D3 and D4 can use the following expressway roads for free:																											
<table><tr><th>Description of the section</th><th>Km - Km</th></tr><tr><td>M0 motorway</td><td></td></tr><tr><td>M31 motorway (between M0 and M31)</td><td>0 - 12</td></tr></table>		Description of the section	Km - Km	M0 motorway		M31 motorway (between M0 and M31)	0 - 12																				
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M0 motorway																											
M31 motorway (between M0 and M31)	0 - 12																										
<ul style="list-style-type: none">Vehicles in category D1 can use the following expressway roads for free:																											
<table><tr><th>Description of the section</th><th>Km - Km</th></tr><tr><td>The M1 between Budapest and the M0</td><td>5 - 16</td></tr><tr><td>The M1 between Biatorbágy and the M0 (Budapest-bound only)</td><td>18 - 16</td></tr></table>		Description of the section	Km - Km	The M1 between Budapest and the M0	5 - 16	The M1 between Biatorbágy and the M0 (Budapest-bound only)	18 - 16																				
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The M1 between Tatabánya óváros and Tata	56 - 67
The M1 Győr bypass section (between the M19 and Route 85)	107 - 129
The M1 Mosonmagyaróvár bypass section (between Route 86 and the M15)	160 - 166
The M3 between Budapest and the M0 (sign 2/B)	11 - 13
The M3 Hatvan bypass section (between Route 21 and Route 32)	55 - 59
The M3 Nyíregyháza bypass section (between Route 4 and Route 4911)	227 - 234
The M35 Debrecen bypass section (between Route 354. and Route 4)	37 - 44
The M43 between the M5 and Route 5	0 - 5
The M5 between Budapest and the M0 (Gyál junction)	13 - 22
The M5 Kecskemét bypass section (between Route 5 and Route 54)	74 - 90
The M5 between the M43 and the country border	159 - 174
The M6 between the M0 and Érdei-tető	14 - 22
The M7 between Budapest and Erd	5 - 18
The M7 Székesfehérvár bypass section (between Route 7 and Route 63)	56 - 64
The M8 between Route 6 and Route 51	10,3 - 15,5
The M15 between the M1 and the country border	0 - 15
The M19 between the M1 and Route 1	0 - 10
The M2 between Budapest and Vác (Route 12)	17 - 47
The M70 between the M7 and the country border	0 - 19
The M9 between Route 6 and Route 51	0 - 21
The M4 (sign for Route 4) between Budapest and Üllő	19,1 - 29,1
The M9 (sign Route 61) Kaposvár bypass section	112,3 - 128,35
The M31 (between M0 and M3)	0 - 12
<ul style="list-style-type: none"> Vehicles in categories D2, D3 and D4 can use the following expressway roads for free: 	
Description of the section	Km - Km
The M1 between Budapest and the M0	5 - 16
The M3 between Budapest and the M0 (sign 2/B)	11 - 13
The M5 between Budapest and the M0 (Gyál junction)	13 - 24
The M7 between Budapest and the M0	5 - 16
The M4 (sign for Route 4) between Budapest and the M0	19 - 25
<ul style="list-style-type: none"> Vehicles in categories D2, D3 and D4, except buses, are to pay toll for using the following 	

main roads:	
Description of the section	Km - Km
Route 1 between Almásfüzitő and Tata	67,78 - 76,63
Route 2 between Vác and Rétság	40,14 - 57,17
Route 3 between Kápolna and Kerecsend	110,41 - 118,15
Route 4 Szolnok bypass section	91,45 - 101,41
Route 4 Újfehértó and Nyíregyháza	261,57 - 268,76
Route 4 between Berkesz and Ajak	304,03 - 313,01
Route 6 between Szentlőrinc and Szigetvár	218,18 - 230,59
Route 8 between Ajka and Devecser	83,28 - 92,18
Route 8 between Kám and Vasvár	137,57 - 145,07
Route 8 between Rátót and the country border	182,52 - 190,58
Route 10 between Budapest and Pilisvörösvár	14,63 - 16,93
Route 21 between Salgótarján and Bátorfőnyeny	44,89 - 52,71
Route 26 between Miskolc and Sajószentpéter	1,50 - 13,69
Route 33 between Tiszafüred and Hortobágy	40,86 - 71,76
Route 38 between Tokaj and Rakamaz	9,18 - 12,36
Route 42 between Mezőpeterd and the country border	48,55 - 63,4
Route 43 between Szeged and Makó	7,92 - 28,2
Route 44 between Lakitelek and Tiszaug	29,21 - 35,11
Route 44 between Békéscsaba and Gyula	125,65 - 137,19
Route 47 Between Hódmezővásárhely and Szeged	200,5 - 218,97
Route 49 between Mátészalka and Győrtelek	19,5 - 27,49
Route 51 between Kiskunlacháza and Dömsöd	42,72 - 50,03
Route 52 between Solt and Dunaföldvár	57,57 - 60,9
Route 53 between Soltvadkert and Kiskunhalas	39,18 - 53,92
Route 54 between Jakabszállás and Soltvadkert	18,98 - 44,10
Route 55 between Baja and Alsónyék	101,86 - 118,25
Route 56 between Bátaszék and Mohács	23,00 - 49,26
Route 61 between Cece and Simontornya	25 - 32,03
Route 63 between Sárkeresztúr and Székesfehérvár	71,56 - 90,15
Route 71 between Balatonvilágos and Balatonkenese	2,28 - 5,77

	<table> <tr> <td>Route 71 between Keszthely and Route 76</td><td>108,72 - 116,47</td></tr> <tr> <td>Route 75 between Alsópáhok and Zalaapáti</td><td>5,10 - 10,95</td></tr> <tr> <td>Route 75 between Lenti and Rédics</td><td>64,88 - 69,34</td></tr> <tr> <td>Route 81 between Székesfehérvár and Sárkeresztes</td><td>3,22 - 8,31</td></tr> <tr> <td>Route 81 between Bakonyrákány and Kisbér</td><td>37,81 - 45,8</td></tr> <tr> <td>Route 82 between Olaszfalu and Gyulafrátót</td><td>6 - 18,05</td></tr> <tr> <td>Route 84 between Jánosháza and Sárvár</td><td>41,58 - 60,24</td></tr> <tr> <td>Route 85 between Győr and Enese</td><td>0 - 11,50</td></tr> <tr> <td>Route 85 between Kóny and Csorna</td><td>18,57 - 24,333</td></tr> <tr> <td>Route 86 between Rédics and Zalabaksa</td><td>2,38 - 13,2</td></tr> <tr> <td>Route 86 between Egyházasrádóc and Körmend</td><td>52,08 - 59,67</td></tr> <tr> <td>Route 86 between Mosonmagyaróvár and Jánossomorja</td><td>174,13 - 185,8</td></tr> </table>	Route 71 between Keszthely and Route 76	108,72 - 116,47	Route 75 between Alsópáhok and Zalaapáti	5,10 - 10,95	Route 75 between Lenti and Rédics	64,88 - 69,34	Route 81 between Székesfehérvár and Sárkeresztes	3,22 - 8,31	Route 81 between Bakonyrákány and Kisbér	37,81 - 45,8	Route 82 between Olaszfalu and Gyulafrátót	6 - 18,05	Route 84 between Jánosháza and Sárvár	41,58 - 60,24	Route 85 between Győr and Enese	0 - 11,50	Route 85 between Kóny and Csorna	18,57 - 24,333	Route 86 between Rédics and Zalabaksa	2,38 - 13,2	Route 86 between Egyházasrádóc and Körmend	52,08 - 59,67	Route 86 between Mosonmagyaróvár and Jánossomorja	174,13 - 185,8
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Total annual revenues	<p>€ 167,900,000 (2011)</p> 																								
Internalisation issues	This vignette is a time-based method to charge for (some of) the infrastructure costs.																								
Other issues	<ul style="list-style-type: none"> Vignettes have to be bought by all road users. This can be done online, via mobile phone, or at physical sales points. A switch to a distance based system is foreseen. This is coordinated by the Coordination Center from Transport Development The applicable exchange rate is HUF 294.5=€ 1. 																								
Sources	http://www.motorway.hu/ http://kkk.gov.hu																								

Road toll																																											
Transport mode	Road																																										
Country/region	Ireland																																										
Status	Implemented																																										
Brief description	Toll roads in Ireland (337 km) impose a toll (levy or charge) on each vehicle using these roads.																																										
Objective of the scheme	N/A																																										
Legal basis	Local Government (Toll Roads) Act, 1979 Bye-laws are passed for each individual application of the act, e.g. Toll Bye-Laws for the M1 Motorway (Gormanston to Monasterboice) Toll Bye-Laws for the N25 Motorway Bye-Laws for the Dublin Port Tunnel																																										
Responsible authority	National government, National Roads Authority																																										
Who are charged	All vehicles on the designated roads.																																										
Charge base	The toll is paid when accessing the road. Differentiation is based on vehicle type.																																										
Charge structure and charge level	<ul style="list-style-type: none"> M1 Motorway (Gormanston to Monasterboice Toll Road) <table border="1"> <thead> <tr> <th>Type of Vehicle</th><th>Toll (VAT incl. 23%)</th></tr> </thead> <tbody> <tr> <td>Motorcycles (exceeding 50cc)</td><td>€1.00</td></tr> <tr> <td>Motor Cars</td><td>€1.80</td></tr> <tr> <td>Buses or Coaches</td><td>€3.30</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€3.30</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles</td><td>€4.60</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles</td><td>€5.90</td></tr> </tbody> </table> M3 Clonee-Kells (Clonee-Dunshaughlin) <table border="1"> <thead> <tr> <th>Type of Vehicle</th><th>Toll (Inc. VAT 23%)</th></tr> </thead> <tbody> <tr> <td>Motor Cycles</td><td>€0.70</td></tr> <tr> <td>Motor Cars</td><td>€1.40</td></tr> <tr> <td>Buses or Coaches</td><td>€2.10</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€2.10</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or more axles</td><td>€2.80</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having four or more</td><td>€3.40</td></tr> </tbody> </table> M3 Clonee-Kells (Navan-Kells) <table border="1"> <thead> <tr> <th>Type of Vehicle</th><th>Toll (Inc. VAT 23%)</th></tr> </thead> <tbody> <tr> <td>Motor Cycles</td><td>€0.70</td></tr> <tr> <td>Motor Cars</td><td>€1.40</td></tr> <tr> <td>Buses or Coaches</td><td>€2.10</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€2.10</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or more axles</td><td>€2.80</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having four or more</td><td>€3.40</td></tr> </tbody> </table> M4 Kilcock - Enfield - Kinnegad Motorway 	Type of Vehicle	Toll (VAT incl. 23%)	Motorcycles (exceeding 50cc)	€1.00	Motor Cars	€1.80	Buses or Coaches	€3.30	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€3.30	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€4.60	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€5.90	Type of Vehicle	Toll (Inc. VAT 23%)	Motor Cycles	€0.70	Motor Cars	€1.40	Buses or Coaches	€2.10	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€2.10	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or more axles	€2.80	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having four or more	€3.40	Type of Vehicle	Toll (Inc. VAT 23%)	Motor Cycles	€0.70	Motor Cars	€1.40	Buses or Coaches	€2.10	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€2.10	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or more axles	€2.80	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having four or more	€3.40
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detail of account types can be found on the website www.eflow.ie																						
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<table><tr><th>Type of Vehicle</th><th>Toll (VAT Incl.23%)</th></tr><tr><td>Motorcycles (exceeding 50cc)</td><td>Free</td></tr><tr><td>Private Motor Cars</td><td>€1.75</td></tr><tr><td>Buses or Coaches</td><td>€2.60</td></tr><tr><td>Commercial Vehicles with an unladen weight not exceeding 2 tonnes</td><td>€2.60</td></tr><tr><td>Commercial Vehicles exceeding 2 tonnes unladen weight and with not more than 2 axles</td><td>€3.50</td></tr><tr><td>Commercial Vehicles exceeding 2 tonnes unladen weight and with not more than 3 axles</td><td>€4.30</td></tr><tr><td>Commercial Vehicles exceeding 2 tonnes unladen weight and with more than 4 or more axles</td><td>€5.20</td></tr></table>		Type of Vehicle	Toll (VAT Incl.23%)	Motorcycles (exceeding 50cc)	Free	Private Motor Cars	€1.75	Buses or Coaches	€2.60	Commercial Vehicles with an unladen weight not exceeding 2 tonnes	€2.60	Commercial Vehicles exceeding 2 tonnes unladen weight and with not more than 2 axles	€3.50	Commercial Vehicles exceeding 2 tonnes unladen weight and with not more than 3 axles	€4.30	Commercial Vehicles exceeding 2 tonnes unladen weight and with more than 4 or more axles	€5.20					
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Commercial Vehicles exceeding 2 tonnes unladen weight and with more than 4 or more axles	€5.20																					
Total annual revenues	€ 184,000,000 (2011)																					

Internalisation issues	Being differentiated to road segment this charge can be regarded as internalising infrastructure costs. There is no differentiation to weight classes of HDVs, but only to axle numbers.
Other issues	No explicit mention of earmarking is made in the legislative documents.
Sources	http://www.irishstatutebook.ie/1979/en/act/pub/0034/print.html http://www.nra.ie/GeneralTollingInformation/StatutoryNotices/Archive-TollingDocumentation/file,17514,en.pdf http://www.nra.ie/PublicPrivatePartnership/TollingDocumentation/file,2866,en.pdf http://www.crg.ie/ http://www.eurolink-m3.ie/ http://www.eurolink-m4.ie/ http://www.n6concession.com/ http://www.midlink.ie/ http://www.directroute.ie/ http://www.dublinporttunnel.ie/ http://www.limericktunnel.com/ http://www.eflow.ie/

Road toll	
Transport mode	Road
Country/region	Italy
Status	Implemented
Brief description	Road tolls on most of the primary road network (5,689 km total).
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	<p>National government</p> <p>AISCAT, Associazione Italiana Società Concessionarie Autostrade e Trafori, which has 23 members:</p> <p>Autostrade per l'Italia</p> <p>A3: Autostrade Meridionali</p> <p>A4, A21: Società Autostrada Torino - Alessandria - Piacenza</p> <p>A4, A31: Autostrada Brescia - Verona - Vicenza - Padova</p> <p>Società delle Autostrade di Venezia e Padova</p> <p>A4, A23, A28, A57: Autovie Venete</p> <p>A5, A55: Autostrada Torino - Ivrea - Valle d'Aosta</p> <p>A5: Società Autostrade Valdostane</p> <p>A5: Raccordo Autostradale Valle d'Aosta</p> <p>A6: Autostrada Torino - Savona</p> <p>A7, A50, A51, A52, A54: Milano Serravalle - Milano Tangenziali</p> <p>A10: Autostrada dei Fiori</p> <p>A12: Società Autostrada Ligure Toscana</p> <p>A12: Società Autostrada Tirrenica</p> <p>A15: Autocamionale della Cisa</p> <p>A18, A20: Consorzio per le Autostrade Siciliane</p> <p>A21: Autostrade Centropadane</p> <p>A22: Autostrada del Brennero</p> <p>A24, A25: Strada dei Parchi</p> <p>A32, T4: Società Italiana per il Traforo Autostradale del Frejus</p> <p>A56: Tangenziale di Napoli</p> <p>T1: Società Italiana per il Traforo del Monte Bianco</p> <p>T2: Società Italiana Traforo del Gran San Bernardo</p>
Who are charged	All road users
Charge base	Distance based, differentiation by vehicle type and by type of terrain the road is in (mountain or plain):

Road tax													
Transport mode	Road												
Country/region	Lithuania												
Status	Implemented												
Brief description	When driving on the main Lithuanian roads A1–A18 by buses, heavy vehicles (N1–N3) and their combinations as well as special road vehicles, a road user charge is due (time based vignette).												
Objective of the scheme	“Aim of the law - the collection and use of funds for road network expansion, modernization, and to ensure the network function.” (translated using Google translate).												
Legal basis	<p>Law on Financing the Road Maintenance and Development Programme of the Republic of Lithuania (State Bulletin, 2000, No 92-2873; 2004, No 171-6302; 2007, No 81-3319; 2008, No 75-2919);</p> <p>Resolution No 447 of 21 April 2005 of the Government of the Lithuanian Republic (State Bulletin, 2005, No 53-1799; 2006, No 124-4689; 2007, No 110-4502);</p> <p>Order of the Minister of Transport and Communications of the Lithuanian Republic On the Approval of Description of the Form of Vignettes, Requirements, Procedure of Acquisition and Use Thereof (State Bulletin, 2007, No 37-1382; 2008, No 17-594; 2009, No 72-2941).</p>												
Responsible authority	National government, road administration												
Who are charged	<p>The owners or users of vehicles (buses, road goods vehicles and their combinations, special purpose road vehicles) shall pay user charge for the use of main roads.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> vehicles belonging to the Ministry of the Interior and institutions under the Ministry that have been attributed to combat, combat-training, training, drilling and transport groups, as well as vehicles of municipal fire prevention services; vehicles fitted to carry and (or) to drive people with disabilities; ambulance and resuscitation vehicles of health care institutions; vehicles (school buses) registered in the Republic of Lithuania and foreign countries, including EU member states, and fitted for transporting pupils (children), which belong to municipality educational establishments and (or) companies controlled by municipalities; vehicles used for road maintenance works; regular route passenger vehicles of the local (city, suburban) transport network; vehicles registered in the foreign states with which the Republic of Lithuania has concluded international agreements or vehicles registered in foreign states, which travel to eliminate the consequences of natural calamities or traffic accidents, or carry charity and humanitarian aid consignments; also vehicles, which are part of the military defence systems of foreign states. 												
Charge base	Time based charge (vignette), EURO class												
Charge structure and charge level	<table border="1"> <tr> <th rowspan="2">Vehicle</th><th colspan="4">Amount of charge (LTL)</th></tr> <tr> <th>Daily rate</th><th>Weekly</th><th>Monthly</th><th>Annual rate</th></tr> </table>				Vehicle	Amount of charge (LTL)				Daily rate	Weekly	Monthly	Annual rate
Vehicle	Amount of charge (LTL)												
	Daily rate	Weekly	Monthly	Annual rate									

				(7 day) rate	(30 day) rate	EURO III or less pollutin g	EURO 0, I, II
	Buses	M ₂	A vehicle comprising more than eight passenger seats plus one driver's seat and having a total weight not exceeding 5 tonnes	29	60	140	1,050
		M ₃	A vehicle comprising more than eight (but not more than 22) passenger seats plus one driver's seat and having a total weight of 5 tonnes or more (inclusive)	37	140	300	1,800
			A vehicle comprising more than 22 passenger seats plus one driver's seat	37	160	320	2,600
	Goods vehicles and their combinations	N ₁	Total weight up to 3.5 tonnes (inclusive)	29	60	140	900
		N ₂	Total weight from 3.5 tonnes to 12 tonnes (inclusive)	37	170	400	1,800
		N ₃	Total weight from 12 to 40 tonnes (inclusive)	37	170	400	2,600
			Total weight not exceeding 44 tonnes where 20, 30, 40, 45 feet containers (conforming to ISO standards) are carried by a three-axle tractor with a two-or three-axle semi-trailer	37	170	400	2,600
		N ₁	Total weight up to 3.5 tonnes (inclusive) when owners of vehicles are agricultural entities	29	60	140	900
		N ₂ N ₃	Total weight from 3.5 tonnes to 16 tonnes (inclusive) when owners of vehicles are agricultural entities	29	60	140	1,050

		Special road vehicles	Designed for performing specific operations but not for carriage of goods	37	80	200	1,200	
	These rates are valid since 01/05/2012							
Total annual revenues	€ 21,700,000 (2009)							
Internalisation issues	Being time-based, the charge is not well correlated with infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.							
Other issues	<ul style="list-style-type: none"> Revenues are earmarked for the Road Maintenance and Development Programme. The applicable exchange rate is LTL 3.4528=€ 1. 							
Sources	http://www.lra.lt/en.php/road_charges_and_tolls/user_charge_vignettes/8591 http://www3.lrs.lt/pls/inter3/dokpaieska.showdoc_e?p_id=258786&p_query=&p_tr2=2							

Eurovignette			
Transport mode	Road		
Country/region	Luxembourg		
Status	Implemented		
Brief description	A time based road charge for freight vehicles with GVW >12,000 kg.		
Objective of the scheme	“the harmonisation of levy systems and the establishment of fair mechanisms for charging infrastructure costs to hauliers”		
Legal basis	Directive 1999/62/EC Loi du 23 mars 2001		
Responsible authority	National government, Customs Administration		
Who are charged	Drivers of vehicles with GVW > 12000 kg on roads in Luxembourg.		
Charge base	EURO class, number of axles		
Charge structure and charge level	ANNUAL TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	960.00	1.550.00
	Euro 1	850.00	1.400.00
	Euro 2 or newer	750.00	1.250.00
	MONTHLY TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	96.00	155.00
	Euro 1	85.00	140.00
	Euro 2 or newer	75.00	125.00
	WEEKLY TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	26.00	41.00
	Euro 1	23.00	37.00
	Euro 2 or newer	20.00	33.00
	Daily tariff: € 8 (all vehicles)		
	Total annual revenues	N/A	
Internalisation issues	The Eurovignette is a time-based method to charge for some of the infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.		
Other issues	<ul style="list-style-type: none">• The Eurovignette is valid in Denmark, Sweden, Belgium, Luxembourg and the Netherlands• Administration: an electronic form has to be filled out.• No mention is made of earmarking.		
Sources	http://www.legilux.public.lu/leg/a/archives/2001/0037/a037.pdf#page=2		

Eurovignette			
Transport mode	Road		
Country/region	Netherlands		
Status	Implemented		
Brief description	Interpretation of the Eurovignette directive into a time-based road tax.		
Objective of the scheme	“the harmonisation of levy systems and the establishment of fair mechanisms for charging infrastructure costs to hauliers”		
Legal basis	Wet van 29 november 1995, tot goedkeuring van het op 9 februari 1994 te Brussel tot stand gekomen verdrag inzake de heffing van rechten voor het gebruik van bepaalde wegen door zware vrachtwagens alsmede invoering van een belasting met betrekking tot zware motorrijtuigen Directive 1999/62/EC		
Responsible authority	National government, Ministry of Infrastructure and Environment		
Who are charged	Drivers of heavy duty vehicles with a maximum allowed weight of at least 12,000 kg, driving on the applicable part of the road network		
Charge base	EURO class, number of axles		
Charge structure and charge level	ANNUAL TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	960,00	1.550,00
	Euro 1	850,00	1.400,00
	Euro 2 or newer	750,00	1.250,00
	MONTHLY TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	96,00	155,00
	Euro 1	85,00	140,00
	Euro 2 or newer	75,00	125,00
	WEEKLY TARIFF		
	EMISSION GROUP	1 - 3 AXLES	4 OR MORE AXLES
	Euro 0	26,00	41,00
	Euro 1	23,00	37,00
	Euro 2 or newer	20,00	33,00
	Daily tariff: € 8 (all vehicles)		
	Total annual revenues	€ 155,000,000 (2010)	
Internalisation issues	The Eurovignette is a time-based method to charge for some of the infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.		
Other issues	<ul style="list-style-type: none">• The Eurovignette is valid in Denmark, Sweden, Belgium, Luxemburg and the Netherlands• Administration: an electronic form has to be filled out.• No mention is made of earmarking.• Changes were considered (a change to distance based toll with OBUs).		

	but this plan was abandoned in 2010.
Sources	http://wetten.overheid.nl/BWBR0007678/ http://www.rijksoverheid.nl/onderwerpen/autobelastingen/belasting-zware-motorrijtuigen-eurovignet http://www.rijksoverheid.nl/onderwerpen/goederenvervoer-over-de-weg/eisen-aan-ondernemers-en-chauffeurs/eurovignet-bzm

Road toll																											
Transport mode	Road																										
Country/region	Poland																										
Status	Implemented																										
Brief description	All drivers on designated Polish motorways, as well as heavy-duty vehicles on some other roads, pay a road toll. The part of the network that is taxed is 468 km long.																										
Objective of the scheme	“the harmonisation of levy systems and the establishment of fair mechanisms for charging infrastructure costs to hauliers”																										
Legal basis	Directive 1999/62/EC Regulation of the Council of Ministers on national roads or their sections on which electronic payment is collected and the amount of electronic payment rates Act on toll motorways and the National Road Fund Act on public roads as of 21 March 1985, revision introducing electronic payment Regulation of the Minister of Infrastructure on toll rates for the transit on motorways																										
Responsible authority	National government, Ministry of Transport, Building and Shipping, directorate for National Roads and Motorways																										
Who are charged	All motorway users on the following sections: Motorway A1 - section Rusocin-Nowe Marzy Motorway A2 - section Konin-Nowy Tomyśl Motorway A4 - section Kraków-Katowice A2 Konin-Stryków A4 Wrocław (węzeł Bielany Wrocławskie) - Sośnica (węzeł Sośnica) Vehicles with GVW>3,500kg on A, S, GP and G type roads																										
Charge base	Vehicles with weight <3,500kg and motorcycles: distance based All other vehicles with GVW >3,500kg : distance based, with differentiated rates depending on GVW and EURO class and road type																										
Charge structure and charge level	<div><ul style="list-style-type: none">• Vehicles < 3,500kg: PLN 0.10/km• Motorcycles: PLN 0.05/km• Vehicles with GVW>3,500kg:<ul style="list-style-type: none">◦ A or S type roads (motorways and expressways):</div> <table><tr><td rowspan="3">Vehicle category</td><td colspan="4">Rate of electronic payment for the transit of 1 km of national road (in PLN)</td></tr><tr><td colspan="4">Classes of vehicles in EURO depending on the limits of exhaust emission</td></tr><tr><td>max. EURO 2</td><td>EURO 3</td><td>EURO 4</td><td>min. EURO 5</td></tr><tr><td>Motor vehicles with a maximum permissible weight of over 3.5 t and below 12 t</td><td>0.40</td><td>0.35</td><td>0.28</td><td>0.20</td></tr><tr><td>Motor vehicles with a maximum permissible weight of at least 12 t</td><td>0.53</td><td>0.46</td><td>0.37</td><td>0.27</td></tr></table>				Vehicle category	Rate of electronic payment for the transit of 1 km of national road (in PLN)				Classes of vehicles in EURO depending on the limits of exhaust emission				max. EURO 2	EURO 3	EURO 4	min. EURO 5	Motor vehicles with a maximum permissible weight of over 3.5 t and below 12 t	0.40	0.35	0.28	0.20	Motor vehicles with a maximum permissible weight of at least 12 t	0.53	0.46	0.37	0.27
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	Buses irrespective of their maximum permissible weight	0.40	0.35	0.28	0.20
	○ GP or G type roads (other national roads):				
	Vehicle category	Rate of electronic payment for the transit of 1 km of national road (in PLN)			
		Classes of vehicles in EURO depending on the limits of exhaust emission			
		max. EURO 2	EURO 3	EURO 4	min. EURO 5
	Motor vehicles with a maximum permissible weight of over 3.5 t and below 12 t	0.32	0.28	0.22	0.16
	Motor vehicles with a maximum permissible weight of at least 12 t	0.42	0.37	0.29	0.21
	Buses irrespective of their maximum permissible weight	0.32	0.28	0.22	0.16
Total annual revenues	€ 468,000,000 (2011)				
Internalisation issues	<ul style="list-style-type: none">• For passenger cars, there is a link with infrastructure costs. The scheme is distance-based.• For trucks and buses, the scheme can be regarded as a proper way for internalising infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.				
Other issues	<ul style="list-style-type: none">• An OBU (called viaBOX) has to be installed in heavy-duty vehicles, free of charge except for a refundable deposit.• The applicable exchange rate is PLN 4.3815=€ 1.				
Sources	http://www.gddkia.gov.pl http://www.autostrada-a4.com.pl/ http://autostrada-a2.pl http://www.autostradaa1.pl http://www.viatoll.pl/en				

Road toll																																																																																
Transport mode	Road																																																																															
Country/region	Portugal																																																																															
Status	Implemented																																																																															
Brief description	All vehicles on certain Portuguese roads (type A, 1,783 km total length) have to pay a road toll.																																																																															
Objective of the scheme	N/A																																																																															
Legal basis	Decreto-Lei n.o 39/2005 de 17 de Fevereiro																																																																															
Responsible authority	National government The management of the roads is done by 7 private companies: Ascendi-Norte Auto-Estradas do Atlantico AEDL Brisa Brisal Ascendi-Grande Lisboa Lusoponte																																																																															
Who are charged	Road users																																																																															
	4 classes are distinguished:																																																																															
	Clas s	Vertical height of the 1st axis	No. of Axles	Type of vehicle																																																																												
	1	<1.1 m	=> 2	Vehicle having a height, measured perpendicular to the first axis, less than 1.10 m, with or without a trailer																																																																												
	2	=> 1.1 m	2	Vehicle with two axles and a height, measured perpendicular to the first axis, not less than 1.10 m																																																																												
	3	=> 1.1 m	3	Vehicle with three axles and a height, measured perpendicular to the first axis, not less than 1.10 m																																																																												
	4	=> 1.1 m	=> 4	Vehicles with more than three axes and a height, measured perpendicular to the first axis, not less than 1.10 m																																																																												
Charge base	Distance based, differentiation by vehicle height and number of axles																																																																															
Charge structure and charge level	• Ascendi rates:																																																																															
	<table><tr><th colspan="2" rowspan="2">Concessão das Beiras Litoral e Alta</th><th colspan="4">Taxas de portagem</th></tr><tr><th>Classe 1</th><th>Classe 2</th><th>Classe 3</th><th>Classe 4</th></tr><tr><td rowspan="13">A25/E80</td><td>Pórtico 1 (localizado entre A1 Albergaria - Nó do IC2)</td><td>0,70 €</td><td>1,25 €</td><td>1,60 €</td><td>1,75 €</td></tr><tr><td>Pórtico 2 (localizado entre Carvoeiro – Talhadas)</td><td>1,60 €</td><td>2,80 €</td><td>3,65 €</td><td>4,05 €</td></tr><tr><td>Pórtico 3 (localizado entre Reigoso - Cambarinho)</td><td>1,05 €</td><td>1,80 €</td><td>2,25 €</td><td>2,55 €</td></tr><tr><td>Pórtico 4 (localizado entre Vouzela Este - Ventosa)</td><td>1,20 €</td><td>2,05 €</td><td>2,65 €</td><td>2,95 €</td></tr><tr><td>Pórtico 5 (localizado entre Boa Aldeia Este - Fail)</td><td>0,95 €</td><td>1,60 €</td><td>2,10 €</td><td>2,35 €</td></tr><tr><td>Pórtico 6 (localizado entre N231 - N2)</td><td>0,90 €</td><td>1,60 €</td><td>2,00 €</td><td>2,25 €</td></tr><tr><td>Pórtico 7 (localizado entre Caçador- Fagilde)</td><td>0,65 €</td><td>1,10 €</td><td>1,40 €</td><td>1,60 €</td></tr><tr><td>Pórtico 8 (localizado entre Mangualde – Chã de Tavares)</td><td>1,45 €</td><td>2,55 €</td><td>3,25 €</td><td>3,60 €</td></tr><tr><td>Pórtico 9 (localizado entre Fornos de Algodres – N330 (Celorico da Beira))</td><td>1,85 €</td><td>3,20 €</td><td>4,10 €</td><td>4,60 €</td></tr><tr><td>Pórtico 10 (localizado entre N17 (Celorico da Beira) – Ratoeira Poente)</td><td>0,55 €</td><td>0,95 €</td><td>1,20 €</td><td>1,40 €</td></tr><tr><td>Pórtico 11 (localizado entre IP2 (Celorico da Beira) – Guarda)</td><td>1,55 €</td><td>2,70 €</td><td>3,45 €</td><td>3,85 €</td></tr><tr><td>Pórtico 12 (localizado entre Guarda (Pinhel) – Pinzio)</td><td>1,45 €</td><td>2,55 €</td><td>3,30 €</td><td>3,65 €</td></tr><tr><td>Pórtico 13 (localizado entre Alto do Leomil – Vilar Formoso (N332))</td><td>1,75 €</td><td>3,05 €</td><td>3,95 €</td><td>4,40 €</td></tr></table>				Concessão das Beiras Litoral e Alta		Taxas de portagem				Classe 1	Classe 2	Classe 3	Classe 4	A25/E80	Pórtico 1 (localizado entre A1 Albergaria - Nó do IC2)	0,70 €	1,25 €	1,60 €	1,75 €	Pórtico 2 (localizado entre Carvoeiro – Talhadas)	1,60 €	2,80 €	3,65 €	4,05 €	Pórtico 3 (localizado entre Reigoso - Cambarinho)	1,05 €	1,80 €	2,25 €	2,55 €	Pórtico 4 (localizado entre Vouzela Este - Ventosa)	1,20 €	2,05 €	2,65 €	2,95 €	Pórtico 5 (localizado entre Boa Aldeia Este - Fail)	0,95 €	1,60 €	2,10 €	2,35 €	Pórtico 6 (localizado entre N231 - N2)	0,90 €	1,60 €	2,00 €	2,25 €	Pórtico 7 (localizado entre Caçador- Fagilde)	0,65 €	1,10 €	1,40 €	1,60 €	Pórtico 8 (localizado entre Mangualde – Chã de Tavares)	1,45 €	2,55 €	3,25 €	3,60 €	Pórtico 9 (localizado entre Fornos de Algodres – N330 (Celorico da Beira))	1,85 €	3,20 €	4,10 €	4,60 €	Pórtico 10 (localizado entre N17 (Celorico da Beira) – Ratoeira Poente)	0,55 €	0,95 €	1,20 €	1,40 €	Pórtico 11 (localizado entre IP2 (Celorico da Beira) – Guarda)	1,55 €	2,70 €	3,45 €	3,85 €	Pórtico 12 (localizado entre Guarda (Pinhel) – Pinzio)	1,45 €	2,55 €	3,30 €	3,65 €	Pórtico 13 (localizado entre Alto do Leomil – Vilar Formoso (N332))	1,75 €	3,05 €	3,95 €	4,40 €
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		Pórtico 5 (localizado entre Boa Aldeia Este - Fail)	0,95 €	1,60 €	2,10 €	2,35 €																																																																										
		Pórtico 6 (localizado entre N231 - N2)	0,90 €	1,60 €	2,00 €	2,25 €																																																																										
		Pórtico 7 (localizado entre Caçador- Fagilde)	0,65 €	1,10 €	1,40 €	1,60 €																																																																										
		Pórtico 8 (localizado entre Mangualde – Chã de Tavares)	1,45 €	2,55 €	3,25 €	3,60 €																																																																										
		Pórtico 9 (localizado entre Fornos de Algodres – N330 (Celorico da Beira))	1,85 €	3,20 €	4,10 €	4,60 €																																																																										
		Pórtico 10 (localizado entre N17 (Celorico da Beira) – Ratoeira Poente)	0,55 €	0,95 €	1,20 €	1,40 €																																																																										
		Pórtico 11 (localizado entre IP2 (Celorico da Beira) – Guarda)	1,55 €	2,70 €	3,45 €	3,85 €																																																																										
		Pórtico 12 (localizado entre Guarda (Pinhel) – Pinzio)	1,45 €	2,55 €	3,30 €	3,65 €																																																																										
		Pórtico 13 (localizado entre Alto do Leomil – Vilar Formoso (N332))	1,75 €	3,05 €	3,95 €	4,40 €																																																																										

Concessão do Interior Norte		Taxas de portagem			
		Classe 1	Classe 2	Classe 3	Classe 4
A24/E801	Pórtico 1 (localizado entre Zona industrial de Chaves - Chaves)	0,80 €	1,45 €	1,90 €	2,10 €
	Pórtico 2 (localizado entre Chaves - N103)	0,70 €	1,25 €	1,60 €	1,75 €
	Pórtico 3 (localizado entre N103 - Vidago)	0,70 €	1,25 €	1,60 €	1,80 €
	Pórtico 4 (localizado entre Vidago - Pedras Salgadas)	0,85 €	1,45 €	1,90 €	2,10 €
	Pórtico 5 (localizado entre Pedras Salgadas - A7/IC5)	1,10 €	1,90 €	2,45 €	2,70 €
	Pórtico 6 (localizado entre Vila Pouca de Aguiar - Fortunho)	2,00 €	3,50 €	4,45 €	5,00 €
	Pórtico 7 (localizado entre IP4 Vila Real - A4)	0,65 €	1,10 €	1,40 €	1,55 €
	Pórtico 8 (localizado entre Portela - Peso da Régua)	1,35 €	2,35 €	3,00 €	3,35 €
	Pórtico 9 (localizado entre Peso da Régua - Valdigem)	0,95 €	1,75 €	2,25 €	2,45 €
	Pórtico 10 (localizado entre Lamego - Bigorne)	1,15 €	2,05 €	2,65 €	2,95 €
	Pórtico 11 (localizado entre Bigorne - Castro Daire Norte)	1,15 €	2,05 €	2,65 €	2,95 €
	Pórtico 12 (localizado entre Castro Daire Este - Carvalhal)	0,85 €	1,55 €	2,00 €	2,20 €
	Pórtico 13 (localizado entre Arcas - N2)	1,75 €	3,05 €	3,95 €	4,35 €
Sub-Concessão do Pinhal Interior		Taxas de portagem			
		Classe 1	Classe 2	Classe 3	Classe 4
A13	Pórtico 1 (localizado entre A23 - Atalaia (N110))	0,05 €	0,10 €	0,15 €	0,20 €
	Pórtico 2 (localizado entre Atalaia (N110) - Asseiceira)	0,35 €	0,60 €	0,75 €	0,80 €
	Pórtico 3 (localizado entre Asseiceira - Santa Cita (N110))	0,40 €	0,65 €	0,85 €	0,95 €
Concessão da Costa de Prata		Taxas de portagem			
		Classe 1	Classe 2	Classe 3	Classe 4
A17	Pórtico 1 (localizado entre Mira - Ponte de Vagos)	1,05 €	1,85 €	2,40 €	2,65 €
	Pórtico 2 (localizado entre Vagos - Ilhavo)	0,55 €	0,95 €	1,15 €	1,30 €
	Pórtico 3 (localizado entre Aveiro Sul - São Bernardo)	0,70 €	1,20 €	1,55 €	1,65 €
A25	Pórtico 1 (localizado entre Esgueira - Aveiro Este (IC1/IP5))	0,55 €	0,95 €	1,25 €	1,40 €
	Pórtico 2 (localizado entre Zona Industrial de Aveiro - Angeja Oeste)	0,70 €	1,25 €	1,55 €	1,80 €
	Pórtico 3 (localizado entre Angeja (A25/A29) - Albergaria (A1))	0,25 €	0,45 €	0,55 €	0,60 €
A29	Pórtico 1 (localizado entre Salreu - Estarreja)	1,10 €	1,90 €	2,45 €	2,75 €
	Pórtico 2 (localizado entre Estarreja - Ovar)	0,80 €	1,40 €	1,80 €	2,00 €
	Pórtico 3 (localizado entre Arada - Maceda)	0,75 €	1,35 €	1,75 €	1,95 €
	Pórtico 4 (localizado entre Miramar - A29/A44)	0,50 €	0,90 €	1,15 €	1,25 €
Concessão do Grande Porto		Taxas de portagem			
		Classe 1	Classe 2	Classe 3	Classe 4
A4	Pórtico 1 (localizado entre Custóias - Via Norte Este)	0,25 €	0,45 €	0,55 €	0,60 €
	Pórtico 2 (localizado entre Via Norte Este - Ponte da Pedra)	0,25 €	0,45 €	0,60 €	0,70 €
A41	Pórtico 1 (localizado entre Perafita - Aeroporto)	0,25 €	0,40 €	0,55 €	0,60 €
	Pórtico 2 (localizado entre Lipor - N13)	0,25 €	0,40 €	0,55 €	0,65 €
	Pórtico 3 (localizado entre N13 - N14)	0,20 €	0,30 €	0,40 €	0,45 €
	Pórtico 4 (localizado entre N14 - N107)	0,50 €	0,80 €	1,05 €	1,15 €
	Pórtico 5 (localizado entre A3 Maia - Alfena)	0,20 €	0,35 €	0,45 €	0,50 €
	Pórtico 6 (localizado entre Alfena - Sto Tirso)	0,65 €	1,20 €	1,55 €	1,70 €
	Pórtico 7 (localizado entre Ermida - IC24/IC25)	0,10 €	0,15 €	0,20 €	0,25 €
A42	Pórtico 1 (localizado entre IC24/IC25 - Serôa)	0,55 €	1,00 €	1,35 €	1,45 €
	Pórtico 2 (localizado entre Paços Ferreira Este - N106 Sul)	0,55 €	0,95 €	1,25 €	1,35 €
	Pórtico 3 (localizado entre N106 Norte - Lousada (A11/IP9))	0,60 €	1,10 €	1,45 €	1,60 €

- AE Atlantico rates
 - A8 motorway:

Classe 1	Loures	Lousa	Venda do Pinheiro	Enxara	T.Ved. S.	T.Ved. N.	Ramalhal	Campelos	Bombarral
Loures		0,65	0,80	1,50	2,35	2,90	3,10	3,95	4,65
Lousa	0,65		0,15	0,85	1,70	2,25	2,45	3,30	4,00
Venda do Pinheiro	0,80	0,15		0,70	1,55	2,10	2,30	3,15	3,85
Enxara	1,50	0,85	0,70		0,85	1,40	1,60	2,45	3,15
T.Ved. S.	2,35	1,70	1,55	0,85		0,00	0,75	1,60	2,30
T.Ved. N.	2,90	2,25	2,10	1,40	0,00		0,20	1,05	1,75
Ramalhal	3,10	2,45	2,30	1,60	0,75	0,20		0,85	1,55
Campelos	3,95	3,30	3,15	2,45	1,60	1,05	0,85		0,70
Bombarral	4,65	4,00	3,85	3,15	2,30	1,75	1,55	0,70	

Classe 2	Loures	Lousa	Venda do Pinheiro	Enxara	T.Ved. S.	T.Ved. N.	Ramalhal	Campelos	Bombarral
Loures		1,10	1,40	2,65	4,20	5,15	5,50	7,00	8,25
Lousa	1,10		0,30	1,55	3,10	4,05	4,40	5,90	7,15
Venda do Pinheiro	1,40	0,30		1,25	2,80	3,75	4,10	5,60	6,85
Enxara	2,65	1,55	1,25		1,55	2,50	2,85	4,35	5,60
T.Ved. S.	4,20	3,10	2,80	1,55		0,00	1,30	2,80	4,05
T.Ved. N.	5,15	4,05	3,75	2,50	0,00		0,35	1,85	3,10
Ramalhal	5,50	4,40	4,10	2,85	1,30	0,35		1,50	2,75
Campelos	7,00	5,90	5,60	4,35	2,80	1,85	1,50		1,25
Bombarral	8,25	7,15	6,85	5,60	4,05	3,10	2,75	1,25	

Classe 3	Loures	Lousa	Venda do Pinheiro	Enxara	T.Ved. S.	T.Ved. N.	Ramalhal	Campelos	Bombarral
Loures		1,45	1,80	3,40	5,35	6,55	7,00	8,95	10,55
Lousa	1,45		0,35	1,95	3,90	5,10	5,55	7,50	9,10
Venda do Pinheiro	1,80	0,35		1,60	3,55	4,75	5,20	7,15	8,75
Enxara	3,40	1,95	1,60		1,95	3,15	3,60	5,55	7,15
T.Ved. S.	5,35	3,90	3,55	1,95		0,00	1,65	3,60	5,20
T.Ved. N.	6,55	5,10	4,75	3,15	0,00		0,45	2,40	4,00
Ramalhal	7,00	5,55	5,20	3,60	1,65	0,45		1,95	3,55
Campelos	8,95	7,50	7,15	5,55	3,60	2,40	1,95		1,60
Bombarral	10,55	9,10	8,75	7,15	5,20	4,00	3,55	1,60	

Classe 4	Loures	Lousa	Venda do Pinheiro	Enxara	T.Ved. S.	T.Ved. N.	Ramalhal	Campelos	Bombarral
Loures		1,60	2,00	3,80	6,00	7,35	7,85	10,00	11,80
Lousa	1,60		0,40	2,20	4,40	5,75	6,25	8,40	10,20
Venda do Pinheiro	2,00	0,40		1,80	4,00	5,35	5,85	8,00	9,80
Enxara	3,80	2,20	1,80		2,20	3,55	4,05	6,20	8,00
T.Ved. S.	6,00	4,40	4,00	2,20		0,00	1,85	4,00	5,80
T.Ved. N.	7,35	5,75	5,35	3,55	0,00		0,50	2,65	4,45
Ramalhal	7,85	6,25	5,85	4,05	1,85	0,50		2,15	3,95
Campelos	10,00	8,40	8,00	6,20	4,00	2,65	2,15		1,80
Bombarral	11,80	10,20	9,80	8,00	5,80	4,45	3,95	1,80	

Classe 1	Z Industrial	Tornada	Alfeizerão	Valado Frades	Patalas	Marinha Gr Sul	Marinha Gr Ene	Leiria Sul
Z Industrial			1,00	2,10	2,75	3,60	4,05	4,45
Tornada			0,70	1,80	2,45	3,30	3,75	4,15
Alfeizerão	1,00	0,70		1,10	1,75	2,60	3,05	3,45
Valado Frades	2,10	1,80	1,10		0,65	1,50	1,95	2,35
Patalas	2,75	2,45	1,75	0,65		0,85	1,30	1,70
Marinha Gr Sul	3,60	3,30	2,60	1,50	0,85		0,45	0,85
Marinha Gr Ene	4,05	3,75	3,05	1,95	1,30	0,45		0,40
Leiria Sul	4,45	4,15	3,45	2,35	1,70	0,85	0,40	

Classe 2	Z Industrial	Tornada	Alfeizerão	Valado Frades	Patalas	Marinha Gr Sul	Marinha Gr Ene	Leiria Sul
Z Industrial			1,75	3,65	4,75	6,25	7,05	7,75
Tornada			1,20	3,10	4,20	5,70	6,50	7,20
Alfeizerão	1,75	1,20		1,90	3,00	4,50	5,30	6,00
Valado Frades	3,65	3,10	1,90		1,10	2,60	3,40	4,10
Patalas	4,75	4,20	3,00	1,10		1,50	2,30	3,00
Marinha Gr Sul	6,25	5,70	4,50	2,60	1,50		0,80	1,50
Marinha Gr Ene	7,05	6,50	5,30	3,40	2,30	0,80		0,70
Leiria Sul	7,75	7,20	6,00	4,10	3,00	1,50	0,70	

Classe 3	Z Industrial	Tornada	Alfeizerão	Valado Frades	Patalas	Marinha Gr Sul	Marinha Gr Ene	Leiria Sul
Z Industrial			2,25	4,70	6,15	8,10	9,15	10,05
Tornada			1,55	4,00	5,45	7,40	8,45	9,35
Alfeizerão	2,25	1,55		2,45	3,90	5,85	6,90	7,80
Valado Frades	4,70	4,00	2,45		1,45	3,40	4,45	5,35
Patalas	6,15	5,45	3,90	1,45		1,95	3,00	3,90
Marinha Gr Sul	8,10	7,40	5,85	3,40	1,95		1,05	1,95
Marinha Gr Ene	9,15	8,45	6,90	4,45	3,00	1,05		0,90
Leiria Sul	10,05	9,35	7,80	5,35	3,90	1,95	0,90	

Classe 4	Z Industrial	Tornada	Alfeizerão	Valado Frades	Patalas	Marinha Gr Sul	Marinha Gr Ene	Leiria Sul
Z Industrial			2,50	5,25	6,85	9,00	10,20	11,20
Tornada			1,70	4,45	6,05	8,20	9,40	10,40
Alfeizerão	2,50	1,70		2,75	4,35	6,50	7,70	8,70
Valado Frades	5,25	4,45	2,75		1,60	3,75	4,95	5,95
Patalas	6,85	6,05	4,35	1,60		2,15	3,35	4,35
Marinha Gr Sul	9,00	8,20	6,50	3,75	2,15		1,20	2,20
Marinha Gr Ene	10,20	9,40	7,70	4,95	3,35	1,20		1,00
Leiria Sul	11,20	10,40	8,70	5,95	4,35	2,20	1,00	

o A15 Motorway:

	<table><tr><th>CL 1</th><th>Arnóia</th><th>A-dos-Negros</th><th>A-dos-Francos</th><th>Rio Maior Oese</th><th>Rio Maior Ese</th><th>Malaqueijo</th><th>Santarem</th><th>Torres Novas</th></tr><tr><td>Arnóia</td><td></td><td></td><td>1,15</td><td>1,65</td><td>1,95</td><td>2,65</td><td>3,75</td><td>5,85</td></tr><tr><td>A-dos-Negros</td><td></td><td></td><td>0,80</td><td>1,30</td><td>1,60</td><td>2,30</td><td>3,40</td><td>5,50</td></tr><tr><td>A-dos-Francos</td><td>1,15</td><td>0,80</td><td></td><td>0,50</td><td>0,80</td><td>1,50</td><td>2,60</td><td>4,70</td></tr><tr><td>Rio Maior Oese</td><td>1,65</td><td>1,30</td><td>0,50</td><td></td><td>0,30</td><td>1,00</td><td>2,10</td><td>4,20</td></tr><tr><td>Rio Maior Ese</td><td>1,95</td><td>1,60</td><td>0,80</td><td>0,30</td><td></td><td>0,70</td><td>1,80</td><td>3,90</td></tr><tr><td>Malaqueijo</td><td>2,65</td><td>2,30</td><td>1,50</td><td>1,00</td><td>0,70</td><td></td><td>1,10</td><td>3,20</td></tr><tr><td>Santarem</td><td>3,75</td><td>3,40</td><td>2,60</td><td>2,10</td><td>1,80</td><td>1,10</td><td></td><td></td></tr><tr><td>Torres Novas</td><td>5,85</td><td>5,50</td><td>4,70</td><td>4,20</td><td>3,90</td><td>3,20</td><td></td><td></td></tr></table>	CL 1	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas	Arnóia			1,15	1,65	1,95	2,65	3,75	5,85	A-dos-Negros			0,80	1,30	1,60	2,30	3,40	5,50	A-dos-Francos	1,15	0,80		0,50	0,80	1,50	2,60	4,70	Rio Maior Oese	1,65	1,30	0,50		0,30	1,00	2,10	4,20	Rio Maior Ese	1,95	1,60	0,80	0,30		0,70	1,80	3,90	Malaqueijo	2,65	2,30	1,50	1,00	0,70		1,10	3,20	Santarem	3,75	3,40	2,60	2,10	1,80	1,10			Torres Novas	5,85	5,50	4,70	4,20	3,90	3,20		
	CL 1	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas																																																																									
	Arnóia			1,15	1,65	1,95	2,65	3,75	5,85																																																																									
	A-dos-Negros			0,80	1,30	1,60	2,30	3,40	5,50																																																																									
	A-dos-Francos	1,15	0,80		0,50	0,80	1,50	2,60	4,70																																																																									
	Rio Maior Oese	1,65	1,30	0,50		0,30	1,00	2,10	4,20																																																																									
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	Torres Novas	5,85	5,50	4,70	4,20	3,90	3,20																																																																											
<table><tr><th>CL 2</th><th>Arnóia</th><th>A-dos-Negros</th><th>A-dos-Francos</th><th>Rio Maior Oese</th><th>Rio Maior Ese</th><th>Malaqueijo</th><th>Santarem</th><th>Torres Novas</th></tr><tr><td>Arnóia</td><td></td><td></td><td>2,05</td><td>2,95</td><td>3,50</td><td>4,70</td><td>6,60</td><td>10,25</td></tr><tr><td>A-dos-Negros</td><td></td><td></td><td>1,40</td><td>2,30</td><td>2,85</td><td>4,05</td><td>5,95</td><td>9,60</td></tr><tr><td>A-dos-Francos</td><td>2,05</td><td>1,40</td><td></td><td>0,90</td><td>1,45</td><td>2,65</td><td>4,55</td><td>8,20</td></tr><tr><td>Rio Maior Oese</td><td>2,95</td><td>2,30</td><td>0,90</td><td></td><td>0,55</td><td>1,75</td><td>3,65</td><td>7,30</td></tr><tr><td>Rio Maior Ese</td><td>3,50</td><td>2,85</td><td>1,45</td><td>0,55</td><td></td><td>1,20</td><td>3,10</td><td>6,75</td></tr><tr><td>Malaqueijo</td><td>4,70</td><td>4,05</td><td>2,65</td><td>1,75</td><td>1,20</td><td></td><td>1,90</td><td>5,55</td></tr><tr><td>Santarem</td><td>6,60</td><td>5,95</td><td>4,55</td><td>3,65</td><td>3,10</td><td>1,90</td><td></td><td></td></tr><tr><td>Torres Novas</td><td>10,25</td><td>9,60</td><td>8,20</td><td>7,30</td><td>6,75</td><td>5,55</td><td></td><td></td></tr></table>	CL 2	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas	Arnóia			2,05	2,95	3,50	4,70	6,60	10,25	A-dos-Negros			1,40	2,30	2,85	4,05	5,95	9,60	A-dos-Francos	2,05	1,40		0,90	1,45	2,65	4,55	8,20	Rio Maior Oese	2,95	2,30	0,90		0,55	1,75	3,65	7,30	Rio Maior Ese	3,50	2,85	1,45	0,55		1,20	3,10	6,75	Malaqueijo	4,70	4,05	2,65	1,75	1,20		1,90	5,55	Santarem	6,60	5,95	4,55	3,65	3,10	1,90			Torres Novas	10,25	9,60	8,20	7,30	6,75	5,55			
CL 2	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas																																																																										
Arnóia			2,05	2,95	3,50	4,70	6,60	10,25																																																																										
A-dos-Negros			1,40	2,30	2,85	4,05	5,95	9,60																																																																										
A-dos-Francos	2,05	1,40		0,90	1,45	2,65	4,55	8,20																																																																										
Rio Maior Oese	2,95	2,30	0,90		0,55	1,75	3,65	7,30																																																																										
Rio Maior Ese	3,50	2,85	1,45	0,55		1,20	3,10	6,75																																																																										
Malaqueijo	4,70	4,05	2,65	1,75	1,20		1,90	5,55																																																																										
Santarem	6,60	5,95	4,55	3,65	3,10	1,90																																																																												
Torres Novas	10,25	9,60	8,20	7,30	6,75	5,55																																																																												
<table><tr><th>CL 3</th><th>Arnóia</th><th>A-dos-Negros</th><th>A-dos-Francos</th><th>Rio Maior Oese</th><th>Rio Maior Ese</th><th>Malaqueijo</th><th>Santarem</th><th>Torres Novas</th></tr><tr><td>Arnóia</td><td></td><td></td><td>2,60</td><td>3,75</td><td>4,45</td><td>5,95</td><td>8,40</td><td>13,10</td></tr><tr><td>A-dos-Negros</td><td></td><td></td><td>1,80</td><td>2,95</td><td>3,65</td><td>5,15</td><td>7,60</td><td>12,30</td></tr><tr><td>A-dos-Francos</td><td>2,60</td><td>1,80</td><td></td><td>1,15</td><td>1,85</td><td>3,35</td><td>5,80</td><td>10,50</td></tr><tr><td>Rio Maior Oese</td><td>3,75</td><td>2,95</td><td>1,15</td><td></td><td>0,70</td><td>2,20</td><td>4,65</td><td>9,35</td></tr><tr><td>Rio Maior Ese</td><td>4,45</td><td>3,65</td><td>1,85</td><td>0,70</td><td></td><td>1,50</td><td>3,95</td><td>8,65</td></tr><tr><td>Malaqueijo</td><td>5,95</td><td>5,15</td><td>3,35</td><td>2,20</td><td>1,50</td><td></td><td>2,45</td><td>7,15</td></tr><tr><td>Santarem</td><td>8,40</td><td>7,60</td><td>5,80</td><td>4,65</td><td>3,95</td><td>2,45</td><td></td><td></td></tr><tr><td>Torres Novas</td><td>13,10</td><td>12,30</td><td>10,50</td><td>9,35</td><td>8,65</td><td>7,15</td><td></td><td></td></tr></table>	CL 3	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas	Arnóia			2,60	3,75	4,45	5,95	8,40	13,10	A-dos-Negros			1,80	2,95	3,65	5,15	7,60	12,30	A-dos-Francos	2,60	1,80		1,15	1,85	3,35	5,80	10,50	Rio Maior Oese	3,75	2,95	1,15		0,70	2,20	4,65	9,35	Rio Maior Ese	4,45	3,65	1,85	0,70		1,50	3,95	8,65	Malaqueijo	5,95	5,15	3,35	2,20	1,50		2,45	7,15	Santarem	8,40	7,60	5,80	4,65	3,95	2,45			Torres Novas	13,10	12,30	10,50	9,35	8,65	7,15			
CL 3	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas																																																																										
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CL 4	Arnóia	A-dos-Negros	A-dos-Francos	Rio Maior Oese	Rio Maior Ese	Malaqueijo	Santarem	Torres Novas																																																																										
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<ul style="list-style-type: none">Brisa rates: detailed rates available on http://brisa.pt/ResourcesUser/Clientes/Documentos/vENG/2012_01_TabelaEscadaTaxas_23ivaEnglish.pdfLusoponte rates (bridge crossing)<table><tr><th>Class</th><th>Value (Euros)</th></tr><tr><td>1</td><td>2.50</td></tr><tr><td>2</td><td>5.85</td></tr><tr><td>3</td><td>8.70</td></tr><tr><td>4</td><td>11.20</td></tr></table>	Class	Value (Euros)	1	2.50	2	5.85	3	8.70	4	11.20																																																																								
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Total annual revenues	€ 1,782,700,000 (2011)																																																																																	
Internalisation issues	Road toll for covering infrastructure costs.																																																																																	
Other issues	<ul style="list-style-type: none">Driving on some roads can only be done using the electronic tolling system.An OBU can be installed, which is the most common practice. Alternatively, prepaid or credit card payment options are also available.No distinction is made on base of EURO class.																																																																																	
Sources	http://www.estradas.pt/ http://www.siev.pt http://www.visitportugal.com/NR/exeres/D1F46576-727B-42CA-BA69-																																																																																	
















	C33AFBA3D81C,frameless.htm http://www.ctt.pt/fectt/wcmservlet/ctt/particulares/servicos_financeiros/en/tolls/index/noticias.html http://ascendi.pt http://www.aeatlantico.pt/ http://brisa.pt http://www.lusoponte.pt/
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Road tax - Rovinieta				
Transport mode	Road			
Country/region	Romania			
Status	Implemented			
Brief description	A tax due for all vehicles on Romanian roads. It is available for 1 year, 1 trimester, 1 month, 1 week or 1 day (not for cars).			
Objective of the scheme	N/A			
Legal basis	ORDONANȚĂ nr. 15 din 24 ianuarie 2002 privind aplicarea tarifului de utilizare și a tarifului de trecere pe rețeaua de drumuri naționale din România			
Responsible authority	National Road Administration			
Who are charged	All users of the Romanian road network			
Charge base	Time based, GVW and number of axles for HDV			
Charge structure and charge level		Vehicle category	Period of use of the road network	Tariff (€) (VAT included)
	A	PC	1 day	-
			7 days	3
			30 days	7
			1 year	28
	B	CV <3.5t	1 day	-
			7 days	6
			30 days	16
			1 year	96
	C	CV >3.5t and <7.5t Minibuses with at least 9 seats and maximum 23 seats	1 day	4
			7 days	20
			30 days	52
			1 year	320
	D	CV>7.5t and <12.t Buses with more than 23 seats	1 day	7
			7 days	35
			30 days	91
			1 year	560
	E	CV>12 t with maximum 3 axles (inclusive)	1 day	9
			7 days	45
			30 days	117
1 year			720	
F	CV>12 t with minimum 4 axles (inclusive)	1 day	11	
		7 days	55	
		30 days	143	
		1 year	1210	
Total annual revenues	N/A			
Internalisation issues	This vignette is meant to internalise the cost of infrastructure. It is time based.			
Other issues	Revenues are earmarked for road construction and maintenance.			
Sources	http://www.rovinieta.ro/en http://www.rovinieta.ro/files/Ordonanta Guvernului Romaniei numarul 15 din 2002 privind introducerea rovinietei.pdf			

Road pricing	
Transport mode	Road
Country/region	Slovak Republic
Status	Implemented
Brief description	A road tax for vehicles on the motorways (total length 418 km) in the Slovak Republic.
Objective of the scheme	N/A
Legal basis	Act No. 25/2007 Coll. on Electronic Toll Collection Regulation of the Government of the Slovak Republic No. 350/2007 Coll.
Responsible authority	National government, National highway company of Slovakia
Who are charged	<p>Drivers of vehicles with GVW <3,500kg: time-based Drivers of vehicles with GVW >3,500kg: distance-based</p> <p>The tax/toll is only due for driving on specific road sections:</p>
Charge base	<p>Below 3,500kg: time based Above 3,500kg: distance based, GVW, EURO class</p>

Charge structure and charge level	<ul style="list-style-type: none">Below 3,500kg: €50 for 1 year, €14 for 30 days, €7 for 7 daysAbove 3,500kg<ul style="list-style-type: none">For motorways (€ per km)<table><tr><th rowspan="2"></th><th colspan="2" rowspan="2">Vehicle category</th><th colspan="3">Emission class</th></tr><tr><th>EURO 0 – II</th><th>EURO III</th><th>EURO IV, V, EEV</th></tr><tr><td rowspan="5">Lorries</td><td colspan="2">3.5 t – to 12 t</td><td>0.093</td><td>0.086</td><td>0.083</td></tr><tr><td rowspan="4">12 t and more</td><td>2 axles</td><td>0.193</td><td>0.183</td><td>0.179</td></tr><tr><td>3 axles</td><td>0.202</td><td>0.193</td><td>0.189</td></tr><tr><td>4 axles</td><td>0.209</td><td>0.199</td><td>0.196</td></tr><tr><td>5(+) axles</td><td>0.206</td><td>0.193</td><td>0.189</td></tr><tr><td rowspan="2">Buses</td><td colspan="2">3.5 t – to 12 t</td><td>0.060</td><td>0.050</td><td>0.030</td></tr><tr><td colspan="2">12 t and more</td><td>0.110</td><td>0.100</td><td>0.060</td></tr></table>For class 1 roads (€ per km)<table><tr><th rowspan="2"></th><th colspan="2" rowspan="2">Vehicle category</th><th colspan="3">Emission class</th></tr><tr><th>EURO 0 – II</th><th>EURO III</th><th>EURO IV, V, EEV</th></tr><tr><td rowspan="5">Lorries</td><td colspan="2">3.5 t – to 12 t</td><td>0.070</td><td>0.063</td><td>0.063</td></tr><tr><td rowspan="4">12 t and more</td><td>2 axles</td><td>0.146</td><td>0.136</td><td>0.136</td></tr><tr><td>3 axles</td><td>0.153</td><td>0.146</td><td>0.143</td></tr><tr><td>4 axles</td><td>0.156</td><td>0.149</td><td>0.146</td></tr><tr><td>5(+) axles</td><td>0.153</td><td>0.146</td><td>0.143</td></tr><tr><td rowspan="2">Buses</td><td colspan="2">3.5 t – to 12 t</td><td>0.040</td><td>0.030</td><td>0.020</td></tr><tr><td colspan="2">12 t and more</td><td>0.080</td><td>0.070</td><td>0.040</td></tr></table>		Vehicle category		Emission class			EURO 0 – II	EURO III	EURO IV, V, EEV	Lorries	3.5 t – to 12 t		0.093	0.086	0.083	12 t and more	2 axles	0.193	0.183	0.179	3 axles	0.202	0.193	0.189	4 axles	0.209	0.199	0.196	5(+) axles	0.206	0.193	0.189	Buses	3.5 t – to 12 t		0.060	0.050	0.030	12 t and more		0.110	0.100	0.060		Vehicle category		Emission class			EURO 0 – II	EURO III	EURO IV, V, EEV	Lorries	3.5 t – to 12 t		0.070	0.063	0.063	12 t and more	2 axles	0.146	0.136	0.136	3 axles	0.153	0.146	0.143	4 axles	0.156	0.149	0.146	5(+) axles	0.153	0.146	0.143	Buses	3.5 t – to 12 t		0.040	0.030	0.020	12 t and more		0.080	0.070	0.040
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Total annual revenues	€ 418,100,000 (2011)																																																																																						
Internalisation issues	<ul style="list-style-type: none">For passenger cars, there is a weak link with infrastructure costs as the scheme is time-based and not distance-based..For trucks and buses, the scheme can be regarded as a proper way for internalising infrastructure costs (being distance based and axle load as proxy for vehicle weight). Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.																																																																																						
Other issues	<ul style="list-style-type: none">The road toll for heavy-duty vehicles is managed through OBUs, obtainable free of charge, but a refundable deposit is required.																																																																																						
Sources	http://www.ndsas.sk/ https://www.emyto.sk/ https://www.emyto.sk/c/document_library/get_file?uuid=e0eb7725-d99e-43b2-8c99-51a6810a2d38&groupId=10136 http://en.wikipedia.org/wiki/Road_tax_and_toll_in_Slovakia																																																																																						

Road toll

Transport mode	Road																																																						
Country/region	Slovenia																																																						
Status	Implemented																																																						
Brief description	All vehicles on Slovenian motorways (607 km) or the Ljubljana ringway must either have a vignette (light duty vehicles) or pay a road toll (heavy vehicles).																																																						
Objective of the scheme	N/A																																																						
Legal basis	Zakon o cestnini za vozila, katerih največja dovoljena masa presega 3.500 kg (ZCestV) Rates: Official gazette of the RS, no. 109/2009, 51/2010, 21/2011, 34/2012																																																						
Responsible authority	National government, Ministry of Infrastructure and Spatial Planning																																																						
Who are charged	All users of the primary road network (motorways and Ljubljana ringway)																																																						
Charge base	Vignette: time based, different rate for four-wheelers and two-wheelers Heavy vehicles (GVW >3,500kg): distance based, differentiated on the amount of axles and EURO class																																																						
Charge structure and charge level	<ul style="list-style-type: none">• Vignette:<ul style="list-style-type: none">◦ Weekly vignette for (two-track) motor vehicles up to maximum permitted weight of 3,500 kg EUR 15◦ Monthly vignette for (two-track) motor vehicles up to maximum permitted weight of 3,500 kg EUR 30◦ Annual vignette for (two-track) motor vehicles up to maximum permitted weight of 3,500 kg EUR 95◦ Weekly vignette for (single-track) motor cycle EUR 7.50◦ Six-monthly vignette for (single-track) motor cycle EUR 25◦ Annual vignette for (single-track) motor cycle EUR 47.50• Road toll: rates can be calculated online http://www.dars.si/Vsebinska/Cestnine.aspx?id_menu=210#f Example: <table><tr><th colspan="5">Your calculation</th></tr><tr><td rowspan="2">Toll classes:</td><td colspan="2"></td><td colspan="2"></td></tr><tr><td>6h - 22h</td><td>22h - 6h</td><td>6h - 22h</td><td>22h - 6h</td></tr><tr><td colspan="5">A1 Ptujška c. (Maribor vzhod) - Arja vas (58,40 km)</td></tr><tr><td>Tepanje </td><td>11,60</td><td>10,40</td><td>16,80</td><td>15,10</td></tr><tr><td colspan="5">A1 Arja vas - Trojane (27,50 km)</td></tr><tr><td>Vransko </td><td>5,40</td><td>4,90</td><td>7,90</td><td>7,10</td></tr><tr><td colspan="5">A1 Trojane - Ljubljana (36,00 km)</td></tr><tr><td>Kompolje </td><td>7,10</td><td>6,40</td><td>10,30</td><td>9,30</td></tr><tr><td>Toll:</td><td>24,10</td><td>21,70</td><td>35,00</td><td>31,50</td></tr><tr><td colspan="2">Length of chosen toll roads:</td><td colspan="3">121,90 km</td></tr></table> <p>The indicative rates per km are: - R3 day: € 0.198</p>	Your calculation					Toll classes:					6h - 22h	22h - 6h	6h - 22h	22h - 6h	A1 Ptujška c. (Maribor vzhod) - Arja vas (58,40 km)					Tepanje 	11,60	10,40	16,80	15,10	A1 Arja vas - Trojane (27,50 km)					Vransko 	5,40	4,90	7,90	7,10	A1 Trojane - Ljubljana (36,00 km)					Kompolje 	7,10	6,40	10,30	9,30	Toll:	24,10	21,70	35,00	31,50	Length of chosen toll roads:		121,90 km		
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Length of chosen toll roads:		121,90 km																																																					

	<ul style="list-style-type: none"> - R3 night: € 0.178 - R4 day: € 0.287 - R4 night: € 0.258 • A toll is also levied for the Karavanke tunnel: <table> <tr> <th>Type of vehicle</th><th>EUR</th></tr> <tr> <td>Two axled vehicles with a maximum weight doesn't exceed 3.500 kg</td><td>6.50</td></tr> <tr> <td>Two axled vehicles with a maximum weight over 3.500 kg</td><td>10.50</td></tr> <tr> <td>Three axled vehicles, with a maximum weight over 3.500 kg</td><td>15.00</td></tr> <tr> <td>Vehicles with more than three axles, with maximum weight over 3.500 kg</td><td>22.50</td></tr> <tr> <td>Non-transferable monthly pass for passenger vehicles</td><td>21.50</td></tr> <tr> <td>Transferable annual pass for passenger vehicles</td><td>58.00</td></tr> </table>	Type of vehicle	EUR	Two axled vehicles with a maximum weight doesn't exceed 3.500 kg	6.50	Two axled vehicles with a maximum weight over 3.500 kg	10.50	Three axled vehicles, with a maximum weight over 3.500 kg	15.00	Vehicles with more than three axles, with maximum weight over 3.500 kg	22.50	Non-transferable monthly pass for passenger vehicles	21.50	Transferable annual pass for passenger vehicles	58.00
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Vehicles with more than three axles, with maximum weight over 3.500 kg	22.50														
Non-transferable monthly pass for passenger vehicles	21.50														
Transferable annual pass for passenger vehicles	58.00														
Total annual revenues	€ 298,340,000 (2011)														
Internalisation issues	<ul style="list-style-type: none"> • For passenger cars, there is a link with infrastructure costs. The scheme is time-based. • For trucks and buses, the scheme can be regarded as a proper way for internalising infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions. Lower night rates imply that congestion costs could also be targeted. 														
Other issues	<p>Sales points for the vignette are plenty: gas stations, post offices, magazine stands,...</p> <p>The toll is collected using toll booths. Subscription and prepayment plans are available.</p>														
Sources	<p> http://www.dars.si http://www.slovenia.info/en/Pogosta-vpra%C5%A1anja/Vinjete-2011.htm?faq=191&lng=2 http://zakonodaja.gov.si/rpsi/r00/predpis_ZAKO4970.html http://zakonodaja.gov.si/rpsi/r02/predpis_ZAKO5472.html http://www.uradni-list.si/1/content?id=95511&part=&highlight=cenik+cestnine http://www.uradni-list.si/1/content?id=108564&part=&highlight=Spremembe+in+dopolnitve+cenika </p>														

Road toll																																																																																									
Transport mode	Road																																																																																								
Country/region	Spain																																																																																								
Status	Implemented																																																																																								
Brief description	Road tolls on large parts of the primary road network. The part of the network that is taxed is 3,404 km long.																																																																																								
Objective of the scheme	N/A																																																																																								
Legal basis	Ley 8/1972, 10 mayo, de construcción, conservación y explotación de autopistas en régimen de concesión.																																																																																								
Responsible authority	National government, Ministry of Development																																																																																								
Who are charged	All road users																																																																																								
Charge base	Distance based, with often different rates based on time of day or time of year. Different rates exist for light-duty vehicles, heavy-duty vehicles with 3 axles or less, and heavy vehicles with 4 or more axles. Sometimes, additional differentiation is made between freight and passenger vehicles.																																																																																								
Charge structure and charge level	<ul style="list-style-type: none">There are 40 different private companies operating the roads. Tariffs are available on the Ministry of Development's website http://www.fomento.gob.es/MFOM/LANG_CASTELLANO/DIRECCIONES_GENERALES/CARRETERAS/PEAJES/A study performed by AUTOMOVILISTAS EUROPEOS ASOCIADOS (AEA) in 2008 (rates are not valid anymore) gives an overview of rates for different sections, as well as rates per km (for light vehicles). <table><tr><th colspan="5">WHAT IT COSTS TO USE THE TOLL HIGHWAY IN SPAIN</th></tr><tr><th>Via</th><th>Travel</th><th>Price (EUR)</th><th>Distance (Km)</th><th>Price / Km</th></tr><tr><td>AG-57</td><td>Puxeiros-Bayonne</td><td>1.40</td><td>28</td><td>0.05</td></tr><tr><td>AG-55</td><td>A Coruña-Carballo</td><td>2.10</td><td>33.1</td><td>0.06</td></tr><tr><td>AP-4</td><td>Sevilla-Cadiz</td><td>5.65</td><td>93.82</td><td>0.06</td></tr><tr><td>C-32</td><td>Mongat-Palafolls</td><td>3.61</td><td>48.99</td><td>0.07</td></tr><tr><td>AP-7</td><td>Barcelona-La Jonquera</td><td>11.15</td><td>150.04</td><td>0.07</td></tr><tr><td>AP-7</td><td>Alicante-Cartagena ***</td><td>3,40 / 6,00</td><td>76.6</td><td>0.07</td></tr><tr><td>AP-9</td><td>Ferrol-Tuy</td><td>15.75</td><td>219</td><td>0.07</td></tr><tr><td>AP-36</td><td>Ocaña-La Roda ***</td><td>11,30 / 13,10</td><td>174.4</td><td>0.07</td></tr><tr><td>AP-7</td><td>Barcelona-Tarragona</td><td>8.30</td><td>100.36</td><td>0.08</td></tr><tr><td>AP-7</td><td>Tarragona-Valencia</td><td>20.10</td><td>225.32</td><td>0.08</td></tr><tr><td>AP-7</td><td>Valencia-Alicante</td><td>13.30</td><td>148.2</td><td>0.08</td></tr><tr><td>AP-8</td><td>Bilbao-Behovia</td><td>8.81</td><td>105.6</td><td>0.08</td></tr><tr><td>AP-68</td><td>Bilbao-Zaragoza</td><td>25.05</td><td>294.42</td><td>0.08</td></tr><tr><td>AP-15</td><td>Tudela Irurzun</td><td>9.65</td><td>112.6</td><td>0.08</td></tr><tr><td>AP-51</td><td>* Avila-Villacastín</td><td>0.75 / 1.20 / 2.00</td><td>23.1</td><td>0.08</td></tr></table>				WHAT IT COSTS TO USE THE TOLL HIGHWAY IN SPAIN					Via	Travel	Price (EUR)	Distance (Km)	Price / Km	AG-57	Puxeiros-Bayonne	1.40	28	0.05	AG-55	A Coruña-Carballo	2.10	33.1	0.06	AP-4	Sevilla-Cadiz	5.65	93.82	0.06	C-32	Mongat-Palafolls	3.61	48.99	0.07	AP-7	Barcelona-La Jonquera	11.15	150.04	0.07	AP-7	Alicante-Cartagena ***	3,40 / 6,00	76.6	0.07	AP-9	Ferrol-Tuy	15.75	219	0.07	AP-36	Ocaña-La Roda ***	11,30 / 13,10	174.4	0.07	AP-7	Barcelona-Tarragona	8.30	100.36	0.08	AP-7	Tarragona-Valencia	20.10	225.32	0.08	AP-7	Valencia-Alicante	13.30	148.2	0.08	AP-8	Bilbao-Behovia	8.81	105.6	0.08	AP-68	Bilbao-Zaragoza	25.05	294.42	0.08	AP-15	Tudela Irurzun	9.65	112.6	0.08	AP-51	* Avila-Villacastín	0.75 / 1.20 / 2.00	23.1	0.08
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	AP-53	Santiago High Sto.Domingo	4.90	56.8	0.08
	R-4	* Madrid-Ocaña	3,70 / 7,45	87.99	0.08
	AP-41	Madrid-Toledo **	5,30 / 6,35	71.5	0.08
	C-33	Barcelona-Montmelo	1.31	14.06	0.09
	AP-2	Zaragoza-Mediterranean	19.85	215.49	0.09
	AP-71	* León-Astorga	1,70 / 3,70	37.68	0.09
	R-2	* Madrid-Guadalajara	0.90 / 1.80 Tranche int. 1.65 / 5.85 Section ext	80.70	0.09
	R-3	* Madrid-Arganda	2,45 / 3,25	33.90	0.09
	AP-7	* Cartagena-Vera	4,05 / 11,80	115	0.10
	AP-7	* Ring Alicante	2,50 / 3,20	28.5	0.11
	AP-1	Burgos-Armiñón	9.35	84.3	0.11
	AP-7	Malaga-Estepona ***	6,05 / 9,80	82.66	0.11
	R-5	* Madrid-Navalcarnero	2,55 / 3,35	28.3	0.11
	AP-6	Villalba-Adanero	8.85	69.6	0.12
	AP-61	* San Rafael Segovia	1.35 / 2.05 / 3.35	27.68	0.12
	AP-7	Estepona-Guadairo ***	1,70 / 2,80	22.48	0.12
	AP-66	Campomanes-Leon	10.15	77.76	0.13
	COST KM / NATIONAL AVERAGE				0.14
	C-32	Castelldefels-Coma Ruga	7.98	49.5	0.16
	M-12	Barajas Airport	1.65	9.2	0.17
	C-16/E-9	Sant Cugat-Manresa **	4,57 / 8,31	41.8	0.19
	C-16/E-9	* Tunnel Vallvidriera	2,99 / 3,36	16.65	0.20
		* Tunnels Artxanda	0.55 / 1.10 / 1.50	4.89	0.30
	C-16/E-9	Cadi Tunnel	10.52	29.7	0.35
	C-711	Soller tunnel	4.25	3.02	1.40
	* Depending on time of day. ** Depends on the day. *** Depends on the season.				
Total annual revenues	€ 1,808,700,000 (2011)				
Internalisation issues	These road tolls can be regarded as internalising infrastructure costs, being differentiated to road segment and vehicle type and number of axles (as a rough proxy for weight class). Time differentiation suggests that congestion costs could also be targeted.				
Other issues	<ul style="list-style-type: none"> A summary of the report mentioned above can be found on http://www.aeaclub.com/0030_autopistas/ Roads users can select to pay at toll booths (cash or credit card) or have an OBU installed for automatic registration. 				
Sources	http://noticias.juridicas.com/base_datos/Admin/l8-1972.html http://www.fomento.gob.es/MFOM/LANG_CASTELLANO/DIRECCIONE_S_GENERALES/CARRETERAS/PEAJES/				



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TRT

	http://www.autopistas.com http://www.asete.es http://www.viat.es (OBU)
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Eurovignette						
Transport mode	Road					
Country/region	Sweden					
Status	Implemented					
Brief description	Sweden's application of the Eurovignette for heavy goods vehicles.					
Objective of the scheme	"the harmonisation of levy systems and the establishment of fair mechanisms for charging infrastructure costs to hauliers"					
Legal basis	Directive 1999/62/EC Act (1997:1137) and amendments on tolls for certain heavy vehicles					
Responsible authority	National government, Ministry of Finance					
Who are charged	Drivers of lorries with GVW>12,000kg					
Charge base	EURO class, number of axles					
Charge structure and charge level	Total number of axles	Euro-norm	day certificate	week certificate	month certificate	year certificate
	Max 3	Non-Euro (EU O)	73	239	884	8,849
		EURO I	73	212	783	7,835
		EURO II or better	73	184	691	6,913
	4 or more	Non-Euro (EU O)	73	377	1,428	14,288
		EURO I	73	341	1,290	12,905
		EURO II or better	73	304	1,152	11,522
	(all amounts in SEK)					
Total annual revenues	€ 75,910,000 (2010)					
Internalisation issues	The Eurovignette is a time-based method to charge for some of the infrastructure costs. Furthermore, as the toll is differentiated to EURO class, it also provides incentives for purchasing vehicles with lower air pollutant emissions.					
Other issues	<ul style="list-style-type: none"> The Eurovignette is valid in Denmark, Sweden, Belgium, Luxemburg and the Netherlands Administration: an electronic form has to be filled out. No mention is made of earmarking. Vehicles that pay for a Eurovignette get a discount on the annual tax equal to the cost of the Eurovignette. The applicable exchange rate is SEK 9.1592=€ 1. 					
Sources	http://notisum.se/Pub/Doc.aspx?url=/rnp/sls/lag/19971137.htm http://www.skatteverket.se/foretagorganisationer/skatter/biltrafik/vagavgiftforutlanskatungafordon/roadusercharges.4.61589f801118cb2b7b2800010396.html http://www.skatteverket.se/foretagorganisationer/skatter/biltrafik/vagavgiftforsvenskatungafordon.4.18e1b10334ebe8bc8000899.html					

Road toll										
Transport mode	Road									
Country/region	United Kingdom									
Status	Implemented									
Brief description	A road toll on a section of the M6 motorway between junction 4 and junction 11A (45km).									
Objective of the scheme										
Legal basis	M6 Toll (Collection of Tolls) Regulations 2003 No. 2186									
Responsible authority	The National government conceded the operation of tolling to Midland Expressway Limited.									
Who are charged	All road users									
Charge base	Access charge, differentiated by vehicle type and time of day									
Charge structure and charge level	NON-TAG Cash / Card customers					MAIN TOLL PLAZA			LOCAL TOLL PLAZA	
	TAG Tag customers receive a 5% discount per trip.					06:00 - 23:00 23:00 - 06:00			06:00 - 23:00 23:00 - 06:00	
						Mon-Fri Sat-Sun Night			Mon-Fri Sat-Sun Night	
	CLASS 1 e.g. motorbike		NON-TAG	£3.00	£2.80	£1.80	£2.00	£1.80	£1.30	
				n/a	n/a	n/a	n/a	n/a	n/a	
	CLASS 2 e.g. car		NON-TAG	£5.50	£4.80	£3.80	£4.00	£3.80	£2.80	
				£5.22	£4.56	£3.61	£3.80	£3.61	£2.66	
	CLASS 3 e.g. car & trailer		NON-TAG	£10.00	£8.60	£6.60	£7.00	£6.60	£4.60	
				£9.50	£8.17	£6.27	£6.65	£6.27	£4.37	
	CLASS 4 e.g. van or coach		NON-TAG	£11.00	£9.60	£8.60	£10.00	£8.60	£7.60	
				£10.45	£9.12	£8.17	£9.50	£8.17	£7.22	
	CLASS 5 e.g. HGV or coach		NON-TAG	£11.00	£9.60	£8.60	£10.00	£8.60	£7.60	
				£10.45	£9.12	£8.17	£9.50	£8.17	£7.22	
	CLASS 6 e.g. HGV with 6+ axes		NON-TAG	£11.00	£9.60	£8.60	£10.00	£8.60	£7.60	
				£10.45	£9.12	£8.17	£9.50	£8.17	£7.22	
	“Tag” implies the use of electronic pre-payment.									
Total annual revenues	€ 64,400,000 (2011) The toll revenue has been declining since the system started in 2003.									
Internalisation issues	This toll can be regarded as internalising infrastructure costs of the road on which it is charged. The lack of differentiation to weight classes of HDVs makes that the correlation with infrastructure costs is relatively weak for HDVs. The charge differentiation provides some incentives for reducing congestion.									
Other issues	• No mention is made of earmarking of revenues									

	<ul style="list-style-type: none"> • The toll is collected through toll-booths or a prepayment scheme. • A report on the toll was published in 2010 by “Campaign for better transport”, an interest group. • The applicable exchange rate is £ 0.8596=€ 1.
Sources	http://www.m6toll.co.uk/ http://www.legislation.gov.uk/ukxi/2003/2186/made http://www.bettertransport.org.uk/system/files/M6-Toll-Report-Aug-10.pdf

2.5. Insurance taxes

Engine related Insurance Tax - Motorbezogene Versicherungssteuer	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	The name translates to “Engine-related Insurance Tax”, which makes for its inclusion in this list as an internalisation measure for accident costs. This tax can however be seen as a vehicle ownership tax, as it is levied on all vehicles under 3.5t, which have mandatory third-party insurance. It is levied on a monthly basis.
Objective of the scheme	N/A
Legal basis	Insurance Tax Law, BGBl. (federal legal gazette) No 133/1953, as last amended by BGBl. I No 76/2011.
Responsible authority	The tax is levied by the national government but collected by insurance companies.
Who are charged	Taxpayer is the person insuring a vehicle of max 3,500kg. The insurance company has to assess and pay the tax. The insurance company is liable for the tax. Exemption include police vehicles, fire engines, ambulances, taxis, invalid vehicles, electric vehicles and motor bikes up to 100 ccm capacity.
Charge base	Cars up to 3.5 t total weight: power of the engine. Motor bicycles: capacity of the engine.
Charge structure and charge level	<ul style="list-style-type: none"> Cars: the tax is calculated as $0.55 \times (\text{kW}-24) \times f$, with f=number of months for yearly payment in advance. Motorcycles: € 0.022/cc. The minimum tax level is 5.5€ for annual prepayment (so $12 \times 5.5 = 66\text{€}/\text{year}$), and 6.05€ for monthly prepayment. A maximum tax level exists only for vehicles other than passenger cars (e.g. quadricycles). Electric vehicles are exempt, among others. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 198 Vehicle C: € 349.8 Vehicle D: € 825 HDV: -
Total annual revenues	€ 1,553,950,000 (2010) € 1,662,000,000 (2011)
Internalisation issues	<ul style="list-style-type: none"> This is only partly an internalisation of external accident costs, as it does not depend on the level of the insurance premium. However, since only vehicles paying (mandatory) insurance are subject to it, it can be considered an internalisation measure. As it differentiates on engine power, the charge also provides some indirect incentives to purchase vehicles with lower GHG and air pollutant emissions.
Other issues	Revenues go to the federal government (67.8%), the provincial governments (20.5%) and the local authorities (11.7%).

Sources	http://www.ris.bka.gv.at/Dokument.wxe?Abfrage=Bundesnormen&Dokumentnummer=NOR30000016
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Insurance Tax - Versicherungssteuer	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	A tax levied on all insurance premiums.
Objective of the scheme	N/A
Legal basis	Insurance Tax Law, BGBl. (federal legal gazette) No 133/1953, as last amended by BGBl. I No 76/2011.
Responsible authority	National government, Ministry of Finance
Who are charged	Taxpayer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Charge base	The premium
Charge structure and charge level	A surcharge of 11% on the net premium
Total annual revenues	€ 324,000,000 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> • The Motorbezogene Versicherungssteuer is levied together with this. • Revenues go to the federal government (67.8%), the provincial governments (20.5%) and the local authorities (11.7%).
Sources	http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=1.0003834 http://www.bmf.gv.at/steuern/fachinformation/weiteresteuern/versicherungssteuer/_start.htm

Insurance tax	
Transport mode	Road
Country/region	Belgium
Status	Implemented
Brief description	A tax on insurance premiums
Objective of the scheme	N/A
Legal basis	Wetboek diverse rechten en taksen Article 191, paragraph 1 of the Law on the compulsory healthcare insurance and indemnities, coordinated on 14 July 1994
Responsible authority	Federal government, Ministry of Finance
Who are charged	All vehicle owners, as third-party insurance is mandatory
Charge base	The premium
Charge structure and charge level	<p>Insurance policies are subject to an annual 9.25% tax. To this specifically fiscal tax, significant parafiscal charges are added:</p> <ul style="list-style-type: none"> - 7.5% for the Occupational Rehabilitation Fund for the Disabled - 0.35% for the Red Cross - 10% for the INAMI (National Institute for Sickness-Disability Insurance) <p>The total charge is thus 27.10%.</p> <p>Of the various supplementary “car” insurances (the so-called “omnium”), in addition to the annual tax, the State only collects the 7.5% contribution to the Occupational Rehabilitation Fund for the Handicapped. Thus, the charge to tax amounts to 16.75%.</p> <p>In addition to the 16.75%, the State levies an additional tax of 10%. As a result, the total charge now amounts to 26.75%.</p>
Total annual revenues	€ 734,000,000 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	A large part of the tax is earmarked for specific health related funds. The tax is automatically levied by insurance companies, there is no extra administrative burden.
Sources	http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=nl&la=N&cn=1927030202&table_name=wet

Insurance tax	
Transport mode	Road
Country/region	Bulgaria
Status	Implemented
Brief description	A tax levied on all insurance premiums.
Objective of the scheme	N/A
Legal basis	Law on the insurance premiums tax, State Gazette No.86, dated 02 November 2010
Responsible authority	National government, Ministry of Finance
Who are charged	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Charge base	The premium
Charge structure and charge level	A surcharge of 2% on the net premium
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance Tax	
Transport mode	Road
Country/region	Cyprus
Status	Implemented
Brief description	A tax levied on all insurance premiums.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance
Who are charged	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Charge base	The premium
Charge structure and charge level	A surcharge of 5% on the net premium, plus € 1.71 stamp duty
Total annual revenues	€ 8,600,000 (2008) (estimated, based on CEA Statistics ³)
Internalisation issues	-
Other issues	The tax is earmarked for the Motor Insurers' Fund of Cyprus
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

³ http://www.insuranceeurope.eu/uploads/Modules/Publications/cea-motor_web.pdf

Insurance tax	
Transport mode	Road
Country/region	Denmark
Status	Implemented
Brief description	A tax on all insurance premiums.
Objective of the scheme	N/A
Legal basis	Act n° 216 of 12 March 2007
Responsible authority	National government, Ministry of Finance
Who are charged	All vehicle owners with third-party insurance policies, except for trucks used by licenced freight transport companies.
Charge base	The premium
Charge structure and charge level	<ul style="list-style-type: none"> • Standard rate: 42.9% of the premium • Tourist coaches: 34.4% of the premium • Three-wheeled electric mopeds and motorcycles: DKK 230/year (€ 30.90)
Total annual revenues	€ 249,250,000 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	https://www.retsinformation.dk/forms/r0710.aspx?id=17161

Insurance Tax	
Transport mode	Road
Country/region	Finland
Status	Implemented
Brief description	A tax levied on all insurance premiums.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance
Who are charged	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Charge base	The premium
Charge structure and charge level	A surcharge of 23% on the premium
Total annual revenues	€ 286,350,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance tax	
Transport mode	Road
Country/region	France
Status	Implemented
Brief description	Tax due on insurance premiums
Objective of the scheme	N/A
Legal basis	Code de la Sécurité sociale
Responsible authority	National government
Who are charged	All vehicles, as third party insurance is mandatory. Exemptions are partly granted to commercial vehicles over 3,500kg and commercial vehicles used in agriculture.
Charge base	The premium
Charge structure and charge level	<p>For insurance on motor liability:</p> <ul style="list-style-type: none"> • 18% (fiscal tax) (this part can be exempted for the vehicles mentioned above) • 15% (social contribution, earmarked) • 1.2% (contribution to National Fund for various damages, earmarked) • 11% (only for agricultural vehicles) <p>For insurance on accidental damages, aid of vehicles:</p> <ul style="list-style-type: none"> • 18% (fiscal tax) (this part can be exempted for the vehicles mentioned above)
Total annual revenues	€ 3,934,000,000 (2009) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	-
Sources	http://www.ffsa.fr/sites/jcms/p1_83748/taxes-et-contributions-sur-les-cotisations-dassurance?cc=c_51663#corps1

Insurance tax	
Transport mode	Road
Country/region	Germany
Status	Implemented
Brief description	Tax on insurance premiums
Objective of the scheme	N/A
Legal basis	Versicherungssteuergesetz
Responsible authority	Federal government, Ministry of Finance
Who are charged	All vehicle owners, as third-party insurance is mandatory.
Charge base	The premium
Charge structure and charge level	19%
Total annual revenues	€ 3,500,000,000 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	-
Sources	http://www.gesetze-im-internet.de/versstg/index.html

Insurance Tax	
Transport mode	Road
Country/region	Greece
Status	Implemented
Brief description	A tax levied on all insurance premiums.
Objective of the scheme	N/A
Legal basis	Law 3492/2006
Responsible authority	National government, Ministry of Finance
Who are charged	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Charge base	The premium
Charge structure and charge level	10% premium tax, plus 5% to be contributed to the Motor Guarantee Fund, plus 2% to be contributed to pension funds for the insurance industry, plus 5% .
Total annual revenues	€ 301,620,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	Earmarking for various purposes, including the Motor Guarantee Fund.
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance Tax	
Transport mode	Road
Country/region	Ireland
Status	Implemented
Brief description	Insurance tax on the premium paid by vehicle owners
Objective of the scheme	N/A
Legal basis	Insurance Bill 2011
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	3%+2% of the premium
Total annual revenues	€ 71,000,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	The 2% part of the levy goes into the Insurance Compensation Fund, which is intended to compensate clients of insurance firms that go into liquidation. The 3% part is a government levy. The revenues are hence not earmarked to the road transport sector.
Sources	http://www.tmf-vat.com/tmf-in-the-media/new-irish-insurance-premium-tax-levy-following-quinn-failure.html http://www.finance.gov.ie/documents/publications/other/2011/insurancebill.pdf

Insurance tax	
Transport mode	Road
Country/region	Italy
Status	Implemented
Brief description	Tax on insurance premiums
Objective of the scheme	N/A
Legal basis	DECRETO LEGISLATIVO 15 dicembre 1997, n. 446 DECRETO LEGISLATIVO 6 maggio 2011, n. 68
Responsible authority	National and provincial authorities
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	<ul style="list-style-type: none"> • 12.5% tax imposed on insurance premiums; from July 2011, the Provinces may increase or decrease this by 3.5% • 10.5% tax allocated to Health National Service (as partial coverage for road accident + medical costs) • 2.5% tax allocated to Road accident victims Warranty Fund Some insurance companies grant rebates of 5-10% to electric vehicles.
Total annual revenues	€ 4,051,000,000 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	About 7.5% of the revenues are earmarked for the national solidarity fund for victims of illegal money lending.
Sources	http://www.normattiva.it/uri-res/N2I.s?urn:nir:stato:decreto.legislativo:1997-12-15:446~art1 http://www.normattiva.it/uri-res/N2I.s?urn:nir:stato:decreto.legislativo:2011:068

Insurance tax	
Transport mode	Road
Country/region	Luxembourg
Status	Implemented
Brief description	A tax due on all insurance premiums
Objective of the scheme	N/A
Legal basis	Law on insurance tax of 9 July 1937 (RGI I, p. 793)
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	4% of the premium
Total annual revenues	€ 13,320,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.aed.public.lu/formulaires/Documents/Assurance-GB-Dec_2010.pdf

Insurance Tax	
Transport mode	Road
Country/region	Malta
Status	Implemented
Brief description	A tax levied on all insurance contracts
Objective of the scheme	N/A
Legal basis	Duty on Documents and Transfers Act, Chapter 364.
Responsible authority	National government, Commissioner of Inland Revenue - Inland Revenue Department
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	10%, with a minimum of €11.65
Total annual revenues	€ 6,200,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance Tax	
Transport mode	Road
Country/region	Netherlands
Status	Implemented
Brief description	A tax levied on all insurance premiums.
Objective of the scheme	N/A
Legal basis	Wet op belastingen van rechtsverkeer
Responsible authority	National government, Ministry of Finance
Who are charged	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Charge base	The premium
Charge structure and charge level	9.7% of the premium
Total annual revenues	€ 409,401,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf http://wetten.overheid.nl/BWBR0002740

Insurance tax	
Transport mode	Road
Country/region	Portugal
Status	Implemented
Brief description	A tax due on all insurance premiums
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	<ul style="list-style-type: none"> • 9% stamp duty • 13% for the National Authority for Civil Protection (ANPC) (earmarked) • 2% for the National Institute of Medical Emergency (INEM) (earmarked) • 2.50% (only on the part of the premium referring to mandatory 3rd party liability insurance) +0.21% (special charge destined to motor disaster prevention levied on the entire amount of the premium) for the Motor Guarantee Fund (FGA) (earmarked) • 0.242% for the Portuguese Insurance Supervisory Authority (ISP) (earmarked)
Total annual revenues	€ 484,030,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	Earmarking is applied as described above.
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance tax	
Transport mode	Road
Country/region	Romania
Status	Implemented
Brief description	A tax due on all insurance premiums
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	<ul style="list-style-type: none"> • 1.5% for the Guarantee Fund (earmarked) • 0.5% Contribution to the financial structure of National Bureau (earmarked)
Total annual revenues	€ 30,440,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	Earmarking as described above
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance tax	
Transport mode	Road
Country/region	Slovak Republic
Status	Implemented
Brief description	A tax on road vehicle insurance premiums. A parafiscal charge known as the Fire Brigade levy.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	8% of the premium
Total annual revenues	€ 48,560,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance tax	
Transport mode	Road
Country/region	Slovenia
Status	Implemented
Brief description	A tax on road vehicle insurance premiums.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	6.5% of the premium (on motor third part liability) 6.5% + 5% of the premium (on CASCO). This additional 5% represents the Fire Brigade Tax which is only applicable to insurance contracts which also cover fire risks.
Total annual revenues	€ 36,075,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance tax	
Transport mode	Road
Country/region	Spain
Status	Implemented
Brief description	Insurance tax
Objective of the scheme	N/A
Legal basis	Article 12 of Law N° 13 of 30 December 1996 on taxation, administrative and social measures Law N° 65/1997 of 30 December attached to the State General Budget Law Law N° 66/1997 of 30 December attached to the State General Budget law Law N° 40/1998 of 9 December on Personal Income Tax Law Law N° 62/2003 of 30 December on taxation, administrative and social measures.
Responsible authority	National government for all regions except Basque country and Navarra, there the regional tax administration is in charge
Who are charged	All vehicle owners, as third-party insurance is mandatory
Charge base	The premium
Charge structure and charge level	<ul style="list-style-type: none"> • Standard tax over all types of insurance premium: 6% • Additional tax for the National guarantee Fund (earmarked): 2% (only applicable on compulsory liability insurance) • Additional tax for the Fund for the Winding up of Insurance Companies (earmarked): 0.15% • Additional fixed contribution per vehicle to the Fund for Insurance of Extraordinary Risks: <ul style="list-style-type: none"> ○ Cars € 3.50 ○ Lorries € 17.60 ○ Industrial vehicles €14.60 ○ Tractors €10.00 ○ Coaches €26.60 ○ Caravans €8.50 ○ Mopeds €0.60 ○ Motorcycles (more than 75 cc) €2.30 <p>Insurers have to pay a contribution of € 0.07 per motor contract to finance the Spanish National Bureau</p>
Total annual revenues	€ 692,000,000 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance tax	
Transport mode	Road
Country/region	Sweden
Status	Implemented
Brief description	A tax on road vehicle insurance premiums
Objective of the scheme	N/A
Legal basis	Act on Tax on Traffic Insurance Premiums (2007:460)
Responsible authority	National government, Tax agency
Who are charged	All vehicle owners (insurance is mandatory)
Charge base	The premium
Charge structure and charge level	32% of the premium
Total annual revenues	€ 338,457,507 (2010) (ACEA Tax Guide 2012)
Internalisation issues	-
Other issues	-
Sources	http://www.insuranceeurope.eu/uploads/Modules/Publications/indirect-taxation-2012.pdf

Insurance Premium Tax	
Transport mode	Road
Country/region	United Kingdom
Status	Implemented
Brief description	A tax due on all insurance premiums
Objective of the scheme	N/A
Legal basis	Finance Act 1994, sections 48-74 and Schedules 6A, 7 and 7A, as amended by the Finance Acts 1997, 1998 and 1999. Insurance Premium Tax Regulations 1994 (Statutory Instrument 1994/1774 - as amended)
Responsible authority	National government, HM Revenue & Customs
Who are charged	Owners of insured vehicles
Charge base	The premium
Charge structure and charge level	<ul style="list-style-type: none"> • Standard rate is 6% • Higher rate is 20%. For motor vehicles, this applies when the contract is arranged by: <ul style="list-style-type: none"> ○ a supplier of motor cars or motor cycles (that is, anyone who supplies them to their customers, not just manufacturers and dealers; in particular this includes car hire companies); ○ a person connected to a supplier of motor cars or motor cycles, where the insurance relates to a motor vehicle provided by the connected supplier; or ○ a person who pays, to a person described in the first two bullet points above, a fee relating to an insurance contract covering the motor vehicle.
Total annual revenues	€ 990,240,000 (2008) (estimated, based on CEA Statistics)
Internalisation issues	-
Other issues	-
Sources	http://www.hmrc.gov.uk/insurance-premium-tax/index.htm

2.6. Vehicle ownership taxes

Vehicle tax - Kraftfahrzeugsteuer	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	This tax can be seen as an ownership tax for all road vehicles not covered by the engine-related insurance tax (Motorbezogene Versicherungssteuer). In practice, it mainly targets heavy duty vehicles (HDV).
Objective of the scheme	N/A
Legal basis	1992 Motor Vehicles Tax Law, BGBl. (federal legal gazette) No 449/1992, as last amended by BGBl. I No 111/2010.
Responsible authority	National government, Ministry of Finance
Who are charged	<p>The registration certificate holder in the case of domestic motor vehicles; normally the driver in the case of foreign vehicles:</p> <ul style="list-style-type: none"> • Motor vehicles with more than 3.5 t total weight registered in Austria. • Motor vehicles with less than 3.5 t total weight if these vehicles are not taxed by engine-related insurance tax; e.g. in the case there is no mandatory third party-liable-insurance. • Motor vehicles not registered under an Austrian registration procedure which use public roads in Austria. <p>Exemptions include police vehicles, fire engines, ambulances, military vehicles, buses, cars attached to rail-borne vehicles, and motor vehicles with foreign registration plates where there are reciprocal arrangements.</p>
Charge base	<p>For HDV: GVW.</p> <p>For all vehicles not covered by the engine-related insurance tax and that are not HDV: engine power in kW.</p>
Charge structure and charge level	<p>The rate is calculated per ton, on a monthly basis.</p> <ul style="list-style-type: none"> • For vehicles with a maximum gross weight up to 12 tonnes: € 1.55 per ton, with a minimum of €15 • For vehicles with a maximum gross weight of more than 12 tonnes up to 18 tonnes: €1.70 • For vehicles with a maximum gross weight of more than 18 tonnes: €1.90, with a maximum of €80, for trailers a maximum of €66. • Other vehicles not covered by the engine-related insurance tax: €0.60 x (engine HP in kW – 24kW), at least €6 and no more than €66 • Motorcycles: €0.0242 per cm³ cylinder capacity <p>An exemption exists for freight vehicles used in combined transport. Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: - • Vehicle C: - • Vehicle D: - • HDV: € 912
Total annual revenues	<p>€ 69,560,000 (2010) (from OECD database)</p> <p>€ 59,000,000 (2011)</p>
Internalisation issues	As the weight of the vehicle is somewhat correlated to its fuel consumption, some very indirect incentives are given to purchase vehicles with lower fuel consumption.

Other issues	Revenues go to the federal government (67.8%), the provincial governments (20.5%) and the local authorities (11.7%).
Sources	http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=1.0004742 http://www.bmf.gv.at/steuern/burgerinformation/autoundsteuern/kraftfahrzeugsteuer/_start.htm

Circulation tax - Verkeersbelasting/ Taxe de Circulation

Transport mode	Road
Country/region	Belgium
Status	Implemented
Brief description	An annual tax for all road vehicles.
Objective of the scheme	N/A
Legal basis	Wetboek van de met inkomstenbelastingen gelijkgestelde belastingen, Titel II: Verkeersbelasting op de autovoertuigen/ Code des Taxes assimilées aux impôts sur les revenus: Titre II: Taxe de circulation sur les véhicules automobiles
Responsible authority	For Flanders: Flemish government (Tax service). For Brussels and Walloon Regions: Federal government, Ministry of Finance
Who are charged	<p>The circulation tax must be paid by anyone who uses for private use or exploits steam or motor vehicles whether he has ownership or usual or permanent disposal of them.</p> <p>The tax must be paid by the natural or legal person.</p> <p>The tax is levied on steam vehicles or motor vehicles, as well as on their trailers and semi-trailers, which are used for the carriage of passengers and also on similar vehicles used for the carriage of goods by road.</p> <p>A dispensation exists for motor vehicles intended for the carriage of goods, having a maximum allowable mass not exceeding 3.5 tonnes and registered at the Vehicle Registration Service (DIV) as “light trucks”, since a fiscal definition of “light trucks” has been introduced from tax year 2006 on.</p> <p>With respect to taxes assimilated to income taxes, vehicles designed and constructed for the carriage of goods and having a maximum allowable mass not exceeding 3.5 tonnes, are for tax purposes considered as “light trucks” if they are part of one of the four following groups:</p> <ol style="list-style-type: none"> 1. “Single Cab Pickups” 2. “Double Cab Pickups” <p>Vehicles of the pickup type will for tax purposes be considered as light trucks.</p> <ol style="list-style-type: none"> 3. “Vans with a single row of seats” 4. “Vans with two rows of seats” <p>Where vehicles registered with the DIV as light trucks do not meet the conditions set in respect of their category, they are deemed to be (private) motor cars, twin-purpose cars or minibuses, depending on their construction.</p> <p>Exemptions:</p> <p>As for motor vehicles and compound vehicles with a maximum allowable mass of not less than 12 tonnes used for road transport, the following, among others, are exempt from the tax : motor vehicles and compound vehicles used exclusively for the services of national defence, civil defence or contingency, for fire departments and other emergency services, for services in charge of public order, maintenance and management of the road system, as well as a few other motor vehicles and compound vehicles.</p> <p>As for the other taxable vehicles, the following, among others, are exempt from the tax: vehicles used exclusively for a public service of the various authorities, vehicles exclusively used for public transport, ambulances and vehicles used as a</p>

	personal means of transport by badly disabled war invalids or other disabled people, certain agricultural vehicles and vehicles of the like, vehicles used exclusively as a taxi, motorcycles not exceeding 250 cm3 as well as a few other vehicles.																																																																																
Charge base	Fiscal Horsepower (as calculated in the factsheet on registration tax), GVW (for HDV)																																																																																
Charge structure and charge level	<p><u>For passenger cars:</u></p> <p>An</p> <table><tr><th>CC</th><th>Fiscal HP</th><th>Annual Total (in €) Municipal</th><th>10% Circulation</th></tr><tr><th>From</th><th>to</th><th>(1)</th><th>(2)</th></tr><tr><td>0</td><td>750</td><td>4</td><td>67.08</td></tr><tr><td>751</td><td>950</td><td>5</td><td>83.88</td></tr><tr><td>951</td><td>1150</td><td>6</td><td>121.20</td></tr><tr><td>1151</td><td>1350</td><td>7</td><td>158.40</td></tr><tr><td>1351</td><td>1550</td><td>8</td><td>195.84</td></tr><tr><td>1551</td><td>1750</td><td>9</td><td>233.28</td></tr><tr><td>1751</td><td>1950</td><td>10</td><td>270.36</td></tr><tr><td>1951</td><td>2150</td><td>11</td><td>350.76</td></tr><tr><td>2151</td><td>2350</td><td>12</td><td>431.28</td></tr><tr><td>2351</td><td>2550</td><td>13</td><td>511.56</td></tr><tr><td>2551</td><td>2750</td><td>14</td><td>591.96</td></tr><tr><td>2751</td><td>3050</td><td>15</td><td>672.48</td></tr><tr><td>3051</td><td>3250</td><td>16</td><td>880.80</td></tr><tr><td>3251</td><td>3450</td><td>17</td><td>1,089.24</td></tr><tr><td>3451</td><td>3650</td><td>18</td><td>1,297.80</td></tr><tr><td>3651</td><td>3950</td><td>19</td><td>1,505.76</td></tr><tr><td>3951</td><td>4150</td><td>20</td><td>1,714.20</td></tr><tr><td colspan="2">for each additional HP above 20</td><td colspan="2">+ 102.83</td></tr></table> <p>additional annual circulation tax is levied on LPG vehicles to compensate for the abolition of excise duties (€ 0.06) on LPG fuel. This annual tax amounts to:</p> <ul style="list-style-type: none">• € 89.16 for 1 to 7 fiscal HP,• € 148.68 for 8 to 13 fiscal HP,• € 208.20 for 14 and over fiscal HP. <p>These amounts are not indexed nor are they subject to municipal taxes.</p> <p><u>For buses & coaches:</u></p> <p>Annual circulation tax (based on fiscal HP) is indexed. As of 1.7.2011, minimal amount is € 67.24.</p> <ul style="list-style-type: none">• if ≤ 10 fiscal HP: € 4.44/HP, with a minimum of € 60.69 (plus municipal tax 10%),• if > 10 fiscal HP: € 4.44/HP + € 0.24/HP, with a maximum of € 12.48/HP (plus municipal tax 10%) <p><u>Vans <3,500kg (used commercially)</u></p> <p>The annual circulation tax, based on the maximum permissible weight (MPW), is fixed at € 19.32 for every 500 kg, with a minimum of € 31.32 (exclusive municipal tax of 10%). As the maximum weight is 3,500 kg, the maximum tax level is € 135.24 plus municipal tax.</p>	CC	Fiscal HP	Annual Total (in €) Municipal	10% Circulation	From	to	(1)	(2)	0	750	4	67.08	751	950	5	83.88	951	1150	6	121.20	1151	1350	7	158.40	1351	1550	8	195.84	1551	1750	9	233.28	1751	1950	10	270.36	1951	2150	11	350.76	2151	2350	12	431.28	2351	2550	13	511.56	2551	2750	14	591.96	2751	3050	15	672.48	3051	3250	16	880.80	3251	3450	17	1,089.24	3451	3650	18	1,297.80	3651	3950	19	1,505.76	3951	4150	20	1,714.20	for each additional HP above 20		+ 102.83	
CC	Fiscal HP	Annual Total (in €) Municipal	10% Circulation																																																																														
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	<p><u>HDV >3,500kg</u></p> <p>Tax level is based on number of axles, suspension type and GVW. 338 categories exist, all of which are described in the following document: http://koba.minfin.fgov.be/commande/pdf/folder-camions-2011-2012.pdf. The minimum tax level is € 59.97, for single or articulated vehicles with air suspension, GVW below 4,000kg and maximum 2 or more than 4 axles. The maximum tax level is € 844.70 for a combination vehicle consisting of a 3-axle tractor and a maximum 2 axle trailer, of more than 43,000 kg GVW with non-air-suspension. A 10% municipal tax is always due.</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 215.42 • Vehicle C: € 256.61 • Vehicle D: € 385.84 • HDV: € 571
Total annual revenues	€ 1,455,000,000 (2010)
Internalisation issues	-
Other issues	Rates are indexed annually.
Sources	http://ccff02.minfin.fgov.be/KMWWeb/document.do?method=view&id=cca25487-e817-4ebc-a01a-02896eb6de6b#findHighlighted http://www.minfin.fgov.be/portail2/nl/themes/transport/vehicles-tariffs.htm

Transport Vehicle Tax																									
Transport mode	Road (also applicable for waterborne and air transport)																								
Country/region	Bulgaria																								
Status	Implemented																								
Brief description	Transport vehicle tax is levied upon first registration and afterwards annually on any transport vehicles registered for operation on the road network in the Republic of Bulgaria, on any ships recorded in the registers of the Bulgarian ports, and on any aircraft recorded in the State register of civil aircraft of the Republic of Bulgaria.																								
Objective of the scheme	N/A																								
Legal basis	Articles 52 to 61 of the Local Taxes and Fees Act																								
Responsible authority	Municipal councils and local tax authorities																								
Who are charged	<p>Vehicle owners</p> <p>Exemption exist for:</p> <ul style="list-style-type: none"> Any transport vehicles owned by state and municipal bodies and by public-financed organizations which enjoy special traffic privileges, as well as ambulances and fire trucks appertaining to other persons; Any vehicles owned by diplomatic missions and consulates, on a basis of reciprocity; Any vehicles owned by the Bulgarian Red Cross, where used for the purposes of the said organization; Any passenger cars owned by disabled persons who have lost between 50 and 100 per cent of the working capacity thereof, of an engine capacity not exceeding 2,000 cubic centimetres and engine power not exceeding 117.64 kW. 																								
Charge base	<p>Motorcycles: cc</p> <p>Passenger cars: Engine power, age</p> <p>Buses: number of seats</p> <p>Trucks<12,000kg GVW: weight</p> <p>Tractors and trucks>12,000kg: weight, number of axles, suspension type</p>																								
Charge structure and charge level	<p>Rates below give the maximum variation between regions in the tax.</p> <ul style="list-style-type: none"> <u>Motorcycles</u> <table> <thead> <tr> <th>Engine capacity</th><th>Tax</th></tr> </thead> <tbody> <tr> <td><125cc including</td><td>12 - 36 BGN</td></tr> <tr> <td>126 - 250cc including</td><td>25 - 75 BGN</td></tr> <tr> <td>251 - 350cc including</td><td>35 - 105 BGN</td></tr> <tr> <td>351 - 490cc including</td><td>50 - 150 BGN</td></tr> <tr> <td>491 - 750cc including</td><td>75 - 225 BGN</td></tr> <tr> <td>>750 cc</td><td>100 - 300 BGN</td></tr> </tbody> </table> <p>For scooters the tax is 10 BGN</p> <u>Passenger cars</u> <table> <tbody> <tr> <td><37 kW including</td><td>0.34 - 1.02 BGN/kW</td></tr> <tr> <td>37 - 55 kW including</td><td>0.4 - 1.20 BGN/kW</td></tr> <tr> <td>55 - 74 kW including</td><td>0.54 - 1.62 BGN/kW</td></tr> <tr> <td>74 - 110 kW including</td><td>1.10 - 3.30 BGN/kW</td></tr> <tr> <td>> 110 kW</td><td>1.23 - 3.69 BGN/kW</td></tr> </tbody> </table> <p>The tax is multiplied by 2.8 for cars 5 years old or younger, and by 1.5 for cars between 6 and 14 years old.</p> <u>Buses</u> 	Engine capacity	Tax	<125cc including	12 - 36 BGN	126 - 250cc including	25 - 75 BGN	251 - 350cc including	35 - 105 BGN	351 - 490cc including	50 - 150 BGN	491 - 750cc including	75 - 225 BGN	>750 cc	100 - 300 BGN	<37 kW including	0.34 - 1.02 BGN/kW	37 - 55 kW including	0.4 - 1.20 BGN/kW	55 - 74 kW including	0.54 - 1.62 BGN/kW	74 - 110 kW including	1.10 - 3.30 BGN/kW	> 110 kW	1.23 - 3.69 BGN/kW
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- < 22 seats including the driver's seat BGN 50 - 150
- > 22 seats including the driver's seat BGN 100 - 300

- Trucks with GVW < 12000 kg: 10 to 30 BGN/ton
- Road tractors

Number of axles of the Tractor	Maximum permissible weight for the vehicle composition		Tax (in BGN)	
	Equal or over	Under	Driving axle / axles with pneumatic suspension or pneumatic suspension equivalent	Other suspension systems to the driving axle/axles
A) with two axles	18	18	8 - 24	28 - 84
	20	20	28 - 84	64 - 192
	22	22	64 - 192	147 - 441
	25	25	190 - 570	342 - 1026
	26	26	342 - 1026	600 - 1800
	28	28	342 - 1026	600 - 1800
	29	29	331 - 993	399 - 1197
	31	31	399 - 1197	655 - 1965
	33	33	655 - 1965	909 - 2727
B) with three or more axles	38	38	909 - 2727	1381 - 4143
			1007 - 3021	1369 - 4107
	36	38	640 - 1920	888 - 2664
	38	40	888 - 2664	1228 - 3684
	40		1228 - 3684	1817 - 5451

- Trucks with GVW > 12000kg

Number of axles of the motor vehicle	Maximum permissible weight		Tax (in BGN)	
	Equal or over	Under	Driving axle / axles with pneumatic suspension or pneumatic suspension equivalent	Other suspension systems to the driving axle/axles
A) with two axles	12	13	30 - 90	61 - 183
	13	14	61 - 183	168 - 504
	14	15	168 - 504	237 - 711
	15		237 - 711	536 - 1608
B) with three axles	15	17	61 - 183	106 - 318
	17	19	106 - 318	217 - 651
	19	21	217 - 651	282 - 846
	21	23	282 - 846	434 - 1302
C) with four axles	23	25	434 - 1302	675 - 2025
	25	27	282 - 846	286 - 858
	27	29	286 - 585	446 - 1338
	29		446 - 1338	708 - 2124
			708 - 2124	1050 - 3150

The tax is reduced by 50% for commercial vehicles equipped with EURO II technology or better, as well as for passenger cars below 74kW equipped with catalytic convertor.

Rates calculated for representative vehicles:

- Vehicle B: € 92.77
- Vehicle C: € 363.78
- Vehicle D: € 787.13
- HDV: € 1,883.63

Total annual revenues	€ 82,800,000 (2010)
Internalisation issues	The tax differentiation provides some incentives for purchasing vehicles with lower CO ₂ and air pollutant emissions.
Other issues	No mention is made of earmarking of revenues. The applicable exchange rate is BGN 1.9558=€ 1.
Sources	http://www.namrb.org/?act=cms&id=307&lang=2 http://www.minfin.bg/en/page/779 http://www.investbulgaria.com/BulgarianLocalTaxesandFeesAct.php http://www.minfin.bg/en/documents/?q=excise

Annual Road tax

Transport mode	Road																																								
Country/region	Cyprus																																								
Status	Implemented																																								
Brief description	Annual road tax																																								
Objective of the scheme	N/A																																								
Legal basis	Law N.86/1972 as amended																																								
Responsible authority	National government, road administration																																								
Who are charged	Registered owners of vehicles																																								
Charge base	Engine size, CO ₂ emissions																																								
Charge structure and charge level	<p>1. Baseline: based on engine size</p> <table border="1"> <thead> <tr> <th>Motor vehicle with engine of cubic capacity (cc):</th><th>Annual Road Tax € per cc</th></tr> </thead> <tbody> <tr> <td>C ≤ 1450 cc</td><td>0.04272</td></tr> <tr> <td>1450 cc < C ≤ 1650 cc</td><td>0.0598</td></tr> <tr> <td>1650 cc < C ≤ 2050 cc</td><td>0.1196</td></tr> <tr> <td>2050 cc < C ≤ 2250 cc</td><td>0.14523</td></tr> <tr> <td>2250 cc < C ≤ 2650 cc</td><td>0.19649</td></tr> <tr> <td>2650 cc < C</td><td>0.19649</td></tr> </tbody> </table> <p>2. Adjustment 1: based on CO₂ emissions</p> <table border="1"> <thead> <tr> <th>Mass (M) of CO₂ emissions (combined cycle) in grams per kilometer traveled (gr/km)</th><th>Adjustment of road tax</th></tr> </thead> <tbody> <tr> <td>M ≤ 120 (gr/km)</td><td>Less 30%</td></tr> <tr> <td>120 (gr/km) < M ≤ 165 (gr/km)</td><td>Less 20%</td></tr> <tr> <td>165 (gr/km) < M ≤ 200 (gr/km)</td><td>Less 10%</td></tr> <tr> <td>200 (gr/km) < M ≤ 250 (gr/km)</td><td>Plus 10 %</td></tr> <tr> <td>250 (gr/km) < M</td><td>Plus 20 %</td></tr> </tbody> </table> <p>3. Adjustment 2: based on engine size, only for vehicles with a Certificate of Conformity from an EU member state</p> <table border="1"> <thead> <tr> <th>Motor vehicle with an engine of cubic capacity C (cc):</th><th>Adjustment of road tax</th></tr> </thead> <tbody> <tr> <td>C ≤ 1450 cc</td><td>Less 30%</td></tr> <tr> <td>1450 cc < C ≤ 1650 cc</td><td>Less 25%</td></tr> <tr> <td>1650 cc < C ≤ 2050 cc</td><td>Less 20%</td></tr> <tr> <td>2050 cc < C ≤ 2250 cc</td><td>Less 15%</td></tr> <tr> <td>2250 cc < C ≤ 2650 cc</td><td>Less 10%</td></tr> <tr> <td>2650 cc < C</td><td>Less 5%</td></tr> </tbody> </table> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 32.54 	Motor vehicle with engine of cubic capacity (cc):	Annual Road Tax € per cc	C ≤ 1450 cc	0.04272	1450 cc < C ≤ 1650 cc	0.0598	1650 cc < C ≤ 2050 cc	0.1196	2050 cc < C ≤ 2250 cc	0.14523	2250 cc < C ≤ 2650 cc	0.19649	2650 cc < C	0.19649	Mass (M) of CO ₂ emissions (combined cycle) in grams per kilometer traveled (gr/km)	Adjustment of road tax	M ≤ 120 (gr/km)	Less 30%	120 (gr/km) < M ≤ 165 (gr/km)	Less 20%	165 (gr/km) < M ≤ 200 (gr/km)	Less 10%	200 (gr/km) < M ≤ 250 (gr/km)	Plus 10 %	250 (gr/km) < M	Plus 20 %	Motor vehicle with an engine of cubic capacity C (cc):	Adjustment of road tax	C ≤ 1450 cc	Less 30%	1450 cc < C ≤ 1650 cc	Less 25%	1650 cc < C ≤ 2050 cc	Less 20%	2050 cc < C ≤ 2250 cc	Less 15%	2250 cc < C ≤ 2650 cc	Less 10%	2650 cc < C	Less 5%
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	<ul style="list-style-type: none"> • Vehicle C: € 53.51 • Vehicle D: €47.82 • HDV: € 521
Total annual revenues	N/A
Internalisation issues	-
Other issues	<p>No English language information could be found on the rate structure for HDVs, although this is mentioned in DG TAXUD's database.</p> <p>Road tax can be renewed online via www.iccsmart.com</p>
Sources	http://www.cyprusdriving.net/documents/Road_Tax_Cyprus.php

Road tax															
Transport mode	Road														
Country/region	Czech Republic														
Status	Implemented														
Brief description	<p>The subjects to tax are all vehicles registered and operated in the CZ, if they are used for business activity (entrepreneur purposes).</p> <p>Regardless of whether they are, or they are not, used for business activities, the vehicles with a total permitted weight above 3,5t, registered in the CZ and determined solely for freight transport are liable to road tax.</p>														
Objective of the scheme	N/A														
Legal basis	<p>Act No. 16/1993 Coll. - "Act on road tax".</p> <p>Last amended by Act No. 30/2011 Coll. of 26 January 2011</p>														
Responsible authority	National government														
Who are charged	<p>Road tax is payable on vehicles with license plates of the CZ, that are used for business purposes in the CZ (not on vehicles of private persons used exclusively for personal use).</p> <p>Road tax (since fiscal year 2009) is also payable on all vehicles with license plates of the CZ with GVW over 3.5t (for fiscal year 2008 with GVW over 12t) used for goods transport, not only used for business purposes in the CZ.</p> <p>Exemptions exist for vehicles:</p> <ul style="list-style-type: none"> • with less than 4 wheels (L) • diplomatic • for public passenger transport provided 80% of their mileage during the tax period is run for this transport • special (army, police, fire brigade, rescue etc.) • for road maintenance • electric, CNG, LPG, hybrid, E85 (flexi-fuel) vehicles for transport of persons and vehicles for transport of goods with max. 12t GVW (for fiscal year 2009, electric vehicles already for fiscal year 2008) • commercial vehicles (trucks, road tractors, trailers) with GVW 3.5-12 t not used for enterprising, e.g. vehicles of private persons used exclusively for personal use, training vehicles etc. (for fiscal year 2009) 														
Charge base	<p>For passenger cars: engine size</p> <p>For freight vehicles: weight and axle configuration</p>														
Charge structure and charge level	<p>Tax rates are assessed as annual fixed rates.</p> <ul style="list-style-type: none"> • for vehicles with Czech registration used for business or similar activity in the Czech Republic rates range from CZK 1 200 (€ 48.2) (on vehicles with engines up to 800 cc) to CZK 50,400 (€ 2,025.9) (on heavy-duty vehicles over 36t with 3 axles). <p>For personal cars, the detailed rates are as follows:</p> <table border="1"> <thead> <tr> <th>Type</th><th>Tax</th></tr> </thead> <tbody> <tr> <td>Up 800 cm³</td><td>1,200 CZK</td></tr> <tr> <td>From 800 cm³ to 1,250 cm³</td><td>1,800 CZK</td></tr> <tr> <td>From 1,250 cm³ to 1,500 cm³</td><td>2,400 CZK</td></tr> <tr> <td>From 1,500 cm³ to 2,000 cm³</td><td>3,000 CZK</td></tr> <tr> <td>From 2,000 cm³ to 3,000 cm³</td><td>3,600 CZK</td></tr> <tr> <td>Over 3,000 cm³</td><td>4,200 CZK</td></tr> </tbody> </table>	Type	Tax	Up 800 cm ³	1,200 CZK	From 800 cm ³ to 1,250 cm ³	1,800 CZK	From 1,250 cm ³ to 1,500 cm ³	2,400 CZK	From 1,500 cm ³ to 2,000 cm ³	3,000 CZK	From 2,000 cm ³ to 3,000 cm ³	3,600 CZK	Over 3,000 cm ³	4,200 CZK
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From 2,000 cm ³ to 3,000 cm ³	3,600 CZK														
Over 3,000 cm ³	4,200 CZK														

	<ul style="list-style-type: none"> tax rates should be increased by 15% for vehicles with the first registration (both in the CZ and abroad) before 31 December 1989 (for fiscal year 2008) and by 25% (for fiscal year 2009) Electric road vehicles, hybrid vehicles (electricity + combustion engine), vehicles running on LPG or CNG gas, E85 fuel (gasoline + ethanol) are exempt from the tax. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 96.47 Vehicle C: € 120.59 Vehicle D: € 120.59 HDV: € 1,772.65
Total annual revenues	€ 184,210,000 (2010)
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> Revenues are earmarked for maintenance, repairs and building of highways and first class roads. In respect of a vehicle that is exclusively used for carriage in the combined transport for which railway transport or inland waterway transport is made use of, the Act provides a certain tax reduction. In respect of a vehicle that is exclusively used for carriage in the initial or final part of combined transport, the tax reduction shall be 100%, minimally 25% if vehicle in the one tax period effects in combined transport from 31 to 60 journeys. The applicable exchange rate is CZK 24,878=€ 1.
Sources	http://portal.gov.cz/app/zakony/zakonPar.jsp?page=0&idBiblio=40588&nr=16~2F1993&rpp=15#local-content

Green owner's tax

Transport mode	Road		
Country/region	Denmark		
Status	Implemented		
Brief description	A semi-annual ownership tax for all passenger cars		
Objective of the scheme	N/A		
Legal basis	Act N° 217 of 12 March 2007		
Responsible authority	National government		
Who are charged	Person in whose name the vehicle (passenger cars and small vans below 3,500 kg) is registered.		
Charge base	Fuel consumption as determined by Directive 80/1268/EEC, fuel type		
Charge structure and charge level	Kilometers per litre of gasoline		Semi-annual tax (DKK)
	at least	20	260
	Under	20 but more than 18.2	510
	Under	18.2 but more than 16.7	760
	Under	16.7 but more than 15.4	1,010
	Under	15.4 but more than 14.3	1,260
	Under	14.3 but more than 13.3	1,510
	Under	13.3 but more than 12.5	1,750
	Under	12.5 but more than 11.8	2,000
	Under	11.8 but more than 11.1	2,250
	Under	11.1 but more than 10.5	2,500
	Under	10.5 but more than 10	2,750
	Under	10 but more than 9.1	3,240
	Under	9.1 but more than 8.3	3,750
	Under	8.3 but more than 7.7	4,250
	Under	7.7 but more than 7.1	4,740
	Under	7.1 but more than 6.7	5,240
	Under	6.7 but more than 6.3	5,740
	Under	6.3 but more than 5.9	6,230
	Under	5.9 but more than 5.6	6,730
	Under	5.6 but more than 5.3	7,240
	Under	5.3 but more than 5	7,740
	Under	5 but more than 4.8	8,230
	Under	4.8 but more than 4.5	8,730
	Under	4.5	9,230
	Kilometers per litre of diesel		Semi-annual tax (DKK)
	at least	32.1	80
	Under	32.1 but more than 28.1	370
	Under	28.1 but more than 25	660

	Under 25 but more than 22.5	980
	Under 22.5 but more than 20.5	1,300
	Under 20.5 but more than 18.8	1,610
	Under 18.8 but more than 17.3	1,930
	Under 17.3 but more than 16.1	2,250
	Under 16.1 but more than 15	2,570
	Under 15 but more than 14.1	2,890
	Under 14.1 but more than 13.2	3,210
	Under 13.2 but more than 12.5	3,540
	Under 12.5 but more than 11.9	3,860
	Under 11.9 but more than 11.3	4,170
	Under 11.3 but more than 10.2	4,810
	Under 10.2 but more than 9.4	5,460
	Under 9.4 but more than 8.7	6,090
	Under 8.7 but more than 8.1	6,740
	Under 8.1 but more than 7.5	7,350
	Under 7.5 but more than 7	7,990
	Under 7 but more than 6.6	8,640
	Under 6.6 but more than 6.2	9,270
	Under 6.2 but more than 5.9	9,910
	Under 5.9 but more than 5.6	10,570
	Under 5.6 but more than 5.4	11,200
	Under 5.4 but more than 5.1	11,890
	Under 5.1	12,530
	Diesel vehicles without an approved particulate filter are taxed an additional DKK 1,000 annually.	
	Rates calculated for representative vehicles:	
	<ul style="list-style-type: none"> • Vehicle B: € 271.42 • Vehicle C: € 349.35 • Vehicle D: € 470.28 • HDV: - 	
Total annual revenues	€ 1,346,164,492 (2010)	
Internalisation issues	-	
Other issues	The applicable exchange rate is DKK 7.4423=€ 1.	
Sources	http://www.skm.dk/foreign/english/taxindenmark2008/6649/#104	

Weight tax/Equalisation tax

Transport mode	Road																																																																																																				
Country/region	Denmark																																																																																																				
Status	Implemented																																																																																																				
Brief description	An ownership tax for all vehicles not covered by the green owner's tax. This weight tax is officially an excise duty on vehicles, while a countervailing duty/equalisation tax is also levied for diesel-powered vehicles (which are almost all heavy vehicles)																																																																																																				
Objective of the scheme	N/A																																																																																																				
Legal basis	Act n° 978 of 4 December 2003																																																																																																				
Responsible authority	National government																																																																																																				
Who are charged	All vehicle owners whose vehicle is not covered by the green owner's tax.																																																																																																				
Charge base	Vehicle weight for cars, buses, taxis. GVW for freight vehicles.																																																																																																				
Charge structure and charge level	<div><ul style="list-style-type: none">Passenger vehicles except for buses & coaches, taxis, trailers & semi-trailers for passenger transport<table><tr><th>Tare weight</th><th>Vehicle excise duty in DKK semi-annually</th><th colspan="2">countervailing duty for diesel in DKK semi-annually</th></tr><tr><td></td><td></td><th>Motor vehicle</th><th>Trailer</th></tr><tr><td><i>Motorcycles (12 months)</i></td><td>640</td><td>330</td><td>-</td></tr><tr><td><i>Other passenger vehicles</i></td><td></td><td></td><td>-</td></tr><tr><td>≤ 600 kg</td><td>930</td><td>480</td><td></td></tr><tr><td>601 - 800 kg</td><td>1,140</td><td>600</td><td>-</td></tr><tr><td>801 - 1100 kg</td><td>1,550</td><td>790</td><td>-</td></tr><tr><td>1101 - 1300 kg</td><td>2,060</td><td>1000</td><td>-</td></tr><tr><td>1301 - 1500 kg</td><td>2,690</td><td>640 (3 months)</td><td>-</td></tr><tr><td>1501 - 2000 kg</td><td>3,710</td><td>860 (3 months)</td><td>-</td></tr><tr><td>> 2000 kg</td><td></td><td></td><td></td></tr><tr><td>Duty per 100 kg tare weight (3 months)</td><td>105</td><td>48</td><td>19</td></tr></table><ul style="list-style-type: none">Buses, coaches with maximum 2 axles<table><tr><th>Tare weight</th><th></th><th>Motor vehicle</th><th>Trailer</th></tr><tr><td>≤ 1300 kg</td><td>450</td><td>1,130</td><td>-</td></tr><tr><td>1301 - 1500 kg</td><td>585</td><td>1,160</td><td>-</td></tr><tr><td>1501 - 2000 kg</td><td>810</td><td>1,230</td><td>-</td></tr><tr><td>2001 - 3000 kg</td><td>900</td><td>1,230</td><td>-</td></tr><tr><td>3001 - 4000 kg</td><td>1,440</td><td>1,230</td><td>-</td></tr><tr><td>4001 - 5000 kg</td><td>1,920</td><td>1,230</td><td>-</td></tr><tr><td>5001 - 6000 kg</td><td>2,400</td><td>1,230</td><td>-</td></tr><tr><td>6001 - 7000 kg</td><td>3,120</td><td>1,230</td><td>-</td></tr><tr><td>7001 - 8000 kg</td><td>3,640</td><td>1,230</td><td>-</td></tr><tr><td>8001 - 9000 kg</td><td>4,160</td><td>1,230</td><td>-</td></tr><tr><td>> 9000 kg</td><td></td><td></td><td></td></tr><tr><td>Duty per 100 kg</td><td>50</td><td>14</td><td>-</td></tr></table><ul style="list-style-type: none">Buses, coaches, etc. with more than 2 axles</div>	Tare weight	Vehicle excise duty in DKK semi-annually	countervailing duty for diesel in DKK semi-annually				Motor vehicle	Trailer	<i>Motorcycles (12 months)</i>	640	330	-	<i>Other passenger vehicles</i>			-	≤ 600 kg	930	480		601 - 800 kg	1,140	600	-	801 - 1100 kg	1,550	790	-	1101 - 1300 kg	2,060	1000	-	1301 - 1500 kg	2,690	640 (3 months)	-	1501 - 2000 kg	3,710	860 (3 months)	-	> 2000 kg				Duty per 100 kg tare weight (3 months)	105	48	19	Tare weight		Motor vehicle	Trailer	≤ 1300 kg	450	1,130	-	1301 - 1500 kg	585	1,160	-	1501 - 2000 kg	810	1,230	-	2001 - 3000 kg	900	1,230	-	3001 - 4000 kg	1,440	1,230	-	4001 - 5000 kg	1,920	1,230	-	5001 - 6000 kg	2,400	1,230	-	6001 - 7000 kg	3,120	1,230	-	7001 - 8000 kg	3,640	1,230	-	8001 - 9000 kg	4,160	1,230	-	> 9000 kg				Duty per 100 kg	50	14	-
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<i>Motorcycles (12 months)</i>	640	330	-																																																																																																		
<i>Other passenger vehicles</i>			-																																																																																																		
≤ 600 kg	930	480																																																																																																			
601 - 800 kg	1,140	600	-																																																																																																		
801 - 1100 kg	1,550	790	-																																																																																																		
1101 - 1300 kg	2,060	1000	-																																																																																																		
1301 - 1500 kg	2,690	640 (3 months)	-																																																																																																		
1501 - 2000 kg	3,710	860 (3 months)	-																																																																																																		
> 2000 kg																																																																																																					
Duty per 100 kg tare weight (3 months)	105	48	19																																																																																																		
Tare weight		Motor vehicle	Trailer																																																																																																		
≤ 1300 kg	450	1,130	-																																																																																																		
1301 - 1500 kg	585	1,160	-																																																																																																		
1501 - 2000 kg	810	1,230	-																																																																																																		
2001 - 3000 kg	900	1,230	-																																																																																																		
3001 - 4000 kg	1,440	1,230	-																																																																																																		
4001 - 5000 kg	1,920	1,230	-																																																																																																		
5001 - 6000 kg	2,400	1,230	-																																																																																																		
6001 - 7000 kg	3,120	1,230	-																																																																																																		
7001 - 8000 kg	3,640	1,230	-																																																																																																		
8001 - 9000 kg	4,160	1,230	-																																																																																																		
> 9000 kg																																																																																																					
Duty per 100 kg	50	14	-																																																																																																		

		Motor vehicle	Trailer
Duty	per 100 kg	36	10
		Countervailing duty in DKK per annum	
≤ 800 kg		1,530	
801 - 1100 kg		1,890	
1101 - 1300 kg		2,240	
1301 - 1500 kg		2,450	
1501 - 2000 kg		2,710	
> 2000 kg		3,250	

• For vans and lorries, an additional tax is due if the vehicle is (partly or fully) used for private transport.

	Vehicle excise duty in DKK per annum	Countervailing duty in DKK per annum	Surcharge for private use in DKK per annum
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A. Motor vehicles and trailers
< 4000kg permitted total weight

	Motor vehicle	Trailer	Motor vehicle	Trailer	Motor vehicle
Total weight ≤ 500 kg	890	-	360	-	5,280
Total weight 501 - 1000 kg	1,150	120	520	-	5,280
Total weight 1001 - 2000 kg	1,900	240	710	-	5,280
Total weight 2001 - 2500 kg	3,290	310	890	-	5,280
Total weight 2501 - 3000 kg	3,940	380	1,010	-	5,280
Total weight 3001 - 4000 kg	3,940	470	1,150	160	15,690

B. Motor vehicles and trailers
> 4000kg permitted total weight

a) With maximum 2 axles

	Motor vehicle	Trailer	Motor vehicle	Trailer	Motor vehicle
Total weight 4001 - 5000 kg	2,052	552	1,150	200	-
Total weight 5001 - 6000 kg	2,052	672	1,150	250	-
Total weight 6001 - 7000 kg	2,052	825	1,150	300	-
Total weight 7001 - 8000 kg	2,052	988	1,150	400	-
Total weight 8001 - 9000 kg	2,052	1,161	1,150	450	-
Total weight 9001 - 10000 kg	2,052	1,344	1,150	550	-
Total weight 10001 - 11000 kg	2,279	1,537	1,150	650	-
Total weight 11001 - 12000 kg	2,610	1,740	1,150	750	-
Total weight 12001 - 13000 kg	3,087	1,953	1,150	850	-
Total weight 13001 - 14000 kg	3,604	2,176	1,150	1,000	-
Total weight 14001 - 15000 kg	4,161	2,628	1,150	1,100	-
Total weight > 15000 kg					
Duty per 200 kg total weight	60	40	16	16	-

b) with more than 2 axles

	Motor vehicle	Trailer	Motor vehicle	Trailer	Motor vehicle
Total weight ≤ 18000 kg					
Duty per 200 kg total weight	32	20	11	12	-
Total weight 18001 - 19000 kg	3,069	1,953	1,150	1,100	-
Total weight 19001 - 20000 kg	3,332	2,156	1,150	1,200	-
Total weight > 20000 kg					
Duty per 200 kg total weight	36	24	13	13	-

Most lorries with GVW>12,000 kg are however subject to a road use charge. A special weight tax/vehicle excise duty is due based on the suspension system:

		Pneumatic suspension DKK per annum	With other suspension DKK per annum
A. Lorries			
a) with 2 axles			
Total weight	≤ 12999 kg	0	226
Total weight	13000 - 13999 kg	226	627
Total weight	14000 - 14999 kg	627	882
Total weight	> 15000 kg	882	2,050
b) with 3 axles			
Total weight	≤ 16999 kg	226	394
Total weight	17000 - 18999 kg	394	809
Total weight	19000 - 20999 kg	809	1,050
Total weight	21000 - 22999 kg	1,050	1,661
Total weight	> 23000 kg	1,661	2,582
c) with 4 axles or more			
Total weight	≤ 24999 kg	1,050	1,065
Total weight	25000 - 25999 kg	1,065	1,706
Total weight	26000 - 28999 kg	1,706	2,709
Total weight	> 29000 kg	2,709	4,019
B. Juggernauts and articulated semi-trailers			
a) Lorries with 2 axles			
1) Trailer or semi-trailer with 1 axle			
Total weight	≤ 15999 kg	-	-
Total weight	16000 - 17999 kg	-	102
Total weight	18000 - 19999 kg	102	233
Total weight	20000 - 21999 kg	233	547
Total weight	22000 - 22999 kg	547	707
Total weight	23000 - 24999 kg	707	1,276
Total weight	> 25000 kg	1,276	2,297
2) Trailer or semi-trailer with 2 axles			
Total weight	≤ 24999 kg	219	510
Total weight	25000 - 25999 kg	510	839
Total weight	26000 - 27999 kg	839	1,232
Total weight	28000 - 28999 kg	1,232	1,526
Total weight	29000 - 30999 kg	1,526	2,507
Total weight	31000 - 32999 kg	2,507	3,480
Total weight	> 33000 kg	3,480	5,284
3) Trailer or semi-trailer with 3 or more axles			
Total weight	≤ 37999 kg	2,769	3,854
Total weight	> 38000 kg	3,854	5,239

	b) Lorries with 3 or more axles		
	1) Trailer or semi-trailer with 1 axle		
	Total weight	≤ 24999 kg	219 510
	Total weight	25000 - 25999 kg	510 839
	Total weight	26000 - 27999 kg	839 1,232
	Total weight	28000 - 28999 kg	1,232 1,526
	Total weight	29000 - 30999 kg	1,526 2,507
	Total weight	31000 - 32999 kg	2,507 3,480
	Total weight	> 33000 kg	3,480 5,284
	2) Trailer or semi-trailer with 2 axles		
	Total weight	≤ 37999 kg	2,447 3,398
	Total weight	38000 - 39999 kg	3,398 4,700
	Total weight	> 40000 kg	4,700 6,905
	3) Trailer or semi-trailer with 3 or more axles		
	Total weight	≤ 37999 kg	1,356 1,684
	Total weight	38000 - 39999 kg	1,684 2,514
	Total weight	> 40000 kg	2,514 4,004
	Rates calculated for representative vehicles:		
	<ul style="list-style-type: none"> Vehicle B, C, D: - HDV: € 517.85 		
Total annual revenues	€ 1,345,690,000 (2010), including the green owner's tax.		
Internalisation issues	Weight related charges for heavy goods vehicles target the link between weight (per axle) and road infrastructure damage.		
Other issues	The applicable exchange rate is DKK 7.4423=€ 1.		
Sources	http://www.skm.dk/foreign/english/taxindenmark2008/6649/#104 https://www.retsinformation.dk/Forms/R0710.aspx?id=15858		

Motor Vehicle tax

Transport mode	Road																														
Country/region	Finland																														
Status	Implemented																														
Brief description	Annual ownership tax for road vehicles																														
Objective of the scheme	N/A																														
Legal basis	Ajoneuvoverolaki 30.12.2003/1281																														
Responsible authority	National government, Transport Safety Agency																														
Who are charged	Owners or possessors of passenger cars, vans or special purpose cars, which have a maximum permitted total mass of 3,500 kg.																														
Charge base	CO ₂ emissions or weight																														
Charge structure and charge level	<p>Following vehicles are taxed based on their CO₂ emissions:</p> <ul style="list-style-type: none"> Cars which have been taken into use on 1 January 2001 or thereafter and have a total mass of up to 2500 kg Cars which have been taken into use on 1 January 2002 or thereafter and have a total mass of more than 2500 kg Vans which have been taken into use on 1 January 2008 or thereafter Recreational vehicles for which CO₂ emissions have been EC-type approved <p>All others are taxed based on their mass. The tax is calculated on a daily basis as follows:</p> <ul style="list-style-type: none"> A 0g/km car pays 11.8c/day 0.1c/day is added for every extra g/km This is then converted to an annual tax. <p>The minimum annual tax level based on CO₂ is € 43.07 for 0g/km, the maximum is € 606.27 for a vehicle emitting more than 400 g/km.</p> <p>When CO₂ emissions are not known, the weight based tax is as follows:</p> <table border="1"> <thead> <tr> <th>Weight (kg)</th><th>Tax EUR / 365 days</th></tr> </thead> <tbody> <tr><td>up to 1,300</td><td>125.93</td></tr> <tr><td>1,301-1,400</td><td>136.88</td></tr> <tr><td>1,401-1,500</td><td>148.56</td></tr> <tr><td>1,501-1,600</td><td>160.97</td></tr> <tr><td>1,601-1,700</td><td>174.11</td></tr> <tr><td>1,701-1,800</td><td>187.98</td></tr> <tr><td>1,801-1,900</td><td>202.58</td></tr> <tr><td>1,901-2,000</td><td>217.91</td></tr> <tr><td>2,001-2,100</td><td>233.97</td></tr> <tr><td>2,101-2,200</td><td>250.76</td></tr> <tr><td>2,201-2,300</td><td>268.28</td></tr> <tr><td>2,301-2,400</td><td>286.53</td></tr> <tr><td>2,401-2,500</td><td>305.51</td></tr> <tr><td>2,501-2,600</td><td>325.22</td></tr> </tbody> </table>	Weight (kg)	Tax EUR / 365 days	up to 1,300	125.93	1,301-1,400	136.88	1,401-1,500	148.56	1,501-1,600	160.97	1,601-1,700	174.11	1,701-1,800	187.98	1,801-1,900	202.58	1,901-2,000	217.91	2,001-2,100	233.97	2,101-2,200	250.76	2,201-2,300	268.28	2,301-2,400	286.53	2,401-2,500	305.51	2,501-2,600	325.22
Weight (kg)	Tax EUR / 365 days																														
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	2,601-2,700	345.66
	2,701-2,800	366.83
	2,801-2,900	388.73
	2,901-3,000	411.36
	3,001-3,100	434.72
	3,101-3,200	458.81
	3,201-3,300	483.63
	3,301-3,400	509.18
	3,401+	535.46
	Rates calculated for representative vehicles: <ul style="list-style-type: none"> • Vehicle B: € 96.73 • Vehicle C: € 86.51 • Vehicle D: 110.23 • HDV: - 	
Total annual revenues	€ 691,000,000 (2010) including power tax	
Internalisation issues	The tax provides incentives to purchase vehicles with lower CO ₂ emissions.	
Other issues	-	
Sources	http://www.finlex.fi/fi/laki/ajantasa/2003/20031281	

Power tax				
Transport mode	Road			
Country/region	Finland			
Status	Implemented			
Brief description	An annual ownership tax for all vehicles not powered by gasoline or natural gas. This tax is in addition to the Motor Vehicle Tax.			
Objective of the scheme	N/A			
Legal basis	Ajoneuvoverolaki 30.12.2003/1281			
Responsible authority	National government, Transport Safety Agency			
Who are charged	Owners of vehicles not powered by gasoline or natural gas.			
Charge base	Cars and vans: weight Trucks: number of axles and use of trailers			
Charge structure and charge level	<ul style="list-style-type: none">• Passenger cars: daily tax per 100 kg of mass or part thereof:<ul style="list-style-type: none">○ propelling force solely electricity 1.5 cents○ propelling force electricity and petrol 0.5 cents○ propelling force electricity and diesel 4.9 cents○ propelling force gas 3.1 cents○ propelling force other (e.g. diesel) 5.5 cents• Vans: annual tax of € 3.28/100kg of mass or part thereof• Trucks: daily tax in (€ 0.01) for every 100kg of mass or part thereof:			
	number of axles	without trailer	with semitrailer	with trailer
	2	0.6 for weight ≤ 12 t		
		1.3 for weight > 12 t	2.2	2.1
	3	0.8	1.3	1.4
	4	0.7	1.2	1.3
	5 or more	0.6	1.0	1.2
	Rates calculated for representative vehicles:			
	<ul style="list-style-type: none">• Vehicle B, D: -• Vehicle C: € 342.3• HDV: € 1,460			
	Total annual revenues	€ 691,000,000 (2010) including Motor vehicle tax		
Internalisation issues	A de facto tax on diesel vehicles can be seen as an incentive to reduce local air pollutants.			
Other issues	-			
Sources	http://www.finlex.fi/fi/laki/ajantasa/2003/20031281			

Axle tax - La taxe spéciale sur certains véhicules routiers (TSVR ou taxe à l'essieu)

Transport mode	Road																																																														
Country/region	France																																																														
Status	Implemented																																																														
Brief description	Quarterly ownership tax for heavy vehicles																																																														
Objective of the scheme	The TSVR is intended to offset the costs of maintaining roads, caused by the movement of certain categories of heavy duty vehicles.																																																														
Legal basis	<p>Décret 70-1285 du 23 décembre 1970 relatif au transfert de l'assiette et du recouvrement de la taxe spéciale sur certains véhicules routiers à l'administration des douanes, modifié par le décret 99-9 du 7 janvier 1999 et le décret 2006-818 du 7 juillet 2006.</p> <p>Décret 71-105 du 3 février 1971 fixant les conditions d'application des réductions de tarif de la taxe spéciale sur certains véhicules routiers en faveur des véhicules utilisant les systèmes mixtes rail-route, modifié par le décret 99-10 du 7 janvier 1999.</p> <p>Arrêté du 3 avril 1995 relatif à la classification des suspensions des véhicules à moteur.</p> <p>Articles 284 bis à sexies du code des douanes (accès aux codes site Legifrance), modifiés par la loi 98-546 du 2 juillet 1998 et l'article 39-VI-B de la loi n°99-1172 du 30 décembre 1999 et l'article 83 de la loi de finances rectificative pour 2005.</p> <p>Article 28 de la loi de finances pour 2009, n° 2008-1425 du 27 décembre 2008.</p>																																																														
Responsible authority	National government, Ministry of finance																																																														
Who are charged	Owners of vehicles with GVW>12,000 kg, both rigid and articulated, trailers with GVW>16,000kg.																																																														
Charge base	Axles, GVW, suspension type																																																														
Charge structure and charge level	<table><tr><th rowspan="2">Vehicle Category</th><th rowspan="2">Total Permissible Laden Weight (t)</th><th colspan="2">Quarterly Tariff (€)</th></tr><tr><th>Pneumatic suspension</th><th>Other suspension</th></tr><tr><td colspan="4">I. Motor Vehicles</td></tr><tr><td>a)two axles</td><td>> = 12</td><td>31</td><td>69</td></tr><tr><td>b)three axles</td><td>> = 12</td><td>56</td><td>87</td></tr><tr><td rowspan="2">c)four axles and more</td><td>12 – 27</td><td>37</td><td>57</td></tr><tr><td>> = 27</td><td>91</td><td>135</td></tr><tr><td colspan="4">II. Articulated vehicles with tractive unit and semi-trailer</td></tr><tr><td rowspan="2">a)Semi-trailer with one axle</td><td>12 – 20</td><td>4</td><td>8</td></tr><tr><td>> 20</td><td>44</td><td>77</td></tr><tr><td rowspan="4">b)Semi-trailer with two axles</td><td>12 – 27</td><td>29</td><td>43</td></tr><tr><td>27 – 33</td><td>84</td><td>117</td></tr><tr><td>33 – 39</td><td>117</td><td>177</td></tr><tr><td>> 39</td><td>157</td><td>233</td></tr><tr><td rowspan="2">c)Semi-trailer with three axles</td><td>12 – 38</td><td>93</td><td>129</td></tr><tr><td>> 38</td><td>129</td><td>175</td></tr><tr><td>III. Trailers</td><td>> 16</td><td>30</td><td>30</td></tr></table>			Vehicle Category	Total Permissible Laden Weight (t)	Quarterly Tariff (€)		Pneumatic suspension	Other suspension	I. Motor Vehicles				a)two axles	> = 12	31	69	b)three axles	> = 12	56	87	c)four axles and more	12 – 27	37	57	> = 27	91	135	II. Articulated vehicles with tractive unit and semi-trailer				a)Semi-trailer with one axle	12 – 20	4	8	> 20	44	77	b)Semi-trailer with two axles	12 – 27	29	43	27 – 33	84	117	33 – 39	117	177	> 39	157	233	c)Semi-trailer with three axles	12 – 38	93	129	> 38	129	175	III. Trailers	> 16	30	30
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Combined transport (rail-road) gets a 75% reduction.																																																															

	Rates calculated for representative vehicles: <ul style="list-style-type: none"> • Vehicles B, C, D: - • HDV: € 628
Total annual revenues	All ownership taxes combined (annual malus, TVS, TSVR): € 1,270,000,000 (2009) € 168,000,000 (2010) (only axle tax, from OECD database)
Internalisation issues	Differentiation to number of axles and suspension type is a good measure for infrastructure cost for HDVs.
Other issues	-
Sources	http://www.douane.gouv.fr/page.asp?id=375

Annual Malus	
Transport mode	Road
Country/region	France
Status	Implemented
Brief description	An annual extra tax for vehicles emitting more CO ₂ than a certain level
Objective of the scheme	N/A
Legal basis	Code général des impôts, CGI. - Article 1011 ter
Responsible authority	National government, Ministry of Finance
Who are charged	Owners of a vehicle with emissions over 190 g/km, registered after 1/1/2009
Charge base	CO ₂ emissions
Charge structure and charge level	€160 Exemptions are in place for disabled persons and company cars. The latter are subject to TVS instead.
Total annual revenues	All ownership taxes combined (annual malus, TVS, TSVR): € 1,270,000,000 (2009)
Internalisation issues	The CO ₂ base of the tax provides incentives to reduce CO ₂ emissions.
Other issues	The current 190g/km threshold is the result of a process of stepwise decrease, coming from 250 g/km in 2009.
Sources	http://www.legifrance.gouv.fr/affichCodeArticle.do?idArticle=LEGIARTI000020052412&cidTexte=LEGITEXT000006069577 http://www.carte-grise.org/malus-annuel-voitures-polluantes.php http://vosdroits.service-public.fr/F19911.xhtml

Circulation tax - Kraftfahrzeugsteuer

Transport mode	Road																								
Country/region	Germany																								
Status	Implemented																								
Brief description	Annual circulation tax																								
Objective of the scheme	N/A																								
Legal basis	Kraftfahrzeugsteuergesetz, originally from 21/12/1927, last amended by Article 1 of the Act of May 27, 2010																								
Responsible authority	Federal government, Ministry of Finance																								
Who are charged	Tax is generally payable by the registered keeper of the motor vehicle.																								
Charge base	Cars: recent vehicles: CO ₂ emissions; older vehicles: engine size Trucks, coaches and buses: GVW, emission class, noise production Trailers: GVW																								
Charge structure and charge level	<p><u>Motorcycles</u></p> <p>€ 1.84 for every 25 cm³ of cylinder capacity per annum.</p> <p><u>Passenger cars</u></p> <p>A transition from one system to another is taking place. For cars registered from 06/2009 onwards, the following holds: Tax base:</p> <ul style="list-style-type: none">• Gasoline: € 2/100cc• Diesel: € 9.5/100cc <p>For each g CO₂/km above 110 g/km, € 2 is added. From 2014 on, this limit value changes to 90g/km. Diesel cars of Euro 6 class get a € 150 reduction when registered before the end of 2013. Electric cars are fully exempt for the first 5 years after registration, and only pay half the tax (based on vehicle weight) thereafter.</p> <p>Older vehicles are still subject to the old system until the end of 2013. The tax rates per 100 cc of engine size are:</p> <table><tr><th>Emission group</th><th>Petrol engines</th><th>Diesel engines</th></tr><tr><td>Euro 3, and better</td><td>6.75</td><td>15.44</td></tr><tr><td>Euro 2</td><td>7.36</td><td>16.05</td></tr><tr><td>Euro 1 and equivalent</td><td>15.13</td><td>27.35</td></tr><tr><td>“Euro 0” (formerly for cars that may be driven during ozone alarms)</td><td>21.07</td><td>33.29</td></tr><tr><td>“Euro 0” (other cars)</td><td>25.36</td><td>37.58</td></tr></table> <p><u>Trucks, coaches and buses</u></p> <ul style="list-style-type: none">• Vehicles with GVW up to 3500 kg, per 200 kg: <table><tr><td>< 2,000 kg</td><td>€ 11.25</td></tr><tr><td>2,000 – 3,000 kg</td><td>€ 12.02</td></tr><tr><td>3,000 – 3,500 kg</td><td>€ 12.78</td></tr></table> <ul style="list-style-type: none">• Vehicles with GVW over 3500 kg, emissions class S2, S3, S4, S5 and EEV	Emission group	Petrol engines	Diesel engines	Euro 3, and better	6.75	15.44	Euro 2	7.36	16.05	Euro 1 and equivalent	15.13	27.35	“Euro 0” (formerly for cars that may be driven during ozone alarms)	21.07	33.29	“Euro 0” (other cars)	25.36	37.58	< 2,000 kg	€ 11.25	2,000 – 3,000 kg	€ 12.02	3,000 – 3,500 kg	€ 12.78
Emission group	Petrol engines	Diesel engines																							
Euro 3, and better	6.75	15.44																							
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		<table><tr><td>< 2,000 kg</td><td>€ 6.42</td></tr><tr><td>2,000 kg - 3,000 kg</td><td>€ 6.88</td></tr><tr><td>3,000 kg - 4,000 kg</td><td>€ 7.31</td></tr><tr><td>4,000 kg - 5,000 kg</td><td>€ 7.75</td></tr><tr><td>5,000 kg - 6,000 kg</td><td>€ 8.18</td></tr><tr><td>6,000 kg - 7,000 kg</td><td>€ 8.62</td></tr><tr><td>7,000 kg - 8,000 kg</td><td>€ 9.36</td></tr><tr><td>8,000 kg - 9,000 kg</td><td>€ 10.07</td></tr><tr><td>9,000 kg - 10,000 kg</td><td>€ 10.97</td></tr><tr><td>10,000 kg - 11,000 kg</td><td>€ 11.84</td></tr><tr><td>11,000 kg - 12,000 kg</td><td>€ 13.01</td></tr><tr><td>12,000 kg - 13,000 kg</td><td>€ 14.32</td></tr><tr><td colspan="2">Up to a maximum of € 556 (> 12,200 kg)</td></tr></table>	< 2,000 kg	€ 6.42	2,000 kg - 3,000 kg	€ 6.88	3,000 kg - 4,000 kg	€ 7.31	4,000 kg - 5,000 kg	€ 7.75	5,000 kg - 6,000 kg	€ 8.18	6,000 kg - 7,000 kg	€ 8.62	7,000 kg - 8,000 kg	€ 9.36	8,000 kg - 9,000 kg	€ 10.07	9,000 kg - 10,000 kg	€ 10.97	10,000 kg - 11,000 kg	€ 11.84	11,000 kg - 12,000 kg	€ 13.01	12,000 kg - 13,000 kg	€ 14.32	Up to a maximum of € 556 (> 12,200 kg)																														
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	Rates calculated for representative vehicles: <ul style="list-style-type: none">• Vehicle B: € 101.2• Vehicle C: € 169.81• Vehicle D: € 187.98																																																																

	<ul style="list-style-type: none"> • HDV: € 556
Total annual revenues	€ 8,500,000,000 (2010)
Internalisation issues	For passenger cars, the newly modified scheme provides incentives to reduce CO ₂ emissions, and partly local pollutants caused by diesel cars. The old scheme had more of a focus on these local pollutants, as EURO class was still among the criteria.
Other issues	Noise and emissions class are described in the following document: http://www.toll-collect.de/fileadmin/content/Dokumente/PDFs/Informationen/Leitfaden_Schadstoffklassen/leitfaden_schadstoffkl_gb.pdf
Sources	http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Kraftfahrzeugsteuer/BMF_Anordnungen_Allgemeines/2012-01-19-interaktiver-kfz-rechner.html http://www.gesetze-im-internet.de/kraftstg/

Circulation Tax - Τέλη Κυκλοφορίας Αυτοκινήτων και Μοτοσικλετών

Transport mode	Road																																				
Country/region	Greece																																				
Status	Implemented																																				
Brief description	An annual circulation tax for all vehicles with licence plates.																																				
Objective of the scheme	N/A																																				
Legal basis	Law No 2367/1953 Law No 2093/1992 Last amended by Law No 3986/2011.																																				
Responsible authority	National government, ministry of finance																																				
Who are charged	Vehicle owners Exempt from the tax are: <ul style="list-style-type: none"> vehicles belonging to the Greek State, to Heads of diplomatic missions and the official diplomatic staff of foreign embassies, to the Greek Red Cross and several other non-profit-making institutions and vehicles for disabled people who meet certain conditions private vehicles, registered for the first time after 1/11/2010, with CO₂ emissions below 100 gr/km. 																																				
Charge base	Passenger cars: engine size or CO ₂ Coaches/buses: number of seats Commercial vehicles: GVW																																				
Charge structure and charge level	<ul style="list-style-type: none"> Passenger cars registered before 1/11/2010: <table border="1"> <thead> <tr> <th>Engine size (cc)</th><th>Annual road tax (€)</th></tr> </thead> <tbody> <tr><td>0 - 300</td><td>22</td></tr> <tr><td>301 - 785</td><td>55</td></tr> <tr><td>786 - 1,071</td><td>120</td></tr> <tr><td>1,072-1,357</td><td>135</td></tr> <tr><td>1,358-1,548</td><td>240</td></tr> <tr><td>1,549-1,738</td><td>265</td></tr> <tr><td>1,739 1,928</td><td>300</td></tr> <tr><td>1,929-2,357</td><td>660</td></tr> <tr><td>2,358-3,000</td><td>880</td></tr> <tr><td>3,001-4,000</td><td>1,110</td></tr> <tr><td>4,001-more</td><td>1,320</td></tr> </tbody> </table> Passenger cars registered from 1/11/2010: <table border="1"> <thead> <tr> <th>CO₂ emissions</th><th>Annual road tax per gram (€)</th></tr> </thead> <tbody> <tr><td>0-100</td><td>0.00</td></tr> <tr><td>101-120</td><td>0.90</td></tr> <tr><td>121-140</td><td>1.10</td></tr> <tr><td>141-160</td><td>1.70</td></tr> <tr><td>161-180</td><td>2.25</td></tr> </tbody> </table> 	Engine size (cc)	Annual road tax (€)	0 - 300	22	301 - 785	55	786 - 1,071	120	1,072-1,357	135	1,358-1,548	240	1,549-1,738	265	1,739 1,928	300	1,929-2,357	660	2,358-3,000	880	3,001-4,000	1,110	4,001-more	1,320	CO ₂ emissions	Annual road tax per gram (€)	0-100	0.00	101-120	0.90	121-140	1.10	141-160	1.70	161-180	2.25
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Total annual revenues	€ 1,194,000,000 (2010)																																										
Internalisation issues	For passenger cars, the tax provides incentives to reduce CO ₂ emissions.																																										
Other issues	<ul style="list-style-type: none">● A car is seen as an indication of a person's income, and in that way it is also included in the base of Personal Income Tax. The engine size is the indicator of the amount of income a vehicle represents. This tax is clearly not intended to internalise external costs, so it does not warrant a separate sheet. As an indication, the taxable amounts are given:<table><tr><th>Engine size (cc)</th><th>Accumulated income presumption (€)</th></tr><tr><td></td><td>0-1,200cc = € 4,000 1,201-2,000cc = € 600/100cc 2,001-3,000cc = € 900/100cc 3,001- = € 1,200/100cc</td></tr><tr><td>1,200</td><td>4,000</td></tr><tr><td>1,400</td><td>5,200</td></tr><tr><td>1,600</td><td>6,400</td></tr></table>	Engine size (cc)	Accumulated income presumption (€)		0-1,200cc = € 4,000 1,201-2,000cc = € 600/100cc 2,001-3,000cc = € 900/100cc 3,001- = € 1,200/100cc	1,200	4,000	1,400	5,200	1,600	6,400																																
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		1,800	7,600	
		2,000	8,800	
		2,500	13,300	
		3,000	17,800	
		4,000	29,800	
		5,000	41,800	
Sources	http://www.imerisia.gr/article.asp?catid=27199&subid=2&pubid=112023374			

Motor Vehicle tax																													
Transport mode	Road																												
Country/region	Hungary																												
Status	Implemented																												
Brief description	An annual ownership tax																												
Objective of the scheme	N/A																												
Legal basis	Act 82 of 1991 on motor vehicle tax.																												
Responsible authority	Local governments																												
Who are charged	<p>All owners of a motor vehicle, trailer, which has domestic, valid number/licence plate.</p> <p>Exempt from the tax the vehicle:</p> <ul style="list-style-type: none"> owned by budgetary agencies, religious organisations, owned by social organisations, foundations if this organisations do not have to pay tax on profit, used for public transport or fire-service, owned by a person who is seriously handicapped, or used for transporting seriously handicapped person under age 18, or used for transporting seriously handicapped person who is under guardianship because of his/her legal incapacity (tax allowance can be only 13,000 HUF). 																												
Charge base	<p>Passenger cars: Engine power (kW), vehicle age</p> <p>Other vehicles: net weight, loading weight</p>																												
Charge structure and charge level	<ul style="list-style-type: none"> Standard rates are: <table border="1"> <tbody> <tr> <td>Passenger car less than 4 year old</td><td>345 HUF/kW</td></tr> <tr> <td>Passenger car 4-7 years</td><td>300 HUF/kW</td></tr> <tr> <td>Passenger car 8-11 years</td><td>230 HUF/kW</td></tr> <tr> <td>Passenger car 12-15 years</td><td>185 HUF/kW</td></tr> <tr> <td>Passenger car more than 16 years</td><td>140 HUF/kW</td></tr> <tr> <td>Bus & coach, truck</td><td>1,200 HUF/100kg</td></tr> <tr> <td>Other non passenger vehicle or semi trailer</td><td>1,380 HUF/100kg</td></tr> <tr> <td>Passenger car E-registration plate</td><td>10,000 HUF</td></tr> <tr> <td>Trucks with E-registration plate</td><td>46,000 HUF</td></tr> <tr> <td>Vehicles with P-registration</td><td>230,000 HUF</td></tr> </tbody> </table> <ul style="list-style-type: none"> Reductions are provided for: <table border="1"> <tbody> <tr> <td>Bus & coach, truck with EURO II engine</td><td>20%</td></tr> <tr> <td>Road tractor of semi-trailer with EURO II engine</td><td>30%</td></tr> <tr> <td>Bus & coach, truck with EURO III engine or better</td><td>30%</td></tr> <tr> <td>Road tractor of semi-trailer with EURO III engine or better</td><td>50%</td></tr> </tbody> </table> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 63.26 Vehicle C: € 90.20 Vehicle D: € 174.55 HDV: € 1,503.57 	Passenger car less than 4 year old	345 HUF/kW	Passenger car 4-7 years	300 HUF/kW	Passenger car 8-11 years	230 HUF/kW	Passenger car 12-15 years	185 HUF/kW	Passenger car more than 16 years	140 HUF/kW	Bus & coach, truck	1,200 HUF/100kg	Other non passenger vehicle or semi trailer	1,380 HUF/100kg	Passenger car E-registration plate	10,000 HUF	Trucks with E-registration plate	46,000 HUF	Vehicles with P-registration	230,000 HUF	Bus & coach, truck with EURO II engine	20%	Road tractor of semi-trailer with EURO II engine	30%	Bus & coach, truck with EURO III engine or better	30%	Road tractor of semi-trailer with EURO III engine or better	50%
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Bus & coach, truck with EURO III engine or better	30%																												
Road tractor of semi-trailer with EURO III engine or better	50%																												
Total annual revenues	€ 265,000,000 (2010)																												
Internalisation	Some incentives are given to reduce air pollutant emissions.																												

issues	
Other issues	The applicable exchange rate is HUF 294.5=€ 1.
Sources	http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=991,00082.TV

Motor Tax	
Transport mode	Road
Country/region	Ireland
Status	Implemented
Brief description	Periodic ownership tax for all road vehicles. The tax can be paid annually, semi-annually or quarterly.
Objective of the scheme	N/A
Legal basis	Finance (Excise Duties) (Vehicles) Act, 1952, as amended by certain subsequent statutes Road Vehicles (Registration and Licensing) (Amendment) Regulations, 1992, and amendments thereto. Motor Vehicle (Duties and Licences) Acts 2004 - 2008.
Responsible authority	The tax is levied by the national government but income goes to local authorities.
Who are charged	Keeper of the vehicle. Exemptions: State Owned; Diplomatic Vehicles and chiefly ambulances, fire appliances, road rollers, sweeping and watering machines, vehicles used for the carriage of road construction machinery; vehicles used exclusively for the transport of lifeboats and their gear, vehicles for invalids (subject to certain conditions) and vehicles used for mountain and cave rescue purposes together with vehicles used exclusively for underwater search and recovery purposes.
Charge base	Cars registered before 1/07/2008: engine size (cc) Cars registered after 1/07/2008: CO ₂ emissions Buses: number of seats Commercial vehicles: unladen weight

Charge structure and charge level

- Cars registered before 1/07/2008:

Engine Capacity (cc)	Annual €	Half-year €* €*	Quarterly €! €!	Arrears Monthly €# €#
Not over 1,000	185	102	52	18.50
1,001 to 1,100	278	154	78	27.80
1,101 to 1,200	307	170	86	30.70
1,201 to 1,300	333	184	94	33.30
1,301 to 1,400	358	198	101	35.80
1,401 to 1,500	384	213	108	38.40
1,501 to 1,600	478	265	135	47.80
1,601 to 1,700	506	280	142	50.60
1,701 to 1,800	592	328	167	59.20
1,801 to 1,900	626	347	176	62.60
1,901 to 2,000	660	366	186	66.00
2,001 to 2,100	843	467	238	84.30
2,101 to 2,200	885	491	250	88.50
2,201 to 2,300	925	513	261	92.50
2,301 to 2,400	962	533	271	96.20
2,401 to 2,500	1,005	557	283	100.50
2,501 to 2,600	1,204	668	340	120.40
2,601 to 2,700	1,251	694	353	125.10
2,701 to 2,800	1,294	718	365	129.40
2,801 to 2,900	1,342	744	379	134.20
2,901 to 3,000	1,390	771	392	139.00
3,001 or more	1,683	934	475	168.30
		* 55.5% of the annual rate (disregard cent)	! 28.25% of the annual rate (disregard cent)	# 1/10 of the annual rate (disregard cent after multiplication)
Electric	157	87	44	15.70

- Cars registered after 1/07/2008:

CO ₂ Emissions Bands	g CO ₂ /km	Motor Tax (Annual) €
A	0 - 120g	160
B	121 - 140g	225
C	141 - 155g	330
D	156 - 170g	481
E	171 - 190 g	677
F	191 - 225g	1,129
G	226g and over	2,258

- Motorcycles and tricycles (€/year)

Electric	31
Not over 75cc	43
76cc to 200cc	58
201cc or over	76
Pedestrian Controlled Vehicles	76

- Buses

Seating Capacity	Annual €	Half-year €* €*	Quarterly €! €!	Arrears Monthly €# €#
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	<table><tr><td>9 to 20 seats</td><td>143</td><td>79</td><td>40</td><td>14.30</td></tr><tr><td>21 to 40 seats</td><td>188</td><td>104</td><td>53</td><td>18.80</td></tr><tr><td>41 to 60 seats</td><td>375</td><td>208</td><td>105</td><td>37.50</td></tr><tr><td>61 seats or more</td><td>375</td><td>208</td><td>105</td><td>37.50</td></tr><tr><td></td><td></td><td>* 55.5% of annual rate</td><td>! 28.25% of annual rate</td><td># 1/10 of annual rate</td></tr></table>	9 to 20 seats	143	79	40	14.30	21 to 40 seats	188	104	53	18.80	41 to 60 seats	375	208	105	37.50	61 seats or more	375	208	105	37.50			* 55.5% of annual rate	! 28.25% of annual rate	# 1/10 of annual rate																																																																																					
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	<ul style="list-style-type: none">Commercial vehicles <table><tr><th>Unladen Weight (kg)</th><th>Annual €</th><th>Half-year €* €*</th><th>Quarterly €! €!</th><th>Arrears Monthly €# €#</th></tr><tr><td>Not over 3,000</td><td>310</td><td>172</td><td>87</td><td>31.00</td></tr><tr><td>3,001 to 4,000</td><td>391</td><td>217</td><td>110</td><td>39.10</td></tr><tr><td>4,001 to 5,000</td><td>505</td><td>280</td><td>142</td><td>50.50</td></tr><tr><td>5,001 to 6,000</td><td>700</td><td>388</td><td>197</td><td>70.00</td></tr><tr><td>6,001 to 7,000</td><td>948</td><td>526</td><td>267</td><td>94.80</td></tr><tr><td>7,001 to 8,000</td><td>1,193</td><td>662</td><td>337</td><td>119.30</td></tr><tr><td>8,001 to 9,000</td><td>1,474</td><td>818</td><td>416</td><td>147.40</td></tr><tr><td>9,001 to 10,000</td><td>1,755</td><td>974</td><td>495</td><td>175.50</td></tr><tr><td>10,001 to 11,000</td><td>2,036</td><td>1,129</td><td>575</td><td>203.60</td></tr><tr><td>11,001 to 12,000</td><td>2,317</td><td>1,285</td><td>654</td><td>231.70</td></tr><tr><td>12,001 to 13,000</td><td>2,598</td><td>1,441</td><td>733</td><td>259.80</td></tr><tr><td>13,001 to 14,000</td><td>2,879</td><td>1,597</td><td>813</td><td>287.90</td></tr><tr><td>14,001 to 15,000</td><td>3,160</td><td>1,753</td><td>892</td><td>316.00</td></tr><tr><td>15,001 to 16,000</td><td>3,441</td><td>1,909</td><td>972</td><td>344.10</td></tr><tr><td>16,001 to 17,000</td><td>3,722</td><td>2,065</td><td>1,051</td><td>372.20</td></tr><tr><td>17,001 to 18,000</td><td>4,003</td><td>2,221</td><td>1,130</td><td>400.30</td></tr><tr><td>18,001 to 19,000</td><td>4,284</td><td>2,377</td><td>1,210</td><td>428.40</td></tr><tr><td>19,001 to 20,000</td><td>4,565</td><td>2,533</td><td>1,289</td><td>456.50</td></tr><tr><td>20,001 or more</td><td>4,833</td><td>2,682</td><td>1,365</td><td>483.30</td></tr><tr><td></td><td></td><td>* 55.5% of annual rate</td><td>! 28.25% of annual rate</td><td># 1/10 of annual rate</td></tr><tr><td>Electric (not over 1,500 kg)</td><td>86</td><td>-</td><td>-</td><td>8.60</td></tr></table>	Unladen Weight (kg)	Annual €	Half-year €* €*	Quarterly €! €!	Arrears Monthly €# €#	Not over 3,000	310	172	87	31.00	3,001 to 4,000	391	217	110	39.10	4,001 to 5,000	505	280	142	50.50	5,001 to 6,000	700	388	197	70.00	6,001 to 7,000	948	526	267	94.80	7,001 to 8,000	1,193	662	337	119.30	8,001 to 9,000	1,474	818	416	147.40	9,001 to 10,000	1,755	974	495	175.50	10,001 to 11,000	2,036	1,129	575	203.60	11,001 to 12,000	2,317	1,285	654	231.70	12,001 to 13,000	2,598	1,441	733	259.80	13,001 to 14,000	2,879	1,597	813	287.90	14,001 to 15,000	3,160	1,753	892	316.00	15,001 to 16,000	3,441	1,909	972	344.10	16,001 to 17,000	3,722	2,065	1,051	372.20	17,001 to 18,000	4,003	2,221	1,130	400.30	18,001 to 19,000	4,284	2,377	1,210	428.40	19,001 to 20,000	4,565	2,533	1,289	456.50	20,001 or more	4,833	2,682	1,365	483.30			* 55.5% of annual rate	! 28.25% of annual rate	# 1/10 of annual rate	Electric (not over 1,500 kg)	86	-	-	8.60
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	<p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none">Vehicle B: € 330Vehicle C: € 160Vehicle D: € 677HDV: € 3,160																																																																																																														
Total annual revenues	€ 1,010,410,000 (2011)																																																																																																														
Internalisation issues	<ul style="list-style-type: none">CO₂ emissions as charge base provides some indirect incentives to reduce climate change costs.																																																																																																														
Other issues	-																																																																																																														
Sources	http://www.motortax.ie http://www.environ.ie/en/LocalGovernment/MotorTax/ http://www.irishstatutebook.ie/1992/en/si/0385.html																																																																																																														

Ownership tax - Tassa automobilistica

Transport mode	Road																																																																																																																					
Country/region	Italy																																																																																																																					
Status	Implemented																																																																																																																					
Brief description	All registered vehicles are subject to an annual ownership tax. As the registers are managed by provinces, so is this tax. This tax is also known as the "Bollo".																																																																																																																					
Objective of the scheme	N/A																																																																																																																					
Legal basis	Consolidated law on motor vehicle taxes by DPR n° 39 of 5 February 1953 Dlgs n° 504 of 30 December 1992																																																																																																																					
Responsible authority	Provincial authorities																																																																																																																					
Who are charged	<p>The keepers of vehicles registered in the PRA (Italian motor vehicle register).</p> <p>Exemptions: ONLUS (Non-profit organizations), disabled persons, vehicles for military purposes, vehicles belonging to the fleet of the Italian Republic Presidency.</p>																																																																																																																					
Charge base	<p>Cars: engine power (kW), EURO class</p> <p>Buses: engine power (kW)</p> <p>Freight vehicles with GVW < 12,000kg: Payload</p> <p>Freight vehicles with GVW ≥ 12,000kg: number of axles, weight</p>																																																																																																																					
Charge structure and charge level	<p>• Cars:</p> <table border="1"> <thead> <tr> <th colspan="2">Region</th><th>Basilicata, Emilia R., Lombardia, Piemonte, Puglia, Prov. Trento, Umbria, Valle d'Aosta</th><th>Abruzzo</th><th>Molise</th><th>Marche</th><th>Lazio</th><th>Toscana</th><th>Prov. Bolzano</th></tr> </thead> <tbody> <tr> <th rowspan="2">Standard</th><th rowspan="2">kW</th><th colspan="7">€/kW</th></tr> <tr> <th>Base rate (BR)</th><th>BR + 21%</th><th>BR + 7%</th><th>BR + 8%</th><th>BR +</th><th>BR</th><th>BR – 10%</th></tr> <tr> <td rowspan="2">Euro 4</td><td><100</td><td>2.58</td><td>3.12</td><td>2.76</td><td>2.79</td><td>2.84</td><td>2.58</td><td>2.32</td></tr> <tr> <td>>101 (*)</td><td>3.87</td><td>4.96</td><td>4.14</td><td>4.18</td><td>4.26</td><td>3.87</td><td>3.48</td></tr> <tr> <td rowspan="2">Euro 3</td><td><100</td><td>2.70</td><td>3.27</td><td>2.89</td><td>2.92</td><td>2.97</td><td></td><td>2.43</td></tr> <tr> <td>>101 (*)</td><td>4.05</td><td>4.91</td><td>4.33</td><td>4.37</td><td>4.46</td><td></td><td>3.65</td></tr> <tr> <td rowspan="2">Euro 2</td><td><100</td><td>2.80</td><td>3.39</td><td>3.00</td><td>3.02</td><td>3.08</td><td></td><td>2.52</td></tr> <tr> <td>>101 (*)</td><td>4.20</td><td>5.08</td><td>4.49</td><td>4.54</td><td>4.62</td><td></td><td>3.78</td></tr> <tr> <td rowspan="2">Euro 1</td><td><100</td><td>2.90</td><td>3.51</td><td>3.10</td><td>3.13</td><td>3.19</td><td></td><td>2.61</td></tr> <tr> <td>>101 (*)</td><td>4.35</td><td>5.27</td><td>4.65</td><td>4.70</td><td>4.79</td><td></td><td>3.92</td></tr> <tr> <td rowspan="2">Euro 0</td><td><100</td><td>3.00</td><td>3.63</td><td>3.21</td><td>3.24</td><td>3.30</td><td></td><td>2.70</td></tr> <tr> <td>>101 (*)</td><td>4.50</td><td>5.45</td><td>4.82</td><td>4.86</td><td>4.95</td><td></td><td>4.05</td></tr> </tbody> </table> <p>(*): only the part over 100 kW is taxed at this rate.</p> <p>From the year 2012, the additional tax ("Superbollo") on cars is fixed at € 20 per kW of power of the vehicle exceeding 185kW. This add-on is reduced after 5, 10 and 15 years after construction of the vehicle,</p>								Region		Basilicata, Emilia R., Lombardia, Piemonte, Puglia, Prov. Trento, Umbria, Valle d'Aosta	Abruzzo	Molise	Marche	Lazio	Toscana	Prov. Bolzano	Standard	kW	€/kW							Base rate (BR)	BR + 21%	BR + 7%	BR + 8%	BR +	BR	BR – 10%	Euro 4	<100	2.58	3.12	2.76	2.79	2.84	2.58	2.32	>101 (*)	3.87	4.96	4.14	4.18	4.26	3.87	3.48	Euro 3	<100	2.70	3.27	2.89	2.92	2.97		2.43	>101 (*)	4.05	4.91	4.33	4.37	4.46		3.65	Euro 2	<100	2.80	3.39	3.00	3.02	3.08		2.52	>101 (*)	4.20	5.08	4.49	4.54	4.62		3.78	Euro 1	<100	2.90	3.51	3.10	3.13	3.19		2.61	>101 (*)	4.35	5.27	4.65	4.70	4.79		3.92	Euro 0	<100	3.00	3.63	3.21	3.24	3.30		2.70	>101 (*)	4.50	5.45	4.82	4.86	4.95		4.05
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respectively 40, 70 and 85% of the total amount due. After 20 years from the construction of the vehicle, the additional tax is no longer payable.

- Caravans:

Region	Basilicata, Valle d'Aosta, Lombardia, Prov.Trento Emilia Romagna, Puglia, Umbria	Prov.Bolzano	Lazio, Toscana	Abruzzo	Piemonte
€/Kw	0.43	0.39	0.47	0.52	1.00

- Buses:

Region	Abruzzo	Lazio, Toscana	Basilicata, Emilia Romagna, Lombardia Piemonte, Puglia, Prov. Trento, Umbria, Valle d'Aosta	Prov. Bolzano
€/Kw	3.56	3.23	2.94	2.65

- Freight vehicles with GVW < 12,000kg:

Payload		Abruzzo, Toscana	Umbria	Prov. Trento, V.d'Aosta	Prov. Bolzano	Basilicata, Emilia Romagna, Lombardia, Piemonte	Lazio, Puglia
from	to	€	€	€	€	€	€
0	400	27.61	24.96	19.11	17.20	22.82	25.10
400	800	38.65	34.94	25.18	22.66	31.95	35.14
800	1,000	49.70	44.93	32.37	29.13	41.07	45.18
1,000	1500	66.26	59.90	43.16	38.84	54.77	60.24
1500	2000	93.87	84.86	61.15	55.04	77.58	85.34
2000	2500	121.48	109.82	79.13	71.22	100.40	110.44
2500	3000	149.11	134.78	97.12	87.41	123.22	135.55
3000	3500	176.72	159.74	115.10	103.59	146.04	160.65
3500	4000	204.33	184.70	133.09	119.78	168.86	185.75
4000	4500	231.94	209.66	151.07	135.96	191.68	210.85
4500	5000	259.55	234.62	169.06	152.15	214.50	235.95
5000	6000	287.16	259.58	187.04	168.34	237.32	261.05
6000	7000	320.29	289.53	208.63	187.77	264.70	291.17
7000	8000	353.42	319.48	230.21	207.19	292.08	321.29

- Freight vehicles with GVW >= 12,000kg:

- o Trucks:

CLASS	2 axles		3 axles		4 or more		Abruzzo	Lazio	Basilicata	Emilia		Toscana	Prov. Trento	Prov. Bolzano	Umbria
	>	<	>	<	>	<	€								
1	12	15	15	19			362.45	329.5	299.55	295.93	341.89	376.08	205.55	185	312.97
2			19	21	23	25	403.69	366.99	333.63	330.53	382.18	420.4	229.31	206.38	349.12
3			21	23	25	27	445.57	405.06	368.23	364.1	421.43	463.57	253.06	227.75	385.28
4	15						501.18	455.62	414.2	409.55	473.59	520.95	300.58	270.52	432.79
5			23				570.55	518.68	471.53	466.88	539.18	593.1	378.56	340.7	493.73
6					27	29	639.91	581.74	528.85	523.69	605.29	665.82	396.64	356.98	552.61
7					29		815.51	741.37	673.98	607.35	701.35	771.49	587.21	528.49	644.02

- o Tractor+semitrailer:

Vehicle type	Lazio	Basilicata Emilia Romagna V. d'Aosta	Lombardia	Prov. Bolzano	Puglia	Toscana	Umbria, Prov. Trento	Abruzzo	Piemonte
€									
Global weight < 3.5 t	28.41	25.82						31.25	
Global weight > 3.51 t and < 8 t	85.22	77.47						93.74	
Global weight > 6.01 t and < 8 t				70.20		85.22	77.47		
Global weight > 6.01 t and < 18 t			267.00						258.00
Global weight > 8 t and < 18 t	284.05	258.23		234.00	258.00	284.05	258.23	312.46	
Global weight > 18 t	624.91	568.10	585.00	513.00	568.00	624.91	568.10	687.40	568.00
Road tractors with 2 axles	624.91	568.10	585.00	513.00	568.00	624.91	568.10	687.40	568.00
Road tractors with 3 axles	880.56	800.51	825.00	720.00	800.00	880.56	800.51	968.82	801.00
<p>Freight vehicles >12,000kg GVW get a 20% reduction if they are equipped with pneumatic suspension.</p> <ul style="list-style-type: none"> Electric, LPG and CNG vehicles are 100% exempt from the ownership tax the first 5 years, and 75% exempt afterwards in many regions. Old cars (20+ years old) get a special, lower rate <p>Rates calculated for representative vehicles (base rate):</p> <ul style="list-style-type: none"> Vehicle B: € 168.48 Vehicle C: € 240.24 Vehicle D: € 555.04 HDV: € 549.92 									
Total annual revenues	€ 6,610,000,000 (2010)								
Internalisation issues	The tax differentiation provides some incentives to reduce air pollutant emissions.								
Other issues	-								
Sources	http://www.aci.it/sezione-istituzionale/al-servizio-del-cittadino/mobilita-amp-disabili/tassa-automobilistica-bollo.html http://www.tributi.marche.it/								

Road Traffic tax	
Transport mode	Road
Country/region	Latvia
Status	Implemented
Brief description	An annual ownership tax for all road vehicles registered in Latvia.
Objective of the scheme	N/A
Legal basis	Law of 20/12/2010: Law On the Vehicle Operation Tax and Company Car Tax
Responsible authority	National government, Road Traffic Safety Directorate
Who are charged	<p>Person who own, hold or have in possession a vehicle.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • emergency vehicles (including police, fire and ambulance services), • vehicles used by or on behalf of disabled persons, • diplomatic, consular, international agencies, which have diplomatic or consular privileges or immunity. • Farmers pay duty 50% for lorry and trailer. If a farmer has more than one lorry and trailer then duty allowance is for one lorry and trailer on 50 ha of farmland. • An individual in whose maintenance are three or more under-aged children, per one of its registered vehicle, shall pay the tax in amount of 80% per calendar year. • Cars, lorries, buses and motorcycles which are propelled by electric motor(s), using electric energy stored in batteries or another energy storage device.
Charge base	<p>Motorcycles: engine size</p> <p>Cars: weight, engine size, engine power</p> <p>Freight vehicles up to 12000 kg GVW: GVW</p> <p>Freight vehicles over 12000 kg GVW: GVW, number of axles, suspension type</p>
Charge structure and charge level	<ul style="list-style-type: none"> • Motorcycles: <ul style="list-style-type: none"> ○ up to 500 cc – LVL 12; ○ between 501 and 1,000 cc – LVL 24; ○ between 1,001 and 1,500 cc – LVL 36; and ○ above 1,500 cc – LVL 48. • Cars: sum of applicable values for weight, engine size and engine power <ul style="list-style-type: none"> ○ Weight: <ul style="list-style-type: none"> ▪ up to 1,500 kg – LVL 10 ▪ between 1,501 and 1,800 kg – LVL 21, ▪ between 1,801 and 2,100 kg – LVL 36, ▪ between 2,101 and 2,600 kg – LVL 46, ▪ between 2,601 and 3,000 kg – LVL 55, ▪ between 3,001 and 3,500 kg – LVL 64, ▪ more than 3,500 kg – LVL 72; ○ Engine size: <ul style="list-style-type: none"> ▪ up to 1,500 cc – LVL 6, ▪ between 1,501 cc and 2,000 cc – LVL 15, ▪ between 2,001 cc and 2,500 cc – LVL 24, ▪ between 2,501 cc and 3,000 cc – LVL 36, ▪ between 3,001 cc and 3,500 cc – LVL 60,

- between 3,501 cc and 4,000 cc – LVL 105,
- between 4,001 cc and 5,000 cc – LVL 150,
- above 5,000 cc – LVL 195;
- Engine power:
 - up to 55 kW – LVL 6,
 - between 56 kW and 92 kW – LVL 15,
 - between 93 kW and 129 kW – LVL 24,
 - between 130 kW and 166 kW – LVL 36,
 - between 167 kW and 203 kW – LVL 60,
 - between 204 kW and 240 kW – LVL 105,
 - between 241 kW and 300 kW – LVL 150,
 - above 300 kW – LVL 195.
- Buses:
 - up to 1,500 kg – LVL 12,
 - between 1,501 and 1,800 kg – LVL 24,
 - between 1,801 and 2,100 kg – LVL 45,
 - between 2,101 and 2,600 kg – LVL 54,
 - between 2,601 and 3,500 kg – LVL 72,
 - between 3,501 and 12,000 kg – LVL 78,
 - greater than 12,000 kg – LVL 102.
- Freight vehicles up to 12000 kg GVW:
 - up to 1,500 kg – LVL 12,
 - between 1,501 and 1,800 kg – LVL 24,
 - between 1,801 and 2,100 kg – LVL 45,
 - between 2,101 and 2,600 kg – LVL 54,
 - between 2,601 and 3,500 kg – LVL 72,
 - between 3,501 and 12,000 kg – LVL 102.
- Freight vehicles over 12,000 kg GVW (rigid and tractors)

No.	Number of axles on the goods vehicle	Gross weight of the goods vehicle (kg)	Rate of the tax (LVL)	
			driving axle pneumatic suspension	driving axle mechanical suspension
1.	2 axle	12,001 — 15,000	120	120
		more than 15,000	120	195
2.	3 axle	12,001 — 21,000	120	120
		21,001 — 23,000	120	156
		more than 23,000	156	243
3.	4 axle and more	12,001 — 25,000	120	120
		25,001 — 27,000	120	162
		27,001 — 29,000	162	255
		more than 29,000	255	378

- Freight vehicles over 12,000 kg GVW (trailers and semitrailers)

No.	Number of axles on the goods vehicle towing the trailer	Gross weight of the goods vehicle towing the trailer (kg)	Sum of the gross weight of the goods vehicle towing the trailer and the gross weight of the trailer (kg)	Rate of the tax for a two-axle trailer (LVL)		Rate of the Tax for Three-Axle and Multi-Axle Trailers (LVL)	
				if the driving axle of the towing vehicle has a pneumatic suspension	if the driving axle of the towing vehicle has a mechanical suspension	if the driving axle of the towing vehicle has a pneumatic suspension	if the driving axle of the towing vehicle has a mechanical suspension
1.	2	up to 15,000	up to 29,000	42	42	42	42
			29,001 —	42	114	42	42

				31,000					
				31,001 — 33,000	114	204	78	114	
				33,001 — 36,000	204	378	114	144	
				36,001 — 38,000	204	378	144	240	
				more than 38,000	204	378	240	372	
			more than 15,000	up to 31,000	42	42	42	42	
				31,001 — 33,000	114	129	66	78	
				33,001 — 36,000	204	303	78	114	
				36,001 — 38,000	204	303	144	165	
				more than 38,000	204	303	240	297	
	2.	3 and more	up to 23,000	up to 36,000	42	42	42	42	
				36,001 — 38,000	108	204	42	42	
				38,001 — 40,000	204	318	42	114	
				more than 40,000	318	528	114	255	
			23,001 – 25,000	up to 36,000	42	42	42	42	
				36,001 — 38,000	108	168	42	42	
				38,001 — 40,000	204	282	42	78	
				more than 40,000	318	492	114	219	
			more than 25,000	up to 36,000	42	42	42	42	
				36,001 — 38,000	72	81	42	42	
				38,001 — 40,000	168	195	42	42	
				more than 40,000	282	405	78	132	
	Rates calculated for representative vehicles: <ul style="list-style-type: none">• Vehicle B: € 31.02• Vehicle C: € 56.40• Vehicle D: € 86.01• HDV: € 507.61								
	Total annual revenues								
	No data yet, but the “Annual vehicle duty” that was replaced by this tax raised LVL 39,490,000 (€ 55,750,000) in 2010.								
	Internalisation issues								
	-								
	Other issues								
	<ul style="list-style-type: none">• Revenues are earmarked for the Traffic Road Fund, and are used for reconstruction of roads. Revenues are shared between state road fund (70%) and municipal road funds (30%).• Applicable exchange rate is LVL 0.7092=€ 1.								
	Sources								
	http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/Law On the								

	Vehicle Operation Tax and Company Car Tax.doc http://www.letlaw.lv/eng/useful_information/tax_system_in_latvia/vehicle operation tax and company motor car tax/
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Ownership tax for heavy duty vehicles

Transport mode	Road		
Country/region	Lithuania		
Status	Implemented		
Brief description	An annual ownership tax for registered heavy duty vehicles over 12,000 kg GVW. It is also known as the competition charge.		
Objective of the scheme	N/A		
Legal basis	European Parliament and Council Directive 006/38/EC Law on financing of road maintenance and development programme established in 2001/12/21 Lithuanian Republic Government Regulation No 447		
Responsible authority	National government, Road administration		
Who are charged	<p>The owners or users of goods vehicles of categories N2/N3, including trailers and semi-trailers of class O4, the gross laden weight of which is not less than 12 tonnes shall pay the charge for heavy goods vehicles.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> vehicles belonging to the Ministry of the Interior and institutions under the Ministry, which have been attributed to combat, combat-training, training, drilling and transport groups; vehicles fitted for people with disabilities, which belong to municipal institutions and non-governmental organizations of people with disabilities. 		
Charge base	Weight, suspension type		
Charge structure and charge level	Maximum authorized weight or gross laden weight (tonnes)	Air suspension or equivalent suspension	Other type of suspension
	Trucks N2/N3, truck trailers O4		
	12 and < 13	300	440
	13 and < 14	320	460
	14 and < 15	340	480
	15 and < 16	440	990
	16 and < 17	460	1,010
	17 and < 18	480	1,030
	18 and < 19	500	1,050
	19 and < 20	520	1,070
	20 and < 21	540	1,090
	21 and < 22	560	1,110
	22 and < 23	580	1,130
	23 and < 24	820	1,300
	24 and < 25	840	1,320
	25 and < 26	860	1,340
	26 and < 27	880	1,360
	27 and < 28	900	1,380
	28 and < 29	920	1,400
	29 and < 30	1,300	1,930
	30 and < 31	1,320	1,950

	31 and < 32	1,340	1,970
	32 and < 33	1,360	1,990
	33 and < 34	1,850	2,540
	34 and < 35	1,870	2,560
	35 and < 36	1,890	2,580
	36 and < 37	1,910	2,600
	37 and < 38	1,930	2,620
	38 and < 39	1,950	2,640
	39 and < 40	1,970	2,660
	Road train (N3+O4) 3+2 or 3 axles for 20, 30, 40, 45 feet ISO containers		
	40 and < 41	2,260	3,340
	41 and < 42	2,300	3,400
	42 and < 43	2,350	3,500
	43 and < 44	2,400	3,600
	Rates calculated for representative vehicles: <ul style="list-style-type: none"> • Vehicles B, C, D: - • HDV: € 654.54 		
Total annual revenues	€ 38,830,000 (2011)		
Internalisation issues	-		
Other issues	<ul style="list-style-type: none"> • Revenues are earmarked for the Road Maintenance and Development Programme. • The applicable exchange rate is LTL 3.4528=€ 1. 		
Sources	More information can be found in a document published by Baltic Roads, which groups the road administration of Estonia, Latvia and Lithuania: http://www.balticroads.org/downloads/27BRC/27BRC_B1_Miskinis_1.pdf . http://www3.lrs.lt/pls/inter3/dokpaieska.showdoc_e?p_id=258786&p_query=&p_tr2=2		

Ownership tax	
Transport mode	Road
Country/region	Luxembourg
Status	Implemented
Brief description	Annual tax on the for vehicle owners
Objective of the scheme	N/A
Legal basis	Loi du 22 décembre 2006, Titre 3
Responsible authority	National government, Customs administration
Who are charged	<p>The person in whose name the vehicle is registered.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • vehicles exclusively used by the central government, the municipalities or public enterprises; • vehicles used for agriculture, forestry and viticulture; • self-propelled machines; • historic vehicles > 25 years; • private cars used as means of personal locomotion by invalids and the infirm; • private cars belonging to families with at least 5 members.
Charge base	<p>Cars: CO₂ or engine size</p> <p>Freight vehicles with GVW < 12,000kg: unladen weight</p> <p>Freight vehicles with GVW >12,000 kg: GVW and suspension type</p>

Charge structure and charge level

- Cars first registered after 2000:
 $\text{Tax} = a \times b \times c$
 - a = CO₂ emissions in g/km
 - b = 0.9 (for diesel) and 0.6 (for other fuels)
 - c = adjustment factor, 0.5 when CO₂ < 90 g/km and increased by 0.1 for each additional 10 g/km

- Cars registered before 2001:

Engine size (cc)		Other than diesel	Diesel
From	to	€	€
1	100	6.00	6.00
101	200	12.00	12.00
201	300	18.00	18.00
301	400	24.00	24.00
401	500	30.00	30.00
501	600	36.00	36.00
601	700	42.00	42.00
701	800	48.00	48.00
801	900	54.00	54.00
901	1,000	60.00	60.00
1,001	1,100	66.00	66.00
1,101	1,200	72.00	72.00
1,201	1,300	78.00	78.00
1,301	1,400	84.00	84.00
1,401	1,500	90.00	90.00
1,501	1,600	96.00	96.00
1,601	1,700	119.00	119.00
1,701	1,800	126.00	126.00
1,801	1,900	133.00	133.00
1,901	2,000	140.00	140.00
2,001	2,100	199.00	220.00
2,101	2,200	209.00	231.00
2,201	2,300	218.00	241.00
2,301	2,400	228.00	252.00
2,401	2,500	237.00	262.00
2,501	2,600	247.00	273.00
2,601	2,700	256.00	283.00
2,701	2,800	266.00	294.00
2,801	2,900	275.00	304.00
2,901	3,000	285.00	315.00
3,001	3,100	356.00	418.00
3,101	3,200	368.00	432.00
3,201	3,300	379.00	445.00
3,301	3,400	391.00	459.00
3,401	3,500	402.00	472.00
3,501	3,600	414.00	486.00
3,601	3,700	425.00	499.00
3,701	3,800	437.00	513.00
3,801	3,900	448.00	526.00
3,901	4,000	460.00	540.00

		4,001	4,100	512.00	615.00
		4,101	4,200	525.00	630.00
		4,201	4,300	537.00	645.00
		4,301	4,400	550.00	660.00
		4,401	4,500	562.00	675.00
		4,501	4,600	575.00	690.00
		4,601	4,700	587.00	705.00
		4,701	4,800	600.00	720.00
		4,801	4,900	612.00	735.00
		4,901	5,000	625.00	750.00
		5,001	5,100	637.00	765.00
		5,101	5,200	650.00	780.00
		5,201	5,300	662.00	795.00
		5,301	5,400	675.00	810.00
		5,401	5,500	687.00	825.00
		5,501	5,600	700.00	840.00
		5,601	5,700	712.00	855.00
		5,701	5,800	725.00	870.00
		5,801	5,900	737.00	885.00
		5,901	6,000	750.00	900.00
		6,001	6,100	762.00	915.00
		6,101	6,200	775.00	930.00
		6,201	6,300	787.00	945.00
		6,301	6,400	800.00	960.00
		6,401	6,500	812.00	975.00
		6,501	6,600	825.00	990.00
		6,601	6,700	837.00	1,005.00
		6,701	6,800	850.00	1,020.00
		6,801	6,900	862.00	1,035.00
		6,901	7,000	875.00	1,050.00
		7,001	7,100	887.00	1,065.00
		7,101	7,200	900.00	1,080.00
		7,201	7,300	912.00	1,095.00
		7,301	7,400	925.00	1,110.00
		7,401	7,500	937.00	1,125.00
		7,501	7,600	950.00	1,140.00
		7,601	7,700	962.00	1,155.00
		7,701	7,800	975.00	1,170.00
		7,801	7,900	987.00	1,185.00
		7,901	8,000	1,000.00	1,200.00
		8,001	and more	1,012.00	1,215.00

There is a rebate of € 50 for diesel cars with PM emission of less than 10 mg/km.

Buses and coaches

Category	12 months (€)	6 months (€)
M2	150.00	85.00
M3	250.00	135.00

Freight vehicles

Lorries/tractors with GVW <12,000kg: between €50 and € 425/year, depending on unladen weight

	<ul style="list-style-type: none"> ○ Lorries/tractors with GVW>12,000 kg <ul style="list-style-type: none"> • 2 axles: € 255 for pneumatic suspension, between € 255 and € 330 for other suspension type • 3 axles: € 255 for pneumatic suspension, between € 255 and € 380 for other suspension type • 4 axles: € 255 for pneumatic suspension and GVW<28,500kg, € 365 for higher GVW; between € 255 and € 530 for other suspension type • Trailers with GVW <12,000 kg: up to € 150/year based on unladen weight ○ Trailers with GVW>12,000 kg <ul style="list-style-type: none"> • 2 axles: € 370 for pneumatic suspension, between € 565 and € 650 for other suspension type • 3 or more axles: € 255 for pneumatic suspension and GVW<28,500kg, € 510 for higher GVW; between € 425 and € 700 for other suspension type • Tractors <ul style="list-style-type: none"> • 2 axles: Pneumatic suspension € 255 for GVW<39,501kg, € 310 for higher GVW; from € 255 to € 420 for other suspension • 3 or more axles: € 255 for GVW<39,501 kg; € 380 for GVW>39,500 with pneumatic suspension, € 485 for other suspension • Semitrailers <ul style="list-style-type: none"> • 2 axles: Pneumatic suspension from € 50 to € 250, other suspension from € 50 to € 450 • 3 or more axles: Pneumatic suspension from € 50 to € 210, other suspension from € 50 to € 285 <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 97.02 • Vehicle C: € 85.68 • Vehicle D: € 165.6 • HDV: € 520
Total annual revenues	€ 63,100,000 (2011)
Internalisation issues	Some indirect incentives to reduce CO ₂ emissions and emissions of local pollutants (higher tax for diesel vehicles) are provided for vehicles registered after 2000.
Other issues	-
Sources	http://www.legilux.public.lu/leg/a/archives/2006/0239/a239.pdf

Circulation tax

Transport mode	Road																																																																																																																																																																		
Country/region	Malta																																																																																																																																																																		
Status	Implemented																																																																																																																																																																		
Brief description	Annual tax for all road vehicles																																																																																																																																																																		
Objective of the scheme	N/A																																																																																																																																																																		
Legal basis	MOTOR VEHICLES REGISTRATION AND LICENSING ACT' (Act X of 1994, last amended by Act V of 2012.)																																																																																																																																																																		
Responsible authority	National government, Ministry of Infrastructure, Transport and Communications																																																																																																																																																																		
Who are charged	Owners of vehicles registered in Malta Exemptions: <ul style="list-style-type: none">vehicles belonging to the Maltese State, to Heads of diplomatic missions and the official diplomatic staff of foreign embassiesvehicles for disabled people who meet certain conditions																																																																																																																																																																		
Charge base	Cars: CO ₂ emissions (from 2009), engine size (prior to 2009), vehicle age, fuel type, PM emissions (for diesel) Freight vehicles: number of axles, GVW, vehicle age, suspension type																																																																																																																																																																		
Charge structure and charge level	<ul style="list-style-type: none">For M1 vehicles:<ul style="list-style-type: none">Gasoline engines, diesel engines with PM <0.005 g/km<table><tr><th>Age</th><th>0-4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14+</th></tr><tr><td>0g/km up to and including 100g/km</td><td>100</td><td>125</td><td>138</td><td>151</td><td>166</td><td>183</td><td>201</td><td>221</td><td>244</td><td>268</td><td>295</td></tr><tr><td>More than 100g/km up to and including 130g/km</td><td>110</td><td>138</td><td>151</td><td>166</td><td>183</td><td>201</td><td>221</td><td>244</td><td>268</td><td>295</td><td>324</td></tr><tr><td>More than 130g/km up to and including 140g/km</td><td>120</td><td>150</td><td>165</td><td>182</td><td>200</td><td>220</td><td>242</td><td>266</td><td>292</td><td>322</td><td>354</td></tr><tr><td>More than 140g/km up to and including 150g/km</td><td>140</td><td>175</td><td>193</td><td>212</td><td>233</td><td>256</td><td>282</td><td>310</td><td>341</td><td>375</td><td>413</td></tr><tr><td>More than 150g/km up to and including 180g/km</td><td>180</td><td>225</td><td>248</td><td>272</td><td>299</td><td>329</td><td>362</td><td>399</td><td>438</td><td>482</td><td>531</td></tr><tr><td>More than 180g/km up to and including 220g/km</td><td>250</td><td>313</td><td>344</td><td>378</td><td>416</td><td>458</td><td>503</td><td>554</td><td>609</td><td>670</td><td>737</td></tr><tr><td>More than 220g/km up to and including 250g/km</td><td>350</td><td>438</td><td>481</td><td>529</td><td>582</td><td>641</td><td>705</td><td>775</td><td>853</td><td>938</td><td>132</td></tr><tr><td>More than 250g/km</td><td>500</td><td>625</td><td>688</td><td>756</td><td>832</td><td>915</td><td>107</td><td>107</td><td>118</td><td>140</td><td>174</td></tr></table>Diesel engines, higher PM emissions (<0.026 g/km): between €105 and €1,547.Diesel engines, higher PM emissions (<0.035 g/km): between €110 and €1,625.Diesel engines, higher PM emissions (>0.036 g/km): between €116 and €1,706.N1, N2, N3 vehicles registered after 2009, air suspension, rigid vehicles:<table><tr><th rowspan="2">No of axles</th><th rowspan="2">Maximum authorized mass (Kgs)</th><th colspan="7">Age</th></tr><tr><th>0</th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th></tr><tr><td rowspan="4">2</td><td>up to 3,500</td><td>€ 101</td><td>€ 101</td><td>€ 101</td><td>€ 101</td><td>€ 101</td><td>€ 126</td><td>€ 139</td><td>€ 153</td></tr><tr><td>over 3,500 up to 5,000</td><td>101</td><td>101</td><td>101</td><td>101</td><td>101</td><td>126</td><td>139</td><td>153</td></tr><tr><td>over 5,000 up to 11,999</td><td>101</td><td>101</td><td>101</td><td>101</td><td>101</td><td>126</td><td>139</td><td>153</td></tr><tr><td>over 11,999 up to 12,999</td><td>101</td><td>101</td><td>101</td><td>101</td><td>101</td><td>126</td><td>139</td><td>153</td></tr></table>	Age	0-4	5	6	7	8	9	10	11	12	13	14+	0g/km up to and including 100g/km	100	125	138	151	166	183	201	221	244	268	295	More than 100g/km up to and including 130g/km	110	138	151	166	183	201	221	244	268	295	324	More than 130g/km up to and including 140g/km	120	150	165	182	200	220	242	266	292	322	354	More than 140g/km up to and including 150g/km	140	175	193	212	233	256	282	310	341	375	413	More than 150g/km up to and including 180g/km	180	225	248	272	299	329	362	399	438	482	531	More than 180g/km up to and including 220g/km	250	313	344	378	416	458	503	554	609	670	737	More than 220g/km up to and including 250g/km	350	438	481	529	582	641	705	775	853	938	132	More than 250g/km	500	625	688	756	832	915	107	107	118	140	174	No of axles	Maximum authorized mass (Kgs)	Age							0	1	2	3	4	5	6	7	2	up to 3,500	€ 101	€ 101	€ 101	€ 101	€ 101	€ 126	€ 139	€ 153	over 3,500 up to 5,000	101	101	101	101	101	126	139	153	over 5,000 up to 11,999	101	101	101	101	101	126	139	153	over 11,999 up to 12,999	101	101	101	101	101	126	139	153
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No of axles	Maximum authorized mass (Kgs)	Age							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2	up to 3,500	168	185	204	224	246	271	298	
	over 3,500 up to 5,000	168	185	204	224	246	271	298	
	over 5,000 up to 11,999	168	185	204	224	246	271	298	
	over 11,999 up to 12,999	168	185	204	224	246	271	298	
	over 12,999 up to 13,999	168	185	204	224	246	271	298	
	over 13,999 up to 14,999	168	185	204	224	246	271	298	
	over 14,999	209	230	253	278	306	337	370	
3	from 15,000 up to 16,999	168	185	204	224	246	271	298	
	over 16,999 up to 18,999	168	185	204	224	246	271	298	
	over 18,999 up to 20,999	191	210	231	254	280	307	338	
	over 20,999 up to 22,999	197	210	231	254	280	307	338	
	over 22,999 up to 24,999	280	295	325	357	393	432	475	
	over 24,999	280	295	325	357	393	432	475	
4	from 23,000 up to 24,999	193	205	226	248	273	300	330	
	over 24,999 up to 26,999	193	205	226	248	273	300	330	
	over 26,999 up to 28,999	302	320	352	387	426	469	515	
	over 28,999 up to 30,999	480	510	561	617	679	747	821	
	over 30,999	480	510	561	617	679	747	821	
5	32,000 and over	480	510	561	617	679	747	821	

- N1, N2, N3 vehicles registered after 2009, air suspension, articulated vehicles;

No of axles	Maximum authorized mass (Kgs)	Age							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2+1	up to 11,999	85	93	102	113	124	136	150	
	over 11,999 up to 13,999	85	93	102	113	124	136	150	
	over 13,999 up to 15,999	85	93	102	113	124	136	150	
	over 15,999 up to 17,999	85	93	102	113	124	136	150	

	over 17,999 up to 19,999	85	93	102	113	124	136	150	
	over 19,999 up to 21,999	85	93	102	113	124	136	150	
	over 21,999 up to 22,999	90	93	102	113	124	136	150	
	over 22,999 up to 24,999	97	97	107	117	129	142	156	
	over 24,999	177	177	195	214	236	259	285	
2+2	from 23,000 up to 24,999	85	93	102	113	124	136	150	
	over 24,999 up to 25,999	89	93	102	113	124	136	150	
	over 25,999 up to 27,999	116	116	128	141	155	170	188	
	over 27,999 up to 28,999	170	170	187	206	226	249	274	
	over 28,999 up to 30,999	205	205	225	248	273	300	330	
	over 30,999 up to 32,999	335	335	369	406	446	491	540	
	over 32,999 up to 35,999	466	466	512	564	620	682	750	
	over 35,999	466	466	512	564	620	682	750	
2+3	from 36,000 up to 37,999	370	370	407	448	493	542	596	
	over 37,999	517	517	569	626	688	757	833	
3+2	from 36,000 up to 37,999	328	328	361	397	437	481	529	
	over 37,999 up to 39,999	454	454	500	550	605	665	731	
	over 39,999	629	629	692	761	837	921	1,013	
3+3	from 36,000 up to 37,999	186	186	205	225	248	273	300	
	over 37,999 up to 39,999	226	226	249	273	301	331	364	
	over 39,999	337	338	372	409	450	494	544	
3+4	40,000 and over	337	338	372	409	450	494	544	
4+3	40,000 and over	337	338	372	409	450	494	544	

Other suspension type: max €863

- Buses, M2 and M3

	Age							
	1	2	3	4	5	6	7	8
M2	€80	€80	€80	€80	€80	€85	€90	€95
M3	€150	€150	€150	€150	€150	€200	€250	€300
Route buses	€23	€23	€23	€23	€23	€23	€23	€23
	Age							
	9	10	11	12	13	14	15+	
M2	€100	€105	€110	€120	€130	€140	€150	
M3	€350	€400	€450	€450	€450	€450	€450	
Route buses	€23	€23	€23	€23	€23	€23	€23	

- All other vehicle types

	Classification	Petrol (€)	Diesel (€)
Ambulance Prison Van Hearse	All Engines	95	95
Classic, Vintage and Veteran Vehicles <i>(manufactured on or before a date falling 35 years preceding the date of issue or renewal of their licence and certified by a board approved by the ADT)</i>	up to and including 1300cc	38	42
	more than 1300cc up to and including 1449cc	50	55
	more than 1449cc up to and including 1500cc	58	64
	more than 1500cc up to and including 1800cc	60	66
	more than 1800cc up to and including 2000cc	100	110
	more than 2000 c.c.	185	204
	N1, N2, N3 (Goods Carrying Vehicles)	93	93
Classic, Vintage and Veteran Motorcycles	up to and including 50cc	25	-
	more than 50cc up to and including 125cc	26	-
	more than 125cc up to and including 250cc	28	-
	more than 250cc up to and including 500cc	29	-
	more than 500cc up to and including 800cc	30	-
	more than 800 cc	31	-
Electric motor vehicle (excluding motor cycles)	€0		

Rates calculated for representative vehicles

- Vehicle B: € 140
- Vehicle C: € 110

	<ul style="list-style-type: none"> • Vehicle D: € 250 • HDV: € 515
Total annual revenues	€ 44,240,000 (2010)
Internalisation issues	The very differentiated tax provide some incentives to reduce emissions.
Other issues	-
Sources	http://www.doi.gov.mt/en/archive/Budget2009/images/Vehicle%20Reg%20Tax.pdf https://secure2.gov.mt/vehicleregistration/faq?l=1

Ownership tax - Motorrijtuigenbelasting	
Transport mode	Road
Country/region	Netherlands
Status	Implemented, changes planned to the rates for passenger cars
Brief description	For all registered vehicles, a periodic ownership tax is due.
Objective of the scheme	N/A
Legal basis	Wet van 16 december 1993, tot vaststelling van de Wet op de motorrijtuigenbelasting 1994
Responsible authority	<p>National government, tax service is responsible for collecting the taxes.</p> <p>The ownership tax for passenger cars consists of a national part (motorrijtuigenbelasting) and a Provincial part (Provinciale Opcenten) The height of the national part of the taxes is decided by the Ministry of Finance. The provincial part is decided by the provincial government. The Ministry of Finance however sets a maximum charge.</p>
Who are charged	<p>Persons in whose name a passenger car, van, motorcycle or lorry is registered are subject to motor vehicle tax for that vehicle.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • Motor vehicles used in agriculture and forestry; • Motor vehicles used as taxis; • Motor vehicles used for public functions: ambulances, hearses, public defence, police, fire brigade, specific health services and road maintenance; • The motor vehicle tax is reduced to nil with regard to a motor vehicle which is equipped and intended to be exclusively powered by an electric motor under the condition that the energy is delivered by a battery or fuel cell; • The motor vehicle duty payable is reduced to nil with regard to a motor vehicle which is equipped and intended to be exclusively powered by a combustion engine which runs on hydrogen; • Motor vehicles 25 years or older and historic motor vehicles; • Motor vehicles with very low CO₂-emissions: <ul style="list-style-type: none"> gasoline < 110 g/km CO₂-emission diesel < 95 g/km CO₂-emission. • The holder of a permit for a commercial vehicle fleet can request for a refund for part of the tax paid for the trucks that are part of the commercial vehicle fleet in the case that there are more trucks than trailers; • Some vehicles that are not often used, such as campers, can get a 50% or 75% tax reduction.
Charge base	<p>Private cars: weight, province, fuel, CO₂ emissions</p> <p>Buses and coaches: weight</p> <p>Commercial vehicles: GVW (if company owned) GVW, province and fuel (if privately owned)</p>

Charge structure and charge level

- Cars: (Utrecht Province, in €/year)

Weight	Gasoline	Diesel
≤ 550	104	348
551 – 650	136	424
651 – 750	168	504
751 – 850	220	604
851 – 950	288	736
951 – 1,050	376	868
1,051 – 1,150	460	1,004
1,151 – 1,250	548	1,140
1,251 – 1,350	632	1,272
1,351 – 1,450	720	1,408
1,451 – 1,550	804	1,540
1,551 – 1,650	888	1,676
1,651 – 1,750	976	1,808
1,751 – 1,850	1,060	1,944
1,851 – 1,950	1,148	2,076
1,951 – 2,050	1,232	2,212
2,051 – 2,150	1,320	2,344
2,151 – 2,250	1,404	2,480
2,251 – 2,350	1,488	2,612
2,351 – 2,450	1,576	2,748
2,451 – 2,550	1,660	2,880
2,551 – 2,650	1,716	2,964
2,651 – 2,750	1,800	3,096
2,751 – 2,850	1,888	3,228
2,851 – 2,950	1,972	3,360
2,951 – 3,050	2,056	3,492
3,051 – 3,150	2,140	3,624
3,151 – 3,250	2,224	3,780
3,251 – 3,350	2,296	3,876
3,351 – 3,450	2,364	3,992
3,451 – 3,550	2,438	4,112
3,551 – 3,650	2,504	4,228
3,651 – 3,750	2,572	4,344
3,751 – 3,850	2,644	4,460
3,851 – 3,950	2,712	4,576
3,951 – 4,050	2,780	4,696
4,051 – 4,150	2,852	4,812
4,151 – 4,250	2,920	4,928
4,251 – 4,350	2,988	5,044
4,351 – 4,450	3,060	5,160
4,451 – 4,550	3,128	5,280
4,551 – 4,650	3,196	5,396
4,651 – 4,750	3,268	5,512
4,751 – 4,850	3,336	5,628
4,851 – 4,950	3,404	5,744
4,951 – 5,050	3,478	5,864

The rates for other provinces differ slightly, Zuid-Holland is the most expensive with maximum rates of €3,980 for gasoline and €6,408 for diesel cars.

The exemption for very clean vehicles ends on 1 January 2014 for both new and current passenger cars. Therefore, from 2014, the ownership tax will be based only on weight. The current CO₂ exemption thresholds will apply until 1 January 2014:

- gasoline ≤ 110 grams CO₂ emissions per kilometre,
- diesel ≤ 95 grams CO₂ emissions per kilometre.

Passenger cars with CO₂ emissions of no more than 50 grams CO₂ per kilometre will be exempt from motor vehicle tax up to and including 2015. Electric and semi-electric vehicles are significantly heavier because of the battery pack and the electric motor, for example. At the moment, a fixed allowance of 125 kg is deducted from the weight of the vehicle when setting the basis for the ownership tax. The plan is to adjust that fixed weight to the average additional weight of this category of vehicles. Different tariffs will still be applied in the ownership tax for

the different types of fuel. The diesel surcharge in the ownership tax tariffs will remain in effect.

- Vans
The range for vans is € 128-€ 676 per year for vans owned by firms. For private owners, the range is € 64-€ 1,492 for gasoline and € 308-€ 3,196 for diesel.
- Buses: Range from € 100-€ 836
- Freight vehicles
 - Without clutch-installation (in €)

Weight	WITHOUT AIR SUSPENSION			WITH AIR SUSPENSION		
	2 axles	3 axles	4 axles and more	2 axles	3 axles	4 axles and more
15,000	288	288	288	288	288	288
15,000 – 23,000	348	288	288	288	288	288
23,000 – 25,000	432	432	288	288	288	288
25,000 – 27,000	432	432	288	288	288	288
27,000 – 29,000	456	456	456	288	288	288
29,000 – 31,000	672	672	672	456	456	456
31,000 – 33,000	672	672	672	456	456	456
33,000 – 36,000	672	672	672	456	456	456
36,000 – 38,000	672	672	672	456	456	456
38,000 – 40,000	672	672	672	456	456	456
≥ 40,000	672	672	672	456	456	456

- With clutch-installation (in €)

Weight	WITHOUT AIR SUSPENSION		WITH AIR SUSPENSION	
	2 axles	3 axles and more	2 axles	3 axles and more
15,000	288	288	288	288
15,000 – 23,000	288	288	288	288
23,000 – 25,000	288	288	288	288
25,000 – 27,000	388	288	288	288
27,000 – 29,000	388	288	288	288
29,000 – 31,000	420	412	288	288
31,000 – 33,000	584	412	420	288
33,000 – 36,000	876	568	584	412
36,000 – 38,000	876	568	584	412
38,000 – 40,000	876	780	640	568
≥ 40,000	1152	1152	876	780

Rates calculated for representative vehicles (highest rates, applicable in the Province of Zuid-Holland):

- Vehicle B: € 608
- Vehicle C: € 1344
- Vehicle D: € 896
- HDV: € 876

Total annual revenues

Total income of the measure is € 5,022,700,000 in 2010.
Of this income € 3,608,000,000 is allocated to the national government, € 1,414,700,000 is allocated to the Provincial governments (opcenten)

Internalisation

The scheme provides some incentives to reduce CO₂ emissions.

issues	
Other issues	-
Sources	http://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/motorrijtuigenbelasting/ http://wetten.overheid.nl/BWBR0006324

Ownership tax for HDV - Podatek od środków transportowych

Transport mode	Road
Country/region	Poland
Status	Implemented
Brief description	A local tax on the ownership of heavy vehicles (over 3,500 kg HDV)
Objective of the scheme	N/A
Legal basis	Act of 12 January 1991 on Local Taxes and Duties
Responsible authority	Local authorities
Who are charged	<p>Owners of vehicles with GVW > 3,500 kg</p> <p>Exemptions:</p> <ul style="list-style-type: none"> transport vehicles in possession of diplomatic representations, consular offices and other foreign mission transport vehicles constituting mobilization supply special vehicles and vintage vehicles
Charge base	<p>Freight vehicles: Weight, number of axles</p> <p>Buses: Seats</p>
Charge structure and charge level	<ul style="list-style-type: none"> Trucks: max PLN 2,804 (€ 640). Tariff tables (in Polish) are included in the document http://bip.um.dzierzoniow.pl/pl/bip/prawo_lokalne/uchwaly_rady/kadencja_6_2011/15_sesja/uchw_115/uchwala/px_rm15_115.pdf Buses: Max PLN 1,346 (€ 307) <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicles B, C, D: - HDV: € 801.32
Total annual revenues	€ 204,530,000 (2010)
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> The taxpayers who use transport vehicles in order to perform shipments in combined transport on the territory of Poland are entitled to refund tax paid from these vehicles (25% - 100% of annual tax amount). The applicable exchange rate is PLN 4.3815=€ 1.
Sources	http://www.mf.gov.pl/dokument.php?const=3&dzial=154&id=11798 http://www.mf.gov.pl/files/podatki/podatki_lokalne/obwieszczenie_gorne_s_tawki.pdf http://bip.um.dzierzoniow.pl/pl/bip/prawo_lokalne/uchwaly_rady/kadencja_6_2011/15_sesja/uchw_115/uchwala/px_rm15_115.pdf

Circulation tax - Imposto Único Circulação

Transport mode	Road																																																										
Country/region	Portugal																																																										
Status	Implemented																																																										
Brief description	An annual circulation tax for vehicles registered in Portugal.																																																										
Objective of the scheme	N/A																																																										
Legal basis	Lei n.º 22-A/2007																																																										
Responsible authority	National government, Ministry of Finance, Directorate General of Taxation																																																										
Who are charged	<p>Vehicle owners</p> <p>Exemptions:</p> <ul style="list-style-type: none">• Central government, autonomous regions, local authorities, military forces, firemen organizations• Foreign states, diplomatic and consular missions, international organizations, European agencies (as well as their employees), recognized under an international law instrument;• Motor vehicles (including motorcycles) belonging to state museums that are at least 20 years old• Vehicles without engine• Vehicles exclusively powered with electricity or a renewable energy (other than a fuel)• Ambulances• Vehicles designed for burial services• Agriculture tractors• Light passenger vehicles intended for taxi service• Disabled individuals (including members of the Armed Forces) and charities, under the conditions established by the law																																																										
Charge base	Passenger cars, off-road vehicles and multipurpose vehicles up to 2,500 kg: engine size, CO ₂ emissions, age For other vehicles: GVW																																																										
Charge structure and charge level	<p><u>Passenger cars, off-road vehicles and multipurpose vehicles up to 2,500kg</u></p> <ul style="list-style-type: none">• First registration before July 2007 <table><tr><td>Gasoline cc</td><td>Other (diesel, etc.) cc</td><td>Powered by electricity Voltage total</td><td>After 1995</td><td>From 1990 to 1995</td><td>From 1981 to 1989</td></tr><tr><td>Up to 1,000</td><td>Up to 1,500</td><td>Up to 100</td><td>€ 17.25</td><td>€ 10.87</td><td>€ 7.63</td></tr><tr><td>Between 1,001 and 1,300</td><td>Between 1,501 and 2,000</td><td>Over 100</td><td>€ 34.61</td><td>€ 19.45</td><td>€ 10.87</td></tr><tr><td>Between 1,301 and 1,750</td><td>Between 2,001 and 3,000</td><td></td><td>€ 54.06</td><td>€ 30.22</td><td>€ 15.16</td></tr><tr><td>Between 1,751 and 2,600</td><td>More than 3,000</td><td></td><td>€ 137.17</td><td>€ 72.35</td><td>€ 31.26</td></tr><tr><td>Between 2,601 and 3,500</td><td></td><td></td><td>€ 229.39</td><td>€ 124.92</td><td>€ 63.61</td></tr><tr><td>More than 3,500</td><td></td><td></td><td>€ 408.69</td><td>€ 209.94</td><td>€ 96.46</td></tr></table> <ul style="list-style-type: none">• First registration from July 2007 <table><tr><td>Displacement</td><td>Rate</td><td>CO₂ Emissions</td><td>Rate</td></tr><tr><td>Until 1,250cm³</td><td>€ 27.51</td><td>Up to 120g/km</td><td>€ 56.46</td></tr><tr><td>Over 1,250cm³ to 1,750cm³</td><td>€ 55.22</td><td>Over 120g/km to 180g/km</td><td>€ 84.59</td></tr></table>					Gasoline cc	Other (diesel, etc.) cc	Powered by electricity Voltage total	After 1995	From 1990 to 1995	From 1981 to 1989	Up to 1,000	Up to 1,500	Up to 100	€ 17.25	€ 10.87	€ 7.63	Between 1,001 and 1,300	Between 1,501 and 2,000	Over 100	€ 34.61	€ 19.45	€ 10.87	Between 1,301 and 1,750	Between 2,001 and 3,000		€ 54.06	€ 30.22	€ 15.16	Between 1,751 and 2,600	More than 3,000		€ 137.17	€ 72.35	€ 31.26	Between 2,601 and 3,500			€ 229.39	€ 124.92	€ 63.61	More than 3,500			€ 408.69	€ 209.94	€ 96.46	Displacement	Rate	CO ₂ Emissions	Rate	Until 1,250cm ³	€ 27.51	Up to 120g/km	€ 56.46	Over 1,250cm ³ to 1,750cm ³	€ 55.22	Over 120g/km to 180g/km	€ 84.59
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Over 1,750cm ³ to 2,500cm ³	€ 110.34	Over 180g/km to 250g/km	€ 169.18
Over 2,500cm ³	€ 347.74	Over 250g/km	€ 289.82

The sum of both elements is the resulting tax. This then has to be multiplied by a correction factor for the year of first registration:

Year of acquisition	Coefficient
2007	1
2008	1.05
2009	1.1
2010	1.15
2011	1.15
2012	1.15

Freight vehicles with GVW<12,000 kg

GVW based, between € 31 and € 195 (between € 16 and € 105 for vehicles owned by transport companies)

Freight vehicles with GVW>12,000 kg

- Rigid

Régio

Veículos a motor de peso bruto ≥ 12 t

Escala de peso bruto (em quilogramas)	Ano da 1.ª matrícula									
	Até 1990 (inclusive)		Entre 1991 e 1993		Entre 1994 e 1996		Entre 1997 e 1999		2000 e após	
	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão
	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)	Taxas anuais (em euros)
2 eixos										
12 000	212	220	196	205	186	195	180	186	178	184
12 001 a 12 999	301	354	280	329	268	314	257	302	255	300
13 000 a 14 999	304	359	282	333	270	318	260	306	258	304
15 000 a 17 999	339	377	315	352	301	336	288	323	286	320
≥ 18 000	430	479	400	444	382	424	368	407	365	403
3 eixos										
15 000 a 17 999	339	377	315	352	301	336	288	323	286	320
≥ 18 000	430	479	400	444	382	424	368	407	365	403
3 eixos										
< 15 000	212	301	196	279	186	267	179	257	178	255
15 000 a 16 999	298	337	277	313	265	300	254	286	252	284
17 000 a 17 999	298	345	277	320	265	305	254	293	252	290
18 000 a 18 999	388	428	360	398	345	380	330	366	327	362
19 000 a 20 999	389	428	362	398	346	384	331	366	329	367
21 000 a 22 999	391	434	363	402	348	383	333	369	330	411
≥ 23 000	437	486	406	453	389	432	372	414	370	411
≥ 4 eixos										
< 23 000	299	335	278	311	265	298	255	284	252	282
23 000 a 24 999	377	425	352	396	336	377	323	363	320	360
25 000 a 25 999	388	428	360	398	345	380	330	366	327	362
26 000 a 26 999	711	806	661	750	631	715	606	685	601	680
27 000 a 28 999	721	824	670	768	639	732	616	705	610	698
≥ 29 000	741	837	687	777	657	744	631	714	626	709

- Articulated

Escalões de peso bruto (em quilogramas)	Ano da 1.ª matrícula									
	Até 1990 (inclusive)		Entre 1991 e 1993		Entre 1994 e 1996		Entre 1997 e 1999		2000 e após	
	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão	Com suspensão pneumática ou equivalente	Com outro tipo de suspensão
	Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)		Taxas anuais (em euros)	
2 + 1 eixos										
12 000	211	213	195	197	185	188	179	181	177	180
12 001 a 17 999	292	359	274	333	263	317	254	305	252	303
18 000 a 24 999	388	457	363	424	348	405	336	390	332	387
25 000 a 25 999	419	468	394	436	375	415	363	399	361	396
≥ 26 000	780	859	732	799	699	763	674	731	670	726
2 + 2 eixos										
< 23 000	288	331	272	308	260	293	251	282	250	280
23 000 a 25 999	373	422	351	394	333	375	324	361	322	358
26 000 a 30 999	712	811	667	755	636	721	617	692	611	685
31 000 a 32 999	769	833	722	774	687	741	666	711	661	705
≥ 33 000	818	988	769	919	733	877	711	843	705	835
2 + 3 eixos										
< 36 000	725	815	679	759	649	725	629	696	623	688
36 000 a 37 999	800	868	752	813	718	776	693	752	686	746
≥ 38 000	829	977	776	916	743	874	719	846	713	839
3 + 2 eixos										
< 36 000	719	793	674	736	644	705	623	675	619	674
36 000 a 37 999	736	839	692	780	661	746	637	715	632	714
38 000 a 39 999	738	892	693	829	662	792	639	760	633	758
≥ 40 000	859	1104	807	1029	769	982	746	942	739	941
≥ 3 + 3 eixos										
< 36 000	672	796	630	741	602	706	582	678	576	673
36 000 a 37 999	792	880	744	817	710	791	685	751	680	744
38 000 a 39 999	800	895	751	831	717	795	692	763	685	757
≥ 40 000	817	908	767	846	732	807	710	774	702	769
<p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 160.78 • Vehicle C: € 128.43 • Vehicle D: € 321.55 • HDV: € 713 										
Total annual revenues	€ 46,770,000 (2010)									
Internalisation issues	-									
Other issues	-									
Sources	http://impostosobreveiculos.info/tabela-imposto-unico-de-circulacao/tabela-imposto-unico-circulacao-iuc-2012/ http://info.portaldasfinancas.gov.pt/NR/rdonlyres/5A1BD528-E75D-419B-BCA4-08623EC0ABDF/0/IUC_2012.pdf http://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/iuc/									

Ownership tax - Taxa asupra mijloacelor de transport

Transport mode	Road (and all other modes)																																						
Country/region	Romania																																						
Status	Implemented																																						
Brief description	A local tax on vehicle ownership.																																						
Objective of the scheme	N/A																																						
Legal basis	Legea 571/2003 coroborată cu HG 44/2004 privind CODUL FISCAL CU NORMELE METODOLOGICE DE APLICARE																																						
Responsible authority	Local administrations																																						
Who are charged	Any person that owns a mean of transport. Exemptions: <ul style="list-style-type: none">cars, motorcycles with sidecars, and motorized tricycles that belong to persons with locomotive disabilities and that are adapted for such disability;passenger river ships, boats, and punts used for the transport of physical persons domiciled in the Danube Delta, Insula Mare a Brailei, and Insula Balta Ialomitei;means of transport of public institutions;means of transport of legal persons that are used for public passenger transport services in an urban or suburban regime, including passenger transport outside a locality, if the transport tariff is established under conditions of public transport;historic vehicles as defined by law;vehicles owned by war veterans, war widows, war veterans widows, politically prosecuted people																																						
Charge base	All vehicles except heavy duty vehicles: engine size Heavy duty vehicles: GVW, number of axles, suspension type																																						
Charge structure and charge level	<ul style="list-style-type: none">All vehicles except HDV:<table><tr><th>engine displacement (cc)</th><th>sum for each 200 cc (RON)</th></tr><tr><td>under 1600</td><td>8</td></tr><tr><td>1601 – 2000</td><td>18</td></tr><tr><td>2001 – 2600</td><td>72</td></tr><tr><td>2601 – 3000</td><td>144</td></tr><tr><td>over 3001</td><td>290</td></tr></table>For buses the system is the same but the value is 24 RON / 200 ccFor commercial vehicles under 12t GVW (gross vehicle weight) 30 RON / 200ccFor commercial vehicles over 12t the tax varies with GVW, suspension type and number of axles.<ul style="list-style-type: none">Rigid vehicles<table><tr><th colspan="2" rowspan="2">Number of axles, minimum and maximum GVW</th><th colspan="2">Tax in RON/year</th></tr><tr><th>Pneumatic suspension</th><th>Other suspension</th></tr><tr><td>I</td><td>2 axles</td><td></td><td></td></tr><tr><td>1</td><td>Above 12 ton, but below 13 ton</td><td>0</td><td>133</td></tr><tr><td>2</td><td>Above 13 ton, but below 14 ton</td><td>133</td><td>367</td></tr><tr><td>3</td><td>Above 14 ton, but below 15 ton</td><td>367</td><td>517</td></tr><tr><td>4</td><td>Above 15 ton, but below 18 ton</td><td>517</td><td>1169</td></tr></table>	engine displacement (cc)	sum for each 200 cc (RON)	under 1600	8	1601 – 2000	18	2001 – 2600	72	2601 – 3000	144	over 3001	290	Number of axles, minimum and maximum GVW		Tax in RON/year		Pneumatic suspension	Other suspension	I	2 axles			1	Above 12 ton, but below 13 ton	0	133	2	Above 13 ton, but below 14 ton	133	367	3	Above 14 ton, but below 15 ton	367	517	4	Above 15 ton, but below 18 ton	517	1169
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3	Above 14 ton, but below 15 ton	367	517																																				
4	Above 15 ton, but below 18 ton	517	1169																																				

	5	Above 18 ton	517	1169
II	3 axles			
	1	Above 15 ton, but below 17 ton	133	231
	2	Above 17 ton, but below 19 ton	231	474
	3	Above 19 ton, but below 21 ton	474	615
	4	Above 21 ton, but below 23 ton	615	947
	5	Above 23 ton, but below 25 ton	947	1472
	6	Above 25 ton, but below 26 ton	947	1472
	7	Above 26 ton	947	1472
III	4 axles			
	1	Above 23 ton, but below 25 ton	615	623
	2	Above 25 ton, but below 27 ton	623	973
	3	Above 27 ton, but below 29 ton	973	1545
	4	Above 29 ton, but below 31 ton	1545	2291
	5	Above 31 ton, but below 32 ton	1545	2291
	6	Above 32 ton	1545	2291
o Articulated vehicles				
	Number of axles, minimum and maximum GVW		Tax in RON/year	
			Pneumatic suspension	Other suspension
I	2 axles			
	1	Above 12 ton, but below 14 ton	0	0
	2	Above 14 ton, but below 16 ton	0	0
	3	Above 16 ton, but below 18 ton	0	60
	4	Above 18 ton, but below 20 ton	60	137
	5	Above 20 ton, but below 22 ton	137	320
	6	Above 22 ton, but below 23 ton	320	414
	7	Above 23 ton, but below 25 ton	747	1310
	8	Above 25 ton, but below 28 ton	747	1310
	9	Above 28 ton	747	1310
II	2 + 2 axles			
	1	Above 23 ton, but below 25 ton	128	299
	2	Above 25 ton, but below 26 ton	299	491
	3	Above 26 ton, but below 28 ton	491	721
	4	Above 28 ton, but below 29 ton	721	871
	5	Above 29 ton, but below 31 ton	871	1429
	6	Above 31 ton, but below 33 ton	1429	1984
	7	Above 33 ton, but below 36 ton	1984	3012
	8	Above 36 ton, but below 38 ton	1984	3012
	9	Above 38 ton	1984	3012
III	2 + 3 axles			
	1	Above 36 ton, but below 38 ton	1579	2197
	2	Above 38 ton, but below 40 ton	2197	2986
	3	Above 40 ton	2197	2986
IV	3 + 2 axles			
	1	Above 36 ton, but below 38 ton	1395	1937
	2	Above 38 ton, but below 44 ton	1937	2679
	3	Above 40 ton, but below 44 ton	2679	3963
	4	Above 44 ton	2679	3963
V	3 + 3 axles			
	1	Above 36 ton, but below 38 ton	794	960
	2	Above 38 ton, but below 40 ton	960	1434
	3	Above 40 ton, but below 44 ton	1434	2283
	4	Above 44 ton	1434	2283
Rates calculated for representative vehicles:				
<ul style="list-style-type: none"> • Vehicle B: € 13.02 • Vehicle C: € 14.88 • Vehicle D: € 41.86 • HDV: € 510.92 				
Total annual revenues	€ 197,850,000 (2010)			
Internalisation issues				

Other issues	<ul style="list-style-type: none"> • Despite the fact that this is named as a local tax, no immediate indication could be found that differentiation was possible between the regions. • The applicable exchange rate is RON 4.3001=€ 1.
Sources	http://static.anaf.ro/static/10/Anaf/Cod_fiscal_norme_2012.htm

Motor Vehicle Tax													
Transport mode	Road												
Country/region	Slovak Republic												
Status	Implemented												
Brief description	Any vehicle owner who uses his vehicle for business purposes is obliged to pay the periodic motor vehicle tax.												
Objective of the scheme	N/A												
Legal basis	Act No. 582/2004, last amended by Law No. 548/2011												
Responsible authority	Local authorities												
Who are charged	Owners of vehicles which are used for business purpose or income generation Exemptions: <ul style="list-style-type: none"> • if a self-governing region to the budget of which the motor vehicle tax is credited, is named in the documents as holder • if they are property of diplomatic missions and consular offices and if the reciprocity is guaranteed 												
Charge base	Cars: engine size (cc) Commercial vehicles: GVW, number of axles												
Charge structure and charge level	<ul style="list-style-type: none"> • Cars (minimum rates, regional differs may occur – see “Sources”): <table border="1"> <tr> <td>< 900 cc</td><td>59 €</td></tr> <tr> <td>901 - 1 200 cc</td><td>76 €</td></tr> <tr> <td>1 200 - 1 500 cc</td><td>105 €</td></tr> <tr> <td>1 500 - 2 000 cc</td><td>135 €</td></tr> <tr> <td>2 000 - 3 000 cc</td><td>172 €</td></tr> <tr> <td>> 3 000 cc</td><td>204 €</td></tr> </table> • Commercial vehicles: from € 65 to € 2,471. <p>Rates calculated for representative vehicles (for Bratislava region):</p> <ul style="list-style-type: none"> • Vehicle B: € 121.77 • Vehicle C: € 155.36 • Vehicle D: € 155.36 • HDV: € 2,347.25 	< 900 cc	59 €	901 - 1 200 cc	76 €	1 200 - 1 500 cc	105 €	1 500 - 2 000 cc	135 €	2 000 - 3 000 cc	172 €	> 3 000 cc	204 €
< 900 cc	59 €												
901 - 1 200 cc	76 €												
1 200 - 1 500 cc	105 €												
1 500 - 2 000 cc	135 €												
2 000 - 3 000 cc	172 €												
> 3 000 cc	204 €												
Total annual revenues	€ 122,040,000 (2010)												
Internalisation issues	-												
Other issues	-												
Sources	http://portal.gov.sk/Portal/sk/Default.aspx?CatID=41&etype=2&aid=942 http://www.podnikajte.sk/prevadzka-firmy/c/610/category/dane-a-odvody/article/dan-z-motorovych-vozidiel-za-rok-2011.xhtml http://www.podnikajte.sk/prevadzka-firmy/c/583/category/dane-a-odvody/article/dan-z-motorovych-vozidiel-2011.xhtml												

Motor Vehicles Fee

Transport mode	Road
Country/region	Slovenia
Status	Implemented
Brief description	All road vehicles, including those covered by the Motor Vehicles Tax, are subject to paying an annual motor vehicles fee.
Objective of the scheme	N/A
Legal basis	Annual Fee on the Use of Motor Vehicles Act - Zakon o letni dajatvi za uporabo vozil v cestnem prometu (Official Gazette of the Republic Of Slovenia No. 57/08)
Responsible authority	National government
Who are charged	<p>Individuals or legal persons, owners of the vehicle.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • vehicles exclusively using electricity for power, • tractors and tractor trailers, motorcycles, three-wheeled cycles with engine capacity up to 50 cc • light four-wheeled cycles, light trailers with maximum permissible weight up to 750 kg • fire-fighting vehicles, ambulances, police vehicles, motor vehicles registered to the Slovenian Army, Civil Protection, Mountain Rescue Service, Ecological Laboratory with mobile unit • motor vehicles and trailers registered for diplomatic and consular missions, vehicles owned by certain international organizations • vehicles used for the transport of disabled persons.
Charge base	<p>Motorcycles and passenger cars: engine size</p> <p>Buses: seats</p> <p>Trucks, trailers: GVW</p> <p>Tractors: engine power</p> <p>For all: Euro/EURO class</p>
Charge structure and charge level	<ul style="list-style-type: none"> • Motorcycles: <ul style="list-style-type: none"> ○ - 125cc: € 10.79 ○ 125-500cc: € 16.18 ○ 500cc +: € 21.53 • Passenger cars: <ul style="list-style-type: none"> ○ -1,350 cc: € 48.50 ○ 1,350-1,800cc: € 72.73 ○ 1,800-2,500cc: € 107.75 ○ 2,500cc +: € 193.96 • Buses: € 2.87/seat • Trucks: <ul style="list-style-type: none"> ○ -4,000 kg GVW: € 92.67 ○ +4,000 kg GVW: € 20.78/t • Trailers: <ul style="list-style-type: none"> ○ -2,000 kg GVW: € 34.74 ○ +2,000 kg GVW: € 17.37/t • Tractors: <ul style="list-style-type: none"> ○ -190 kW: € 4.88/kW ○ +190 kW: € 926.70

	<p>There is an increase/reduction depending on Euro/EURO class:</p> <ul style="list-style-type: none"> • Euro 0/EURO 0 or older : 30% increase • Euro 1/EURO I: 20% increase • Euro 2/EURO II: 5% increase • Euro 4/EURO IV: 12.5% reduction • Euro 5/EURO V: 25% reduction <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 54.55 • Vehicle C: € 54.55 • Vehicle D: € 80.81 • HDV: € 1,033.74
Total annual revenues	€ 105,800,000 (2010)
Internalisation issues	The bonus/malus based on Euro/EURO class provides some incentives to reduce air pollutant emissions.
Other issues	-
Sources	http://zakonodaja.gov.si/rpsi/r02/predpis_ZAKO5262.html

Ownership tax - Impuesto sobre Vehículos de Tracción Mecánica

Transport mode	Road																																																																												
Country/region	Spain																																																																												
Status	Implemented																																																																												
Brief description	A vehicle ownership tax.																																																																												
Objective of the scheme	N/A																																																																												
Legal basis	Real Decreto Legislativo 2/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley Reguladora de las Haciendas Locales. Subsección IV. Impuesto sobre Vehículos de Tracción Mecánica. Artículo 92. Naturaleza y hecho imponible.																																																																												
Responsible authority	Municipal authorities																																																																												
Who are charged	Vehicle owners, all classes and categories of mechanically powered vehicles suitable for use on public roads.																																																																												
Charge base	Fiscal horsepower (cars, tractors), number of seats(buses), payload (lorries), engine size (motorcycles)																																																																												
Charge structure and charge level	<ul style="list-style-type: none">Minimum rates<ul style="list-style-type: none">Passenger cars<table><thead><tr><th colspan="2">Fiscal horsepower</th><th colspan="2">Minimum tax level</th></tr></thead><tbody><tr><td>0</td><td>=<HP<</td><td>8</td><td>12.62</td></tr><tr><td>8</td><td>=<HP<</td><td>12</td><td>34.08</td></tr><tr><td>12</td><td>=<HP<</td><td>16</td><td>71.94</td></tr><tr><td>16</td><td>=<HP<</td><td>20</td><td>89.61</td></tr><tr><td>20</td><td>=<HP</td><td></td><td>112</td></tr></tbody></table>Buses:<table><thead><tr><th colspan="2">Seats</th><th colspan="2">Minimum tax level</th></tr></thead><tbody><tr><td>0</td><td>=<Seats<</td><td>21</td><td>83.3</td></tr><tr><td>21</td><td>=<Seats<</td><td>50</td><td>118.64</td></tr><tr><td>50</td><td>=<Seats</td><td></td><td>148.3</td></tr></tbody></table>Lorries<table><thead><tr><th colspan="2">Payload</th><th colspan="2">Minimum tax level</th></tr></thead><tbody><tr><td>0</td><td>=<Payload<</td><td>1,000</td><td>42.28</td></tr><tr><td>1,000</td><td>=<Payload<</td><td>3,000</td><td>83.3</td></tr><tr><td>3,000</td><td>=<Payload<</td><td>10,000</td><td>118.64</td></tr><tr><td>10,000</td><td>=<Payload<</td><td></td><td>148.3</td></tr></tbody></table>Tractors<table><thead><tr><th colspan="2">Fiscal horsepower</th><th colspan="2">Minimum tax level</th></tr></thead><tbody><tr><td>0</td><td>=<HP<</td><td>16</td><td>17.67</td></tr><tr><td>16</td><td>=<HP<</td><td>25</td><td>27.77</td></tr><tr><td>25</td><td>=<HP</td><td></td><td>83.3</td></tr></tbody></table>Trailers	Fiscal horsepower		Minimum tax level		0	=<HP<	8	12.62	8	=<HP<	12	34.08	12	=<HP<	16	71.94	16	=<HP<	20	89.61	20	=<HP		112	Seats		Minimum tax level		0	=<Seats<	21	83.3	21	=<Seats<	50	118.64	50	=<Seats		148.3	Payload		Minimum tax level		0	=<Payload<	1,000	42.28	1,000	=<Payload<	3,000	83.3	3,000	=<Payload<	10,000	118.64	10,000	=<Payload<		148.3	Fiscal horsepower		Minimum tax level		0	=<HP<	16	17.67	16	=<HP<	25	27.77	25	=<HP		83.3
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	<table><tr><th colspan="3">Engine size</th><th>Minimum tax level</th></tr><tr><td>0</td><td>=<cc<</td><td>125</td><td>4.42</td></tr><tr><td>125</td><td>=<cc<</td><td>250</td><td>7.57</td></tr><tr><td>250</td><td>=<cc<</td><td>500</td><td>15.15</td></tr><tr><td>500</td><td>=<cc<</td><td>1,000</td><td>30.29</td></tr><tr><td>1,000</td><td>=<cc</td><td></td><td>60.58</td></tr></table>	Engine size			Minimum tax level	0	=<cc<	125	4.42	125	=<cc<	250	7.57	250	=<cc<	500	15.15	500	=<cc<	1,000	30.29	1,000	=<cc		60.58
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<ul style="list-style-type: none">• Municipalities are allowed to double these rates if they see fit.• The calculation of fiscal horsepower is based on engine size and number of cylinders (see http://noticias.juridicas.com/base_datos/Admin/rd2822-1998.t4.html#anexo5).																									
Rates calculated for representative vehicles:																									
<ul style="list-style-type: none">• Vehicle B: € 34.08• Vehicle C: € 34.08• Vehicle D: € 71.94• HDV: € 392.74																									
Total annual revenues	€ 2,242,000,000 (2010)																								
Internalisation issues	-																								
Other issues	While it is regional tax, all vehicles are subject to the tax and minimum levels that are set by the national government.																								
Sources	http://noticias.juridicas.com/base_datos/Admin/rdleg2-2004.t2.html#c2s3ss4																								

Road tax - Fordonsskatt

Transport mode	Road												
Country/region	Sweden												
Status	Implemented												
Brief description	An annual road tax for all vehicles registered in Sweden												
Objective of the scheme	N/A												
Legal basis	Vägtrafikskattelag (2006:227)												
Responsible authority	National government, Tax agency												
Who are charged	Owners of vehicles registered in Sweden. Exemptions: <ul style="list-style-type: none">deregistered vehicles;motorcycles and buses, lorries and passenger cars more than 30 years old, that is not used in commercial traffic;in some cases, lorries more than 30 years old;registered mopeds;in some cases, tractors used in agriculture;vehicles mainly used in rescue operations (not passenger cars);heavy working equipment not exceeding 2,000 kilogram;trailers exceeding 3,000 kilogram if they are only used by diesel driven vehicles.												
Charge base	Cars: weight, fuel type for pre-Euro 4 vehicles; CO ₂ emissions for Euro 4 or later Trucks and buses: GVW, number of axles; for vehicles registered after 2010: CO ₂ emissions												
Charge structure and charge level	<ul style="list-style-type: none">Cars<ul style="list-style-type: none">Pre-Euro 4:<table><tr><th>Service weight</th><th>Petrol</th><th>Diesel</th></tr><tr><td>Up to 900 kg</td><td>SEK 741</td><td>SEK 2,098</td></tr><tr><td>901-1,000 kg</td><td>SEK 930</td><td>SEK 2,629</td></tr><tr><td>Excess per 100 kg</td><td>+SEK 189</td><td>+SEK 531</td></tr></table>Euro 4 or later: SEK 360 + SEK 20 for every g CO₂ above 120g<ul style="list-style-type: none">For diesel cars this sum is multiplied with 2.55.For diesel cars newly registered from 1 January 2008 there is an additional tax of SEK 250 and for diesel cars registered before 1 January 2008 an additional tax of SEK 500.For cars equipped with technology for running with an alternative fuel (E85, ethanol, methanol, producer gas, natural gas or biogas) the tax is SEK 10 (instead of SEK 20) for every g above 120 g/km.Green cars registered after 2008 are exempt from the road tax the first five years. The definition of a “green car” is<ul style="list-style-type: none">Petrol, diesel and electric hybrid cars with a CO₂-emission of max 120 g/km. Diesel cars must have a particulate emission of less than 5 mg/km (normally a car with particulate filter).	Service weight	Petrol	Diesel	Up to 900 kg	SEK 741	SEK 2,098	901-1,000 kg	SEK 930	SEK 2,629	Excess per 100 kg	+SEK 189	+SEK 531
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Excess per 100 kg	+SEK 189	+SEK 531											

	<ul style="list-style-type: none"> Cars completely or partly driven by an alternative fuel must have a fuel consumption of max 9.2 litre/100 km petrol, 8.4 litre/100 km diesel or 9.7 cubic metres/100 km for CNG/biogas cars. Electric cars with an electric energy consumption per 100 km of max 37 kWh. <ul style="list-style-type: none"> Trucks and buses The tariffs are highly differentiated, and can be found on the Tax service's website: http://www.skatteverket.se/download/18.71004e4c133e23bf6db800095607/fordonsskattetabeller+fr%C3%A5n+20110101+%28nu+g%C3%A4llande%29.pdf Some examples are: <table border="1"> <thead> <tr> <th></th><th>SEK/year</th></tr> </thead> <tbody> <tr> <td>Bus, diesel, 3 t</td><td>4,831</td></tr> <tr> <td>Bus, diesel 3 axles, 25 t</td><td>16,457</td></tr> <tr> <td>Truck, diesel, 2 axles, 3 t</td><td>4,831</td></tr> <tr> <td>Truck (no traction device), diesel, 3 axles, 25 t</td><td>3,525</td></tr> <tr> <td>Truck for semitrailer, 3 or more axles, 25 t</td><td>9,491</td></tr> <tr> <td>Trailer for diesel truck, 3 or more axles, 30 t</td><td>10,405</td></tr> </tbody> </table> <p>The highest rate mentioned in the document is for a trailer of 36,000 kg: SEK 43,450. For commercial vehicles also paying for the Eurovignette, a discount on the road tax is given equal to the amount of the Eurovignette charge.</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 98.26 Vehicle C: € 344.66 Vehicle D: € 179.05 HDV: € 3,675 		SEK/year	Bus, diesel, 3 t	4,831	Bus, diesel 3 axles, 25 t	16,457	Truck, diesel, 2 axles, 3 t	4,831	Truck (no traction device), diesel, 3 axles, 25 t	3,525	Truck for semitrailer, 3 or more axles, 25 t	9,491	Trailer for diesel truck, 3 or more axles, 30 t	10,405
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Total annual revenues	€ 1,158,650,000 (2010)														
Internalisation issues	The tax provides incentives to reduce air pollutant and CO ₂ emissions.														
Other issues	The applicable exchange rate is SEK 9.1592=€ 1.														
Sources	http://www.notisum.se/rnp/sls/lag/20060227.htm														

Ownership Tax – Vehicle excise duty

Transport mode	Road
Country/region	United Kingdom
Status	Implemented
Brief description	A periodic tax for all vehicles registered in the UK.
Objective of the scheme	N/A
Legal basis	Vehicle Excise and Registration Act 1994
Responsible authority	National government, Driver and Vehicle Licensing Agency
Who are charged	<p>The registered keeper of a vehicle (who is not necessarily the legal owner).</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • emergency vehicles (including police, fire and ambulance services), • vehicles used by or on behalf of disabled persons, • vehicles used for the purpose of agriculture, forestry or horticulture for a specified short distance on public roads, • vehicles constructed before 1 January 1973, • agricultural machines, • electric vehicles, • steam vehicles, • snow ploughs, gritting vehicles and mowing machines.
Charge base	<p>Cars registered before 01/03/2001: engine size</p> <p>Cars registered after 28/02/2001: fuel type and CO₂ emissions</p> <p>Commercial vehicles: GVW, number of axles, suspension type</p>

Charge structure and charge level	<ul style="list-style-type: none">Cars registered before 01/03/2001:																																																																																								
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	<table><tr><th rowspan="2">Band</th><th rowspan="2">CO₂ emission (g/km)</th><th colspan="2">Gasoline or Diesel cars</th><th colspan="2">Alternatively fueled cars</th></tr><tr><th>12 months rate</th><th>6 months rate</th><th>12 months rate</th><th>6 months rate</th></tr><tr><td>A</td><td>Up to 100</td><td>£0.00</td><td>Not available</td><td>£0.00</td><td>Not available</td></tr><tr><td>B</td><td>101-110</td><td>£20.00</td><td>Not available</td><td>£10.00</td><td>Not available</td></tr><tr><td>C</td><td>111-120</td><td>£30.00</td><td>Not available</td><td>£20.00</td><td>Not available</td></tr><tr><td>D</td><td>121-130</td><td>£100.00</td><td>£55.00</td><td>£90.00</td><td>£49.50</td></tr><tr><td>E</td><td>131-140</td><td>£120.00</td><td>£66.00</td><td>£110.00</td><td>£60.50</td></tr><tr><td>F</td><td>141-150</td><td>£135.00</td><td>£74.25</td><td>£125.00</td><td>£68.75</td></tr><tr><td>G</td><td>151-165</td><td>£170.00</td><td>£93.50</td><td>£160.00</td><td>£88.00</td></tr><tr><td>H</td><td>166-175</td><td>£195.00</td><td>£107.25</td><td>£185.00</td><td>£101.75</td></tr><tr><td>I</td><td>176-185</td><td>£215.00</td><td>£118.25</td><td>£205.00</td><td>£112.75</td></tr><tr><td>J</td><td>186-200</td><td>£250.00</td><td>£137.50</td><td>£240.00</td><td>£132.00</td></tr><tr><td>K*</td><td>201-225</td><td>£270.00</td><td>£148.50</td><td>£260.00</td><td>£143.00</td></tr><tr><td>L</td><td>226-255</td><td>£460.00</td><td>£253.00</td><td>£450.00</td><td>£247.50</td></tr><tr><td>M</td><td>Over 255</td><td>£475.00</td><td>£261.25</td><td>£465.00</td><td>£255.75</td></tr></table>	Band	CO ₂ emission (g/km)	Gasoline or Diesel cars		Alternatively fueled cars		12 months rate	6 months rate	12 months rate	6 months rate	A	Up to 100	£0.00	Not available	£0.00	Not available	B	101-110	£20.00	Not available	£10.00	Not available	C	111-120	£30.00	Not available	£20.00	Not available	D	121-130	£100.00	£55.00	£90.00	£49.50	E	131-140	£120.00	£66.00	£110.00	£60.50	F	141-150	£135.00	£74.25	£125.00	£68.75	G	151-165	£170.00	£93.50	£160.00	£88.00	H	166-175	£195.00	£107.25	£185.00	£101.75	I	176-185	£215.00	£118.25	£205.00	£112.75	J	186-200	£250.00	£137.50	£240.00	£132.00	K*	201-225	£270.00	£148.50	£260.00	£143.00	L	226-255	£460.00	£253.00	£450.00	£247.50	M	Over 255	£475.00	£261.25	£465.00	£255.75
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<p>* Band K includes cars that have a CO₂ figure over 225g/km but were registered before 23 March 2006</p>																																																																																									
<p>Cars with emissions below 130g/km are exempt from the tax the first year.</p>																																																																																									
<ul style="list-style-type: none">Light duty vehicles: £215/year, £135 for Euro 4 or Euro 5 vehiclesMotorcycles: £16-£76/yearHeavy duty vehicles: £165-£1850/year for standard vehicles, £160-£1350/year for reduced pollution vehicles, depending on weight, axle configuration and suspension type																																																																																									
<p>A detailed overview is available at:</p>																																																																																									
<p>http://www.direct.gov.uk/prod_consum_dg/groups/dg_digitalassets/@dg/@en/@motor/documents/digitalasset/dg_067081.pdf</p>																																																																																									
<p>Rates calculated for representative vehicles:</p>																																																																																									
<ul style="list-style-type: none">Vehicle B: € 157.05Vehicle C: € 34.90Vehicle D: € 250.12HDV: € 1,570.50																																																																																									
Total annual revenues	€ 6,367,200,000(2010)																																																																																								
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions and to some extent emissions of local pollutants																																																																																								
Other issues	<ul style="list-style-type: none">The rates are reviewed periodically (last update 01/04/2012)Combined transport vehicles used to transport goods between EU member states where the vehicle is itself transported by rail to the nearest railheads play a flat rate of £650 a year or £ 280 for reduced pollution vehicles.																																																																																								

	<ul style="list-style-type: none"> The applicable exchange rate is £ 0.8596=€ 1.
Sources	http://www.direct.gov.uk/en/Motoring/OwningAVehicle/HowToTaxYourVehicle/DG_10012524

2.7. Vehicle registration taxes

Fuel Consumption tax - Normverbrauchsabgabe - NoVA	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	NoVA is a duty due upon purchase of a new passenger car or motorcycle.
Objective of the scheme	N/A
Legal basis	Normverbrauchsabgabegesetz 1991 (NoVAG), BGBl 1991/695 i.d.g.F
Responsible authority	National government, Ministry of Finance
Who are charged	Motor vehicle dealers and leasing enterprises, persons registering vehicles liable to tax.
Charge base	Vehicle purchase price, fuel consumption. Exemptions: Exported cars, taxis, driving-school vehicles, vehicles for renting, ambulances, vehicles of fire-protection.
Charge structure and charge level	<p>The fuel consumption tax is levied on the purchase price (net) or commercial leasing fee of new passenger cars and motorcycles and on passenger cars and motorcycles not yet registered nationally.</p> <p>The percentage is calculated as follows:</p> <ul style="list-style-type: none"> Motorcycles exceeding 125 cc: $0.02\% \times (\text{cylinder capacity in cc minus } 100 \text{ cc})$ Passenger cars (including mini-buses, caravans) & combination cars: $2\% \times (\text{fuel consumption in litres/100km minus } 3 \text{ l, respectively minus } 2 \text{ l for diesel vehicles})$; the fuel consumption tax must not exceed 16% of the invoice price. The fuel consumption is calculated according to Directive 1980/1268/EEC (amended by Directive 2004/3/EEC) based on the Motor Vehicle Emission Group-Cycle (MVEG-Cycle). <p>The fuel consumption tax can be refunded for rental/leasing cars exported from Austria based on the common value of the car.</p> <p>Since 1.1.2007 the fuel consumption tax can also be refunded for vehicles exported from Austria in proportion with the common value of the vehicle.</p> <p>The fuel consumption tax is incorporated in the basic retail price of the vehicle and VAT is applied to the total.</p> <p>Additionally, a bonus/malus system is included to account for emissions of CO₂, NO_x and PM.</p> <p>In the period between 1 March 2011 and the end of December 2012, the following malus applies:</p> <ul style="list-style-type: none"> For cars with CO₂ emissions greater than 160 g/km, the tax is increased by €25 per g/km over the limit of 160 g/km of CO₂ emissions. On top of that, the tax is increased for vehicles with CO₂ emissions greater than 180 g/km by an additional €25 per g/km CO₂ over the limit of 180 g/km CO₂ emissions (i.e. €50 per g/km total for g/km in excess of 180g/km). On top of that, the tax is increased for vehicles with CO₂ emissions greater than 220 g/km by an additional €25 per g/km CO₂ over the limit

	<p>of 220 g/km CO₂ emissions (i.e. €75 per g/km total for g/km in excess of 220g/km).</p> <p>From 1 January 2013, these limits are lowered to 150g/km, 170g/km and 210g/km respectively.</p> <p>For gasoline vehicles with NO_x emissions no more than 60 mg/km, and for diesel vehicles with both NO_x emissions no more than 80 mg/km and PM emissions no more than 0.005 g/km, a tax bonus of maximum €200 is applied.</p> <p>Until 31 August 2012, cars with an environmentally-friendly engine (hybrid, E 85, methane (in the form of LNG or CNG), LPG, or hydrogen) receive a tax bonus of no more than €500.</p> <p>The sum of the tax reductions cannot exceed the amount of €500. The calculation cannot result in a tax credit.</p> <p>All the relevant bonus-tax breaks (max. €500) and MALUS-tax charges are cumulated and added to the normal fuel consumption -tax.</p> <p>The calculation method implies that electric cars are <i>de facto</i> exempt from the tax.</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 2,210.94 • Vehicle C: € 3,980.62 • Vehicle D: € 6,447.6 • HDV: -
Total annual revenues	€452,250,000 (2010) – this includes standard registration charges of €181.95 per vehicle.
Internalisation issues	The scheme provides incentives to reduce CO ₂ emissions and some minor differentiation is also made for local pollutants PM and NO _x .
Other issues	Revenues are split among the federal government (67.8%), the provincial governments (20.5%) and the local authorities (11.7%).
Sources	http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=1,0004698 http://www.bmf.gv.at/steuern/brgerinformation/autoundsteuern/normverbrauch/hsabgabenova/_start.htm

Registration tax: TMC: Taxe de mise en circulation – BIV: Belasting op de inkeerstelling

Transport mode	Road																																												
Country/region	Belgium																																												
Status	Implemented, changes planned																																												
Brief description	A tax due upon registration of a vehicle (both new and second hand).																																												
Objective of the scheme	For Flanders (new regime from 01/03/2012): <ul style="list-style-type: none">• Stimulating the purchase of environmentally friendly cars• Improvement of air quality• Stimulating new, clean technologies																																												
Legal basis	Wet van 1 juni 1992 houdende invoering van een belasting op de inkeerstelling/Loi du 1er juin 1992 instaurant une taxe de mise en circulation. Decreet houdende de wijziging van diverse bepalingen van het Wetboek van de met de inkomstenbelastingen gelijkgestelde belastingen betreffende de belasting op de inkeerstelling op grond van milieukeurmerken./ Décret portant modification de diverses dispositions du Code des taxes assimilées aux impôts sur les revenus concernant la taxe de mise en circulation sur la base d'indicateurs environnementaux.																																												
Responsible authority	For Flanders: Flemish government. For Brussels and Walloon Regions: Federal government																																												
Who are charged	The tax is due once, by the person entering a vehicle into service on public roads for the first time. So, if the same vehicle is entered into service again on behalf of another person, the registration tax is due again. For road vehicles, the tax applies to motor cars, twin-purpose vehicles, minibuses and motorcycles. Exemptions apply to i.a.: vehicles used exclusively for the transportation of ill or wounded persons; ambulances; vehicles used as a personal means of transport by war invalids and certain handicapped persons.																																												
Charge base	Fiscal horsepower, vehicle age in Brussels; Fiscal horsepower, age, CO ₂ emissions in Walloon region; Fiscal horsepower, CO ₂ , EURO class, vehicle age in Flanders Fiscal horsepower is based on cylinder capacity according to following table: <table><tr><th>CYLINDER CAPACITY</th><th>FISCAL HP</th><th>CYLINDER CAPACITY</th><th>FISCAL HP</th></tr><tr><td>Up to 750 cc</td><td>4</td><td>from 3,951 to 4,150 cc</td><td>20</td></tr><tr><td>from 751 to 950 cc</td><td>5</td><td>from 4,151 to 4,350 cc</td><td>21</td></tr><tr><td>from 951 to 1,150cc</td><td>6</td><td>from 4,351 to 4,650 cc</td><td>22</td></tr><tr><td>from 1,151 to 1,350 cc</td><td>7</td><td>from 4,651 to 4,850 cc</td><td>23</td></tr><tr><td>from 1,351 to 1,550 cc</td><td>8</td><td>from 4,851 to 5,050 cc</td><td>24</td></tr><tr><td>from 1,551 to 1,750 cc</td><td>9</td><td>from 5,051 to 5,250 cc</td><td>25</td></tr><tr><td>from 1,751 to 1,950 cc</td><td>10</td><td>from 5,251 to 5,550 cc</td><td>26</td></tr><tr><td>from 1,951 to 2,150 cc</td><td>11</td><td>from 5,551 to 5,750 cc</td><td>27</td></tr><tr><td>from 2,151 to 2,350 cc</td><td>12</td><td>from 5,751 to 5,950 cc</td><td>28</td></tr><tr><td>from 2,351 to 2,550 cc</td><td>13</td><td>from 5,951 to 6,150 cc</td><td>29</td></tr></table>	CYLINDER CAPACITY	FISCAL HP	CYLINDER CAPACITY	FISCAL HP	Up to 750 cc	4	from 3,951 to 4,150 cc	20	from 751 to 950 cc	5	from 4,151 to 4,350 cc	21	from 951 to 1,150cc	6	from 4,351 to 4,650 cc	22	from 1,151 to 1,350 cc	7	from 4,651 to 4,850 cc	23	from 1,351 to 1,550 cc	8	from 4,851 to 5,050 cc	24	from 1,551 to 1,750 cc	9	from 5,051 to 5,250 cc	25	from 1,751 to 1,950 cc	10	from 5,251 to 5,550 cc	26	from 1,951 to 2,150 cc	11	from 5,551 to 5,750 cc	27	from 2,151 to 2,350 cc	12	from 5,751 to 5,950 cc	28	from 2,351 to 2,550 cc	13	from 5,951 to 6,150 cc	29
CYLINDER CAPACITY	FISCAL HP	CYLINDER CAPACITY	FISCAL HP																																										
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Charge structure and charge level	• Base rate calculation:																																																																																			
		HP	Up to 8	9	10	11	12	13	14	15	16	17	> 17																																																																							
		kW	Up to 70	71-85	71-85	86-100	101-110	101-110	101-110	111-120	121-155	121-155	> 155																																																																							
	Vehicles which have been registered during:	New vehicle	61.5	123	123	495	867	867	867	1,239.00	2,487.00	2,487.00	4,957.00																																																																							
		< 1 y	61.5	123	123	495.79	867	867	867	1,239.00	2,487.00	2,487.00	4,957.00																																																																							
		< 2 y	61.5	110.7	110.7	445.5	780.3	780.3	780.3	1,115.10	2,230.20	2,230.20	4,461.30																																																																							
		< 3 y	61.5	98.4	98.4	396	693.6	693.6	693.6	991.2	1,982.40	1,982.40	3,965.60																																																																							
		< 4 y	61.5	86.1	86.1	346.5	606.9	606.9	606.9	867.3	1,734.60	1,734.60	3,469.90																																																																							
		< 5 y	61.5	73.8	73.8	297	520.2	520.2	520.2	743.4	1,486.80	1,486.80	2,974.20																																																																							
		< 6 y	61.5	61.5	61.5	272.25	476.85	476.85	476.85	681.45	1,362.90	1,362.90	2,726.35																																																																							
		< 7 y	61.5	61.5	61.5	247.5	433.5	433.5	433.5	619.5	1,239.00	1,239.00	2,478.50																																																																							
		< 8 y	61.5	61.5	61.5	222.75	390.15	390.15	390.15	557.55	1,115.10	1,115.10	2,230.65																																																																							
		< 9 y	61.5	61.5	61.5	198	346.8	346.8	346.8	495.6	991.2	991.2	1,982.80																																																																							
		< 10 y	61.5	61.5	61.5	173.25	303.45	303.45	303.45	433.65	867.3	867.3	1,734.95																																																																							
		< 11 y	61.5	61.5	61.5	148.5	260.1	371	371	371	743.4	743.4	1,487.10																																																																							
		< 12 y	61.5	61.5	61.5	123.75	216.75	216.75	216.75	309.75	619.5	619.5	1,239.25																																																																							
		< 13 y	61.5	61.5	61.5	99	173.4	173.4	173.4	247.8	495.6	495.6	991.4																																																																							
		< 14 y	61.5	61.5	61.5	74.25	130.05	130.05	130.05	185.85	371.7	371.7	743.55																																																																							
		< 15 y	61.5	61.5	61.5	61.5	86.7	86.7	86.7	123.9	247.8	247.8	495.7																																																																							
		≥ 15 y	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5																																																																							
		• Brussels applied this table in full																																																																																		
		• The Walloon Region takes these rates as a base value, and then applies a bonus/malus based on the vehicle's specific CO ₂ emissions.																																																																																		
	<table><tr><th colspan="19">Registration of a new or second-hand car (in €)</th></tr><tr><td></td><td></td><td>1-</td><td>21-</td><td>41-</td><td>51-</td><td>61-</td><td>81-</td><td>146-</td><td>156-</td><td>166-</td><td>176-</td><td>186-</td><td>196-</td><td>206-</td><td>216-</td><td>226-</td><td>236-</td><td>246-</td><td></td></tr><tr><td>CO₂</td><td>0</td><td>20</td><td>40</td><td>50</td><td>60</td><td>80</td><td>145</td><td>155</td><td>165</td><td>175</td><td>185</td><td>195</td><td>205</td><td>215</td><td>225</td><td>235</td><td>245</td><td>255</td><td>>255</td></tr><tr><td>Tariff</td><td>3,500</td><td>3,000</td><td>2,500</td><td>2,000</td><td>750</td><td>500</td><td>0</td><td>100</td><td>175</td><td>250</td><td>375</td><td>500</td><td>600</td><td>700</td><td>1,000</td><td>1,200</td><td>1,500</td><td>2,000</td><td>2,500</td></tr></table>					Registration of a new or second-hand car (in €)																					1-	21-	41-	51-	61-	81-	146-	156-	166-	176-	186-	196-	206-	216-	226-	236-	246-		CO ₂	0	20	40	50	60	80	145	155	165	175	185	195	205	215	225	235	245	255	>255	Tariff	3,500	3,000	2,500	2,000	750	500	0	100	175	250	375	500	600	700	1,000	1,200	1,500	2,000	2,500
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• Flanders is migrating to a separate system. The tax is calculated as:																																																																																				
$BIV = \left[\left(\frac{CO_2 * f + x}{250} \right)^6 * 4500 + c \right] * LC$																																																																																				
BIV stands for the registration tax.																																																																																				
With:																																																																																				
○ CO ₂ : the vehicle's specific CO ₂ emissions																																																																																				
○ f: fuel correction factor, equal to 1 for all fuel types except for LPG (0.88) and natural gas (0.93)																																																																																				
○ x: equal to 0 in 2012, increased by 4.5 g CO ₂ /km per year as from 2013																																																																																				
○ c: fixed price per Euronorm and fuel type																																																																																				
Diesel	Euronorm		Amount for c		Petrol, LPG and Natural Gas		Euronorm		Amount for c																																																																											
	Euro 0		2,130.32				Euro 0		847.31																																																																											
	Euro 1		625.00				Euro 1		378.93																																																																											

		Euro 2	453.37		Euro 2	113.31	
		Euro 3	357.23		Euro 3	71.08	
		Euro 3 with DPF	337.66				
		Euro 4	337.36		Euro 4	17.06	
		Euro 4 with DPF	331.92				
		Euro 5	331.92		Euro 5	15.34	
		Euro 6	12.25		Euro 6	15.34	
	<p>○ LC: age correction factor, based on the age of the vehicle since the date of its first entry into service; LC =100% when the vehicle’s age is less than 12 full months, and decreases with 10% per extra 12 months of age until a minimum rate of 10% is reached (at an age of at least 108 months).</p> <p>The minimum rate is €40, the maximum rate is €10,000. Electric vehicles and PHEVs are exempt from the tax.</p> <p>Rates calculated for representative vehicles(Brussels/Wallonia/Flanders):</p> <ul style="list-style-type: none">● Vehicle B: € 61.5/161.5/201.32● Vehicle C: € 123/123/384.26● Vehicle D: € 495/870/730.63						
	Total annual revenues	€ 378,600,000 (2010)					
	Internalisation issues	-					
Other issues	-						
Sources	http://belastingen.vlaanderen.be/nlapps/docs/default.asp?fid=129 http://www.belgium.be/fr/mobilite/vehicules/taxe_de_circulation_et_assurance/taxe_de_mise_en_circulation/						

Product charge paid at first registration

Transport mode	Road				
Country/region	Bulgaria				
Status	Implemented				
Brief description	Charge that is due when registering the vehicle for the first time in the country.				
Objective of the scheme	The legislation states that the objective is “to minimise the impact of end-of life vehicles on the environment, thus contributing to the protection, preservation and improvement of the quality of the environment and energy conservation, and, second, to ensure the smooth operation of the internal market and avoid distortions of competition in the Community.”				
Legal basis	Environmental Protection Act, Article 56a in relation to Directive 2000/53 EC on end-of life vehicles Waste Management Act Road Traffic Act Ordinance on the rules and level of product charges related products the use of which produces mass disseminated wastes				
Responsible authority	National Government, Ministry of Environment and Waters, Enterprise for managing activities for preservation of the environment Traffic Police is responsible for enforcement (no vehicle can be registered for movement on the territory of Bulgaria without proving the respective product charge has been paid)				
Who are charged	Vehicle importers (corporate) or private purchasers for categories L4, L5, L5e, M1 and N1. Remaining categories are exempted.				
Charge base	Vehicle age				
Charge structure and charge level	Road vehicle	Product charge rate per road vehicle (BGN)			
		2008	2009	2010	2011 and onwards
	New*	110	121	133	146
	Below 5 years	150	165	182	200
	Between 6 and 10 years	190	209	230	253
	Over 10 years	200	220	242	267
<p>* new is a vehicle with a mileage of max. 6,000 km</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B, C, D: € 74.65 					
Total annual revenues	N/A				
Internalisation issues	Vehicle age can be seen as a proxy for general emission level (mainly for local pollutants)				
Other issues	<ul style="list-style-type: none"> There are 14 environmental organisation holding licences to utilise waste from end-of-life vehicles; vehicle importer or purchaser could buy certificate for paid product charge issued by such licenced organisation at lower prices, or pay directly to the Enterprise for managing activities for preservation of the environment at above charge level. The applicable exchange rate is BGN 1.9558=€ 1. 				
Sources	http://www3.moew.government.bg/files/file/PNOOP/Acts_in_English/Environmental_Protection_Act.pdf http://www3.moew.government.bg/files/file/PNOOP/Acts_in_English/Waste_Management_Act.pdf http://www.mvr.bg/NR/rdonlyres/5279C541-3329-44DE-81D1-9E74E9E7F521/0/ZDvP_BG.pdf http://www3.moew.government.bg/?&lang=en				

Registration tax	
Transport mode	Road
Country/region	Cyprus
Status	Implemented
Brief description	Registration tax – in the form of excise duties – is due upon purchase (import) of a new vehicle.
Objective of the scheme	N/A
Legal basis	<p>Community legislation: Regulation (EEC) 918/83 - Directive 83/183 (EEC)</p> <p>National legislation: The Excise Duties (Tax Exemptions Applicable to Imports from a Member State of the Personal Property of Individuals) Regulations of 2004, no. 378/04 The Customs Duties (Customs Reliefs) Regulations of 2004, no. 377/04 The Customs and Excise Duties (Reliefs on Import of Goods) Regulations of 2004, no. 380/04 The Excise Duties Law No. 91(I)/2004.</p>
Responsible authority	National Government, Ministry of Finance
Who are charged	<p>All people purchasing or importing a car, van or motorcycle in Cyprus.</p> <p>Exemptions are provided for all excisable goods in respect of diplomatic and consular relations, international organizations, on the personal property of persons who transfer their normal residence into the Republic of Cyprus, etc.</p>
Charge base	Engine size, CO ₂ emissions, the age of the vehicle, the kilometers that it has covered (mileage), its general condition, the type of its transmission, its make and type
Charge structure and charge level	<p>Starting point: cost in € per cc:</p> <p><u>Motorcycles</u></p> <ul style="list-style-type: none"> • <600cc : 0 • 601-1,000 cc : 1.71 • >1,000 cc : 2.56 <p><u>Passenger cars</u></p> <ul style="list-style-type: none"> • < 1650 cc : 0.51 • 1651 – 2250 cc : 3.42 • 2251 – 3000 cc : 5.98 • > 3000 cc : 7.69 <p><u>Vans</u></p> <ul style="list-style-type: none"> • < 1450 cc : 0.17 • 1451 – 1650 cc : 0.43 • > 1651 cc : 1.28 <p>For cars and vans, the rates mentioned above are adjusted in accordance with the vehicle's CO₂ emissions:</p> <ul style="list-style-type: none"> • < 120 g/km : - 30% • 121 – 165 g/km : - 20% • 166 – 200 g/km : - 10% • 201 – 250 g/km : + 10% • > 250 g/km : + 20% <p>For used cars the total excise duty payable is reduced in accordance with the</p>

	<p>reduction rates as fixed in a Notice (only in Greek, available at http://www.mof.gov.cy/mof/customs/customs.nsf/All/B43E89832CB87DA9422578D3003A3B57/\$file/2011-254.pdf?OpenElement) issued by the Director of Customs. To determine the reduction rates, the Director takes into consideration objective criteria, such as the age of the car, its mileage, its general condition, its gear box, its make and type.</p> <p>Indicative range of the tax for passenger cars is from as low as €841.5 (for a 1,650 cc vehicle, lower is possible) up to more than €23,000 (for a 3000 cc vehicle), not accounting for CO₂ emissions.</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 554.88 • Vehicle C: € 570.49 • Vehicle D: € 917.54 • HDV: -
Total annual revenues	€ 63,890,000 (2010)
Internalisation issues	The bonus/malus based on CO ₂ emissions favours more efficient engines.
Other issues	http://www.mof.gov.cy/mof/customs/customs.nsf/ced07_en/ced07_en?OpenDocument http://www.mof.gov.cy/mof/customs/customs.nsf/All/B43E89832CB87DA9422578D3003A3B57/\$file/2011-254.pdf?OpenElement http://www.cyprusdriving.net/documents/Importing_Vehicles_Cyprus.php http://www.cars2cyprus.com/RegistrationFees.html http://www.paphosfinder.com/car/car-import-cyprus-examples.htm

Registration fee	
Transport mode	Road
Country/region	Czech Republic
Status	Implemented
Brief description	Administrative charge due upon registering a new vehicle.
Objective of the scheme	N/A
Legal basis	Decree No 243/2001 Coll. of the Ministry of Transport and Communications on the registration of vehicles Act No. 383/2008 Coll.
Responsible authority	National government, Ministry of Transport
Who are charged	Vehicle owners
Charge base	For motorcycles: engine size For cars/vans: EURO class
Charge structure and charge level	<u>Motorcycles:</u> <ul style="list-style-type: none"> • <50cc: 300 CZK (€ 12.1) • >50cc: 500 CZK (€20.1) <u>Cars/vans</u> 800 CZK (€ 32.2) For pre-EURO 3 M1 or N1 types, a supplement is added: <ul style="list-style-type: none"> • 1,000 CZK (pre-EURO 1) • 5000 CZK (EURO 1) • 3000 CZK (EURO 2)
Total annual revenues	€ 23,770,000 (2010) for the surcharge
Internalisation issues	The surcharge based on EURO class provides incentives to purchase vehicles with lower air pollutant emissions.
Other issues	<ul style="list-style-type: none"> • The revenue from the EURO class based surcharge is earmarked for supporting the collection, processing, utilization and liquidation of car wrecks. • The applicable exchange rate is CZK 24.878=€ 1.
Sources	http://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=51487&nr=243~2F2001&rpp=15#local-content http://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=67484&fulltext=&nr=383~2F2008&part=&name=&rpp=15#local-content

Registration tax - Bekendtgørelse af lov om registreringsafgift af motorkøretøjer

Transport mode	Road												
Country/region	Denmark												
Status	Implemented												
Brief description	A registration tax due upon vehicle purchase												
Objective of the scheme	N/A												
Legal basis	Law on Registration of motor vehicles, etc. (RT Act) Consolidation Act No. 124 of 8 February 2011, with the changes imposed by § 4, No. 1, 2, 4, 6, 16, 18 and 21 of Law No 1338 of 19 december 2008 and of § 39 of Act No. 718 of 25 June 2010.												
Responsible authority	National government, Ministry of Finance												
Who are charged	<p>Person in whose name the vehicle is registered at first time of registration.</p> <p>Exemptions <i>inter alia</i>:</p> <ul style="list-style-type: none"> commercial goods lorries and goods vans with a permitted total weight exceeding four tonnes; buses and tractors; bicycles with an auxiliary motor (mopeds); electric vans. 												
Charge base	Purchase price (including VAT), with corrections based on available safety equipment and fuel consumption.												
Charge structure and charge level	<p>The tax is progressively scaled. The first part of purchase price is not taxed, while the part above each threshold is taxed at a certain %. The taxable amount is purchase price including VAT (of 25%).</p> <p><u>Motorcycles:</u></p> <ul style="list-style-type: none"> Amount under DKK 8,900: no tax Amount over DKK 8,900 and under DKK 24,900: 105% Amount over DKK 24,900: 180% <p><u>Passenger cars:</u></p> <ul style="list-style-type: none"> Amount under DKK 79,900: 105% Amount over DKK 79,900: 180% <p>Several corrections are applied:</p> <ul style="list-style-type: none"> Deductions for safety equipment (these can be subtracted from the taxable amount): <table border="1"> <thead> <tr> <th>Equipment</th><th>Reduction in taxable value (DKK)</th></tr> </thead> <tbody> <tr> <td>Airbags (more than 2)</td><td>1,280 for airbags # 3-6. More than 6 airbags total will give no further reduction</td></tr> <tr> <td>ABS brakes</td><td>3,750</td></tr> <tr> <td>ESP</td><td>2,500</td></tr> <tr> <td>Seat belt alarms *</td><td>200 per alarm up to a total of 3 alarms. More than 3 alarms will give no further reduction</td></tr> <tr> <td>At least 5 star result in Euro NCAP test</td><td>2,000</td></tr> </tbody> </table> <p>For passenger cars with less than 2 airbags, the taxable value increases by DKK 3,725 per missing airbag.</p> <p>If a passenger car is sold with a radio, the price of the radio can be subtracted from the taxable value. The maximum reduction is DKK 1,000.</p>	Equipment	Reduction in taxable value (DKK)	Airbags (more than 2)	1,280 for airbags # 3-6. More than 6 airbags total will give no further reduction	ABS brakes	3,750	ESP	2,500	Seat belt alarms *	200 per alarm up to a total of 3 alarms. More than 3 alarms will give no further reduction	At least 5 star result in Euro NCAP test	2,000
Equipment	Reduction in taxable value (DKK)												
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Seat belt alarms *	200 per alarm up to a total of 3 alarms. More than 3 alarms will give no further reduction												
At least 5 star result in Euro NCAP test	2,000												

	<ul style="list-style-type: none"> Correction of taxable amount for fuel consumption: For petrol-powered cars the registration tax is reduced with DKK 4,000 for every km that the car covers more than 16 km/litre fuel (equivalent to 145 g CO₂/km). For diesel-powered cars the registration tax is reduced with DKK 4,000 for every km that the car covers more than 18 km/litre fuel (equivalent to 147,2 g CO₂/km). For petrol-powered cars the registration tax is raised with DKK 1,000 for every km that the car covers less than 16 km/litre fuel. For diesel-powered cars the registration tax is raised with DKK 1,000 for every kilometre that the car covers less than 18 km/litre fuel. The minimum rate is DKK 20,000 for all private passenger cars. Fully electric (but not hybrid) and hydrogen powered vehicles are exempt from registration tax, for electric vehicles provided they weigh less than 2000 kg. <p><u>New vans and LDVs (class N1):</u> These values apply for vehicles with GVW <4,000kg</p> <ul style="list-style-type: none"> Amount under DKK 16,900: no tax Amount over DKK 16,900: 50% The same correction based on fuel consumption as for passenger cars is valid. There is no minimum tax level. <p><u>Heavy vans and pickup trucks:</u> Vehicles with GVW>2,500kg</p> <ul style="list-style-type: none"> Amount under DKK 34,100: no tax Amount over DKK 34,100: 30% No correction for fuel consumption is applied for vehicles with GVW >3000kg The maximum rate for vehicles with GVW >3000kg is DKK 56800. <p><u>Trucks:</u></p> <ul style="list-style-type: none"> Trucks with GVW>4000 kg are exempt from the tax <p><u>New buses and motor caravans (9+ seats including the driver):</u></p> <ul style="list-style-type: none"> Amount under DKK 12100: no tax Amount over DKK 12100: 60% No correction for fuel consumption No minimum rate <p><u>New taxis:</u></p> <ul style="list-style-type: none"> Amount under DKK 230000: no tax Amount over DKK 230000: 70% No correction for fuel consumption No minimum rate <p><u>Second hand vehicles:</u></p> <ul style="list-style-type: none"> Calculation identical to that for new vehicles A reduction of the taxable amount is based on valuation by the administration <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 14,087.97 Vehicle C: € 29,458.31 Vehicle D: € 56,879.51 HDV: € 0
Total annual	€ 1,804,050,000 (2010)

revenues	
Internalisation issues	
Other issues	<ul style="list-style-type: none"> • The level of the registration tax in Denmark is generally very high. The reduction based on fuel consumption does provide a strong incentive to purchase fuel efficient vehicles. For example, a 95g/km gasoline car entitles the buyer to a reduction of registration tax of DKK 35,000 to DKK 60,000 • The applicable exchange rate is DKK 7.4423=€ 1.
Sources	https://www.retsinformation.dk/Forms/R0710.aspx?id=133410 https://www.retsinformation.dk/Forms/R0710.aspx?id=142235

Car Tax	
Transport mode	Road
Country/region	Finland
Status	Implemented
Brief description	Registration tax for new vehicles
Objective of the scheme	N/A
Legal basis	Car Tax Act 29.12.1994/1482
Responsible authority	National government, Finnish Vehicle Administration (AKE).
Who are charged	<p>People wishing to register their vehicle (M1, N1, M2, all L-classes)</p> <p>Exemptions: The following vehicles, inter alia, are exempt:</p> <ul style="list-style-type: none"> • fire engines, • ambulances and lorries, • motor caravans and caravans with unladen weight of at least 1,875 kg, • cars used by foreign diplomatic missions and consular posts headed by career consular officers, as well as members of their personnel who are not Finnish nationals, • three wheeled delivery cycles, • cycles for disabled people and mopeds. <p>Cars owned and used by EU bodies located in Finland and cars owned and used by persons who have been permanently resident elsewhere than Finland and who have been engaged by such bodies are exempt.</p> <p>Cars for disabled people may be partly exempted on application.</p> <p>Cars used as taxi cabs are granted a reduction of up to 9,600 euros.</p>
Charge base	Retail value, CO ₂ emissions, if these are not known: weight and fuel type
Charge structure and charge level	<ul style="list-style-type: none"> • The tax is a certain % of retail value of the vehicle. • For cars and vans, the tax% is calculated according to the formula $: t\% = 52.15 - \frac{51.95}{(1 + e^{(0.015 \cdot (CO_2 - 152))})}$ In practice, the minimum tax % is 5% and the maximum is 50%. • However, vans get a reduction based on their GVW if it is higher than 2500 kg. The reduction is calculated with the formula: $r\% = 3 + 8.54 \cdot \left(\frac{GVW - 2500}{100}\right)^{0.34}$. The minimum reduction is 9.8%, the maximum reduction is 21.7%. So the maximum tax rate for a van of just under 3500kg is 50%-21.7%=28.3% of vehicle retail value. • Electric vehicles always pay the minimal tax level (consistent with the formulas above). • Buses with an empty weight below 1875 kg are taxed at 31.7% of the retail value. • Motorcycles are taxed based on their engine size, between 9.8% for bikes with less than 130cc, up to 24.4% for bikes with more than 756 cc. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 3,095.49 • Vehicle C: € 4,395.11 • Vehicle D: € 11,567

	<ul style="list-style-type: none"> • HDV: -
Total annual revenues	€ 941,000,000 (2010)
Internalisation issues	The scheme provides incentives to reduce CO ₂ emissions of new cars.
Other issues	The scheme was changed as recently as 01/04/2012, when the formula was changed and the minimum and maximum tax levels were decreased and increased respectively.
Sources	http://www.vm.fi/vm/en/10_taxation/07_customs/03_other/index.jsp

Registration tax - Certificat d'immatriculation (ex-carte grise)

Transport mode	Road														
Country/region	France														
Status	Implemented														
Brief description	A registration tax for road vehicles														
Objective of the scheme	N/A														
Legal basis	<p>Article R317-8 du code de la route portant sur l'immatriculation des véhicules</p> <p>Loi de finances rectificative pour 2007, article 27 sur la modernisation du système d'immatriculation des véhicules (SIV)</p> <p>Décret n°2009-136 du 9 février 2009</p> <p>L'arrêté du 9 février 2009 fixant les caractéristiques et le mode de pose des plaques d'immatriculation des véhicules</p> <p>L'arrêté du 9 février 2009 modifiant l'arrêté du 15 avril 1996 relatif aux plaques d'immatriculation réflectorisées</p> <p>L'arrêté du 9 février relatif aux modalités d'immatriculation des véhicules</p>														
Responsible authority	Regions														
Who are charged	People who buy a new vehicle														
Charge base	<p>CO₂ emissions and fiscal horsepower. This is calculated based on CO₂ emissions (in g/km) and actual horsepower P (in kW) of the vehicle:</p> $Pa = (CO_2/45) + (P/40)^{1.6}$														
Charge structure and charge level	<p>The tax consists of 4 parts:</p> <ul style="list-style-type: none"> Regional tax: a charge per fiscal horsepower unit. This varies from region to region, with a minimum rate per Pa of €27 (Corsica) and a maximum rate of €51.20 (Provence-Alpes-Cote d'Azur). Administrative cost of €4 Delivery cost (for the licence plate) of €2.5 An Eco-malus for the most polluting vehicles: <table border="1"> <thead> <tr> <th>Emission rate of CO₂/km</th><th>Amount of the penalty in 2012</th></tr> </thead> <tbody> <tr> <td>Between 141 and 150 grams of CO₂/km</td><td>€ 200</td></tr> <tr> <td>Between 151 and 155 grams of CO₂/km</td><td>€ 500</td></tr> <tr> <td>Between 156 and 180 grams of CO₂ /km</td><td>€ 750</td></tr> <tr> <td>Between 181 and 190 grams of CO₂/km</td><td>€ 1,300</td></tr> <tr> <td>Between 191 and 230 grams of CO₂/km</td><td>€ 2,300</td></tr> <tr> <td>Beyond 230 grams of CO₂/km</td><td>€ 3,600</td></tr> </tbody> </table> <p>The malus for flex fuel vehicles emitting less than 250g/km is calculated based on 60% of their actual emissions. For families with 3 or more children, a reduction of 20g/km is given for each child as from the third, for vehicles with at least 5 seats. Handicapped persons are exempt from the malus</p> <ul style="list-style-type: none"> An Eco-bonus based on CO₂ emissions can also be given. This 	Emission rate of CO ₂ /km	Amount of the penalty in 2012	Between 141 and 150 grams of CO ₂ /km	€ 200	Between 151 and 155 grams of CO ₂ /km	€ 500	Between 156 and 180 grams of CO ₂ /km	€ 750	Between 181 and 190 grams of CO ₂ /km	€ 1,300	Between 191 and 230 grams of CO ₂ /km	€ 2,300	Beyond 230 grams of CO ₂ /km	€ 3,600
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	<p>amounts to :</p> <ul style="list-style-type: none"> ○ €5000 for vehicle with emissions <50g/km ○ €3500 for vehicles with emissions between 51 and 60g/km ○ €2000 for hybrids with emissions < 105g/km ○ €400 for vehicles with emissions between 61 and 90 g/km ○ €100 for vehicles with emissions between 91 and 105 g/km ○ €200 for vehicles with emissions between 91 and 105 g/km is a vehicle older than 15 years is scrapped at the same time <ul style="list-style-type: none"> • “Utility” vehicles with GVW over 3,500 kg get a 50% discount, as do vehicles over 10 years old. This is cumulative, so a 10 year old vehicle with GVW>3,500kg only pays ¼ of the normal amount. A fix tax is added for these “utility vehicles” (used professionally, such as buses, taxis, trucks,...) based on GVW: <ul style="list-style-type: none"> ○ GVW<=3500kg: €34 ○ 3500kg<GVW<=6000kg: €127 ○ 6000kg<GVW<=11,000kg: €189 ○ 11,000kg<GVW: €285 • Motorcycles get the same discount as vehicles over 3500kg: half the base amount is the standard, and ¼ for motorcycles over 10 years old. Scooters below 50cc are exempt from the regional tax. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 456.51 • Vehicle C: € 287.90 • Vehicle D: € 835.68 • HDV: € 1,161.5
Total annual revenues	€ 1,919,000,000 (2009)
Internalisation issues	The scheme is very much focussed on CO ₂ emissions.
Other issues	The scrappage scheme is not foreseen to continue after 2012. A more elaborate scrappage scheme existed between 2008-2010 as well.
Sources	http://vosdroits.service-public.fr/N367.xhtml

Registration tax - Τέλος Ταξινόμησης

Transport mode	Road																																			
Country/region	Greece																																			
Status	Implemented																																			
Brief description	A tax due upon entry of the vehicle in the country, which can be seen as a registration tax.																																			
Objective of the scheme	N/A																																			
Legal basis	Law 2960/2001 (Government Gazette A 265 / 11.01.22), Articles 121, 126, 127 Law 3156/2003 (F.E.K.157 A/25-6-03), Article 27 Law 3190/2003 (Government Gazette A 249 / 10.03.30), Article 21 of Law 3583/2007 (GG 142 A/28-6-07), Article 1 of Law 3634/2008 (Gov. A/29-1-07 9) Article 29 Law 3899/2010 (GG 212/A/17-12-10), Article 8 http://www.gsis.gr/teloneia/xrisimes_plirofories_teloneia/efk/efk5.htm																																			
Responsible authority	National government, Ministry of Finance (customs service)																																			
Who are charged	Those who purchase or import a vehicle																																			
Charge base	<ul style="list-style-type: none">• Engine capacity (cc);• EURO class;• CIF (cost/insurance/freight) value of the vehicle: the price as it appears from the manufacturer's wholesale price list for Greece, in the vehicle's construction year, increased by freight & insurance expenses;• In the case that the vehicle is imported used, the time period (in months) since it was first registered and the distance (km) it has travelled.																																			
Charge structure and charge level	<ul style="list-style-type: none">• The registration tax is calculated as a percentage of the CIF:<table><tr><th>Engine size</th><th>EURO 5</th><th>EURO 4</th><th>EURO 1,2 & 3</th><th>Pre-EURO</th></tr><tr><td>Up to 900 cc</td><td>5%</td><td>14%</td><td>24%</td><td>37%</td></tr><tr><td>From 901-1400 cc</td><td>12%</td><td>27%</td><td>49%</td><td>66%</td></tr><tr><td>From 1401-1600 onwards</td><td>20%</td><td>45%</td><td>95%</td><td>128%</td></tr><tr><td>From 1601-1800 onwards</td><td>30%</td><td>56%</td><td>129%</td><td>148%</td></tr><tr><td>From 1801-2000 onwards</td><td>40%</td><td>83%</td><td>216%</td><td>266%</td></tr><tr><td>From 2001 onwards and more</td><td>50%</td><td>142%</td><td>334%</td><td>346%</td></tr></table>• Second hand passenger cars can reduce CIF by a certain percentage. This is determined per month of circulation and mileage:<ul style="list-style-type: none">○ For the first year of circulation 1.30○ For the second year of circulation 0.70○ For the third year of circulation0.50○ For the next five years of circulation (4th – 8th)..... 0.40○ For the next three years of circulation (9th – 11th)... 0.30○ For the next two years of circulation (12th- 13th).... 0.20○ For the years after..... 0.10plus	Engine size	EURO 5	EURO 4	EURO 1,2 & 3	Pre-EURO	Up to 900 cc	5%	14%	24%	37%	From 901-1400 cc	12%	27%	49%	66%	From 1401-1600 onwards	20%	45%	95%	128%	From 1601-1800 onwards	30%	56%	129%	148%	From 1801-2000 onwards	40%	83%	216%	266%	From 2001 onwards and more	50%	142%	334%	346%
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	<ul style="list-style-type: none">○ Mileage reduction..... 5% X Kilometres/1.500● Hybrid and electric vehicles are exempt from the tax● For commercial vehicles, the following percentages are valid, provided the vehicles have at least EURO II technology (older vehicles pay 30% more): <table><tr><th>Type of Vehicle</th><th>Engine Capacity (cc)</th><th>Coefficient</th></tr><tr><td>Light Commercial Vehicles (LCV), with open loading space (pick-ups)</td><td>All engines</td><td>7%</td></tr><tr><td rowspan="5">Light Commercial Vehicles (LCV), with covered loading space (vans) (≤3.5t)</td><td>≤ 900</td><td>6%</td></tr><tr><td>901 – 1,400</td><td>14%</td></tr><tr><td>1,401 – 1,800</td><td>18%</td></tr><tr><td>1,801 – 2,000</td><td>21%</td></tr><tr><td>> 2,000</td><td>26%</td></tr><tr><td>Heavy Trucks (> 3.5t)</td><td>All engines</td><td>5%</td></tr><tr><td>Buses & Tractors</td><td>All engines</td><td>*</td></tr></table> <p>Reductions for older vehicles are also applicable here, from 14% for the first two years, up to 46% for vehicles over 8 years old.</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none">● Vehicle B: € 1,473.96● Vehicle C: € 2,653.75● Vehicle D: € 14,328● HDV: € 6,000	Type of Vehicle	Engine Capacity (cc)	Coefficient	Light Commercial Vehicles (LCV), with open loading space (pick-ups)	All engines	7%	Light Commercial Vehicles (LCV), with covered loading space (vans) (≤3.5t)	≤ 900	6%	901 – 1,400	14%	1,401 – 1,800	18%	1,801 – 2,000	21%	> 2,000	26%	Heavy Trucks (> 3.5t)	All engines	5%	Buses & Tractors	All engines	*
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Heavy Trucks (> 3.5t)	All engines	5%																						
Buses & Tractors	All engines	*																						
Total annual revenues	€ 249,000,000 (2010) (including luxury tax)																							
Internalisation issues	Differentiation based on EURO class provides some incentives to reduce air local pollutant emissions.																							
Other issues	<p>An additional Luxury Tax also exists for cars over a certain value. The rates are:</p> <ul style="list-style-type: none">● For new passenger cars: <table><tr><th>Vehicle wholesale price</th><th>% Luxury Tax</th></tr><tr><td>€ 0-19,999</td><td>0%</td></tr><tr><td>€ 20,000-22,000</td><td>10%</td></tr><tr><td>€ 22,001-28,000</td><td>30%</td></tr><tr><td>€ 28,001 and above</td><td>40%</td></tr></table> <ul style="list-style-type: none">● For imported used passenger cars <table><tr><th>Reduced new vehicle wholesale price</th><th>% Luxury Tax</th></tr><tr><td>€ 0-15,999</td><td>0%</td></tr><tr><td>€ 16,000-17,000</td><td>10%</td></tr><tr><td>€ 17,001-19,000</td><td>30%</td></tr><tr><td>€ 19,001 and above</td><td>40%</td></tr></table> <p>As this is based solely on the value of the car, it is not seen an internalisation measure.</p>	Vehicle wholesale price	% Luxury Tax	€ 0-19,999	0%	€ 20,000-22,000	10%	€ 22,001-28,000	30%	€ 28,001 and above	40%	Reduced new vehicle wholesale price	% Luxury Tax	€ 0-15,999	0%	€ 16,000-17,000	10%	€ 17,001-19,000	30%	€ 19,001 and above	40%			
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Registration tax						
Transport mode	Road					
Country/region	Hungary					
Status	Implemented					
Brief description	A tax due upon registration of a vehicle, both new and second hand.					
Objective of the scheme	N/A					
Legal basis	Act 110 of 2003 on motor vehicle registration duty.					
Responsible authority	National government, Customs and finance guard.					
Who are charged	People wishing to register their car, caravan or motorcycle. There is a tax exemption, if the vehicle is entitled to use special registration number (diplomatic corps or international organization).					
Charge base	Fuel type, engine size, EURO class					
Charge structure and charge level	Category	Technical specifications	Amount of Duty (HUF/item) [Based on the environmental classification according to Section II of Schedule No. 5 of Decree No. 6/1990 (IV. 12.) KöHÉM laying down the technical specifications for placing motor vehicles into service]			
			better than 11	9-11	6-8	4
	1.	Gasoline powered Otto engine cars up to 1,100 cc and diesel cars up to 1,300 cc	45,000	180,000	270,000	360,000
	2.	Gasoline powered Otto engine cars between 1,101-1,400 cc and diesel cars between 1,301-1,500 cc	65,000	260,000	390,000	520,000
	3.	Gasoline powered Otto engine cars between 1,401-1,600 cc and diesel cars between 1,501-1,700 cc	85,000	340,000	510,000	680,000
	4.	Gasoline powered Otto engine cars between 1,601-1,800 cc and diesel cars between 1,701-2,000 cc	135,000	540,000	810,000	1,080,000
	5.	Gasoline powered Otto engine cars between 1,801-2,000 cc and diesel cars between 2,001-2,500 cc	185,000	740,000	1,110,000	1,480,000
	6.	Gasoline powered Otto engine cars between 2,001-2,500 cc and diesel cars between 2,501-3,000 cc	265,000	1,060,000	1,590,000	2,120,000
	7.	Gasoline powered Otto engine cars above 2,501 cc and diesel cars above 3,001 cc	400,000	1,600,000	2,400,000	3,200,000
	8.	From the 5th environmental class according to Section II of Schedule No. 5 of Decree No. 6/1990 (IV. 12.) KöHÉM laying down the technical specifications for placing motor vehicles into service: electronic cars	0			

	<p>9. Other cars from the 5th environmental class according to Section II of Schedule No. 5 of Decree No. 6/1990 (TV. 12.) KöHÉM laying down the technical specifications for placing motor vehicles into service</p>	76,000																		
	<p>Reductions are given for second hand vehicles, depending on their age. For example, a 1-year old vehicle gets a 28% reduction, a 5-year old car a 53% reduction and cars 20 years old or more get a 90% reduction.</p> <p>For motorcycles:</p> <table border="1"> <thead> <tr> <th>Category</th><th>Technical specifications</th><th>Amount of duty (HUF/item)</th></tr> </thead> <tbody> <tr> <td>1.</td><td>up to 80 cc</td><td>20,000</td></tr> <tr> <td>2.</td><td>between 81-125 cc</td><td>95,000</td></tr> <tr> <td>3.</td><td>between 126-500 cc</td><td>135,000</td></tr> <tr> <td>4.</td><td>between 501-900 cc</td><td>180,000</td></tr> <tr> <td>5.</td><td>above 901 cc</td><td>230,000</td></tr> </tbody> </table>		Category	Technical specifications	Amount of duty (HUF/item)	1.	up to 80 cc	20,000	2.	between 81-125 cc	95,000	3.	between 126-500 cc	135,000	4.	between 501-900 cc	180,000	5.	above 901 cc	230,000
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4.	between 501-900 cc	180,000																		
5.	above 901 cc	230,000																		
Total annual revenues	€ 111,810,000 (2010)																			
Internalisation issues	-																			
Other issues	<p>A “property acquisition fee” exists as well, for all road vehicles. The rates are as follows:</p> <table border="1"> <tbody> <tr> <td rowspan="4">MOTOR VEHICLE</td><td>< 1,890 cm³</td><td>18 HUF/cm³</td></tr> <tr> <td>> 1,890 cm³</td><td>24 HUF/cm³</td></tr> <tr> <td>electric vehicles</td><td>400 HUF/kW</td></tr> <tr> <td>Wankel</td><td>36 HUF/ cm³</td></tr> <tr> <td rowspan="2">TRAILER</td><td>< 2500 kg mass</td><td>9000 HUF/trailer</td></tr> <tr> <td>> 2,500 kg mass</td><td>22,000 HUF/trailer</td></tr> </tbody> </table>		MOTOR VEHICLE	< 1,890 cm ³	18 HUF/cm ³	> 1,890 cm ³	24 HUF/cm ³	electric vehicles	400 HUF/kW	Wankel	36 HUF/ cm ³	TRAILER	< 2500 kg mass	9000 HUF/trailer	> 2,500 kg mass	22,000 HUF/trailer				
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TRAILER	< 2500 kg mass	9000 HUF/trailer																		
	> 2,500 kg mass	22,000 HUF/trailer																		
Sources	http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=A0300110.TV																			

Vehicle Registration Tax	
Transport mode	Road
Country/region	Ireland
Status	Implemented
Brief description	Vehicle Registration Tax (VRT) is chargeable on the registration of a motor vehicle in Ireland. A vehicle must be registered before it can be licensed for road tax purposes and a State resident is not, save in exceptional circumstances, allowed to drive an unregistered vehicle.
Objective of the scheme	N/A
Legal basis	FINANCE ACT, 1992
Responsible authority	National government, Revenue Commissioners
Who are charged	<p>The registered owner of the vehicle. Motor dealers usually pay the tax on behalf of their customers.</p> <p>Exemptions:</p> <ol style="list-style-type: none"> 1. Special purpose vehicles not intended for use in a public place or vehicles designed and constructed for off-road use (except racing vehicles, scrambling and other sporting vehicles). 2. "Category D vehicles" namely an invalid carriage, refuse carts, sweeping machines, watering machines used exclusively for cleansing public streets and roads, ambulances, road rollers, fire engines, fire-escapes, vehicles used exclusively for the transport (whether by carriage or traction) of road construction machinery, used only for the construction or repair of roads and vehicles used exclusively for the transport (whether by carriage or traction) of life boats and their gear or any equipment for affording assistance in the reservation of life and property in cases of shipwreck or distress at sea. 3. Subject to certain conditions and restrictions vehicles in the following situations are exempt: <ul style="list-style-type: none"> - in connection with a transfer of normal residence; - in connection with a transfer of a business undertaking; - following acquisition by inheritance; - gifts, donations from approved official bodies, public authorities or groups outside the State to similar groups etc. in the State; - official use by institutions of the European Communities and the European Foundation for the Improvement of Living and Working Conditions and personal use for officials and staff of these institutions who transfer residence to the State; - under diplomatic, consular, or similar arrangements; - in the establishment or maintenance of an international air service using a State airport, the establishment or maintenance of radio or meteorological services ancillary to such service and when used for experimental purposes in connection with the establishment and maintenance of such international air service. 4. A vehicle which is brought temporarily into the state. <p>Note: While the above vehicles are exempt from payment of tax, registration is required in most instances.</p>
Charge base	Open market selling price (OMSP), which includes sales price plus VAT plus the tax itself, and CO ₂ emissions.

Charge structure and charge level	<ul style="list-style-type: none">• Passenger cars																								
	<table><tr><td>CO₂ Emissions Bands</td><td>g CO₂/km</td><td>VRT Rates</td></tr><tr><td>A</td><td>0 - 120g</td><td>14%</td></tr><tr><td>B</td><td>121 - 140g</td><td>16%</td></tr><tr><td>C</td><td>141 - 155g</td><td>20%</td></tr><tr><td>D</td><td>156 - 170g</td><td>24%</td></tr><tr><td>E</td><td>171 - 190 g</td><td>28%</td></tr><tr><td>F</td><td>191 - 225g</td><td>32%</td></tr><tr><td>G</td><td>226g and over</td><td>36%</td></tr></table>	CO ₂ Emissions Bands	g CO ₂ /km	VRT Rates	A	0 - 120g	14%	B	121 - 140g	16%	C	141 - 155g	20%	D	156 - 170g	24%	E	171 - 190 g	28%	F	191 - 225g	32%	G	226g and over	36%
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<ul style="list-style-type: none">• Commercial vehicles<ul style="list-style-type: none">○ N1 vehicles: 13.3% of OMSP○ N1 vehicle with less than 4 seats and GVW>130% of net weight: €200○ N2 vehicles: € 200• Conventional Hybrid Electric Vehicles; Flex Fuel Vehicles: until December 31st 2012, these vehicles will be entitled to relief from VRT up to a maximum of €1,500.• Plug-in Hybrids: until December 31st 2012, these vehicles will be entitled to relief from VRT up to a maximum of €2,500• Electric Vehicles – Relief from VRT up to a max of €5,000																									
Rates calculated for representative vehicles:																									
<ul style="list-style-type: none">• Vehicle B: € 2,456.6• Vehicle C: € 3,096.04• Vehicle D: € 10,029.6• HDV: -																									
Total annual revenues																									
Internalisation issues																									
Other issues																									
Sources																									

	http://www.revenue.ie/en/tax/vrt/faqs-vrt.html#section1 http://www.irishstatutebook.ie/1992/en/act/pub/0009/index.html
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Registration tax - Imposta provinciale di trascrizione

Transport mode	Road
Country/region	Italy
Status	Implemented
Brief description	A tax due upon first registration of a vehicle, both new and second hand. A base rate is put forward by the national government, and provincial authorities can make modifications based on their own needs and preferences.
Objective of the scheme	N/A
Legal basis	Decreto legislativo 15 dicembre 1997, n. 446 Art. 56
Responsible authority	Provincial authorities
Who are charged	Vehicle owners
Charge base	Cars, vans, buses: engine power (kW) and seats Freight vehicles: weight
Charge structure and charge level	<div><div><div><div><div>Type and horse power</div><div>Amount IPT €</div></div><div><div>A. Motor vehicles < kW 53 and buses and road tractors <110 KW</div><div>150.81</div></div><div><div>B. Motor vehicles > kW 53</div><div>3.5119/kW</div></div><div><div>C. Buses and road tractors > kW 110</div><div>1.7559/kW</div></div><div><div><div>D. Motor vehicles constructed to carry goods (tonnes)</div><div><div>≤ 0.7</div><div>199.35</div></div><div><div>> 0.7 – 1.5</div><div>290.25</div></div><div><div>> 1.5 – 3.0</div><div>326.40</div></div><div><div>> 3.0 – 4.5</div><div>380.63</div></div><div><div>> 4.5 – 6.0</div><div>452.93</div></div><div><div>> 6.0 – 8.0</div><div>519.56</div></div><div><div>> 8.0</div><div>646.60</div></div></div></div><div><div>E. Trailers to carry goods (tonnes)</div><div><div>≤ 2.0</div><div>265.98</div></div><div><div>> 2.0 – 5.0</div><div>356.36</div></div><div><div>> 5.0</div><div>452.93</div></div></div><div><div><div>F. Trailers to carry passenger (seats)</div><div><div>< 15</div><div>229.82</div></div><div><div>16 – 25</div><div>253.58</div></div><div><div>26 – 40</div><div>302.13</div></div><div><div>> 40</div><div>362.55</div></div></div></div></div></div><div><div><div>• National base rate:</div><div><div><div><div>Type and horse power</div><div>Amount IPT €</div></div><div><div>A. Motor vehicles < kW 53 and buses and road tractors <110 KW</div><div>150.81</div></div><div><div>B. Motor vehicles > kW 53</div><div>3.5119/kW</div></div><div><div>C. Buses and road tractors > kW 110</div><div>1.7559/kW</div></div><div><div><div>D. Motor vehicles constructed to carry goods (tonnes)</div><div><div>≤ 0.7</div><div>199.35</div></div><div><div>> 0.7 – 1.5</div><div>290.25</div></div><div><div>> 1.5 – 3.0</div><div>326.40</div></div><div><div>> 3.0 – 4.5</div><div>380.63</div></div><div><div>> 4.5 – 6.0</div><div>452.93</div></div><div><div>> 6.0 – 8.0</div><div>519.56</div></div><div><div>> 8.0</div><div>646.60</div></div></div></div><div><div>E. Trailers to carry goods (tonnes)</div><div><div>≤ 2.0</div><div>265.98</div></div><div><div>> 2.0 – 5.0</div><div>356.36</div></div><div><div>> 5.0</div><div>452.93</div></div></div><div><div><div>F. Trailers to carry passenger (seats)</div><div><div>< 15</div><div>229.82</div></div><div><div>16 – 25</div><div>253.58</div></div><div><div>26 – 40</div><div>302.13</div></div><div><div>> 40</div><div>362.55</div></div></div></div></div></div><div><div><div>• Regional corrections: maximum 30% increase allowed</div><div><div><div><div>Increase rate</div><div>Province</div></div><div><div>30%</div><div>Agrigento, Alessandria, Ancona (2), Ascoli Piceno, Bergamo, Biella, Bologna, Brindisi, Catanzaro, Como, Cosenza, Cremona,Ferrara, Forlì-Cesena, Frosinone, Gorizia, Imperia, L'Aquila, Livorno, Lodi, Lucca, Massa Carrara, Milano, Modena, Monza e Brianza, Novara, Nuoro, Ogliastra, Olbia-Tempio, Oristano, Palermo, Parma, Pesaro Urbino (1), Piacenza, Pisa, Pistoia, Potenza (1), Ravenna (1), Rieti, Rimini, Rovigo, Salerno, Savona, Teramo, Torino, Treviso, Verbano-Cusio-Ossola, Viterbo</div></div><div><div>29%</div><div>Vercelli</div></div><div><div>28%</div><div>Chieti</div></div><div><div>26%</div><div>Perugia</div></div><div><div>25%</div><div>Crotone, Firenze, Lecco, Messina, Sondrio</div></div></div></div></div></div></div></div></div>

	20%	Arezzo, Asti, Avellino, Barletta-Andria-Trani, Bari, Belluno, Benevento, Cagliari, Caltanissetta, Campobasso, Carbonia-Iglesias, Caserta, Catania, Cuneo, Enna, Fermo, Foggia, Genova, Grosseto, Isernia, La Spezia, Latina, Lecce, Macerata, Mantova, Medio-Campidano, Napoli, Padova, Pavia, Pescara, Pordenone, Reggio Calabria, Reggio Emilia, Roma, Sassari, Siena, Siracusa, Taranto, Terni, Trieste, Udine, Venezia, Vibo Valentia, Verona, Vicenza (3)
	19.355%	Trapani
	18%	Varese
	15%	Ragusa
	10%	Matera
	0%	Aosta, Bolzano, Brescia, Pistoia, Prato, Trento
	<ul style="list-style-type: none"> ○ The provinces with a 30% tax indicated with (1) levy a reduced increase of 20% for LPG, CNG and electric vehicles. ○ The province marked with (2) only levies 10% extra for vehicles with CO₂ emissions below 120g/km ○ The provinces with a 20% tax marked with (3) only levy the base national rate for LPG, CNG and electric vehicles. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 246.54 • Vehicle C: € 351.54 • Vehicle D: € 680.26 • HDV: € 1,133.17 	
Total annual revenues	€ 1,142,000,000 (2010)	
Internalisation issues	-	
Other issues	-	
Sources	http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legislativo:1997-12-15;446~art1	

Motor tax	
Transport mode	Road
Country/region	Latvia
Status	Implemented
Brief description	Individuals or legal entities on whose behalf cars or motorcycles are registered in Latvia are liable for the tax on motorcycles and motor cars. For cars and motorcycles which were initially registered abroad after 1 January 2009, the applicable tax rate depends on the amount of carbon dioxide generated by the vehicles. Motorcycle and car tax must be paid for cars or motorcycles which are going to be registered in Latvia for the first time.
Objective of the scheme	N/A
Legal basis	Law "On automobile and motorcycle duty"
Responsible authority	National government, Ministry of Finance
Who are charged	<p>All legal persons and individual persons in whose name cars and motorcycles are registered in Latvia.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • Cars and motorcycles that are exempted from customs duties in accordance with Regulation 918/83 of the European Union. • Cars and motorcycles that are older than 25 years. • Cars with an electric motor (electromobiles). • Special cars (for example, emergency vehicles, caravans, hearses). • Emergency vehicles that are specially equipped for carrying disabled persons in wheelchairs. • Specially prepared sports cars and motorcycles. • Operational cars and motorcycles, which are intended for the needs of institutions of the Ministry of Interior and the Ministry of Defence or the National Armed Forces. • Disabled persons with movement disorders, to whom medical indications for the purchase of specially modified automobiles and allowance for the receipt of reimbursement of vehicle expenditures have been specified (for one specially adjusted automobile registered on the name of the relevant person). • Cars and motorcycles, which are registered in other European Union Member States and with which owners or drivers thereof enter Latvia and which are used in Latvia, shall be exempted from the tax, if registration of such automobile or motorcycle in Latvia is not provided for in regulatory enactments.
Charge base	CO ₂ emissions, age
Charge structure and charge level	<p>Motor vehicle tax is calculated only for passenger cars and motorcycles. Motor vehicle tax is calculated in proportion to vehicle's age as follows:</p> <ul style="list-style-type: none"> • For previously non-registered cars and cars first registered abroad after 1 January 2009, the tax is calculated according to the amount of emitted carbon dioxide (CO₂) per km: <ul style="list-style-type: none"> • up to 120 g per km LVL 0.3 per 1g per km; • from 121 to 170 g per km LVL 1.0 per 1g per km; • from 171 to 220 g per km LVL 1.5 per 1g per km; • from 221 to 250 g per km LVL 2.5 per 1g per km; • from 251 to 300 g per km LVL 3.0 per 1g per km;

	<ul style="list-style-type: none"> • from 301 to 350 g per km LVL 4.0 per 1g per km; • over 350 g per km LVL 5.0 per 1g per km. • For cars not mentioned in the first part of this section, the tax is calculated on the basis of the car's age (counting from the year of the first registration abroad) and its engine volume: <ul style="list-style-type: none"> • The following rates apply according to the age of the car: <ul style="list-style-type: none"> • for 2 year old cars—LVL 150 • for 3 year old cars LVL 125 • for 4 year old cars—LVL 100 • for 5 to 7 year old cars—LVL 75 • for 8 year old cars—LVL 80 • for 9 year old cars—LVL 85 • for 10 year old cars—LVL 90 • for 11 year old cars—LVL 100 • for 12 year old cars—LVL 110 • for 13 year old cars—LVL 130 • for 14 year old cars—LVL 150 • for 15 year old cars—LVL 170 • for 16 year old cars—LVL 190 • for 17 year old cars—LVL 210 • for 18 year old cars—LVL 230 • 19 to 25 year (including) old cars—LVL 250 • To vehicles with an engine capacity of 3,001cc and more, the following rates apply in addition: <ul style="list-style-type: none"> • engine capacity ranging from 3,001 cc to 3,500 cc - LVL 300 • engine capacity ranging from 3,501 cc to 4,000 cc - LVL 400 • engine capacity ranging from 4,001 cc to 4,500 cc - LVL 500 • engine capacity from 4,501 cc and more - LVL 600 • For previously non-registered motorcycles and motorcycles first registered abroad after 1 January 2009 the tax is calculated according to the motorcycle's engine volume (tax rate LVL 0.10 per each cubic centimetre of engine volume). • For motorcycles not mentioned in the first part of this section, the tax is calculated on the basis of the motorcycle's age (counting from the year of the first registration abroad) and its engine volume (25% of tax rate for cars mentioned above). • Electric cars are exempt from the tax <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 207.27 • Vehicle C: € 50.34 • Vehicle D: € 389.17 • HDV: -
Total annual revenues	€ 5,010,000 (2010)
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars. The gradual increase of rate per g/km discourages purchase of very high emission vehicles.
Other issues	The applicable exchange rate is LVL 0.7092=€ 1.
Sources	http://www.vid.gov.lv/dokumenti/ang%C4%BCu%20valoda/taxes/2012/nodo%20likmes%20latvijas%20republika%202012.gads%20en.pdf http://www.letlaw.lv/eng/useful_information/tax_system_in_latvia/motor_car_and_motorcycle_tax_mcmt/

Registration tax																																																						
Transport mode	Road																																																					
Country/region	Malta																																																					
Status	Implemented																																																					
Brief description	A tax due upon registration of a vehicle in Malta.																																																					
Objective of the scheme	N/A																																																					
Legal basis	MOTOR VEHICLES REGISTRATION AND LICENSING ACT (Act X of 1994, last amended by Act V of 2012.)																																																					
Responsible authority	National government, Ministry for Infrastructure, Transport and Communications																																																					
Who are charged	<p>Buyers and importers of vehicles (both new and second hand) of the following types:</p> <ul style="list-style-type: none"> • M1 vehicles with eight seats or less (excluding the driver) • Motorcycles • Quads • Classic vehicles • Goods carrying vehicles <p>Exemptions:</p> <ul style="list-style-type: none"> • vehicles which are brought from abroad for temporary usage, • vehicles which are registered with any other Member State, • vehicles belonging to 'non-normal' residents (residing for less than 185 days per year) and students who reside in Malta with their prime purpose being that of studying or training. • vehicles which are imported with the aim of being exported 																																																					
Charge base	<p>Cars: CO₂ emissions, length, registration value</p> <p>Motorcycles: engine size (in cc), registration value</p> <p>N1, N2, N3: EURO class, GVW, engine size (in cc)</p>																																																					
Charge structure and charge level	<p><u>Cars</u></p> <ul style="list-style-type: none"> • Total registration tax = (X% x CO₂ x RV)+(Y% x length x RV) <p>Where:</p> <ul style="list-style-type: none"> ○ X% is the percentage taken from the table of the CO₂ emissions <table border="1"> <thead> <tr> <th>Petrol engined</th><th>Latest Euro Standard</th><th>Latest Euro Standard - 1</th><th>Latest Euro Standard - 2</th><th>Latest Euro Standard - 3 and older</th></tr> </thead> <tbody> <tr> <td>CO₂</td><td></td><td></td><td></td><td></td></tr> <tr> <td>0g/km up to and including 100g/km</td><td>0.13%</td><td>0.13%</td><td>0.20%</td><td>0.23%</td></tr> <tr> <td>More than 100g/km up to and including 130g/km</td><td>0.15%</td><td>0.15%</td><td>0.23%</td><td>0.26%</td></tr> <tr> <td>More than 130g/km up to and including 140g/km</td><td>0.17%</td><td>0.17%</td><td>0.26%</td><td>0.30%</td></tr> <tr> <td>More than 140g/km up to and including 150g/km</td><td>0.19%</td><td>0.19%</td><td>0.29%</td><td>0.33%</td></tr> <tr> <td>More than 150g/km up to and including 180g/km</td><td>0.21%</td><td>0.21%</td><td>0.32%</td><td>0.37%</td></tr> <tr> <td>More than 180g/km up to and including 220g/km</td><td>0.23%</td><td>0.23%</td><td>0.35%</td><td>0.40%</td></tr> <tr> <td>More than 220g/km up to and including 250g/km</td><td>0.25%</td><td>0.25%</td><td>0.38%</td><td>0.44%</td></tr> <tr> <td>More than 250g/km</td><td>0.27%</td><td>0.27%</td><td>0.41%</td><td>0.47%</td></tr> </tbody> </table>				Petrol engined	Latest Euro Standard	Latest Euro Standard - 1	Latest Euro Standard - 2	Latest Euro Standard - 3 and older	CO ₂					0g/km up to and including 100g/km	0.13%	0.13%	0.20%	0.23%	More than 100g/km up to and including 130g/km	0.15%	0.15%	0.23%	0.26%	More than 130g/km up to and including 140g/km	0.17%	0.17%	0.26%	0.30%	More than 140g/km up to and including 150g/km	0.19%	0.19%	0.29%	0.33%	More than 150g/km up to and including 180g/km	0.21%	0.21%	0.32%	0.37%	More than 180g/km up to and including 220g/km	0.23%	0.23%	0.35%	0.40%	More than 220g/km up to and including 250g/km	0.25%	0.25%	0.38%	0.44%	More than 250g/km	0.27%	0.27%	0.41%	0.47%
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Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km				
CO ₂	Latest Euro Standard	Latest Euro Standard - 1	Latest Euro Standard - 2	Latest Euro Standard - 3 and older
0g/km up to and including 100g/km	0.13%	0.13%	0.20%	0.23%
More than 100g/km up to and including 130g/km	0.15%	0.15%	0.23%	0.26%
More than 130g/km up to and including 140g/km	0.17%	0.17%	0.26%	0.30%
More than 140g/km up to and including 150g/km	0.19%	0.19%	0.29%	0.33%
More than 150g/km up to and including 180g/km	0.21%	0.21%	0.32%	0.37%
More than 180g/km up to and including 220g/km	0.23%	0.23%	0.35%	0.40%
More than 220g/km up to and including 250g/km	0.25%	0.25%	0.38%	0.44%
More than 250g/km	0.27%	0.27%	0.41%	0.47%

Diesel-engined with particulate matter of over 0.005g/km				
CO ₂	Latest Euro Standard	Latest Euro Standard - 1	Latest Euro Standard - 2	Latest Euro Standard - 3 and older
0g/km up to and including 100g/km	-	0.18%	0.32%	0.37%
More than 100g/km up to and including 130g/km	-	0.21%	0.36%	0.42%
More than 130g/km up to and including 140g/km	-	0.24%	0.41%	0.47%
More than 140g/km up to and including 150g/km	-	0.27%	0.45%	0.53%
More than 150g/km up to and including 180g/km	-	0.29%	0.51%	0.60%
More than 180g/km up to and including 220g/km	-	0.32%	0.56%	0.65%
More than 220g/km up to and including 250g/km	-	0.35%	0.60%	0.70%
More than 250g/km	-	0.38%	0.65%	0.75%

○ Y% is the percentage taken from the table of the length

Length	Rates
0 up to and including 3,450mm	0.0020%
More than 3,450mm up to and including 3,640mm	0.0022%
More than 3,640mm up to and including 3,770mm	0.0024%
More than 3,770mm up to and including 4,030mm	0.0026%
More than 4,030mm up to and including 4,370mm	0.0028%
More than 4,370mm up to and including 4,570mm	0.0030%
More than 4,570mm up to and including 4,770mm	0.0032%
More than 4,770mm	0.0034%

- Rates will vary if the vehicle has a diesel or petrol engine. However, where an M1 motor vehicle powered by a diesel engine has a particulate matter level not exceeding 0.005 g/km (Euro 5 level), the Malta Transport Authority shall apply the rates applicable to vehicles powered by a petrol engine.

Motorcycles

Engine capacity	Rate
Battery electric motorcycle	0.057% x cc x RV
Not exceeding 50cc	0.058% x cc x RV
Exceeding 50cc but not exceeding 125cc	0.059% x cc x RV
Exceeding 125cc but not exceeding 250cc	0.060% x cc x RV
Exceeding 250cc but not exceeding 500cc	0.061% x cc x RV
Exceeding 500cc but not exceeding 800cc	0.062% x cc x RV
Exceeding 800cc	0.063% x cc x RV
Quad Bikes to be used on the road	0.18% x cc x RV

N1

Latest Euro standard	
vehicles with a maximum authorised mass of up to 1,305 kg	Kg x 0.40 + cc x 0.45 x €1
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	Kg x 0.45 + cc x 0.50 x €1
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	Kg x 0.50 + cc x 0.55 x €1
Latest Euro standard -1	
vehicles with a maximum authorised mass of up to 1,305 kg	Kg x 1.00 + cc x 1.10 x €1
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	Kg x 1.10 + cc x 1.20 x €1
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	Kg x 1.20 + cc x 1.30 x €1
Latest Euro standard -2	
vehicles with a maximum authorised mass of up to 1,305 kg	Kg x 6.00 + cc x 6.00 x €1
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	Kg x 7.00 + cc x 7.00 x €1
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	Kg x 8.00 + cc x 8.00 x €1
Latest Euro standard -3 and older	
vehicles with a maximum authorised mass of up to 1,305 kg	Kg x 25.00 + cc x 25.00 x €1
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	Kg x 27.00 + cc x 27.00 x €1
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	Kg x 30.00 + cc x 30.00 x €1

N2

Latest Euro standard and Latest Euro standard -1	
vehicles with a maximum authorised mass exceeding 3,500 kg up to 12,000 kg	0
Latest Euro standard -2	
vehicles with a maximum authorised mass exceeding 3,500 kg up to 12,000 kg	Kg x 5.00 + cc x 7.00 x €1
Latest Euro standard -3 and older	
vehicles with a maximum authorised mass exceeding 3,500 kg up to 12,000 kg	Kg x 12.00 + cc x 15.00 x €1

N3

	Latest Euro standard and Latest Euro standard -1	
	vehicles with a maximum authorised mass exceeding 12,000	0
	Latest Euro standard -2	
	vehicles with a maximum authorised mass exceeding 12,000 kg up to 25,000 kg	$\text{Kg} \times 2.10 + \text{cc} \times 2.50 \times \text{€1}$
	vehicles with a maximum authorised mass exceeding 25,000 kg	$\text{Kg} \times 2.70 + \text{cc} \times 3.50 \times \text{€1}$
	Latest Euro standard -3 and older	
	vehicles with a maximum authorised mass exceeding 12,000 kg up to 25,000 kg	$\text{Kg} \times 9.00 + \text{cc} \times 12.00 \times \text{€1}$
	vehicles with a maximum authorised mass exceeding 25,000 kg	$\text{Kg} \times 10.00 + \text{cc} \times 13.00 \times \text{€1}$
	<p>Special rates exist for classic vehicles. Electric and hybrid vehicles have a tax rate equal to 0.</p> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 4,717.66 • Vehicle C: € 6,547.50 • Vehicle D: € 20,985.36 • HDV: € 0 	
Total annual revenues	€ 36,810,000 (2010)	
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars.	
Other issues	-	
Sources	http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8837 http://www.doi.gov.mt/en/archive/Budget2009/images/Vehicle%20Reg%20Tax.pdf	

Registration tax - Belasting van personenauto's en motorrijwielen (bpm)

Transport mode	Road
Country/region	Netherlands
Status	Implemented
Brief description	A tax due upon registration of a vehicle (car or motorcycle) in the Netherlands.
Objective of the scheme	N/A
Legal basis	Wet op de belasting van personenauto's en motorrijwielen 1992
Responsible authority	National government, Tax service.
Who are charged	<p>Any Dutch inhabitant, individual or company, registering a passenger car or motorcycle or a van not for use by a company for the first time, or, in the case of a vehicle registered outside the Netherlands, first making use of the road in the Netherlands with such vehicle. If the passenger car is new, the importer pays the tax on behalf of the buyer. A person importing a used vehicle must also pay the tax himself.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • new vehicles exported by an entrepreneur; • new vehicles seating more than eight passengers; • ambulances and animal ambulances; • special vehicles for the transport of prisoners; • police vehicles, military vehicles and fire-engines; • motor tricycles for disabled persons; • zero emission vehicles (e.g. electric cars): Motor vehicles that do not emit CO₂ • taxis • for low emission vehicles (petrol powered vehicles that emit less than 110 grs CO₂ /km and diesel powered vehicles that emit less than 95 grs CO₂/km) a zero rate applies.
Charge base	Purchase price, CO ₂ emissions, fuel type
Charge structure and charge level	<p><u>Cars</u></p> <p>The registration tax is calculated using two components:</p> <ol style="list-style-type: none"> 1) The net list price, including profit margins but exclusive of taxes. 2) The CO₂ emissions of the vehicle, based on the fuel efficiency. <p>The B.P.M is calculated as the sum of the two components. VAT is calculated separately based on the list price.</p> <ul style="list-style-type: none"> • The net list price component is obtained by using the following formula: <ul style="list-style-type: none"> - gasoline cars: 0.111 X net list price - € 450 - diesel cars: 0.111 X net list price + € 1,900 • The CO₂ emissions component is calculated by using the following procedure: For each gram of CO₂ per kilometre a certain amount of tax is added. More fuel inefficient vehicles pay more tax per extra gram of CO₂ per kilometre. This is done by increasing the tax per gram CO₂ above certain thresholds. The thresholds differ for gasoline and diesel. The tables show the total amount of tax per gram CO₂/km in the range stated. <ul style="list-style-type: none"> - Gasoline:

	Thresholds for CO ₂ in g/km		Tax per g/km CO ₂ (€)
	More than	Up to and including	
	0	102	0 (BPM exception)
	103	159	101
	160	237	121
	238	242	223
	242	∞	559
	- Diesel		
	Thresholds for CO ₂ in g/km		Tax per g/km CO ₂ (€)
	More than	Up to and including	
	0	91	0 (BPM exception)
	92	143	94
	144	211	280
	211	∞	654
	<p>A special regime is in place for low emission vehicles. For gasoline vehicles with emissions of no more than 102g/km, the tax rate is 0 (also the part related to net list price). For diesel vehicles with emissions below 70g/km, the same holds. Diesel vehicles with emissions higher than 70 but not higher than 91g/km only pay the CO₂ part of the tax, at a rate of €40.68/(g/km over 70g/km).</p> <p>Diesel cars with Euro 6 engine benefit from a rebate on the BPM of € 1,000 and € 500 in 2012 and 2013 respectively.</p> <p>Zero-emission vehicles, including electric vehicles, are exempt from the tax.</p>		
	<u>Vans/LDV's</u>		
	<ul style="list-style-type: none">Gasoline: 37.7% of net list price - € 1,283Diesel: 37.7% of net list price + € 273		
<u>Motorcycles</u>			
<ul style="list-style-type: none">Net list price below € 2,133: 9.6% of net list priceNet list price over € 2,133: 19.4% of list price - € 210			
Rates calculated for representative vehicles:			
<ul style="list-style-type: none">Vehicle B: € 5,458.41Vehicle C: € 7,182.71Vehicle D: € 12,308.02HDV: -			
Total annual revenues	€ 2,005,000,000 (2010)		
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars.		
Other issues	-		
Sources	http://wetten.overheid.nl/BWBR0005806 http://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto en vervoer/belastingen op auto en motor/belasting van personenautos en motorrijwielen bpm/		

Car excise duty	
Transport mode	Road
Country/region	Poland
Status	Implemented
Brief description	Excise duty has to be paid on all passenger cars prior to their registration in Poland.
Objective of the scheme	N/A
Legal basis	Act of 6 December 2008 on excise duty
Responsible authority	National government, Customs Agency
Who are charged	<ul style="list-style-type: none"> • entities carrying out any sale of passenger vehicle designed for the transport of persons before its first registration on the territory of the state • importers and entities carrying out an intra-Community acquisition
Charge base	Price of the vehicle, engine size
Charge structure and charge level	<ul style="list-style-type: none"> • for passenger cars with engine cubic capacity over 2,000cc: 18.6 % of the sales price • for others: 3.1% of the sales price <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 380.77 • Vehicle C: € 685.55 • Vehicle D: € 1,110.42 • HDV: -
Total annual revenues	€ 317,170,000 (2010)
Internalisation issues	-
Other issues	-
Sources	http://prawo.legco.pl/prawo/ustawa-z-dnia-6-grudnia-2008-r-o-podatku-akcyzowym/

Registration tax – Imposto sobre Veiculos

Transport mode	Road
Country/region	Portugal
Status	Implemented
Brief description	A tax due upon registration of a vehicle in Portugal.
Objective of the scheme	N/A
Legal basis	Lei n.º 22-A/2007 que procede à reforma global da tributação automóvel
Responsible authority	National government, Ministry of Finance, Directorate-General for Customs and Excises
Who are charged	<p>Registered traders, recognized traders and non traders (persons who do not carry out a business activity) who release taxable vehicles for consumption.</p> <p>Taxable vehicles are:</p> <ul style="list-style-type: none"> - Light passenger vehicles - Light goods vehicles - Light mixed vehicles (designed to carry passengers and goods) - Heavy passenger vehicles (the gross weight of which exceeds 3,500 kg) designed to carry up to nine passengers, including the driver - Motor caravans - Motorcycles (and similar motor vehicles with three or four wheels). <p>Exemptions:</p> <ul style="list-style-type: none"> - Vehicles without engine - Vehicles exclusively powered with electricity or a renewable energy (other than a fuel) - Ambulances - Fire fighting vehicles purchased by firemen organizations - New vehicles purchased for the armed forces or security forces - Vehicles lost or abandoned in favour of the central government or purchased by the national agency for government purchases (Agência Nacional de Compras Públicas, E.P.E) - Motor vehicles designed to carry at least nine passengers, including the driver, purchased by local authorities (municipalities) for the transport of schoolchildren - New light passenger vehicles designed to carry nine passengers, including the driver, purchased by charities, under the conditions established by the law - Disabled individuals (including members of the Armed Forces) under the conditions established by the law - Political parties - Vehicles owned by adults holding a driving licence who transfer their residence from another EU Member State or from a Third Country to Portugal, under the conditions established by the law - Vehicles owned by EU nationals, who have worked or exercised a professional activity abroad (i.e. international cooperation, teaching, working for international organizations or for diplomatic missions or consular posts) for at least 24 months and who have been effectively taxed in Portugal, under the conditions established by the law - Members of diplomatic missions or consular posts who return to Portugal, subject to the conditions laid down by the law

	- EC Officials and Members of the European Parliament, under the conditions established by the law																																				
Charge base	Car: engine size (cc), CO ₂ emissions, fuel type Light freight vehicles, buses, motorcycles: engine size																																				
Charge structure and charge level	<p><u>Cars:</u> The tax is the sum of 2 parts.</p> <ul style="list-style-type: none"> Part 1 is based on engine size: <table border="1"> <thead> <tr> <th>Cylinder Capacity</th><th>Car Tax €</th></tr> </thead> <tbody> <tr> <td>< 1250 cc</td><td>ISV= 0.97€ x CC – 718.98€</td></tr> <tr> <td>> 1250 cc</td><td>ISV= 4.56€ x CC – 5,212.59€</td></tr> </tbody> </table> Part 2 is based on CO₂ emissions and fuel type: <ul style="list-style-type: none"> Gasoline cars: <table border="1"> <thead> <tr> <th>CO₂ (g / Km)</th><th>Car Tax €</th></tr> </thead> <tbody> <tr> <td><= 115</td><td>ISV= 4.03€ x CO₂ – 378.98€</td></tr> <tr> <td>116 - 145</td><td>ISV= 36.81€ x CO₂ – 4,156.95€</td></tr> <tr> <td>146 – 175</td><td>ISV= 42.72€ x CO₂ – 5,010.87€</td></tr> <tr> <td>176 – 195</td><td>ISV= 108.59€ x CO₂ – 16,550.52€</td></tr> <tr> <td>> 195</td><td>ISV= 143.39€ x CO₂ – 23,321.94 €</td></tr> </tbody> </table> Diesel cars: <table border="1"> <thead> <tr> <th>CO₂ (g / Km)</th><th>Car Tax (ISV) €</th></tr> </thead> <tbody> <tr> <td><= 95</td><td>ISV= 19.39€ x CO₂ – 1,540.30€</td></tr> <tr> <td>96 - 120</td><td>ISV= 55.49€ x CO₂ – 5,023.11€</td></tr> <tr> <td>121 – 140</td><td>ISV= 123.06€ x CO₂ – 13,245.34€</td></tr> <tr> <td>141 – 160</td><td>ISV= 136.85 € x CO₂ – 15,227.57€</td></tr> <tr> <td>> 160</td><td>ISV= 187.973 € x CO₂ – 23,434.67 €</td></tr> </tbody> </table> In addition to the total ISV (cc + CO₂ components) a tax value of € 500 for diesel LPV and of €250 for diesel LCV with PM emissions equal or more than 0.003g/km. Hybrids/electric vehicles get a 50% discount on the registration tax Reduced rates exist for: <ul style="list-style-type: none"> Vehicles previously registered in other MS (assessment is done on case-by-case basis) Taxis (70% reduction) Rental cars (40% reduction) <p><u>Motorcycles, tricycles and quadricycles</u> the rate varies between €60 (engine size between 120cc and 250cc) and €200 (engine size above 750cc)</p> <p><u>Light freight/mixed vehicles, buses</u></p> <table border="1"> <thead> <tr> <th>Cylinder Capacity</th><th>Car Tax €</th></tr> </thead> <tbody> <tr> <td>< 1250 cc</td><td>ISV= 4.34€ x CC – 2799.66€</td></tr> <tr> <td>> 1250 cc</td><td>ISV= 10.26€ x CC – 10200.16€</td></tr> </tbody> </table> <ul style="list-style-type: none"> The above rates are reduced by 5% for vehicles prior to 1970, previously registered in another EU Member State (art. 8, n.º 2); The above rates are reduced by 50% for four-wheel drive light goods vehicles, designed to carry no more than three passengers, including the driver, with an open laden compartment (art. 8, n.º 2); The above rates are reduced by 85% for the following vehicles (art. 	Cylinder Capacity	Car Tax €	< 1250 cc	ISV= 0.97€ x CC – 718.98€	> 1250 cc	ISV= 4.56€ x CC – 5,212.59€	CO ₂ (g / Km)	Car Tax €	<= 115	ISV= 4.03€ x CO ₂ – 378.98€	116 - 145	ISV= 36.81€ x CO ₂ – 4,156.95€	146 – 175	ISV= 42.72€ x CO ₂ – 5,010.87€	176 – 195	ISV= 108.59€ x CO ₂ – 16,550.52€	> 195	ISV= 143.39€ x CO ₂ – 23,321.94 €	CO ₂ (g / Km)	Car Tax (ISV) €	<= 95	ISV= 19.39€ x CO ₂ – 1,540.30€	96 - 120	ISV= 55.49€ x CO ₂ – 5,023.11€	121 – 140	ISV= 123.06€ x CO ₂ – 13,245.34€	141 – 160	ISV= 136.85 € x CO ₂ – 15,227.57€	> 160	ISV= 187.973 € x CO ₂ – 23,434.67 €	Cylinder Capacity	Car Tax €	< 1250 cc	ISV= 4.34€ x CC – 2799.66€	> 1250 cc	ISV= 10.26€ x CC – 10200.16€
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	<p>9):</p> <ul style="list-style-type: none"> - Two-wheel drive light mixed vehicles the gross weight of which exceeds 2,300 kg, with laden compartment whose minimum inside length is 145 cm and whose minimum inside height is 130 cm (measured from its platform that must be continuous), with a fixed screen (that must be parallel to the rear row of seats and must isolate completely the space intended for the driver and the passengers from the space intended for goods). - Two-wheel drive light goods vehicles with open laden compartment or without laden compartment, designed to carry more than three passengers, including the driver; - Motor caravans. <ul style="list-style-type: none"> • The above rates are reduced by 90% for light goods vehicles with open laden compartment designed to carry no more than three passengers including the driver. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 2,243.13 • Vehicle C: € 3,654.49 • Vehicle D: € 7,332.89 • HDV: -
Total annual revenues	€ 831,830,000 (2010)
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars.
Other issues	The 50% discount for hybrids and electric vehicles is peculiar, as electric vehicles have engine capacity=0 and CO ₂ emissions=0, which would make the amount of tax to be paid 0 as well. Yet, the calculator on the governments website states the ISV for electric vehicles is still €100.
Sources	http://impostosobreveiculos.info/inicio/download-da-lei-n-22_a_2007-que-procede-a-reforma-global-da-tributacao-automovel/ https://www.e-financas.gov.pt/de/jsp-dgaiec/main.jsp?body=/ia/simuladorISV2012.jsp

Pollution tax - Taxa pe poluare

Transport mode	Road
Country/region	Romania
Status	Implemented
Brief description	A tax due upon registration of a vehicle, new or second hand, categories M1-2-3, N1-2-3.
Objective of the scheme	N/A
Legal basis	OUG nr. 50/2008, ordonanta de urgenta pentru instituirea taxei pe poluare pentru autovehicule LEGEA 9/2012 – Taxa pentru emisiile poluante provenite de la autovehicule
Responsible authority	National government, Ministry of the Environment
Who are charged	Any person that owns a motor vehicle of classes M1-M3, N1-N3. Exemptions: <ul style="list-style-type: none"> vehicles belonging to diplomatic missions, consulates and to their members , as well as other organizations and foreign persons having diplomatic status who carry out their activity in Romania; vehicles especially equipped for the use of persons with disabilities, as regulated under the Law 488/2006; vehicles used by army forces, state security forces, police, military police, border police, fire brigades; vehicles defined by RNTR2 for ambulance and medicine services, vehicles especially equipped for the first aid, as well as vehicles for accidents rescue services; vehicles with the body or frame changed/replaced, under the condition of a previous registration of these vehicles; historic vehicles as it is stipulated by legal provisions; vehicles held by health, education and cultural institutions or other public administration bodies, foundations or associations, international organisms or NGOs due to donations or financed by non reimbursable loans; vehicles used in sport competitions; special vehicles with a limited rolling on the public roads to the home-work route, with engines complying with the chemical pollution norms; seized or brought under the law on private ownership of state and granted free of charge in accordance with legal provisions in force;
Charge base	For M1: CO ₂ emissions, EURO class and engine size (cc) Other categories: engine size (cc), EURO class
Charge structure and charge level	<ul style="list-style-type: none"> M1 vehicles <ul style="list-style-type: none"> CO₂ emissions known: $\text{Tax} = [(A \times B \times 30\%) + (C \times D \times 70\%)] \times (100 - E)\%$ <p>Where:</p> <p>A = CO₂ emission (gCO₂/km) B = specific tax (€ /1gCO₂) C = engine capacity [cc] D = specific tax (Euro/1cc) E = Depreciation (%) – from 0 – 90% depending of the vehicle's age</p>

- CO₂ emissions not known (pre-Euro, Euro1, Euro 2):

$$\text{Tax} = C_x D_x (100 - E) \%$$

With B according to this table:

Pollution standard	CO ₂ emission	Specific Tax
Hybrid, Electric	-	0
Euro 6	-	0
Euro 5, Euro 4, Euro 3	≤ 120	0
	121-150	0.5
	151-180	1.0
	181-210	2.0
	211-240	4.0
	241-270	6.0
	≥ 271	8.0

D according to this table:

Pollution standard	Engine capacity (cc)	Tax euro/ cc
1	2	3
Hybrids, electric		0
Euro 6		0
Euro 5	≤ 1,200	0.065
	1,201-1,400	0.13
	1,401-1,600	0.195
	1,601-2,000	0.26
	2,001-3,000	0.325
	> 3,000	0.39
Euro 4	≤ 1,200	0.5
	1,201-1,400	0.67
	1,401-1,600	0.90
	1,601-2,000	.80
	2,001-3,000	2.25
	> 3,000	2.70
Euro 3	≤ 1,200	1.30
	1,201-1,400	2,34
	1,401-1,600	3.51
	1,601-2,000	4.68
	2,001-3,000	5.85
	> 3,000	7.02
Euro 2	≤ 1,200	3.0
	1,201-1,400	4.50

			1,401-1,600	6.75	
			1,601-2,000	9.00	
			2,001-3,000	11.25	
			> 3,000	16.00	
	Euro 1		≤ 1,200	6.60	
			1,201-1,400	9.90	
			1,401-1,600	14.85	
			1,601-2,000	19.80	
			2,001-3,000	24.75	
			> 3,000	29.7	
	NON-EURO		≤ 1,200	15.80	
			1,201-1,400	23.77	
			1,401-1,600	35.62	
			1,601-2,000	47.55	
			2,001-3,000	70.00	
			> 3,000	95.10	
	<ul style="list-style-type: none"> All other vehicle categories 				
			pollution standard	tax (€/cc)	
			Euro 6/ VI	0.0	
			Euro 5/V	0.05	
			Euro 4/ IV	0.25	
			Euro 3/ III	0.5	
			Euro 2/ II	2.0	
			Euro1/I	4.0	
			Non-Euro	9.0	
	Rates calculated for representative vehicles: <ul style="list-style-type: none"> Vehicle B: € 145.81 Vehicle C: € 218.13 Vehicle D: € 474.22 HDV: € 300 				
Total annual revenues	€ 42,260,000 (2010)				
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars.				
Other issues	<ul style="list-style-type: none"> The tax was modified in the first half of 2012. Revenues are earmarked for the National Environmental Fund. 				
Sources	http://www.dreptonline.ro/legislatie/ordonanta_instituirea_taxa_poluare_autov_ehicule_oug_50_2008.php http://codfiscal.realitatea.net/legea-92012-taxe-pentru-emisiile-poluante-provenite-de-la-autovehicule/				

Motor Vehicle Tax																							
Transport mode	Road																						
Country/region	Slovenia																						
Status	Implemented																						
Brief description	A motor vehicle tax is levied upon the first registration of a vehicle in Slovenia. The tax is expressed as a percentage of the vehicle's purchase price and based on the CO ₂ emissions of the vehicle.																						
Objective of the scheme	N/A																						
Legal basis	Motor Vehicles Tax Act - Zakon o davku na motorna vozila - ZDMV (Official Gazette of the Republic of Slovenia No.: 72/06, 9/10).																						
Responsible authority	National government, Ministry of Finance																						
Who are charged	<p>Persons wishing to register their vehicle (only cars and motorcycles are subject to the tax).</p> <p>Exemptions:</p> <ul style="list-style-type: none"> vehicles exported or supplied to another EU Member State before the first registration vehicles acquired for transport of families with three or more children vehicles purchased for carrying disabled people vehicles intended for official use by diplomatic and consular representations accredited to Slovenia, international organisations, personal use by foreign staff of diplomatic and consular missions and personal use by foreign staff of international organisations used vehicles (old-timers) temporarily imported vehicles and vehicles introduced to Slovenia from another EU Member State sport vehicles that have not been adapted for road use and are intended only for driving on circuits transfer of vehicles in the case of statutory reorganisations emergency rescue motor vehicles used for transport of victims and patients 																						
Charge base	Purchase price, Fuel type, CO ₂ emissions, Euro class.																						
Charge structure and charge level	<p>The tax is a percentage of the price of the vehicle, depending on fuel type and CO₂ emissions.</p> <table border="1"> <thead> <tr> <th>CO₂</th><th>Gasoline</th><th>Diesel</th></tr> </thead> <tbody> <tr> <td>0 - 110</td><td>0.5 %</td><td>1.0 %</td></tr> <tr> <td>111 - 120</td><td>1.0 %</td><td>2.0 %</td></tr> <tr> <td>121 - 130</td><td>1.5 %</td><td>3.0 %</td></tr> <tr> <td>131 - 150</td><td>3.0 %</td><td>6.0 %</td></tr> <tr> <td>151 - 170</td><td>6.0 %</td><td>11.0 %</td></tr> <tr> <td>171 - 190</td><td>9.0 %</td><td>15.0 %</td></tr> </tbody> </table>		CO ₂	Gasoline	Diesel	0 - 110	0.5 %	1.0 %	111 - 120	1.0 %	2.0 %	121 - 130	1.5 %	3.0 %	131 - 150	3.0 %	6.0 %	151 - 170	6.0 %	11.0 %	171 - 190	9.0 %	15.0 %
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171 - 190	9.0 %	15.0 %																					

	191 - 210	13.0 %	18.0 %
	211 - 230	18.0 %	22.0 %
	231 - 250	23.0 %	26.0 %
	> 250	28.0 %	31.0 %
<p>Following rules apply for special vehicles:</p> <ul style="list-style-type: none"> • All other engine types (including hybrid or electric): the table for gasoline is applied • Vehicles with at least 8 seats: 30% decrease of the tax • Vehicles worse than Euro 3: +10%pp (percentage points) • Euro 3 vehicles: +5% pp • Euro 4 vehicles: +2% pp • Euro 6 diesel vehicles: gasoline table applies • Diesel vehicles with PM emissions >0.005g/km: +5%pp • No info on CO₂ emissions: the highest tax rate for the relevant fuel type applies. <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> • Vehicle B: € 368.49 • Vehicle C: € 442.29 • Vehicle D: € 3,223.8 • HDV: - 			
Total annual revenues	€ 40,100,000 (2010)		
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars.		
Other issues	The legal document explicitly states the revenue of the tax goes to the general public budget.		
Sources	http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Davki_in_carine/Angle%C5%A1ki/zakon_o_davku_na_motorna_vozila_u_p_b1.pdf http://www.vlada.si/en/delo_vlade/government_sessions/government_session/article/the_government_approves_draft_amendments_to_the_motor_vehicles_act_and_discusses_the_beginning_of_th/		

Registration tax - Impuesto Especial sobre Determinados Medios de Transporte

Transport mode	Road
Country/region	Spain
Status	Implemented
Brief description	Tax to be paid upon first registration of a vehicle in Spain
Objective of the scheme	N/A
Legal basis	Law No 38 of 28 December 1992 on excise duties, modified by Law No 11 of 26 October 2009. Royal Decree No 1165/1995 approving the regulation on excise duties.
Responsible authority	National government, but revenue is passed on to Regional governments, who can increase the rate up to a maximum of 15%.
Who are charged	<p>People wishing to register a new vehicle. However, several vehicles are not subject to the tax:</p> <ul style="list-style-type: none"> • Vehicles of categories N1, N2 and N3. For vehicles N1 only when they are used in relation with an economic activity (at least in a 50%). Motorcaravans are always taxable. • Vehicles of categories M2, M3 and the tramway; • Vehicles for exclusive industrial, commercial or agricultural use, previously approved by the tax authorities; • Motorbikes with two or three wheels and light quadricycles; • Motorcycles and vehicles with three wheels that are not quadricycles with an engine capacity less than 250 cc; • Special vehicles, different from “quad” vehicles type • Multi-purpose vehicles, with a total height of more than 1,800 millimeters, except off road vehicles. It should be proven that the vehicle will be used in relation with an economic activity (at least 50%). Motorcaravans are always taxable; • Vehicles for exclusive use by governmental institutions; • Vehicles for exclusive use by governmental and regional institutions in their role of surveillance, defence and security; • Ambulances, and those other vehicles that with their specific characteristics can not be used for any other purpose than the supervising, assistance, and aid on roads and highways. <p>Other vehicles are subject to the tax but exempted:</p> <ul style="list-style-type: none"> • Taxis; • Vehicles for exclusive use by driving schools or rental services; • Vehicles registered by disabled persons, subject to specific requirements; • Vehicles for exclusive use by diplomatic and other similar services.
Charge base	Purchase price, CO ₂ emissions

Charge structure and charge level	<ul style="list-style-type: none">Normal rates:																											
	<table><tr><th rowspan="2">CO₂ Emissions (g/km)</th><th colspan="3">Rate</th></tr><tr><th>Península & Baleares Islands</th><th>Canary Islands</th><th>Ceuta and Melilla</th></tr><tr><td>< = 120</td><td>0%</td><td>0%</td><td>0%</td></tr><tr><td>> 120 < 160</td><td>4.75%</td><td>3.75%</td><td>0%</td></tr><tr><td>>= 160 < 200</td><td>9.75%</td><td>8.75%</td><td>0%</td></tr><tr><td>>= 200*</td><td>14.75%</td><td>13.75%</td><td>0%</td></tr><tr><td>Others**</td><td>12%</td><td>11%</td><td>0%</td></tr></table>	CO ₂ Emissions (g/km)	Rate			Península & Baleares Islands	Canary Islands	Ceuta and Melilla	< = 120	0%	0%	0%	> 120 < 160	4.75%	3.75%	0%	>= 160 < 200	9.75%	8.75%	0%	>= 200*	14.75%	13.75%	0%	Others**	12%	11%	0%
	CO ₂ Emissions (g/km)		Rate																									
		Península & Baleares Islands	Canary Islands	Ceuta and Melilla																								
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	>= 200*	14.75%	13.75%	0%																								
	Others**	12%	11%	0%																								
	<ul style="list-style-type: none">The tax for vehicles with CO₂ emissions over 200g/km is increased to 16% in the regions of Andalucía, Asturias and Cataluña.Families with 3 or more children can get a 50% tax reduction when they buy a vehicle with 5 or more seats.Campers or vehicles that can be used as housing get a 30% tax reduction.Alternative fuel vehicles can get subsidies from regional governments:																											
<table><tr><th>Regional Governments</th><th>Fuel type</th><th>Max. amount</th></tr><tr><td>Andalucía</td><td>Fuel efficient vehicles</td><td>Up to 70 % of the investment</td></tr><tr><td>Aragón, Asturias, Baleares, Cantabria,Madrid, Navarra, Valencia, Castilla la Mancha, Murcia, Castilla y León, Cataluña, Galicia, País Vasco, Extremadura</td><td>Hybrid, natural gas, LPG/ electric, fuel cell</td><td>€ 2,000/ 7,000 per vehicle</td></tr></table>	Regional Governments	Fuel type	Max. amount	Andalucía	Fuel efficient vehicles	Up to 70 % of the investment	Aragón, Asturias, Baleares, Cantabria,Madrid, Navarra, Valencia, Castilla la Mancha, Murcia, Castilla y León, Cataluña, Galicia, País Vasco, Extremadura	Hybrid, natural gas, LPG/ electric, fuel cell	€ 2,000/ 7,000 per vehicle																			
Regional Governments	Fuel type	Max. amount																										
Andalucía	Fuel efficient vehicles	Up to 70 % of the investment																										
Aragón, Asturias, Baleares, Cantabria,Madrid, Navarra, Valencia, Castilla la Mancha, Murcia, Castilla y León, Cataluña, Galicia, País Vasco, Extremadura	Hybrid, natural gas, LPG/ electric, fuel cell	€ 2,000/ 7,000 per vehicle																										
Rates calculated for representative vehicles:																												
<ul style="list-style-type: none">Vehicle B: € 583.44Vehicle C: € 0Vehicle D: € 3,492.45HDV: -																												
Total annual revenues	€ 734,000,000 (2010)																											
Internalisation issues	The tax provides incentives to reduce CO ₂ emissions from new cars.																											
Other issues	-																											
Sources	http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/Impuesto_Especial_sobre_Determinados_Medios_de_Transporte/Impuesto_Especial_sobre_Determinados_Medios_de_Transporte.shtml http://noticias.juridicas.com/base_datos/Fiscal/I38-1992.t2.html																											

2.8. Company car as a benefit in kind

Company car as a benefit in kind	
Transport mode	Road
Country/region	Austria
Status	Implemented
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.
Objective of the scheme	N/A
Legal basis	Einkommensteuergesetz 1988
Responsible authority	National government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Purchase price
Charge structure and charge level	A company car that is used for private transport as well, is seen as a benefit in kind, on which (income) tax is due. The total value of the benefit is set at <i>1.5% of the purchase price</i> (incl. VAT, accessories etc) per month; The maximum amount is € 600. A reduction to 0.75 % is possible if a maximum of 500 kilometres of private usage can be proven each month at a maximum amount of € 300. If the car is only sporadically used for private reasons (up to 300 km per month), the benefit amounts to € 0.50 per kilometre (€ 0.72 if a driver is added).
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=1,0004570

Company car as a benefit in kind

Transport mode	Road
Country/region	Belgium
Status	Implemented
Brief description	The private use of a company car is considered as a benefit in kind (BIK), on which taxes are due.
Objective of the scheme	N/A
Legal basis	Wetboek Inkomstenbelasting 92
Responsible authority	Federal government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Fuel type, CO ₂ emissions, vehicle catalogue value
Charge structure and charge level	<p>The benefit in kind, which is seen as taxable income, is calculated as follows:</p> <ul style="list-style-type: none"> • Diesel cars: Yearly BIK = [catalogue value x (5.5% + (0.1% x (CO₂ – 95)))] x 6/7 • Gasoline cars: Yearly BIK = [catalogue value x (5.5% + (0.1% x (CO₂ – 115)))] x 6/7 <p>The catalogue value is defined as: “the catalogue price of the vehicle in new condition as if it is sold to private persons, including options and the VAT actually paid, without any rebate, reduction or discount.”</p> <p>The CO₂ basic rate is 5.5% when CO₂ emissions are 95g/km for diesel cars and 115g/km for gasoline cars. When the CO₂ emissions are higher than the CO₂ reference value, the CO₂ basic rate is incremented by 0.1 per gram CO₂, with a maximum of 18%.</p> <p>When the CO₂ emissions are lower than the CO₂ reference value, the percentage is decreased by 0.1% by gram CO₂, with a minimum of 4%. The benefit in kind is at least 1,200€/year.</p>
Total annual revenues	N/A
Internalisation issues	The inclusion of CO ₂ , which was instated in 2010, creates a link with the climate change impacts of driving. The formula was changed to its current format in 2012 to include catalogue price, which in a way means that the importance of CO ₂ emissions in the formula has decreased.
Other issues	Additional disallowed expenses of 17% of the benefit in kind are due by an employer who puts a company car at the disposal of his employee who may use the vehicle for private purposes, and have to be included in the company's taxable profits.
Sources	http://www.minfin.fgov.be/portail2/nl/themes/transport/vehicules-use.htm#O http://ccff02.minfin.fgov.be/KMWeb/browseCategory.do?method=browse&params.selectedCategoryId=40

Company car as a benefit in kind

Transport mode	Road
Country/region	Czech Republic
Status	Implemented
Brief description	The use of a company car for private motoring is treated as a benefit in kind under personal income tax.
Objective of the scheme	N/A
Legal basis	586/1992 Sb. ZÁKON České národní rady ze dne 20. listopadu 1992, o daních z příjmů
Responsible authority	National government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Actual vehicle purchase price
Charge structure and charge level	1% of purchase price for every month started, with a minimum of CZK 1,000 is added to the income.
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	http://cds.mfcr.cz/cps/rde/xchg/cds/xsl/182_795.html

Company car as a benefit in kind	
Transport mode	Road
Country/region	Denmark
Status	Implemented
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.
Objective of the scheme	N/A
Legal basis	Lov om et indkomstregister Bekendtgørelse af lov om indkomstskat for personer m.v. (personskatteloven)
Responsible authority	National government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Car price, fuel consumption
Charge structure and charge level	The sum of 3 parts is added to the taxable amount: <ul style="list-style-type: none"> • 25% of the car price up to DKK 300000 (€ 40,310) (at least DKK 160000 (€ 21,499)) • 20% of the rest of the car price (no maximum) • Environmental fee equal to the amount of the green owner's tax for the vehicle
Total annual revenues	N/A
Internalisation issues	The differentiation to fuel efficiency (via the component that is linked to the ownership tax) provides an incentive to reduce CO ₂ emissions.
Other issues	-
Sources	https://www.retsinformation.dk/Forms/R0710.aspx?id=17277 https://www.retsinformation.dk/Forms/R0710.aspx?id=135694

Company car as a benefit in kind

Transport mode	Road
Country/region	Estonia
Status	Implemented
Brief description	Company cars provided by employers to their employees with an allowance for personal use, are seen as part of the taxable income. http://www.emta.ee/?id=21713
Objective of the scheme	N/A
Legal basis	Income Tax Act (consolidated text 30 March 2012)
Responsible authority	National government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	The amount of personal use
Charge structure and charge level	The maximum price of a fringe benefit for the use of an automobile of the employer free of charge or at a preferential price for activities not related to employment or service duties or to the employer's business is 256 euros per month for each automobile used for the activities specified. The price of such fringe benefit shall be determined according to the use of the automobile as a fringe benefit and on the basis of the records maintained pursuant to the procedure established by the Minister of Finance. If no records are maintained, the maximum price shall be taken as the basis for taxation.
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	http://www.legaltext.ee/et/andmebaas/paraframe.asp?loc=text&lk=et&sk=en&dok=X40007K14.htm&query=tulumaksuseadus&tyyp=X&ptyyp=RT&fr=no&pg=1

Company car as a benefit in kind

Transport mode	Road
Country/region	Finland
Status	Implemented
Brief description	Company cars with an allowance for private use are seen as a part of the taxable income of the driver/employee
Objective of the scheme	N/A
Legal basis	Decision 1031/32/2010 of the Finnish Tax Administration on the valuation of taxable in-kind benefits to be applied in 2011.
Responsible authority	National government, Tax Administration
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Vehicle age, amount of use
Charge structure and charge level	<p>Employer-provided vehicles</p> <p>If an employee or his family uses the employer's passenger car or van for private driving, this gives rise to a taxable company car benefit (In Finnish: autoetu / In Swedish: bilförmån). The tax value is based on the year when the vehicle was put into service, as recorded in its registration document, as follows:</p> <p>(a) Age group A (Vehicles put into service in the years 2009 to 2011)</p> <p>Company car -- unlimited benefit (Vapaa autoetu; Fri bilförmån): The monthly value of the benefit equals 1.4 per cent of the replacement price of the vehicle; plus €270.00, or alternatively, 18 cents per kilometre.</p> <p>Company car -- limited benefit (Auton käyttöetu; Förmån att använda bil): The monthly value of the benefit equals 1.4 per cent of the replacement price of the vehicle; plus €90.00, or alternatively, 6 cents per kilometre.</p> <p>(b) Age group B (Vehicles put into service in the years 2006 to 2008)</p> <p>Unlimited benefit: The monthly value equals 1.2 per cent of the replacement price of the vehicle; plus €285.00, or alternatively, 19 cents per kilometre.</p> <p>Limited benefit: The monthly value equals 1.2 per cent of the replacement price of the vehicle; plus €105.00, or alternatively, 7 cents per kilometre.</p> <p>(c) Age group C, (Vehicles put into service before 2006)</p> <p>Unlimited benefit: The monthly value equals 0.9 per cent of the replacement price of the vehicle; plus €300.00, or alternatively, 20 cents per kilometre.</p> <p>Limited benefit: The monthly value equals 0.9 per cent of the replacement price of the vehicle; plus €120.00, or alternatively, 8 cents per kilometre.</p>

Company car benefit received in another country (Vehicles put into service before 2008)

		Monthly value	Value based on a driver's log or other reliable record provided by the taxpayer or the tax authorities
	€ per month	Basic value, € per month	+ Value per kilometre, € per month
Unlimited benefit	€729.00	€264.00	+ €0.31/Km
Limited benefit	€444.00	€264.00	+ €0.12/Km

The employee should substantiate the values based on kilometres by keeping records, such as a driver's log. Tax authorities may revalue the taxable value of the company car benefit in the final assessment if the kilometres relating to private driving obviously exceed 18,000 kilometres.

If the employee uses different vehicles during the month because of the nature of his work, the basic value of the benefit should be based on the characteristics of the vehicle used most of the time.

In Age groups A, B and C, 'basic value' means the percentage calculated on the replacement price. 'Replacement price' means the general recommended retail price of the make and model, valid at the beginning of the month during which the car was put into service, and quoted by the importer, or if this information is not available, the price quoted by the wholesaler, less €3,400.00.

The percentages referred to above are calculated on this adjusted price.

If work-related driving exceeds 30,000 kilometers during the calendar year, or if the employee constantly switches from one vehicle to another, the basic value of the benefit is 80 per cent of the basic value.

Any automotive accessories are included in the valuation except usual winter tires and a car telephone. A car telephone, if installed, is valued similarly as a mobile-phone benefit.

The value of accessories is added to the car's replacement price insofar as their value exceeds €850.00. However, if any rebate granted to the employer on the accessories exceeds the ordinary cash rebate or the equivalent, the value of the accessories should be equated with their usual recommended retail price.

If the employer pays all the expenses, the benefit is an Unlimited benefit (Vapaa autoetu / Fri bilförmån). If the employee at least pays for the fuel, it is a Limited benefit (Auton käyttöetu / Förmån att använda bil).

If the employee pays back an amount of money to the employer, this amount should be subtracted from the taxable value of the unlimited or limited company car benefit.

For the purposes of valuation, private kilometrage includes commuting to and from work.

The value of the company car benefit is increased by €420.00 per month or 28

	<p>cents per kilometre if a (professional) driver engaged by the employer takes charge of the driving.</p> <p>The driver's log referred to in § 17 must show the daily kilometrage driven with the employer-provided vehicle during the tax year.</p> <p>The following facts regarding work-related driving must be entered daily in driver's log:</p> <p>Start and end hours, Start and end locations, and the route driven, as necessary, Odometer readings at start and end, Distance travelled, Purpose of trip, and Name of user of vehicle.</p>
Total annual revenues	N/A
Internalisation issues	The tariff increases with the age of the vehicle, stimulating faster fleet turnover. This likely leads to lower pollutant and CO ₂ emissions.
Other issues	-
Sources	http://www.vero.fi/en-US/Precise_information/Official_Decisions/Official_Decisions_for_2011_Fringe_Benef(14890)

Company car as a benefit in kind

Transport mode	Road
Country/region	Germany
Status	Implemented
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.
Objective of the scheme	N/A
Legal basis	Einkommennsteuergesetz
Responsible authority	National government
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Purchase price, commuting distance
Charge structure and charge level	The use of a company car for private motoring is treated as a benefit in kind under income tax. The basis for taxation is determined according to the gross catalogue price of the company car and the commuting distance between the residence and the office of the employee. The taxable amount is 1% of the gross catalogue price plus 0.03% of the gross catalogue price per km of the distance between the residence and the office of the employee, per month.
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	http://www.gesetze-im-internet.de/estg/BJNR010050934.html http://www.gesetze-im-internet.de/estg/_6.html

Company car as a benefit in kind

Transport mode	Road								
Country/region	Greece								
Status	Implemented								
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.								
Objective of the scheme	N/A								
Legal basis	(No information in English could be found)								
Responsible authority	National government, ministry of finance								
Who are charged	Drivers of company cars (owned or leased by the company) who are allowed by their employer to use that vehicle for personal trips as well.								
Charge base	Purchase price								
Charge structure and charge level	<table> <tr> <th>Purchase price(€)</th><th>Amount to be added to personal income per year</th></tr> <tr> <td>15,000-22,000</td><td>15% of the car's purchase price</td></tr> <tr> <td>22,001-30,000</td><td>25% of the car's purchase price</td></tr> <tr> <td>30,001 and above</td><td>30% of the car's purchase price</td></tr> </table>	Purchase price(€)	Amount to be added to personal income per year	15,000-22,000	15% of the car's purchase price	22,001-30,000	25% of the car's purchase price	30,001 and above	30% of the car's purchase price
Purchase price(€)	Amount to be added to personal income per year								
15,000-22,000	15% of the car's purchase price								
22,001-30,000	25% of the car's purchase price								
30,001 and above	30% of the car's purchase price								
Total annual revenues	N/A								
Internalisation issues	-								
Other issues	-								

Company car as a benefit in kind

Transport mode	Road		
Country/region	Ireland		
Status	Implemented		
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.		
Objective of the scheme	N/A		
Legal basis	TAXES CONSOLIDATION ACT, 1997		
Responsible authority	National government, department of finance		
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.		
Charge base	<p>The notional pay to which PAYE (Pay as you earn) and PRSI (Pay related social insurance) must be applied is determined by reference to the "cash equivalent" of the private use of a company car. To arrive at the cash equivalent the employer must first apply a business kilometric related percentage to the Original Market Value (OMV) of the vehicle supplied (whether the vehicle is owned acquired new or second-hand or leased by the employer).</p> <p>The cash equivalent is then reduced by any amount required to be made good, and actually made good, by the employee directly to the employer in respect of any part of the cost of providing or running the car.</p>		
Charge structure and charge level	Annual Business Kilometric Thresholds	Cash Equivalent (% of OMV)	
	24,135 or less	30%	
	24,136 to 32,180	24%	
	32,181 to 40,225	18%	
	40,226 to 48,270	12%	
	48,271 and over	6%	
	<p>The higher the amount of business km driven, the lower the tax. Any expenses related to the private use of the car made by the employee can be deducted from the cash equivalent sum that is taken as the notional pay from the private use of the vehicle.</p>		
Total annual revenues	N/A		
Internalisation issues	-		
Other issues	-		
Sources	http://www.revenue.ie/en/tax/it/leaflets/benefit-in-kind/private-use-cars.html http://www.irishstatutebook.ie/1997/en/act/pub/0039/index.html		

Company car as a benefit in kind – Bijtelling auto van de zaak

Transport mode	Road																																																																		
Country/region	Netherlands																																																																		
Status	Implemented																																																																		
Brief description	When an employer allows his employee to use his company car for private trips as well, this is seen as a benefit in kind, on which income tax is due.																																																																		
Objective of the scheme	N/A																																																																		
Legal basis	Wet inkomstenbelasting (art 3.20)																																																																		
Responsible authority	National government, Ministry of Finance. Implementation is done through the tax department.																																																																		
Who are charged	Drivers of company cars that use that vehicle for personal trips as well. Drivers that drive less than 500 kilometres for personal use per year are exempted (through a declaration).																																																																		
Charge base	CO ₂ emissions																																																																		
Charge structure and charge level	<p>If the private use of the company car exceeds 500 km a year, 25% of the vehicle's catalogue value will be considered part of the driver's/user's income. 14% income tax is levied, if the car emits less than or equal to 110 g/km CO₂ (petrol) or 95 g/km (diesel) 20% income tax is levied if the car emits more than 110 g/km but less than or equal to 140 g/km for gasoline cars, and more than 95 g/km but less than or equal to 116 g/km for Diesel cars. These thresholds for the 14% and the 20% tariff will be adjusted downwards every year with effect from 1 July 2012. If the private use is less than 500 km a year, no extra income tax is charged.</p> <table><tr><th></th><th>2012-1</th><th>2012-2</th><th>2013</th><th>2014</th><th>2015</th></tr><tr><td colspan="6">Petrol</td></tr><tr><td>0% taxable benefit</td><td>≤50</td><td>≤50</td><td>≤50</td><td>N/A</td><td>N/A</td></tr><tr><td>7% taxable benefit</td><td>N/A</td><td>N/A</td><td>N/A</td><td>≤50</td><td>≤50</td></tr><tr><td>14% taxable benefit</td><td>51-110</td><td>51-102</td><td>51-95</td><td>51-88</td><td>51-82</td></tr><tr><td>20% taxable benefit</td><td>111-140</td><td>103-132</td><td>96-124</td><td>89-117</td><td>83-110</td></tr><tr><td colspan="6">Diesel</td></tr><tr><td>0% taxable benefit</td><td>≤50</td><td>≤50</td><td>≤50</td><td>N/A</td><td>N/A</td></tr><tr><td>7% taxable benefit</td><td>N/A</td><td>N/A</td><td>N/A</td><td>≤50</td><td>≤50</td></tr><tr><td>14% taxable benefit</td><td>51-95</td><td>51-91</td><td>51-88</td><td>51-85</td><td>51-82</td></tr><tr><td>20% taxable benefit</td><td>96-116</td><td>92-114</td><td>89-112</td><td>86-111</td><td>83-110</td></tr></table> <p>Up to and including 2013, a zero tariff applies to the taxable benefit for passenger cars with a CO₂ emission of no more than 50 g/km. The effective date of this zero tariff is 1 January 2012. The effective date of the zero tariff is 1 January 2012. Vehicles keep the tariff for a period that is the same as the standard lease period calculated from the moment that the vehicle is registered for the first time. The Ministry of Finance has set the standard lease period at 60 months. From 1 January 2014 to 31 December 2015 inclusive, cars with a CO₂ emission rate of up to and including 50 gram per kilometre fall under a 7% taxable benefit category.</p>		2012-1	2012-2	2013	2014	2015	Petrol						0% taxable benefit	≤50	≤50	≤50	N/A	N/A	7% taxable benefit	N/A	N/A	N/A	≤50	≤50	14% taxable benefit	51-110	51-102	51-95	51-88	51-82	20% taxable benefit	111-140	103-132	96-124	89-117	83-110	Diesel						0% taxable benefit	≤50	≤50	≤50	N/A	N/A	7% taxable benefit	N/A	N/A	N/A	≤50	≤50	14% taxable benefit	51-95	51-91	51-88	51-85	51-82	20% taxable benefit	96-116	92-114	89-112	86-111	83-110
	2012-1	2012-2	2013	2014	2015																																																														
Petrol																																																																			
0% taxable benefit	≤50	≤50	≤50	N/A	N/A																																																														
7% taxable benefit	N/A	N/A	N/A	≤50	≤50																																																														
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14% taxable benefit	51-95	51-91	51-88	51-85	51-82																																																														
20% taxable benefit	96-116	92-114	89-112	86-111	83-110																																																														
Total annual revenues	N/A																																																																		
Internalisation issues	The CO ₂ differentiation provides an incentive to reduce CO ₂ emissions.																																																																		
Other issues	-																																																																		

Company car as a benefit in kind	
Transport mode	Road
Country/region	Portugal
Status	Implemented
Brief description	When an employer allows his employee to use his company car for private trips as well, this is seen as a benefit in kind, on which income tax is due.
Objective of the scheme	N/A
Legal basis	Codigo do Imposto sobre o Rendimento das Pessoas Singulares http://info.portaldasfinancas.gov.pt/NR/rdonlyres/AE587F22-BEFB-4E02-8983-52CCA4072710/0/CIRS_2012.pdf
Responsible authority	National government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Purchase price
Charge structure and charge level	0.75% of the purchase price is added to the taxable income per month
Total annual revenues	N/A
Internalisation issues	No real internalisation, but rather a way to (partly) compensate for a hidden subsidy.
Other issues	-

Company car as a benefit in kind

Transport mode	Road
Country/region	Spain
Status	Implemented
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.
Objective of the scheme	N/A
Legal basis	Ley del Impuesto
Responsible authority	National government, Ministry of Finance
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	Car price
Charge structure and charge level	20% of the acquisition cost (per year), including taxes
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/Configuracion/Acceda_directamente/A_un_clic/Modelos_y_formularios/Declaraciones/Impuesto_sobre_la_Renta_de_las_Personas_Fisicas/Impuesto_sobre_la_Renta_de_las_Personas_Fisicas.shtml http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf http://www.pyaconsultores.com/privado/ver_notitya.php?ver=197&idioma=

Company car as a benefit in kind

Transport mode	Road
Country/region	Sweden
Status	Implemented
Brief description	The private use of a company car is considered as a benefit in kind, on which taxes are due.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Ministry of Finance (Tax agency)
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.
Charge base	E.g. fuel used, distance travelled, number of port visits, vehicle purchase price, etc.
Charge structure and charge level	<p>The taxable amount is calculated as follows:</p> <ul style="list-style-type: none"> • 31.7 % of the base price amount (SEK 40,000 in 2012) • + 75 % of the government loan interest rate at the end of November the year before the income year (in 2011: 1.65%) multiplied with the new car price, • + 9 % of the new car price. <p>If the employer pays all the fuel, the employee has to regard 120 % of the value of the fuel used for private driving as personal income.</p> <ul style="list-style-type: none"> - For green cars (including non-plug-in-hybrids and biofuel or LPG powered cars), a permanent reduction of the benefit value down to the benefit value of a comparable petrol/diesel car - for electric cars and plug-in hybrids (cars equipped with technology to run on electricity that is supplied by recharging from an external energy source) and cars driven by gas (not LPG), there is a reduction of the value for personal income taxation of 40 % (max SEK 16,000) compared to the taxation value of the corresponding or comparable car driven by petrol or diesel. The 40% reduction of the taxation or benefit value is valid up to and including 2013. From 2014 the 40% reduction will probably be abolished, but no final decision has yet been made. - for cars driven by alcohol (ethanol) the time-limited reduction of the benefit value with 20% (max SEK 8 000) has been abolished from 2012. However the permanent reduction of the benefit value down to the benefit value of a comparable petrol/diesel car is still valid from 2012.
Total annual revenues	N/A
Internalisation issues	The differentiation provides some indirect incentives to reduce CO ₂ and air pollutant emissions.
Other issues	-

Company car as a benefit in kind

Transport mode	Road																												
Country/region	United Kingdom																												
Status	Implemented																												
Brief description	Company cars that are provided to employees for private trips as well as professional, are seen as part of the taxable income and thus subject to income tax.																												
Objective of the scheme	N/A																												
Legal basis	Finance Bill 2012																												
Responsible authority	National government, HM Revenue & Customs																												
Who are charged	Drivers of company cars who are allowed by their employer to use that vehicle for personal trips as well.																												
Charge base	CO ₂ emissions, purchase price																												
Charge structure and charge level	<ul style="list-style-type: none">Since 1 April 2002 an individual's company car tax (CCT) liability has been based on their vehicle's CO₂ emissions.A driver is taxed (at 22% or 40% depending upon their income tax rate) on a percentage (currently 10-35%) of the vehicles list price, cross referencing to the CO₂ band in which it sits.The 10% rate applies to cars emitting at or below 120g/km. For cars under 125g/km the rate is 15%, with a 1% rate increase for each additional 5g/km band over that level up to a maximum charge of 35% of the cars price. Diesels pay a 3% surcharge, up to the 35% top rate.On 6 April 2010 a 0% rate for electric cars was introduced, for five years, and a 5% rate for cars emitting 75g/km or less. From 6 April 2011 no reductions for alternative fuels are given, bar the zero rate for electric cars (previously discounts of 2-6% were applied for bi-fuel gas, hybrid and electric cars).The rates change in 2012/13 with the 10% rate starting point changing and then bands from 11%-35% beginning at 100g/km for each 5g/km band.The maximum and minimum rates and corresponding CO₂g/km emission values for 2011/12 to 2013/14 are:<table><tr><td>Rate</td><td>2011/12</td><td>2012/13</td><td>2013/14</td></tr><tr><td>0%</td><td>0g/km</td><td>0g/km</td><td>0g/km</td></tr><tr><td>5%</td><td>75g/km</td><td>75g/km</td><td>75g/km</td></tr><tr><td>10%</td><td>120g/km</td><td><99g/km</td><td>76-94g/km</td></tr><tr><td>11%</td><td>-</td><td>100g/km</td><td>95g/km</td></tr><tr><td>15%</td><td>125g/km</td><td></td><td></td></tr><tr><td>35%</td><td>225g/km</td><td>220g/km</td><td>215g/km</td></tr></table>From 2015-16 the rate for zero-emission cars reverts back to 9% and the special rule for cars emitting 75g/km or less will be abolished.Additionally, a tax is levied on the fuel that was used for private trips but paid for by the employer. This is equal to the rate calculated above multiplied by a reference value. For the current year, this is £18,800.	Rate	2011/12	2012/13	2013/14	0%	0g/km	0g/km	0g/km	5%	75g/km	75g/km	75g/km	10%	120g/km	<99g/km	76-94g/km	11%	-	100g/km	95g/km	15%	125g/km			35%	225g/km	220g/km	215g/km
Rate	2011/12	2012/13	2013/14																										
0%	0g/km	0g/km	0g/km																										
5%	75g/km	75g/km	75g/km																										
10%	120g/km	<99g/km	76-94g/km																										
11%	-	100g/km	95g/km																										
15%	125g/km																												
35%	225g/km	220g/km	215g/km																										
Total annual revenues	N/A																												
Internalisation issues	The CO ₂ differentiation provides an incentive to reduce CO ₂ emissions.																												
Other issues	<ul style="list-style-type: none">Changes are scheduled in the scale of the tax, and in the exceptions for zero																												

	<p>or low emitting vehicles, as documented above.</p> <ul style="list-style-type: none"> Documentation on the fuel charge can be found at http://www.hmrc.gov.uk/budget2012/tiin-2008.pdf
Sources	http://www.hmrc.gov.uk/cars/ http://www.hmrc.gov.uk/budget2012/ootlar-main.pdf

2.9. Other company car tax

Deductibility of car expenses of companies in the framework of Corporate Income Tax				
Transport mode	Road			
Country/region	Belgium			
Status	Implemented			
Brief description	Expenses related to company cars can be deducted of corporate income (and tax). For some expenses (fuel, interest, mobile phone equipment), there are no further restrictions. For all the rest, tax deductibility is CO ₂ emission dependent.			
Objective of the scheme	N/A			
Legal basis	Wetboek Inkomstenbelasting 92, art. 66 Code de l'Impôt sur les Revenus 92, art. 66			
Responsible authority	Federal government, Ministry of Finance			
Who are charged	Companies that provide company cars. This does not include vehicles exclusively used as taxis or for self-drive hire and therefore exempted from the circulation tax; vehicles used for car driving lessons via driving schools; and vehicles exclusively leased to third parties.			
Charge base	Vehicle CO ₂ emissions, fuel type			
Charge structure and charge level	Petrol		Diesel	
	CO₂ emissions	Deductibility	CO₂ emissions	Deductibility
	0	120%	0	120%
	1 to 60	100%	1 to 60	100%
	61 to 105	90%	61 to 105	90%
	106 to 125	80%	106 to 115	80%
	126 to 155	75%	116 to 145	75%
	156 to 180	70%	146 to 170	70%
	181 to 205	60%	171 to 195	60%
	more than 205	50%	more than 195	50%
Total annual revenues	N/A			
Internalisation issues	The CO ₂ differentiation provides an incentive to reduce CO ₂ emissions.			
Other issues	Employees can also choose to deduct personal car expenses made for professional purposes, provided he chooses to do this instead of deducting a lump sum for all professional expenses. As there is no relation to internalisation issues, it is not mentioned on a separate factsheet.			
Sources	http://ccff02.minfin.fgov.be/KMWeb/changeLanguage.do?language=en_UK#findHighlighted			

Solidarity contribution - Cotisation de solidarité - solidariteitsbijdrage

Transport mode	Road
Country/region	Belgium
Status	Implemented
Brief description	A contribution paid by employers for the private use of company cars (both M1 and N1) by their employees
Objective of the scheme	N/A
Legal basis	Programmawet van 27 december 2004./ Loi-programme du 27 décembre 2004.
Responsible authority	National government
Who are charged	Employers who provide company cars to their employees and allow their private use.
Charge base	Specific CO ₂ emissions of the vehicle, fuel type.
Charge structure and charge level	<p>The charge is calculated on a monthly basis. The formula is $(CO_2 * €9 - X) / 12$, with X depending on the fuel type:</p> <ul style="list-style-type: none"> • Petrol: $X = € 768$ • Diesel: $X = € 600$ • LPG: $X = € 990$ <p>Indexation is applied. The minimum monthly charge is €24.25.</p>
Total annual revenues	N/A
Internalisation issues	The CO ₂ differentiation provides an incentive to reduce CO ₂ emissions.
Other issues	-
Sources	http://car.latte.be/NewsService/XML/getAttachment?id=58

Company car ownership tax - Taxe sur les véhicules des sociétés (TVS)

Transport mode	Road
Country/region	France
Status	Implemented
Brief description	All company cars are subject to an annual tax payable by the owner (company), depending on their CO ₂ emissions.
Objective of the scheme	N/A
Legal basis	Articles 1010, 1010-0 A, et 1010 B du code général des impôts (CGI) Article 406 bis de l'annexe III au CGI Instruction 7-M-4-06 du 22 septembre 2006
Responsible authority	National government, Ministry of Finance
Who are charged	Companies that own motor vehicles
Charge base	<p>The tax is payable on private cars owned or used by companies. Private cars are vehicles registered as passenger cars and multi-purpose passenger cars which, whilst being registered as commercial vehicles, are used to transport passengers and their luggage or property.</p> <p>Cars owned by employees or senior managers, but used for professional purposes, are also covered by the tax, subject to the amount of professional use.</p> <p>Cars allocated to certain uses which correspond to the company's business activity (sale, short-term hire, public transport) are exempted.</p> <p>The tax is differentiated based on CO₂ emissions for vehicles first registered after June 2004 and bought or used by companies as from 1 January 2006; and based on fiscal horsepower for the other vehicles. Privately owned cars used in professional context can also be covered by the tax.</p>

Charge structure and charge level	<ul style="list-style-type: none"> For vehicles covered by the European whole vehicle type approval (Directive 70/156/EEC), bought by companies as from 1 January 2006 and first registered after June 2004, the tax is based on CO₂ emissions. Hybrid vehicles with emissions below 110g/km are exempt from the tax the first 2 years after registration. <table border="1" data-bbox="566 436 1396 795"> <thead> <tr> <th>CO₂ emissions (in g/km)</th><th>Amount of the tax (in € per g of CO₂)</th></tr> </thead> <tbody> <tr><td>≤50</td><td>0</td></tr> <tr><td>>50 and ≤100</td><td>2</td></tr> <tr><td>>100 and ≤120</td><td>4</td></tr> <tr><td>>120 and ≤140</td><td>5.5</td></tr> <tr><td>>140 and ≤160</td><td>11.5</td></tr> <tr><td>>160 and ≤200</td><td>18</td></tr> <tr><td>>200 and ≤250</td><td>21.5</td></tr> <tr><td>>250</td><td>27</td></tr> </tbody> </table> <ul style="list-style-type: none"> For vehicles not covered above (i.e. bought or used before Jan 2007), the tax is based on fiscal horsepower: <table border="1" data-bbox="566 873 1420 1120"> <thead> <tr> <th>Fiscal power (in horse power)</th><th>Amount of the tax (in €)</th></tr> </thead> <tbody> <tr><td>≤3</td><td>750</td></tr> <tr><td>Between 4 and 6</td><td>1 400</td></tr> <tr><td>Between 7 and 10</td><td>3 000</td></tr> <tr><td>Between 11 and 15</td><td>3 600</td></tr> <tr><td>>15</td><td>4 500</td></tr> </tbody> </table> <ul style="list-style-type: none"> The tax also covers vehicles of employees or senior managers in case they receive a reimbursement for the professional use, based on the number of kilometres. The tax payable is determined based on a coefficient that varies according to the number of kilometres reimbursed by the company: the higher the professional use, the more tax the company has to pay. The first 15,000 € that would be payable on the vehicles of employees and of senior managers is exempted. <table border="1" data-bbox="566 1355 1420 1612"> <thead> <tr> <th>Number of kilometres reimbursed by the company</th><th>Coefficient applicable to the tax on company cars (in %)</th></tr> </thead> <tbody> <tr><td>Between 0 and 15 000</td><td>0</td></tr> <tr><td>Between 15 001 and 25 000</td><td>25</td></tr> <tr><td>Between 25 001 and 35 000</td><td>50</td></tr> <tr><td>Between 35 001 and 45 000</td><td>75</td></tr> <tr><td>> 45 000</td><td>100</td></tr> </tbody> </table> <p>Rates calculated for representative vehicles:</p> <ul style="list-style-type: none"> Vehicle B: € 1,690.5 Vehicle C: € 476 Vehicle D: € 3,312 	CO ₂ emissions (in g/km)	Amount of the tax (in € per g of CO ₂)	≤50	0	>50 and ≤100	2	>100 and ≤120	4	>120 and ≤140	5.5	>140 and ≤160	11.5	>160 and ≤200	18	>200 and ≤250	21.5	>250	27	Fiscal power (in horse power)	Amount of the tax (in €)	≤3	750	Between 4 and 6	1 400	Between 7 and 10	3 000	Between 11 and 15	3 600	>15	4 500	Number of kilometres reimbursed by the company	Coefficient applicable to the tax on company cars (in %)	Between 0 and 15 000	0	Between 15 001 and 25 000	25	Between 25 001 and 35 000	50	Between 35 001 and 45 000	75	> 45 000	100
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Total annual revenues	€ 992,000,000 (2010)																																										
Internalisation issues	The CO ₂ differentiation provides an incentive to reduce CO ₂ emissions.																																										
Other issues	-																																										
Source	http://www.impots.gouv.fr/portal/dgi/public/professionnels.impot?pageId=prof_tv&respId=2&impot=TVS&sfid=50																																										

Company Car Tax	
Transport mode	Road
Country/region	Latvia
Status	Implemented
Brief description	Corporately owned vehicles are subject to a monthly tax.
Objective of the scheme	N/A
Legal basis	Law on Vehicle Use Tax and Company Car Tax
Responsible authority	National government, Road Traffic Safety Directorate
Who are charged	Entrepreneurs who own or hold the car provided for carriage of passengers. Seating capacity of the car is not more than eight seats apart from drivers' seat. Company car tax shall be paid by commercial entities which own or hold passenger vehicles which are used also for personal needs of employees and/or proprietaries.
Charge base	Engine size
Charge structure and charge level	<ul style="list-style-type: none"> For cars first registered after 1 January 2005 with an engine capacity to 2,000 cc the rate is LVL 19 per month. For those with an engine capacity from 2,001 cc to 2,500 cc the rate is LVL 30, with an engine capacity over 2,500 cc the rate is LVL 40 per month. For cars first registered before 1st January 2005 the rate is LVL 30 per month.
Total annual revenues	N/A
Internalisation issues	-
Other issues	Vehicles used for commercial purposes (e.g. taxis) are exempt.

2.10. Congestion charge

Congestion Charge Milano	
Transport mode	Road
Country/region	Italy (city of Milan)
Status	Implemented
Brief description	<p>The “Area C” coincides with the LTZ (limited traffic zone) circle of the Bastions in the city of Milan.</p> <p>This is delimited by 43 passages with video cameras, seven of which can exclusively be crossed by the public transport.</p> <p>The cameras register only the vehicle entry into the area and transfer the data to a processor which recognizes the means of transport and the relative Area C tariff.</p> <p>The provision is an experimental measure which started in January 2012 and lasts for 18 months.</p>
Objective of the scheme	<ul style="list-style-type: none"> •Decreasing road traffic in “Cerchia dei Bastioni” (city centre). •Improving public transport performances. •Raising funds for soft mobility infrastructures : cycle lanes, pedestrian zones, 30kph zones. •Improving the quality of life by reducing the number of accidents, uncontrolled parking, noise and air pollution.
Legal basis	Ordinance of the Municipality of Milan, n° 67222, 21 December 2011.
Responsible authority	Municipality of Milan
Who are charged	Road vehicles
Charge base	The vehicle entry into the area
Charge structure and charge level	<p>Regulation on the access into the city LTZ :</p> <p><u>Free access:</u></p> <ul style="list-style-type: none"> • Electric vehicles • Motorbikes and scooters • Until July 2013: hybrids, LPG or CNG powered vehicles <p><u>Access charged:</u></p> <ul style="list-style-type: none"> • Gasoline powered vehicles: Euro 1, 2, 3, 4 and 5 • Diesel powered vehicles: Euro 3 with particulate filter, 4 and 5 • Until the 31st of December 2012: diesel Euro 3 without particulate filter for residents, domiciled with box pertaining in the circle of the Bastions • Until 31st of December 2012: diesel Euro 3 without particulate filter for transport of goods of public utility for the residents <p><u>No access and transit:</u></p> <ul style="list-style-type: none"> • Vehicles fed with gasoil Euro 0, 1, 2 and without particulate filter, Euro 3 (except authorized vehicles) • Vehicles fed with petrol Euro 0 • Vehicles of more than 7.5 meters length <p><u>Fares</u></p>

	<p>The entrance ticket is always valid throughout the charging day (from 7.30am to 7.30pm). The purchase covers all accesses made on the same day.</p> <p>All vehicles: 5 €</p> <p>Residents and garage owners within Cerchia dei Bastioni: the first 40 accesses are free before December, 31st, 2012. 41st access onward: 2 €</p> <p>Two different fees apply to duty vehicles:</p> <ul style="list-style-type: none"> • 5 € for the daily access + 2 hours of free parking in the designated blue spaces • 3 € for the daily access only
Total annual revenues	N/A
Internalisation issues	The access charge to LTZ circle of Bastions has the general aim to reduce congestion, accidents, noise and air pollution although there are no charge shares covering specific external/environmental costs.
Other issues	<ul style="list-style-type: none"> • <u>Evaluation reports</u> on the impact of the measure adopted on the traffic registered in the LTZ area have been carried out. According to these reports the measure lead to strong traffic decrease with respect to the preceding year. • The revenues deriving from the Area C tolls are earmarked to promote projects for sustainable mobility. • <u>Changes occurred:</u> the city toll for Area C has been currently suspended from the 26 of July due to the appeal against Area C measure made by a parking.
Sources	http://www.comune.milano.it/

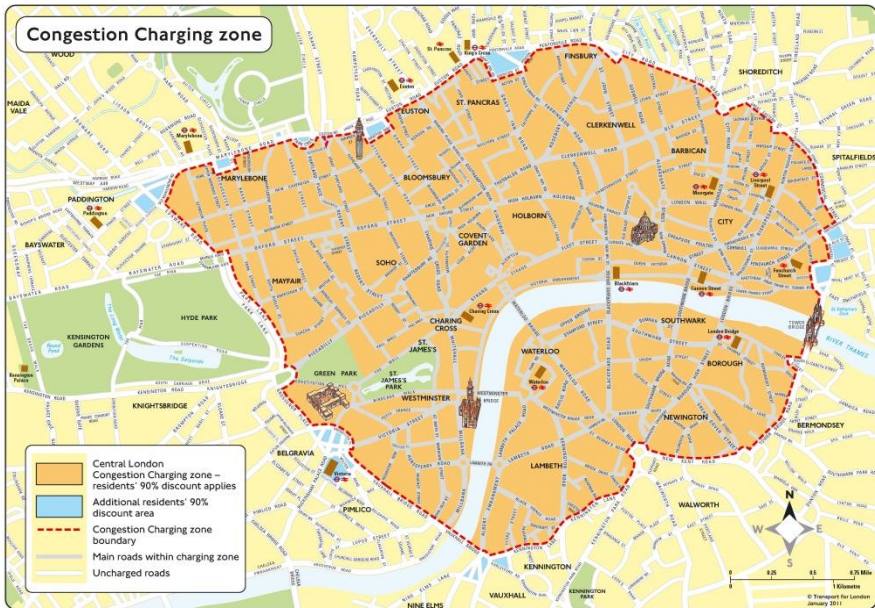
Controlled Vehicular Access

Transport mode	Road										
Country/region	Malta										
Status	Implemented										
Brief description	<p>Controlled Vehicular Access makes use of Automatic Number Plate Reading (ANPR) technology and dedicated camera systems to monitor and photograph vehicles entering and exiting the CVA boundary, i.e. the capital city of Valletta.</p> <p>The system then automatically calculates the time the vehicle remained inside the Valletta CVA boundary and finally computes the fee due for access and parking based on the tariffs issued by Transport Malta.</p>										
Objective of the scheme	N/A										
Legal basis	N/A										
Responsible authority	National government, Ministry of Transport										
Who are charged	All road vehicle drivers with licence plates in the CVA perimeter										
Charge base	Time spent within the zone										
Charge structure and charge level	<ul style="list-style-type: none"> Monday to Friday (08h00 – 18h00), Saturday (08h00 – 13h00) <table border="1"> <thead> <tr> <th>Criteria</th><th>Charge</th></tr> </thead> <tbody> <tr> <td>30 mins</td><td>Free</td></tr> <tr> <td>Additional 30 mins</td><td>€0.82c</td></tr> <tr> <td>Following the first hour</td><td>€0.82c per hour or part thereof</td></tr> <tr> <td>Max. charge</td><td>€6.52</td></tr> </tbody> </table> <ul style="list-style-type: none"> All other times and public holidays: free 	Criteria	Charge	30 mins	Free	Additional 30 mins	€0.82c	Following the first hour	€0.82c per hour or part thereof	Max. charge	€6.52
Criteria	Charge										
30 mins	Free										
Additional 30 mins	€0.82c										
Following the first hour	€0.82c per hour or part thereof										
Max. charge	€6.52										
Total annual revenues	N/A										
Internalisation issues	Mainly intended to internalise congestion costs, yet it probably also helps to reduce noise and local pollutant levels.										
Other issues	<ul style="list-style-type: none"> The system has been in place since May 2007 It operates using licence plate recognition Both advance payment and payment with invoice afterwards are possible. 										
Sources	http://www.cva.gov.mt/										

Stockholm congestion charge		
Transport mode	Road	
Country/region	Sweden	
Status	Implemented	
Brief description	The Stockholm congestion charge is a congestion pricing system implemented as a tax levied on most vehicles entering and exiting central Stockholm.	
Objective of the scheme	N/A	
Legal basis	Lag (2004:629) om trängselskatt	
Responsible authority	Local government of Stockholm county	
Who are charged	<p>All vehicles registered in Sweden that enter or exit the perimeter. Some exemptions exist:</p> <ul style="list-style-type: none"> • emergency vehicles • buses with a total weight of 14 tonnes • diplomatic registered vehicles • motorcycles • foreign registered vehicles • military vehicles <p>The Stockholm city centre covers the areas of Södermalm, Norrmalm, Östermalm, Vasastaden, Kungsholmen, Stora Essingen, Lilla Essingen and Djurgården.</p>	
Charge base	Fixed charge per vehicle based on the moment of entering or exiting the perimeter.	
Charge structure and charge level	Time of day	Tax
	00:00 – 06:29	0 SEK
	06:30 – 06:59	10 SEK
	07:00 – 07:29	15 SEK
	07:30 – 08:29	20 SEK
	08:30 – 08:59	15 SEK
	09:00 – 15:29	10 SEK
	15:30 – 15:59	15 SEK
	16:00 – 17:29	20 SEK
	17:30 – 17:59	15 SEK
	18:00 – 18:29	10 SEK
	18:30 – 23:59	0 SEK
	The maximum amount per day is 60 SEK.	
	There is no charge on Saturdays, Sundays, public holidays or the day before public holidays, nor during nights (18:30 – 06:29), nor during the month of July.	
Total annual revenues	€ 10,132,202 (2008)	
Internalisation issues	This can be regarded as internalising congestion costs, although the charge levels are not explicitly based on congestion cost estimates.	
Other issues	<ul style="list-style-type: none"> • The system is based on automatic licence plate recognition using cameras on all entry and exit points of perimeter. 	

	<ul style="list-style-type: none"> • Revenues are earmarked improvement of transport conditions in the Stockholm county. Under the current government, this is narrowed to road construction and maintenance only. • An exemption for environmentally friendly cars was in place until 31/07/2012. • The applicable exchange rate is SEK 9.1592=€ 1.
Sources	http://www.transportstyrelsen.se/sv/Vag/Trangselskatt/Trangselskatt-i-stockholm http://en.wikipedia.org/wiki/Stockholm_congestion_tax http://www.notisum.se/rnp/sls/lag/20040629.htm http://www.tmleuven.be/expertise/seminar/20111205_Stockholm.pdf http://www.stockholm.se/Fristaende-webbplatser/Fackforvaltningssajter/Trafikkontoret/Trangselskatt/In-English/

Congestion charge

Transport mode	Road
Country/region	United Kingdom
Status	Implemented
Brief description	Two cities in the UK currently apply a congestion charge, for all vehicles entering the city: London and Durham.
Objective of the scheme	N/A
Legal basis	Greater London Authority Act 1999 and 2007
Responsible authority	Local authorities London: Transport for London
Who are charged	<p>For London: all vehicles driving within the perimeter of the charge during active hours (07:00 to 18:00, Monday to Friday), except:</p> <ul style="list-style-type: none"> • Two-wheeled motorbikes (and sidecars), mopeds and bicycles • London licensed minicabs and taxis (licensed with TfL Taxi and Private Hire) • Emergency service vehicles, such as ambulances and fire engines • NHS vehicles that are exempt from road tax • Vehicles used by disabled people that are exempt from vehicle excise duty (road tax) under the 'disabled' class • Vehicles for more than one disabled person (for example Dial-A-Ride) exempt from road tax <p>The perimeter is as follows:</p>  <p>For Durham: all vehicles driving through Saddler street from 10.00am to 4.00pm Monday to Saturday (excluding bank holidays)</p>
Charge base	A fixed charge per day, no matter the vehicle type
Charge structure and	<p>London:</p> <ul style="list-style-type: none"> • The standard fee for applicable vehicles is £10 per day if paid by

charge level	<p>midnight on the day of travel, £12 if paid by the end of the following day, or £9 if registered with CC Autopay. Businesses with ten or more vehicles can register with TfL, and will be charged £9 per vehicle per day for each vehicle detected within the zone. Failure to pay results in a fine of £120, reduced to £60 if paid within 14 days, but increased to £187 if unpaid after 28 days.</p> <ul style="list-style-type: none"> Registered cars which emit 100g/km or less of CO₂ and meet the Euro 5 standard, vehicles with 9 or more seats, motor-tricycles, accredited breakdown companies and roadside recovery vehicles receive 100% discounts. Refunds are available to people who pay monthly or annual in advance whose plans change; reimbursements are available to NHS patients assessed to be too ill to travel by public-transport, NHS staff using vehicles on official business and fire fighters. Residents living within or very close to the zone are eligible for a 90% discount which is charged via CC Autopay <p>Durham: £2.</p>
Total annual revenues	€ 172,173,104 (2009/2010) (London)
Internalisation issues	This scheme internalises congestion costs, although the charge level has not explicitly been based on congestion cost estimates. Also incentive for reducing CO ₂ and local air pollutant emissions are provided, through the discount given to low emission vehicles.
Other issues	<ul style="list-style-type: none"> Revenues are earmarked for investment the London transportation system The system is operated through licence plate recognition using cameras, both in London and Durham. The applicable exchange rate is £ 0.8596=€ 1.
Sources	http://www.legislation.gov.uk/ukpga/1999/29/contents http://www.legislation.gov.uk/ukpga/2007/24/contents http://www.durham.gov.uk/pages/Service.aspx?ServiceId=6370 http://www.tfl.gov.uk/roadusers/congestioncharging/default.aspx http://content.durham.gov.uk/PDFRepository/SaddlerStreetCongestionChargeReport.pdf http://www.durham.gov.uk/pages/Service.aspx?ServiceId=6370

2.11. Purchase premiums and scrappage schemes

Purchase premium - PRIMe CAR-e	
Transport mode	Road
Country/region	Luxemburg
Status	Implemented (valid through the end of 2012)
Brief description	A subsidy given upon the purchase of a vehicle with low specific CO ₂ emissions (below 100 g/km)
Objective of the scheme	N/A
Legal basis	PRIME À LA CASSE Règlement grand-ducal du 11 décembre 2009
Responsible authority	National government, Ministry for the Environment
Who are charged	Buyers of a low-emission vehicles who register their vehicle in 2012.
Charge base	CO ₂ emissions
Charge structure and charge level	<ul style="list-style-type: none"> The PRIMe CAR-e incentive, €750 is granted to the purchaser of a car emitting less than 100 g/km CO₂ (160 g/km under specific conditions) when the first registration occurs between January 1, 2012 and December 31, 2012. The amount of the PRIMe CAR-e is doubled (€1,500) for cars registered with CO₂ emissions ≤ 90 g/km CO₂ (160 g/km under specific conditions) when the first registration occurs between January 1, 2012 and December 31, 2012. The amount of the PRIMe CAR-e is €5,000 for full electric cars and cars with CO₂ emissions ≤ 60 g/km (Plug-in hybrids) registered for the first time between January 1, 2012 and December 31, 2012. For cars propelled exclusively by an electric motor, obtaining the bonus of €5,000 is related to an obligation for the owner of the car or, in the event of leasing, for the holder of the car, to subscribe to a supply agreement of green electricity (100% from renewable sources) at the latest 6 months before the date of introduction of the request of the bonus.
Total annual revenues	Negative (amount unknown)
Internalisation issues	Supports purchase of low CO ₂ emitting vehicles.
Other issues	-
Sources	http://www.car-e.lu/prime-car-e.html . http://www.legilux.public.lu/leg/a/archives/2009/0245/a245.pdf

Tax on End-of-life vehicles

Transport mode	Road
Country/region	Slovenia
Status	Implemented
Brief description	When a vehicle is scrapped, a tax is levied to cover the costs of managing the waste
Objective of the scheme	
Legal basis	Official Journal of the Republic of Slovenia No 87/2005 ,118/2005 and 14/2009
Responsible authority	National government, Ministry of Ecology
Who are charged	Owners of vehicles that are scrapped
Charge base	Weight
Charge structure and charge level	€ 0.0063/kg
Total annual revenues	€ 78,000
Internalisation issues	No internalisation of costs from car use, but rather from car scrappage.
Other issues	The revenues are (partly) earmarked for the processing of scrapped vehicles.

Super green car premium - Supermiljöbilspremie	
Transport mode	Road
Country/region	Sweden
Status	Implemented
Brief description	A one-time-subsidy given upon purchase to buyers of “super green cars”.
Objective of the scheme	The purpose of this regulation is to promote increased sales and use of new cars with low carbon footprint, with a super-green car premium.
Legal basis	Förordning (2011:1590) om supermiljöbilspremie
Responsible authority	Road Transport Agency
Who are charged	Nobody is charged, it is a premium
Charge base	Vehicle emissions
Charge structure and charge level	<ul style="list-style-type: none"> • The premium is SEK 40,000 (€ 4,367) • Euro 5 or better • CO₂ emissions no more than 50g/km
Total annual revenues	Negative (amount unknown)
Internalisation issues	No internalisation as such takes place, but the sales of environmentally friendlier cars is promoted
Other issues	<ul style="list-style-type: none"> • Only the first 5000 applicants in the 2012-2014 period can get the premium. • The applicable exchange rate is SEK 9.1592=€ 1.
Sources	http://www.transportstyrelsen.se/sv/Kontakta-oss/Stall-fragor-lamna-synpunkter-eller-information/Vanliga-fragor-till-Transportstyrelsen/Supermiljobilspremie/ http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Forordning-20111590-om-supe_sfs-2011-1590/

Plug-in car Grant	
Transport mode	Road
Country/region	United Kingdom
Status	Implemented
Brief description	Since January 2011, motorists in the UK purchasing a qualifying ultra-low emission car can receive a grant.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	National government, Department for Transport
Who are charged	<p>Nobody is charged, this is a subsidy for the purchase of ultra-low emission vehicles. At present, the list of eligible vehicles is:</p> <ul style="list-style-type: none"> • Chevrolet Volt • Citroen CZero • Mia • Mitsubishi i-MiEV • Nissan Leaf • Peugeot iOn • Renault Fluence ZE • Smart fortwo electric drive • Toyota Prius Plug-in Hybrid • Vauxhall Ampera
Charge base	Purchase price

Charge structure and charge level	Detailed requirements are:	
	Criteria type	Explanation
	Vehicle type	Only new cars are eligible (vehicle category 'M1'). This includes pre-registration conversions (normal, internal combustion engine cars that were converted to battery or hybrid versions by specialist converters before the car's first registration). Motorbikes and quadricycles are not covered.
	Carbon dioxide exhaust emissions	Vehicles must emit less than 75 grams of carbon dioxide (CO ₂) per kilometre driven.
	Range	Electric vehicles (EVs) must be able to travel a minimum of 70 miles between charges. Plug-in hybrid electric vehicles (PHEVs) must have a minimum electric range of 10 miles.
	Minimum top speed	Vehicles must be able to reach a speed of 60 miles per hour or more.
	Warranty	<p>Vehicles must have:</p> <ul style="list-style-type: none"> a 3-year or 60,000-miles vehicle warranty (guarantee) a 3-year battery and electric drive train warranty, with the option of extending the battery warranty for an extra 2 years <p>'Drive train' means the parts that send power from the engine to the wheels. These include the clutch, transmission (gear box), drive shafts, U-joints and differential.</p>
	Battery performance	<p>Vehicles must have:</p> <ul style="list-style-type: none"> either a minimum 5-year warranty on the battery and electric drive train as standard or extra evidence of battery performance to show reasonable performance after 3 years of use
	Electrical safety	Vehicles must comply with certain regulations (UN-ECE Reg 100.00) that show that they are electrically safe.
	Crash safety	<p>To make sure cars will be safe in a crash, they must either have:</p> <ul style="list-style-type: none"> EC whole vehicle type approval (EC WVTA, not small series) or evidence that the car has appropriate levels of safety as judged by international standards
	The grant is 25% of the purchase price, up to a maximum of £5,000 (€ 5,817).	
Total annual revenues	In the first 18 months the scheme has been active, 1,706 claims have been made, i.e. maximum £ 8,530,000 (€ 9,923,220) has been spent.	
Internalisation issues	This aims to increase the sales of ultra-low emission vehicles, and does not provide actual internalisation. The criteria for the grant do contain an element of CO ₂ emissions.	
Other issues	<ul style="list-style-type: none"> The Plug-in Car Grant has been designed to help make the whole-life costs of a qualifying car more comparable with petrol or diesel equivalents. Over time, as manufacturers begin to make these cars in greater volumes, the costs of production should begin to fall. 	
Sources	http://www.dft.gov.uk/topics/sustainable/olev/plug-in-car-grant	



3. Factsheets rail transport

3.1. Overview

Transport mode	Pricing instruments	Factsheets
Rail	Infrastructure Access charges	AT, BE, BG, CZ, DK, EE, FI, FR DE, EL, HU, IE, IT, LV, LT, LU, NL, PL, PT, RO, SI, SK, ES, SE, UK (Network Rail, High Speed 1, Eurotunnel)
Rail	Taxation of gas oil and electricity (excises and VAT)	AT, BE, BG, CZ, DK, EE, FI, FR DE, EL, HU, IE, IT, LV, LT, LU, NL, PL, PT, RO, SI, SK, ES, SE, UK

3.1. Rail infrastructure access charges

Infrastructure access charges	
Transport mode	Railways
Country/region	Austria Network manager: ÖBB Infrastruktur AG
Status	Implemented
Brief description	Variable charge/train-km (capacity) and per gross tonne-km (maintenance and renewal). Length of the network: 10,143 km of track ⁴ .
Objective of the scheme	The charging principles follow the provisions of Directive 2001/14/EC, which have been implemented in national law (EisbG). Accordingly, charges for the minimum access package are set at cost that is directly incurred as a result of operating the train service up to maximal full costs ("what the market can bear"). In addition to the market orientation, charges are based on the following objectives: <ul style="list-style-type: none"> • <u>Cost and equipment oriented</u>: consequent cost recovery oriented charging principle; cost allocation of infrastructure facilities as much differentiated as possible. • <u>Capacity-oriented</u>: capacity-effects and capacity-requirements as a central element. • <u>Causer-oriented</u> (i.e. the user pays for the costs provoked): cost application direct to causer-categories and performance-related, for example according to different quality.
Legal basis	Austrian Federal Railways Act (EisbG- Eisenbahngesetz 1957). Pursuant to Paragraph 59 of the EisbG, the NWS represents the instrument prescribed under European Union (EU) law by Article 3 of Directive 2001/14 stipulating non-discriminatory access for RUs.
Responsible authority	The infrastructure manager – ÖBB-InfrastrukturBetrieb AG- is the authority responsible for developing the system of infrastructure charges.
Who are charged	Train operators.
Charge base	Distance travelled (train-km); weight (Gross tonne-km); route and traffic-type (passenger trains, freight trains and service trains); delay.
Charge structure and charge level	<u>Infrastructure Use Charges for train path and train run</u> : Train-km x Price of the relevant line section and traffic type + + Gross tonne-km x Price of the Gross tonne-km ± ± Train-km x Supplements or reductions ± ± Payment/credit according to the balance of delay minutes. The components which make up the track access charge are: <ol style="list-style-type: none"> 1. Train-km by route and traffic-type. The rail routes of ÖBB-Infrastruktur AG are separated into five route categories. These are defined as follows:

⁴http://www.oebb.at/infrastruktur/en/_p_Network_Access/Infrastruktur/index.jsp

	<ul style="list-style-type: none"> • Brenner Line • Westbahn • other international lines • other main lines • secondary lines <ol style="list-style-type: none"> Gross tonne-km: track usage in terms of approximate maximum costs of maintenance and renewal expenses is included within the gross tonne-km price. Traction unit-factor (supplement or reduction): traction units are classified according to the wear and tear they place on the track infrastructure. Supplement for congested infrastructure: a supplement for overloaded infrastructure is calculated during the specified times. Incentive for capacity optimisation (which will be applied in 2013): this mechanism is aimed at flattening out peaks in capacity demand. Corridor-specific freight traffic incentive: a route-specific reduction is awarded per train-km for freight trains. Supplement for speeds over 160 km/h (not allocated 2013). <p>Charge level per typology of train (per train-km):</p> <p>Freight train 1,000t:</p> <table> <tr> <td>Brenner Line</td><td>€ 3.3901</td></tr> <tr> <td>Westbahn</td><td>€ 2.9870</td></tr> <tr> <td>other international lines</td><td>€ 2.3954</td></tr> <tr> <td>other main lines</td><td>€ 2.0609</td></tr> <tr> <td>secondary lines</td><td>€ 1.8210</td></tr> </table> <p>Long distance passenger train 500t</p> <table> <tr> <td>Brenner Line</td><td>€ 3.7505</td></tr> <tr> <td>Westbahn</td><td>€ 3.1780</td></tr> <tr> <td>other international lines</td><td>€ 2.3376</td></tr> <tr> <td>other main lines</td><td>€ 1.8624</td></tr> <tr> <td>secondary lines</td><td>€ 1.5217</td></tr> </table> <p>Regional passenger train and suburban train 250t</p> <table> <tr> <td>Brenner Line</td><td>€ 3.46125</td></tr> <tr> <td>Westbahn</td><td>€ 2.88875</td></tr> <tr> <td>other international lines</td><td>€ 2.04835</td></tr> <tr> <td>other main lines</td><td>€ 1.57315</td></tr> <tr> <td>secondary lines</td><td>€ 1.23245</td></tr> </table>	Brenner Line	€ 3.3901	Westbahn	€ 2.9870	other international lines	€ 2.3954	other main lines	€ 2.0609	secondary lines	€ 1.8210	Brenner Line	€ 3.7505	Westbahn	€ 3.1780	other international lines	€ 2.3376	other main lines	€ 1.8624	secondary lines	€ 1.5217	Brenner Line	€ 3.46125	Westbahn	€ 2.88875	other international lines	€ 2.04835	other main lines	€ 1.57315	secondary lines	€ 1.23245
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secondary lines	€ 1.23245																														
Total annual revenues	Year 2011. Revenues deriving from infrastructure access charge: € 437,000,000.																														
Internalisation issues	<p>The external costs considered in the track access charge are wear and tear costs, supply scarcity costs, congestion costs, administrative costs.</p> <p>Wear and tear costs included in the charge are related to the weight of the train and to the traction unit factor which, in this respect, are classified according to the wear and tear they place on the track infrastructure.</p> <p>Scarcity costs are included through the supplement for congested infrastructure</p>																														

	<p>and Incentive for capacity optimization (New 2013)⁵</p> <p>Congestion costs are included in the charge_through payment/credit based on delay minutes.</p>
Other issues	<p>Administrative costs are part of the Minimum Access Package (train-km price) and are not paid through an extra price.</p> <p>Use of revenues: the revenues deriving from track access charge are used to cover operational costs- and maintenance costs.</p> <p>Future modifications to the current charging scheme: a new strategy for the charging system based on the causer costs will be implemented. The planned charging system depends on the results of a study on a causer-oriented charging-system (start 2nd half of the year 2012, to be finalised within 1 year). Changes will be proposed to the Federal Ministry for Transport, Innovation and Technology and after their acceptance we will implement new components. Changes will occur in 2015 at earliest.</p>
Sources	<p>Compiled Questionnaire by ÖBB Infrastruktur AG.</p> <p>Network Statement 2012 of ÖBB Infrastruktur AG6, downloaded in May 2012.</p>

⁵ The incentive for capacity optimisation is introduced in the Network Access product catalogue Train path, train run and other services 2013 of ÖBB Infrastruktur AG.

⁶ The network Statement is available at
http://www.oebb.at/infrastruktur/en/_p_Network_Access/NetworkStatement/02_DMS_Dateien/Networkstatement_2012.jsp

Infrastructure access charges

Transport mode	Railways
Country/region	Belgium Network manager: Infrabel
Status	Implemented
Brief description	Variable charge per train-km. Added charges for stations and terminals. Length of the network: 3,587 km of railway line ⁷ .
Objective of the scheme	Covering the cost incurred as a result of operating the train service.
Legal basis	The Belgian Law of 04 December 2006 on the utilisation of the railway infrastructure, F 2007-325, [C 2006/14299].
Responsible authority	The infrastructure manager Infrabel
Who are charged	Train operators
Charge base	Different variables are considered per elements involved: <ul style="list-style-type: none"> • Train-kms • The section travelled on the route • Weight of the train • Time slot, day and direction of movement • Difference between the time of travelling the train path and the standard time • Train-kms on shunting lines • Nature of the utilisation and importance of the installation • Time (expressed in minutes) of occupation of the installation.
Charge structure and charge level	<p>Infrastructure Use Charges</p> <ol style="list-style-type: none"> 1. Train path-line charge (TR-L): Unit price per kilometre x Length of section used x Coefficients linked to weight of the train, technical equipment of the section, weight of the train, time slot, day, direction of the movement, deviation compared to the standard train path (depending on the difference between the time of travelling the train path on the section of line and the standard time). 2. Shunting line charge (RR-L): Unit price per kilometre x train-km 3. Train path installation charge (TR-I): Unit prices relating to the category of train (passenger trains and goods trains) x Coefficient relating to the nature of the utilisation of the installation x Coefficient relating to the operational importance of the installation and its equipment x Time (expressed in minutes) of occupation of the track beyond the flat-rate deadline laid down. 4. Shunting charge (RR): Charge for a siding with dead-end tracks and no special equipment x Coefficient of increase relating to the equipment of the siding. 5. Administrative costs: for train path demands (AK) and for local capacity reservations (AKC): Unit price. <p>Average and maximum charge level per typology of train</p>

⁷<http://www.infrabel.be/en/about-infrabel/nutshell>

		HST	Intercity	Suburban	Freight
	Average charge (€/train-km)	9.53	5.65	6.71	2.28
	Maximum charge (€/train-km)	11.16	11.96	8.01	2.86
Total annual revenues	Year 2011: Total cost: € 1,392,500,000 (pure operating costs); € 1,826,880,000 (with amortization). Total revenues from track access charges (train path line and installation): € 649,050,000.				
Internalisation issues	<p>External costs considered in the track access charge are:</p> <p>Wear and tear. Two parameters account for wear and tear maintenance costs: a parameter for charging the wear and tear caused by the train weight and a parameter for the wear and tear caused by the maximum speed on the track.</p> <p>Scarcity costs: there is a parameter for scarcity of capacity determined for each track section. Depending on the number of trains that pass per hour in one direction of that track section, each section is categorised as peak, semi-peak or off peak.</p> <p>Power costs are not included in the charge since the power used for traction current is invoiced separately⁸.</p> <p>Finally there is a parameter related to environmental costs in the charge (TR-L) but since so far its value equals 1, it has no impact on the charge.</p>				
Other issues	<p>Administrative costs: the legal basis for this charge can be found in article 31 of the Belgian law of 4 December 2006 concerning the use of the railway infrastructure. There are two types of administrative costs:</p> <ul style="list-style-type: none"> • AK: For any study, request or modification of a train path from an applicant, a charge to cover the administrative costs is applicable. This is a flat-rate sum independent of the characteristics of the train path and the number of days that the train path is used. • AKC: When 'long-term' local capacity is reserved in an installation, it is possible that competing requests may arise. Where no solution can be found between the RU and the IM during the negotiation phase, the IM splits the administrative costs between all the RUs which have rejected the alternative proposal(s) during the negotiation phase. <p>Future modifications to the current charging scheme: in the short term, the formulae of the TAC will remain unchanged. However, a study is being carried out to update the parameters of the formulae based on the results of Infrabel costing model. Taking into account the legal framework, the earliest implementation date for updating the parameter is expected in 2014.</p>				
Sources	Compiled Questionnaire by Infrabel. Network Statement 2012 ⁹ , downloaded in May 2012.				

⁸ The power used for the traction current is invoiced under the heading of the product "Your Power" (specific information are reported at the website <http://www.infrabel.be/en/rail-operators/products/your-power>)

⁹ Available at http://www.infrabel.be/sites/default/files/documents/2011-09-12_ns_2012.pdf

Infrastructure access charges

Transport mode	Railways
Country/region	Bulgaria Network manager: National Company Railway Infrastructure (NRIC)
Status	Entering into force on 1 January 2013.
Brief description	Charge per train-km and per gross tonne-km. Length of the network: 6,938 km.
Objective of the scheme	The main goal is to recover the expenditures of the Infrastructure Manager (IM) resulting from the performance of train service.
Legal basis	Railway Transport Act , promulgated SG, No. 97 of 28.11.2000, effective from 1 January 2002, item 9, section 4, No. 592.
Responsible authority	The responsible authority is the Ministry of transport, information technologies and communications. The methodology for calculation of the access charge is proposed by the Minister of transport, information technologies and communications and then accepted by the Council of Ministers.
Who are charged	Train operators
Charge base	Gross tonne-km; train-km, kilometre.
Charge structure and charge level	<p>Charge for real use of railway infrastructure (T)</p> $T = T_{\text{gross tonne-km}} + T_{\text{train-km}}$ <p>T: charge for real use of railway infrastructure $T_{\text{gross tonne-km}}$: charge for realised gross tonne-km along the passed route; $T_{\text{train-km}}$: charge for realised train-km along the passed route.</p> <p>Charge for requested but not utilized capacity (T cap)</p> $T_{\text{cap}} = L * C_{\text{cap}}$ <p>L: length (km) of requested and confirmed with the annual timetable but not utilized capacity in a form of train's path C_{cap}: charge for requested but not utilized capacity.</p> <p>The average charge level is BGL 5.52 /train-km (€2.82 /train-km)¹⁰</p>
Total annual revenues	<p>Total costs:</p> <p>In 2010: BGN 329,233,000 (€ 168,336,741). In 2011: BGN 343,291,000 (€ 175,524,593).</p> <p>Total Revenues deriving from access charge:</p> <p>In 2010: BGN 90,763,000 (€ 46,407,096). In 2011: BGN 95,620,000 (€ 48,890,479).</p>
Internalisation issues	The only external costs included in the charge are wear and tear costs, to the level of the cost resulting directly from the performance of train services (direct cost), and administrative costs.
Other issues	Administrative costs are included in the charge through recognition as direct cost of part of the expenditures for salary and social security payments of the

¹⁰There are no figures relative to train types since the infrastructure access charges do not vary according to the typology of train.

	personnel, who is engaged with these activities.
Sources	Compiled Questionnaire by the Head of marketing and contracts Department, the Head of planning, analysis and statistics department, National Railway Infrastructure company of Bulgaria. Network Statement ¹¹ , downloaded in May 2012.

¹¹ Available at <http://www.rail-infra.bg/cms/opencms/menu/en/company/networkstatement/>

Infrastructure access charges	
Transport mode	Railways
Country/region	Czech Republic Network manager: Správa železniční dopravní cesty (SŽCD)
Status	Implemented
Brief description	Capacity allocation fee plus charge per train-km for operations control and charge per gross tonne-km for maintenance and renewal. Adjustments for electric traction versus diesel. Length of the network: <ul style="list-style-type: none"> • Total length of rail lines: 9,487 km • Electrified rail lines: 3,078 km.
Objective of the scheme	The scheme applied aims at: <ul style="list-style-type: none"> • Covering the proportional part of network costs (traffic control, maintenance and renewing) • Objectifying level of charging according to the technical equipment of line categories (E, C, R) • objectifying environmental influences of traction vehicles, • implementing market segmentation (passenger trains/freight trains), • objectifying costs for trains with special conditions (tilting vehicles, testing trains).
Legal basis	The Rail Systems Act (Act No. 266/1994 Coll.), last amendment in July 2006 ¹² .
Responsible authority	Railway Infrastructure Administration.
Who are charged	Train operators
Charge base	Train-km, gross tonne-km, line category, type of train, type of train technology.
Charge structure and charge level	The access charge is composed of three elements. Main differentiations on the level of access charge regard the type of train i.e. freight and passenger train and type of train technology. <ol style="list-style-type: none"> 1. The price for capacity allocation is a fixed price 2. The price for usage of the lines for passenger and freight transport is calculated through the following formula: $C_m = C_1 + C_2$ $C_1 = S_{1j} \times L_j$ $C_2 = Q/1,000 (S_{2j} \times L_j) \times n \times e$ C_m=charge for usage of the lines by one train in passenger or freight transport C₁= price for traffic control (depending on train-km) C₂= price for maintenance and renewing (depending on gross tonne-km and train technologies) S_{1j} = prices for 1 train-km on line category j (prices are differentiated for passenger and freight trains) S_{2j}= prices for 1 gross tonne-km on line category j (prices are

¹² As reported in the web site of the Ministry of Transport, available at <http://www.mdcz.cz/en/Legislation/Railway+Transport/Railway+Transport.htm>

	<p>differentiated for passenger and freight trains) L_j = length of train run on lines in categories j (train-km) Q = weight of the train (tonnes) n = coefficient for trains with tilting technologies e = coefficient for penalization of diesel motored vehicles running under a catenary</p> <p>3. Prices for rail line services and additional services (fixed or stipulated prices).</p> <p>The average and maximum level of charge for each train type is reported below:</p> <table><tr><th></th><th>Passenger long distance (train 500 tonnes, max 160 km)</th><th>Passenger suburban (train 150 tonnes)</th><th>Passenger regional (train 40 tonnes)</th><th>Freight train, wagon load transport (1,000 tonnes)</th><th>Freight train, combined transport (1,000 tonnes)</th></tr><tr><td>Average charge (€/ train-km)</td><td>1.01</td><td>0.36</td><td>0.24</td><td>3.37</td><td>2.02</td></tr><tr><td>Maximum charge (€/train-km)</td><td>1.15</td><td>0.36</td><td>0.24</td><td>3.62</td><td>2.17</td></tr></table>		Passenger long distance (train 500 tonnes, max 160 km)	Passenger suburban (train 150 tonnes)	Passenger regional (train 40 tonnes)	Freight train, wagon load transport (1,000 tonnes)	Freight train, combined transport (1,000 tonnes)	Average charge (€/ train-km)	1.01	0.36	0.24	3.37	2.02	Maximum charge (€/train-km)	1.15	0.36	0.24	3.62	2.17
	Passenger long distance (train 500 tonnes, max 160 km)	Passenger suburban (train 150 tonnes)	Passenger regional (train 40 tonnes)	Freight train, wagon load transport (1,000 tonnes)	Freight train, combined transport (1,000 tonnes)														
Average charge (€/ train-km)	1.01	0.36	0.24	3.37	2.02														
Maximum charge (€/train-km)	1.15	0.36	0.24	3.62	2.17														
Total annual revenues	<p>Year 2010</p> <p>Total costs of ensuring operation and operability of the railway infrastructure (without amortization and costs of eliminating flood damage): CZK 14,376,000,000 (€ 564,783,531);</p> <p>Total revenues deriving from access charges: CZK 4,322,000,000 (€ 169,796,496).</p>																		
Internalisation issues	<p>The external costs internalised in the access charge are:</p> <p>Wear and tear which are strictly related to the weight of the train. In particular the indicator Q in the formula identifies the weight of the train and the variables S_{2j} are the prices for one gross tonne-km varying according to the line category j. Coefficient objectifies the usage of tracks by tilting.</p> <p>Environmental costs vary according to gross tonne-kms, only in case diesel motored vehicles use electrified lines. This is done in the formula through the coefficient e through which diesel motored vehicles on line with a catenary are penalized.</p>																		
Other issues	<p>Administrative costs are not included in the access charge but are partially covered by prices for capacity allocation which are calculated separately from usage charges.</p> <p>Revenues ear-marking: specific arrangements for the use of revenues deriving from track access charge are considered. Cost categories involved are:</p> <ul style="list-style-type: none">cost of traffic control: revenues are employed to cover labour costs of controlling apparatus (dispatchers, switchmen, etc.), instructions, data controlling;cost of operability of railway infrastructure are employed to cover tear and wear costs. <p>Future modifications: changes to the current charging scheme are planned to occur in the medium and long term. In particular changes will regard the</p>																		

	introduction of noise differentiated access charge, components of bonus/malus system and bigger differentiation among line categories depending on the implementation of new technologies. No detailed studies are available on the new charging scheme.
Sources	Compiled Questionnaire by the Czech Republic Railway Infrastructure Administration, state organization, Directorate General Contractual Relations Department. The Network Statement on nationwide and regional rail systems 2011-2012 ¹³ , downloaded in May 2012

¹³ Available at <http://www.szdc.cz/en/soubory/prohlaseni-o-draze/11-12/prohlaseni-11-12.pdf>

Infrastructure access charges		
Transport mode	Railways	
Country/region	Denmark Network manager: Banedanmark	
Status	Implemented	
Brief description	Variable charge per train-km plus peak variable charge per train in congested sections plus variable charge per train for bridges.	
	Length of the network ¹⁴ :	
	Line length	2,132 km
	Bridges	2,342
Objective of the scheme	The basic approach taken to charging is based on short run marginal costs plus mark-ups to increase cost recovery.	
Legal basis	<p>The Danish executive order no. 1262 of 16 December 2011 regarding payment for the use of the State's rail net and environmental subsidy for rail freight. This executive order is the overall administrative order that is issued by the Ministry of Transport.</p> <p>The Danish executive order no. 1392 of 16 December 2011 regarding infrastructure charges. This executive order is the administrative order being issued by Banedanmark (the infrastructure manager), which contains the detailed clauses on the charging system and the specific charges.</p> <p>The two executive orders will be amended as of 1 January 2013.</p>	
Responsible authority	Rail Net Denmark (Banedanmark).	
Who are charged	Train operators	
Charge base	Train-km, weight of freight trains (tonne-km), section of the rail network (capacity charge), time, train type (passenger or freight train) and passage of a train set (Øresund and Storebælt bridges and 3 stretches with a capacity fee).	
Charge structure and charge level	<p>The Kilometre charge applies to all lines on the Danish State rail network, excepting passage of the Great Belt Link and the Øresund Link. The charge is the same for both passenger and freight trains and it is set at DKK 2.13 per train-km (0.29 €/train-km).</p> <p>The Capacity charge must be paid on congested sections, in the time between 07.00 hrs and 18.59 hrs: this varies per section and type of train (passenger and freight).</p> <p>The Bridge toll must be paid for the passage of the Great Belt Link and of the Øresund Link.</p> <p>Train companies can obtain an <i>environmental grant</i> for freight transport</p> <ul style="list-style-type: none"> a) between two locations on the state rail network, or b) between a location on the state rail network and a location abroad, <p>or intermodal freight transport between two locations abroad. The grant is calculated on the basis of the weight of the freight transported and is set at DKK 0.015 per tonne-km (€ 0.002 /train-km).</p>	

¹⁴http://uk.bane.dk/visArtikel_eng.asp?artikelID=1094

	Average charge level per train type :		
		Passenger	Freight
	Average charge including bridge toll(€/train-km)	1.29	4.52
	Average charge excluding bridge toll(€/train-km)	0.49	0.69
	The above values have been estimated dividing respectively the revenues from passenger and freight access charges and the passenger and freight train-km.		
Total annual revenues	Year 2011 Total revenues from infrastructure charge: DKK 753,400,000(€ 101,263,441). ¹⁵ Total costs: DKK 3,567,500,000 (€ 479,502,688). ¹⁶		
Internalisation issues	External costs included in the access charge: Wear and tear: train operators pay for wear and tear in relation to the distance covered through the kilometre charge. ; Scarcity, through the payment of the capacity charge; Congestion is not explicitly internalised in the access charge but an incentive system for enhancing of the regularity of trains has been introduced ¹⁷ .		
Other issues	Administrative costs are not included in the infrastructure access charge (Banedanmark receives an annual grant for covering administrative costs and operations in general). Future changes to the current charging scheme: As of 1 January 1st 2013, the "kilometre charge", cf. directive 2001/14/EC, article 7 (3), and the charges corresponding to directive 2001/14/EC, article 7 (4), will, as regards freight trains, be replaced by a new "tonne-km charge", which - apart from distance - will be based on the weight of the trains. The new charge will correspond to the current charging level. As of 1 January 1st 2015, the "kilometre charge" will, as regards passenger trains, be replaced by a new "tonne-km charge", which - apart from distance - will be based on the weight of the trains. The charge will be DKK 0.01 per tonne-km. As of 1 January 1st 2016, the tonne-km charge for freight trains will gradually (and on a yearly basis) be increased until the charge as of 1 January 2020 reaches a level of DKK 0.01 per tonne-km. The so-called "S-bane" (the rail network in the Greater Copenhagen Area and		

¹⁵ In 2011, Banedanmark obtained a revenue of DKK 753.4 million (101,263,441 €)from kilometre charges, capacity charges and bridge tolls collected. This figure corresponds to the revenue left after the payment of environmental grants to train operators and payment of a share of the revenue for the passage of the Öresund Link to Trafikverket, the infrastructure manager of the Swedish state.

¹⁶ The total costs amount to DKK 3,567.5 million (479,502,688 €)in renewal and maintenance costs as well as payment to the Great Belt Link and the Öresund Link for the use of their respective tunnels and bridges and – in the case of the Öresund Link – the use of the rail line Copenhagen Central Station – Peberholm (the Danish/Swedish border on the Öresund Link), which is owned by the Öresund Link.

¹⁷ An obligatory bonus-malus system between the infrastructure manager and the individual train operating company was introduced from 1 January 2012. The aim is to optimize the functionality of the rail network, and the infrastructure manager and the train operating company pay each other a bonus or a penalty for delays on the basis of the cause of the delay and according to a detailed set of rules mentioned in the executive order on infrastructure charges.

	suburbs) will - in accordance with directive 2001/14/EC, article 1, par. 3, a) and b) - be excluded from the infrastructure charges as of 1 January 1st 2013.
Sources	Compiled Questionnaire by Banedanmark (Rail Net Denmark). Banedanmark (Rail Net Denmark), Network Statement 2012 ¹⁸ , downloaded in May 2012.

¹⁸ Available at http://uk.bane.dk/visArtikel_eng.asp?artikelID=15525

Infrastructure access charges	
Transport mode	Railway
Country/region	Estonia Network manager: AS EestiRaudtee
Status	Implemented
Brief description	Variable charge per ordered train-km plus variable charge per actual gross tonne-km. Length of the network: 787 km ¹⁹ .
Objective of the scheme	The main objective of the charging scheme is to cover the direct costs, overheads and cost of capital of the infrastructure manager.
Legal basis	The Estonian Railways Act endorsed in 2003
Responsible authority	Until the unbundling of Estonian Railways (AS EestiRaudtee), the Technical Surveillance Authority was the responsible authority for setting charges. After the unbundling, AS EVR Infra becomes the new responsible authority. Access charges on the infrastructure belonging to South-West Railways (EdelaraudteeInfrastruktuuri AS) are still determined by the Technical Surveillance Authority. The infrastructure access fee calculation method is laid down in a methodology endorsed by a regulation of the Minister of Economic Affairs and Communications.
Who are charged	Train operators
Charge base	Train-km, gross tonne-km.
Charge structure and charge level	<p>Composition of the charge</p> <ol style="list-style-type: none"> Train path-line charge for access to the lines <ul style="list-style-type: none"> 30% of total costs divided by ordered freight train-km (Estonian Railways infrastructure) 70% of total costs divided by ordered passenger train-km (South-West Railways infrastructure). Charge for use of the lines <ul style="list-style-type: none"> 70% of total costs divided by actual freight and passenger gross tonne-km (Estonian Railways infrastructure). 30% of total costs divided by actual freight and passenger gross tonne-km (South-West Railways infrastructure). <p>Average charge level per train type</p>

¹⁹ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

		Intercity	Suburban	Freight
	Average charge (€/train-km)	1.63 ²⁰	0.65 ²¹	10.75 ²²
Total annual revenues	Year 2011 <ul style="list-style-type: none"> Weighted yearly average cost base approved by Technical Surveillance Authority (main service only): € 55,100,000. Received from users (main service only): € 54,200,000. 			
Internalisation issues	The external costs included in the charge are: <ul style="list-style-type: none"> Wear and tear Technological power in stations and administrative buildings' electricity (traction power is not regulated by the track access charges) Administrative costs. 			
Other issues	Administrative costs: according to the Railways Act and its implementing acts, these costs are included under the direct costs of main services ensuring access to infrastructure. No modifications to the current charging scheme is planned for the next years.			
Sources	Compiled questionnaire by the Finance Director of the Estonian Railways. Network statement 2006-2007 ²³ , downloaded in May 2012.			

²⁰ Estimation, assuming a train average weight of 500 gross tonnes.

²¹ Estimation, assuming a train average weight of 200 gross tonnes.

²² The value includes 4.234 €/ train-km ordered plus 0.00326 €/actual gross tonne-km, assuming that the typical freight train weights 2200 gross tonnes.

²³ Available at <http://www.evr.ee/?id=2124>

Infrastructure access charges	
Transport mode	Railways
Country/region	Finland Network manager: Finnish Transport Agency (FTA)
Status	Implemented
Brief description	Variable charge per gross tonne-km. Length of the network: 5,919 km ²⁴ .
Objective of the scheme	From the structure of the charging scheme it emerges that its main objectives are: <ul style="list-style-type: none"> • to cover costs deriving from operation of railway traffic; • to cover external costs caused by the use of the infrastructure; • to cover long-term expenses of the investments.
Legal basis	Railway Act (304/2011)
Responsible authority	The Finnish Transport Agency
Who are charged	Railway operators
Charge base	Gross tonne-km, type of train, power used for freight transport.
Charge structure and charge level	<p>All charges are per gross tonne-km. The elements of the charging scheme - basic charge, infrastructure tax and investment tax - are differentiated on the basis of freight and passenger transport. Further differentiation based on power used for freight transport related to the infrastructure tax is provided.</p> <p>No specific estimations for average and maximum charge level applied is available. The detailed price scheme per type of transport is reported below:</p> <p>Basic charge:</p> <p>Freight traffic € 0.1350 cent/ gross tonne-km</p> <p>Passenger traffic € 0.1308 cent/ gross tonne-km</p> <p>Infrastructure tax:</p> <p>Freight traffic: electric € 0.05 cent/ gross tonne-km; diesel € 0.1 cent/ gross tonne-km</p> <p>Passenger traffic: € 0.01 cent/ gross tonne-km.</p> <p>Investment tax (for the Kerava-Lahti line section)</p> <p>Freight traffic € 0.5 cent/ gross tonne-km</p> <p>Passenger traffic € 0.5 cent/ gross tonne-km.</p>
Total annual revenues	<p>Year 2011</p> <p>Estimation of the total investments and maintenance costs for the rail network: €470,000,000.</p> <p>Total revenues deriving from the track access charging scheme: €61,000,000.</p>
Internalisation issues	<p>Two types of costs are included in the track access tariff:</p> <p>1 Wear and tear: the basic infrastructure charge is set according to marginal infrastructure costs caused by traffic on the rail network. The infrastructure</p>

²⁴http://portal.liikennevirasto.fi/sivu/www/e/transport_network/railways

	<p>costs included in the Finnish marginal cost analysis are maintenance and renewals on track sections²⁵.</p> <p>2 Environmental costs: the environmental effects caused by the operation of rail traffic are taken into account as the tax is higher for diesel freight traffic than for electrified freight traffic. In this respect internalisation is explicitly stated as one aim of charging environmental costs. Charge levels were based on some external cost estimates which implied the comparison for environmental costs of the heavy road transport in 2007. The 2008 Greening Transport Package and the IMPACT Handbook have not been considered and the external cost estimates have not been updated.</p> <p>3 Accident costs are included in the infrastructure tax.</p>
Other issues	<p>Use of revenues. There are no arrangements for the use of revenues specifically deriving from the cost categories mentioned, and there is no a detailed plan for changing the current charging scheme but modifications are needed in the future, even if no decisions for the details are made yet.</p>
Sources	<p>Compiled Questionnaire by the Finnish Transport Agency (FTA). Tervonen, Juha & Pekkarinen, Saara, <i>Marginal Rail Infrastructure Costs in Finland 1997-2005</i>, Finnish Rail Administration, 2007. Network statement 2012²⁶, downloaded in May 2012.</p>

²⁵ For further information and details, see the report (in English): Tervonen, Juha & Pekkarinen, Saara, *Marginal Rail Infrastructure Costs in Finland 1997–2005*, Finnish Rail Administration, Traffic system department. Helsinki 2007. Publications of the Finnish Rail Administration A 3/2007. Available at http://www2.liikennevirasto.fi/julkaisut/pdf4/rhk_2007-a3_marginal_rail_web.pdf

²⁶ Available at http://portal.liikennevirasto.fi/sivu/www/e/professionals/network_statement

Infrastructure access charges	
Transport mode	Railways
Country/region	France Network manager: Réseau Ferré de France (RFF)
Status	Implemented
Brief description	Track access charge plus path reservation charge (path km) plus running charge (train-km). Length of the network: 29,213 km ²⁷ .
Objective of the scheme	Access charge policy aims at: <ul style="list-style-type: none"> • Contributing at covering all or a share of its infrastructure costs by covering maintenance and operating expenses and paying a part of renewal or development projects; • Providing an incentive for optimal usage of the network; • Contributing to balanced regional development; • Giving an incentive to use rail transport.
Legal basis	Decree n° 97-446 of 5May 1997, modified by the decree 2008-1204 of 20 November 2008 ²⁸ .
Responsible authority	The Réseau Ferré de France (RFF)-Infrastructure manager.
Who are charged	Train operators
Charge base	Length of the path booked (train path km), time period (normal hours, off peak hours, intermediate hours, peak hours), line or section category, train type.
Charge structure and charge level	<p>The description of each charge component is provided below:</p> <ol style="list-style-type: none"> 1. The access charge is payable for all public passenger transport services carried out under contracts signed by a transport organising authority. It is fixed for each different type of service for all categories of basic section other than the high speed line category. 2. The reservation charge is calculated in the following manner: <ol style="list-style-type: none"> a. for each basic section booked: the product of the length (train path km) and the price per kilometre booked (PKR); b. multiplied by the different adjustment factors; c. then the sums obtained for each basic section are added together. <p>The PKR varies according to the period in which the path is used: normal hours, off peak hours, intermediate hours, peak hours. In relation to the reservation charge for normal hours, the charge for off peak hours is 50%, for intermediate hours 125% and for peak hours 150%.</p> 3. Train running charge is equal to the sum of the two following products: <ol style="list-style-type: none"> a. the price per km worked (PKC) for charging categories other than “Other lines” multiplied by the distance covered on the basic sections for these same charging categories;

²⁷<http://www.rff.fr/en/the-network/>

²⁸ Detailed laws concerning the use of rail infrastructure are available at <http://www.rff.fr/en/media-library/french-reference-texts/usage-charges/>

	<p>b. the price per km worked for “Other lines” charging categories (E and E-pr) multiplied by the distance covered on the basic sections for these same charging categories and adjusted by application of the factor 0.60.</p> <p>The PKC varies depending on the type of train and of line.</p> <p><u>Average charge level per typology of train: Estimations for 2013²⁹</u></p> <table><tr><th></th><th>High speed train (TAGV)</th><th>Long distance passenger train/Intercity (TGL)</th><th>Regional passenger train (TER)</th><th>Freight</th></tr><tr><td>Average charge (€/train-km)</td><td>13</td><td>14³⁰</td><td>11</td><td>2³¹</td></tr></table>		High speed train (TAGV)	Long distance passenger train/Intercity (TGL)	Regional passenger train (TER)	Freight	Average charge (€/train-km)	13	14 ³⁰	11	2 ³¹
	High speed train (TAGV)	Long distance passenger train/Intercity (TGL)	Regional passenger train (TER)	Freight							
Average charge (€/train-km)	13	14 ³⁰	11	2 ³¹							
Total annual revenues	Year 2011: network fees: € 4,648,600,00. ³²										
Internalisation issues	<p>The external costs explicitly covered by the charge are wear and tear and scarcity costs.</p> <p>Administrative costs are partially charged: all requests by applicants for a change or for cancellation of a path already allocated by Réseau Ferré de France will result in an additional charge.</p>										
Other issues	<p>Modifications to the current charging scheme:</p> <p>Changes aiming at optimising the performance of the rail network are planned. In particular in conjunction with Article 11 of Directive 2001/14/EC, a performance enhancement system will be progressively implemented by RFF to offer a high-quality service to railway undertakings, starting with experimental operation in 2012, then with more targeted operation in 2013 and finally widespread operation in 2014. Through this plan, RFF takes part in an experimental UIC/RNE project to implement a European performance enhancement system on international trains.</p> <p>The performance enhancement system (SAP) will be implemented progressively according to the following schedule:</p> <ul style="list-style-type: none">• 2012: publication of the main principle of the SAP in the 2014 Network Statement and experimental operation with certain voluntary railway undertakings on some origin-destination pairs.• 2013: application of these principles on some corridors via the implementation of SAP experimentation agreements (AESAP) signed with the railway undertakings that eventually wish to take part in this system.• 2014: spread of these principles to all railway undertakings.										
Sources	National Rail Network Statement “Modified 2012 time table” ³³ , downloaded in May 2012.										

²⁹ Estimations on the average charge per train typology are available in Réseau Ferre de France , la Tarification mode d’emploi, 2012

³⁰ Long distance train and tren d’équilibre du territoire

³¹ After the 5€ compensation

³² Réseau Ferre de France, Financial Report 2010,available at [http://www.rff.fr/IMG/Rapport%20Financier%202011\(1\).pdf](http://www.rff.fr/IMG/Rapport%20Financier%202011(1).pdf)

³³ Available at <http://www.rff.fr/media-library/french-regulatory-texts/networks-reference-documents/?lang=en>

Infrastructure access charges	
Transport mode	Railways
Country/region	Germany Network manager: DB Netz
Status	Implemented
Brief description	Charge based on line quality and service priority then multiplied by performance-based factors. Length of the network: 33,707 km ³⁴ .
Objective of the scheme	The German infrastructure charging system aims at full cost recovery, besides considering subsidies, plus a return on investments. Moreover it aims at meeting market requirements. In particular on the one hand it must reflect the operational cost of the infrastructure and on the other be in line with the current demand.
Legal basis	General Railway Act (AEG). The railway infrastructure usage regulations (EIBV).
Responsible authority	The infrastructure manager - DB-Netz is responsible for any charges and rules. The Federal Network Agency is the railway regulator.
Who are charged	Train operators
Charge base	Train-kms, gross tonne-kms, section category, train type.
Charge structure and charge level	<p>The description of each charge component is reported below</p> <ol style="list-style-type: none"> Usage based components <ul style="list-style-type: none"> Route category. DB Netz has subdivided its routes into 12 categories. The route category is used to establish the basic price per path km. Train path product factor. There can be distinguished four train-path products for freight and passenger transport services. <p>The resulting charge may be supplemented by a performance-based component.</p> <ol style="list-style-type: none"> Performance-based components <ul style="list-style-type: none"> A utilisation multiplier of 1.2 applies on particularly busy routes as an incentive to make efficient use of the rail infrastructure. Train induced deviations from the minimum speed on design grounds include a 1.5 multiplier as a means of encouraging more efficient use of rail infrastructure. (+/-) Incentive system to reduce disturbances which implies a charge of € 10 cent to be levied for each additional minute of delay affecting predesigned trains if the delays are attributable to causes which can be influenced. Other components <ul style="list-style-type: none"> Load component which applies to rail freight transport services of € 0.96 /train path km Offer charge i.e. charge where a train path ordered is not taken up: € 80 Cancellation charge

³⁴ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

	<ul style="list-style-type: none">Further components, such as charge for disclosure of framework agreements, reduction charge for framework agreements, reduced charges for non-contractual condition, charging arrangements for short term re-routing due to engineering works, charging arrangements for rail replacement and emergency bus services in passenger traffic, limited period discounts to promote usage of low utilisation lines, charging arrangement for pre-designed paths, discounts to promote new services. <p>The charge per train path km formula is the following.</p> <p>Train path price per train path km = Category base price x Product factor x Performance based component x Regional factor + Load component</p> <p>Average and maximum access charge per train type</p> <table><tr><th></th><th>Passenger transport express / HS trains</th><th>Long distance trains / Intercity</th><th>Local passengers trains</th><th>Freight trains</th></tr><tr><td>Average charge (€/train-km)</td><td>7.29</td><td>5.23</td><td>4.35</td><td>2.56</td></tr><tr><td>Maximum charge (€/train-km)</td><td>15.77</td><td>7.39</td><td>7.39</td><td>7.39</td></tr></table>		Passenger transport express / HS trains	Long distance trains / Intercity	Local passengers trains	Freight trains	Average charge (€/train-km)	7.29	5.23	4.35	2.56	Maximum charge (€/train-km)	15.77	7.39	7.39	7.39
	Passenger transport express / HS trains	Long distance trains / Intercity	Local passengers trains	Freight trains												
Average charge (€/train-km)	7.29	5.23	4.35	2.56												
Maximum charge (€/train-km)	15.77	7.39	7.39	7.39												
Total annual revenues	Year 2011: Total revenues deriving from track access charges: € 4,150,000,000. Overall costs: € 5,160,000,000.															
Internalisation issues	Wear and tear and congestion are the external costs included in the charge. In particular the second corresponds with the factors included in the Performance based component : <ul style="list-style-type: none">Incentive system to reduce disturbanceIncentive system to improve efficiency:utilisation factortrain-induced deviations from the minimum speed on design grounds.															
Other issues	Administrative costs are included in the charge for all mandatory services. Future modifications:A noise component will be introduced in December 2012.															
Sources	Compiled Questionnaire by DB Netz AG. Network Statement 2012 ³⁵ , downloaded in May 2012.															

³⁵ Available at http://fahrweg.dbnetze.com/file/2361680/data/snb_2012.pdf

Infrastructure access charges	
Transport mode	Railways
Country/region	Greece Network manager: OSE
Status	Implemented
Brief description	Marginal value for traffic management per train-km multiplied by capacity occupancy coefficient and peak period coefficient plus marginal value for line maintenance per train-km multiplied by line quality coefficient and line burden coefficient plus charge for traction power per tonne-km. Length of the network: 2,552 km ³⁶ .
Objective of the scheme	Covering costs arising as a direct result of the provision of the railway services (minimum access package service provisions and additional services).
Legal basis	Presidential Decree 41/2005 ³⁷
Responsible authority	OSE, the infrastructure manager of the Hellenic Railway Network.
Who are charged	Train operators
Charge base	Train-km; capacity occupancy, peak period, line quality, line burden, tonne-km, number of axial, mean axial loads, speed.
Charge structure and charge level	<p>As mentioned above the access fee is composed of a basic fee and of additional fee for additional services.</p> <p>The Basic Fee arises from the summation of a traffic management fee (PTM) and a line maintenance fee (PLM):</p> $P = PTM + PLM = (BVTM \times L1 \times L2) + (BVLM \times kq \times ktrain)$ <p>where</p> <ul style="list-style-type: none"> • BVTM is the marginal base value for traffic management = €0.65 /km; • L1 is the capacity occupancy coefficient; • L2 is the peak period coefficient; • BVLM is the marginal base value for line maintenance = €0.40 /km • kq is the line quality coefficient • ktrain is the line burden coefficient attributed to train. <p><u>Special Charges.</u> Traction power consumption: the electric power supply (electric train) is charged considering the total tonne-km covered by the electric trains of all the Railway Undertakings and the total cost of electric power. The consumption of power according to the kind of train is taken into account through the train's weight (tonne-km covered).</p> <p>Route charges. For each route, the total charge is derived from the following</p>

³⁶ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

³⁷ The legal framework for the charging of the use of railway infrastructure and related services, is described in Chapter VI of the Presidential Decree 41/2005 "Harmonization of the Greek legislation with directives 91/440/EEC and 95/18/EEC, as revised by directives 2001/12/EC and 2001/13/EC, respectively and directive 2001/14/EC on the development of Community Railways, the license to railway undertakings, allocation of railway infrastructure capacity, the charges for the use of railway infrastructure, and safety certification and the cancellation of the PDs 324/1996, 76/1998 and 180/1998"

	<p>relation:</p> <p>Total charges per route = Basic fee for infrastructure usage x Train-kms covered + Charge for traction power x Tonne-kms covered</p> <p>Performance incentives system: The system is based on the recording and charging of delays. In particular there is daily recording of the route times of specific trains, calculation of their delays and charging either of the Railway Undertaking or of the Infrastructure Manager, depending on the part responsible for the delay.</p> <p>Average and maximum charge level per typology of train is not available.</p>
Total annual revenues	N/A
Internalisation issues	<p>External costs considered:</p> <ul style="list-style-type: none"> • Wear and tear (line maintenance considered in the basic fee) • Power (charge for traction power consumption) • Scarcity (Burdening line capacity considered in the basic fee) • Congestion (delays in Performance incentives system).
Other issues	No information available.
Sources	Network Statement 2012 ³⁸ , downloaded in July 2012.

³⁸ Available at <http://www.ose.gr/en/Home/NetworkStatement.aspx>

Infrastructure access charges											
Transport mode	Railways										
Country/region	Hungary Network managers: MAV,GYSEV, VPE (Rail capacity allocation Office)										
Status	Implemented										
Brief description	Charge for ensuring the train path per train-km plus running fee per train-km by type of line plus running fee/gross tonne-km. Length of the network:7,609 km ³⁹ .										
Objective of the scheme	The main goal is to recover full costs. If state subsidy is given by the government, the main goal becomes the following: keep the charges on the same level primarily for the freight sector.										
Legal basis	Act CLXXXIII of 2005 ⁴⁰ .										
Responsible authority	VPE –Vasúti Pályakapacitás-elosztó Korlátolt Felelősségű Társaság (Rail Capacity Allocation Office Limited Liability Company). It is an allocation and charging body which is independent in its legal, organisational and decision-making form from any railway undertaking. The Charging Methodology, Charging Document, the data provided by the IM for calculating the charges are examined by the Rail regulatory body, i.e. the National Transport Authority.										
Who are charged	Train operators										
Charge base	Train-km, gross tonne-km, line categories. Axle weight, maximum speed of train and other characteristics of the track play role in the lines classification into different categories, so that these parameters validate their impact on the charges indirectly.										
Charge structure and charge level	<p>The formula of the access charge is the sum of the charge for ensuring the train path (A) and the charge for running of trains (B).</p> <p>The charge for ensuring the train path (A) is function of train-kms.</p> <p>The charge for running of trains (B) can be calculated with the use of the following formula:</p> $B = \text{Train-km charge}_t \times \text{train-km} + \text{gross tonne-km charge} \times \text{gross tonnex train-km}$ <p>(where t is the line categories index)</p> <p>The charges differ per type of transport, i.e. passenger, freight transport and loco trains, and per line category.</p> <p>Example of charges applied per train typology</p> <table><tr><th></th><th>Intercity</th><th>Suburban</th><th>Freight</th></tr><tr><td>Charges (€/train-km)</td><td>1.38</td><td>1.49</td><td>2.27</td></tr></table>				Intercity	Suburban	Freight	Charges (€/train-km)	1.38	1.49	2.27
	Intercity	Suburban	Freight								
Charges (€/train-km)	1.38	1.49	2.27								

³⁹ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

⁴⁰ Available at <http://www2.vpe.hu/en/charging-document>

Total annual revenues	Year 2011 MAV's railtrack operation revenues : € 479,443,097 ⁴¹ .
Internalisation issues	The only external costs considered are wear and tear. Delays are handled within the frame of the Performance Regime, not directly in the charging scheme.
Other issues	Administrative costs are included in the charge, in particular in the charge for ensuring of train path. Earmarking applies to revenues deriving from the cost categories mentioned except from the charge for ensuring of train path. Future modifications to the current charging scheme: a charging methodology revision is in progress; it will be released in November 2012 and will enter into force for the 2015/2016 timetable years. Evaluation studies have been carried out in 2009. In particular VPE executed a study which investigated the price sensitivity of the different segments of the Hungarian railway sector (freight – transit, export, suburban, etc.; passenger). The aim of the study was to determine the minimum level of the state subsidy for the different segments. State subsidy is incorporated into the charges by reducing the cost basis of them. The main finding of the study was that the market could bear certain increase of the charges but having regard to the financial crisis, charges were kept on the same level as they had been in the previous timetable year.
Sources	Compiled Questionnaire by VPE, Rail Capacity Allocation Office. Network statement for the timetable year 2011/2012 ⁴² , downloaded in May 2012.

⁴¹MAV's railtrack operation revenues published in MAV Annual report 2011

⁴² Available at <http://www2.vpe.hu/en/network-statement-2011-2012>

Infrastructure access charges					
Transport mode	Railways				
Country/region	Ireland Network manager: Iarnród Éireann (Irish Rail)				
Status	Implemented				
Brief description	Direct maintenance cost per gross tonne-km multiplied by traffic density coefficients plus direct renewals cost per gross tonne-km. Length of the network: 2,400 km of track ⁴³ .				
Objective of the scheme	Recovering the marginal maintenance and renewals costs.				
Legal basis	Statutory instrument 55 2010: <i>European Communities (Railway Infrastructure) Regulations 2010</i> .				
Responsible authority	The setting of the charge is currently the function of the Infrastructure Manager and there is an appeals panel who adjudicate on appeals in relation to access charges. Ireland holds a number of derogations from certain requirements of the 1st Railway Package including the requirement to have an independent regulator. These derogations will end in March 2013. Preparations are being made for a new regulatory regime that will ensure the necessary independence of the regulatory functions and the separation of the essential functions as described in Article 4 of Directive 2001/14/EC.				
Who are charged	Train operators				
Charge base	Gross tonne-km				
Charge structure and charge level	The formula of the track access charge is reported below: Access charge = Marginal Maintenance Cost + Marginal Renewals Cost Marginal Maintenance Cost = (Gross Direct Maintenance Cost/Gross Tonne-kms)*(IF (Traffic Density is greater than 10 Million Tonnes per Annum = 0.45, IF (Traffic Density is greater than 3 Million Tonnes per Annum = 0.3, IF (Traffic Density is equal to or less than 3 Million Tonnes per Annum = 0.2) Marginal Renewals Cost = (Gross Direct Renewals Cost/ Gross Tonne-kms) * 0.35 Average charge levels per typology of train relative to the year 2008 are reported below:				
		Intercity	DART	Commuter	Freight
	Average charge (€/train-km)	2.76	3.07	2.47	6.31
Total annual revenues	Draft audited 2011 accounts show: Costs Maintenance of Railway lines & works cost € 68,100,000. Renewals of Railway lines & works cost € 103,040,000. Revenues Income for the IM business from Track Access Charges was € 37,670,000.				

⁴³<http://www.irishrail.ie/index.jsp?p=115&n=126>

Internalisation issues	<p>External costs included in the track access charge are :</p> <p>Wear and tear: as reported above gross tonne-km is used to allocate the marginal cost to each train service. Attributing cost by gross tonne-km relate most closely to the level of damage done by each train.</p> <p>Congestion costs: are not explicitly included in the track access charge but considering the usage elasticity of each section of the network the frequency of service is implicitly considered in the differentiation in price.</p> <p>Power costs are not included directly in the track access charge but a separate charge under Additional and Ancillary Service Charges has been identified for the Electric Charge for Traction. This charge, based on 2008 data, would be levied at a cost of € 2.70 per train-km.</p>
Other issues	<p>Changes to the current charging scheme:</p> <p>The existing Track Access Charging Regime was developed in 2009 utilising 2008 data. In line with the transition to a regulatory regime to fully meet the requirements of the Directive 2001/14/EC upon ending of Ireland's derogation in 2013, there will be an opportunity to plan for a review of the current access charging regime within the context of a new multi-annual infrastructure management investment contract.</p> <p>The scope of the review would include the Track Access Agreement, Minimum Access Package, additional and ancillary service and supporting charging regimes. The new charging structure should be applied after year 2013. Currently no evaluation studies in this respect are available.</p>
Sources	<p>Compiled Questionnaire by the Department of Transport, Tourism and Sport. Network Statement 2011⁴⁴, downloaded in May 2012.</p>

⁴⁴ Available at <http://www.scribd.com/doc/85054609/IE-Network-Statement-2011>

Infrastructure access charges	
Transport mode	Railways
Country/region	Italy Network manager: Rete Ferroviaria Italiana (RFI)
Status	Implemented
Brief description	Fixed reservation fee based on line type plus variable operating fee (speed, weight, density on line, length of line used, and time in node section). Length of the network: 16,734 km ⁴⁵ .
Objective of the scheme	Pricing philosophy of the applied charging scheme is to make the users pay for: <ul style="list-style-type: none"> • use of the line • quality of the line (maximum speed and technical equipment) • capacity consumption • wear and tear • traffic density on the line
Legal basis	DM 43 T / 2000 (Ministerial Decree) regarding the definition of the criteria for the infrastructure access charge. Legislative decree 8 July 2003, n° 188 ⁴⁶ which implements the Directives 2001/12/CE, 2001/13/CE and 2001/14/CE on railway tariffs, with relative amendments.
Responsible authority	Until June 2012, the responsible authority was the Ministry of Transport; since then the role will be taken by the Transport Authority.
Who are charged	Train operators
Charge base	Train-km, line category, time, Train type.
Charge structure and charge level	Formula (for conventional rail network): Charge = Access Charge + Use Charge Charge = F + Pu x km (complementary network) + Pu x km x M (main network) + Pu x min x ϕ x ψ (nodes) <ul style="list-style-type: none"> • Network zoning system: main network, complementary network, nodes. Complementary network is then split in secondary, low traffic and “shuttle” lines. • Access Charge: F is a constant value, defined for each section of the network or node. Values are given for each section of the main network (from € 50.59 to €66.58), for nodes (€53.26), for three different kind of complementary network (€47.93 secondary network, €23.97 for shuttle service lines, no fixed part for low traffic lines). Since the complementary network is considered as a unique section, F has to be paid for it only once; in case of different prices along the route, the maximum has to be levied. • Use Charge: As a function of km (on main and complementary network) or minutes (within nodes), use charge has to be calculated for different section of the route. • Pu is a basic unit price (€1.013 /train-km for sections, €1.013 /minute for nodes).

⁴⁵<http://www.rfi.it/cms/v/index.jsp?vgnextoid=25bc8c3e13e0a110VgnVCM10000080a3e90aRCRD#2>

⁴⁶ As reported by the legislative framework available at <http://www.mit.gov.it/mit/site.php?p=cm&o=vd&id=59>

	<ul style="list-style-type: none">• M is a modulation coefficient to be applied only on main network, taking into account of deviation from standard commercial speed of the line, traffic density of the line per time period, wear and tear (formula depending on square running speed and weight). $M=(M \text{ speed} + M \text{ density} + M \text{ wear})/3$• ϕ and ψ are modulation coefficient for nodes, depending on whether or not the main station is used and depending on time windows (peak, off-peak, night). <p>Formula (for High Speed network): Charge = $P_u * km$ (where P_u is € 14 /train-km).</p> <p>Average charge level per typology of train:</p> <p>Existing charging scheme does not make difference between market segments: the formula applied is the same. Nevertheless, resulting average charges may vary, depending on traffic mix, weight of parameters and specific use of the network of different market segments.</p> <table><tr><th></th><th>HS trains</th><th>Long distance trains (not HS)</th><th>Local passengers trains</th><th>Freight trains</th></tr><tr><td>Average charge (€/train-km)</td><td>8.33</td><td>2.57</td><td>2.53</td><td>2.40</td></tr></table>		HS trains	Long distance trains (not HS)	Local passengers trains	Freight trains	Average charge (€/train-km)	8.33	2.57	2.53	2.40
	HS trains	Long distance trains (not HS)	Local passengers trains	Freight trains							
Average charge (€/train-km)	8.33	2.57	2.53	2.40							
Total annual revenues	Access revenues are 31% of total infrastructure cost (operating, maintenance, renewal) Year 2010: Revenues from charges: € 2,132,118,210. ⁴⁷										
Internalisation issues	The external costs considered in the charge are: <ul style="list-style-type: none">• Wear and tear costs of the infrastructure which are evaluated according to the speed of the train, the weight of the train and the numbers of pantograph trolleys• Scarcity and congestion costs which are included in the charge structure through parameters. In particular a parameter for traffic density -M modulator- is used on the main network in three different time windows for each section. A time windows parameter is defined for nodes (ψ)• Administrative costs which regard circulating operating costs.										
Other issues	Modifications to the charging scheme: a new charging scheme will be applied for the next years. Its main characteristic will be: <ul style="list-style-type: none">• More simple and will not depend on train path values,• There will be no fixed part,• Mark-ups to take into account ability to pay of different market segments in various segment of the network, in line with Recast specifications will be introduced,• There will be a better market orientation.										
Sources	Compiled Questionnaire by the Commercial Department for planning and pricing of RFI. Network Statement 2011 ⁴⁸ , downloaded in May 2012.										

⁴⁷ RFI, Finance Statement 2010, available at http://www.rfi.it/cms-file/allegati/rfi/Bilancio_RFI_2010.pdf

Infrastructure access charges

Transport mode	Railways																
Country/region	Latvia Network manager: Latvian Railway LDZ																
Status	Implemented																
Brief description	Variable charge per train-km (depending on costs of maintenance, development and profit margin). Length of the network: 1,936 km ⁴⁹ .																
Objective of the scheme	Covering of maintenance, traffic and infrastructure management costs, duties and taxes paid by the infrastructure manager.																
Legal basis	Railway Law adopted on 1 April 1998, in force from 1 November 1998 (since that 21 amendments have been reported). Law on Regulators of Public Utilities adopted on 19 October 2000, in force from 1 June 2001 (12 amendments have been reported up today).																
Responsible authority	The Responsible authority is AS LatRailNet. Public Utilities Commission is the regulatory body responsible for the charging methodology.																
Who are charged	Train operators																
Charge base	Train-km																
Charge structure and charge level	<p>Charge = $C_{\text{total}} / \text{train-km}$</p> <p>$C_{\text{total}} = (C_{\text{mntn}} + C_{\text{dev}} + C_{\text{traffic}} + C_{\text{mgmt}} - C_{\text{gov.eu.funds}}) + C_{\text{inv}} + C_{\text{tax}}$</p> <p>Costs are allocated and charges calculated separately for each train category.</p> <p>C_{total}: Total costs included in infrastructure charge</p> <p>C_{mntn}: Costs of maintenance of railway infrastructure</p> <p>C_{dev}: Costs of development of railway infrastructure (renewals, reconstruction, building)</p> <p>C_{traffic}: Costs of train traffic management</p> <p>C_{mgmt}: Costs of railway infrastructure management</p> <p>$C_{\text{gov.eu.funds}}$: Government, EU funds, etc.</p> <p>C_{inv}: Capital investments made by infrastructure manager (excluding Government, EU funds, etc.). Capital investments consist of depreciation costs and premium costs of infrastructure manager ($C_{\text{inv}} = C_{\text{dep}} + P$)</p> <p>$C_{\text{dep}}$: Depreciation costs</p> <p>P: Premium costs</p> <p>C_{tax}: Duties and taxes paid by infrastructure manager (excluding VAT).</p> <p>Average and maximum level of charges coincide. These are differentiated per typology of trains for the year 2012 and are reported below:</p> <table border="1"> <thead> <tr> <th></th><th>Freight trains</th><th>Passenger electric trains</th><th>Passenger diesel trains</th><th>Passenger trains with diesel loc.</th><th>Narrow-gauge trains</th></tr> </thead> <tbody> <tr> <td>Average charge (€/train-km)</td><td>9.90</td><td>6.33</td><td>5.28</td><td>5.69</td><td>2.15</td></tr> </tbody> </table>						Freight trains	Passenger electric trains	Passenger diesel trains	Passenger trains with diesel loc.	Narrow-gauge trains	Average charge (€/train-km)	9.90	6.33	5.28	5.69	2.15
	Freight trains	Passenger electric trains	Passenger diesel trains	Passenger trains with diesel loc.	Narrow-gauge trains												
Average charge (€/train-km)	9.90	6.33	5.28	5.69	2.15												
Total annual	N/A																

⁴⁸http://www.rfi.it/cms-file/allegati/rfi_en/RFI_NetworkStatement2011.pdf

⁴⁹http://www.ldz.lv/texts_files/2013_Tikla_Parskats_EN.pdf

revenues	
Internalisation issues	<p>External costs included in the charge are reported below:</p> <ul style="list-style-type: none"> • Wear and tear, which differ on the basis of train category. Costs of railway infrastructure power equipment maintenance are included in the charge for using infrastructure. • Accident costs which are based upon the previous period actual accidents costs. <p>Scarcity costs are not included in the charge but the Railway law provide possibilities to increase infrastructure charge in case of network congestion.</p>
Other issues	<p>Administrative costs are included in the charge.</p> <p>There are no arrangements for the use of revenues deriving from charges.</p> <p>There are no plans for changing the current charging scheme.</p>
Sources	<p>Compiled Questionnaire by Latvian railway LDZ.</p> <p>Network Statement 2012⁵⁰, downloaded in May 2012.</p>

⁵⁰ Available at http://www.ldz.lv/?object_id=3104

Infrastructure access charges	
Transport mode	Railways
Country/region	Lithuania Network manager: JSC Lithuanian Railways
Status	Implemented
Brief description	Train path reservation fee, plus charge per gross tonne-km . Length of the network: 1,767.6 km.
Objective of the scheme	The objective of the charging scheme is mainly that of covering maintenance, traffic control, information provision costs and costs deriving from the use of electric network.
Legal basis	Regulations on the Allocation of Public Railway Infrastructure Capacities (the Capacity Allocation Regulations) approved by Resolution No. 611 of 19 May 2004 of the Government of the Republic of Lithuania
Responsible authority	JSC Lithuanian Railways.
Who are charged	Train operators
Charge base	Train-km, gross tonne-km, train type.
Charge structure and charge level	<p>The characteristics of the charges described above are reported below. The amounts differ according to the type of transport i.e. passenger and freight transport:</p> <ol style="list-style-type: none"> The Initial instalment of the charge <ul style="list-style-type: none"> per train-km for railway undertaking (carriers) transporting passengers and luggage is equal to Lt 4.0031 /train-km (€1.1594 /train-km); per train-km for railway undertaking (carriers) transporting goods is equal to Lt 6.7133 /train-km (€1.9443 /train-km) ; The final instalment of the charge <ul style="list-style-type: none"> per gross tonne-km for railway undertaking (carriers) transporting passengers and luggage is of Lt 0.0258 /gross tonne-km (€0.0075 /gross tonne-km); per gross tonne-km for railway undertaking (carriers) transporting goods is equal to Lt 0.0199 /gross tonne-km (€0.0058 /gross tonne-km). The charges for the additional services the charge for using the contact electrical network and power supply (N.Vilnia – Vilnius – Kaunas; Lentvaris- Trakai) – Lt 4.07 per km (€1.1787 per km) of electric train. the charge for escorting non-standard goods – Lt 201.00 per hour (€58.213 per hour) of escorting a non standard goods. <p>Level of average charge and maximum charge are not available.</p>
Total annual revenues	Year 2012: Revenues from operating activities are equal to LTL 622,729,489 (€

	180,354,923). ⁵¹
Internalisation issues	<p>External costs considered are related to <u>wear and tear</u> costs given that final instalment of charges are applied according to the weight of the train (per gross tonne-km).</p> <p>Costs for the use of electrical network and power supply are also imposed to railway undertakings as part of the charges paid for additional services provided.</p>
Other issues	No particular changes to the structure of rail access charge are planned for the next two years apart from a slight reduction of the amounts of charges for passenger and freight transport paid per train-km and gross km ⁵² .
Sources	<p>The Network Statement for 2012-2013 on the public railway infrastructure, Vilnius 2011.</p> <p>The Network Statement for 2013-2014 of the public railway infrastructure, Vilnius 2012⁵³.</p>

⁵¹ Data reported in the Internal Financial Reports of the freight transportation, passenger transportation, railway infrastructure directorates and other division, 31 march 2012. Data available from <http://www.litrail.lt/wps/wcm/connect/9cae73004b5f774b8545bf782e6d8e87/Internal+financial+reports+of+the+freight+transportation+and+other+division+dated+31+March+2012.pdf?MOD=AJPERES&CACHEID=9cae73004b5f774b8545bf782e6d8e87&CACHEID=9cae73004b5f774b8545bf782e6d8e87&CACHEID=9cae73004b5f774b8545bf782e6d8e87>

⁵² The new amounts of charges are reported in the Network Statement for 2013-2014 of the public railway infrastructure, p. 14.

⁵³ Available at <http://www.litrail.lt/wps/portal/!ut/>

Infrastructure access charges																				
Transport mode	Railways																			
Country/region	Luxembourg Network manager: Administration des chemins de fer (ACF)																			
Status	Implemented																			
Brief description	Reservation fee based on administrative cost of processing train path request plus variable operating fee (gross tonne-kms, loads per axle, average speed and level of service required) plus capacity scarcity fee. Length of the network: 279.1 km.																			
Objective of the scheme	The access charge scheme aims at covering costs with particular focus on administrative costs, operating costs and costs related to capacity scarcity.																			
Legal basis	Règlement grand-ducal du 31 mars 2003 définissant les modalités d'application des redevances de l'infrastructure ferroviaire luxembourgeoise.																			
Responsible authority	ACF (Administration des Chemins de Fer)																			
Who are charged	Train operators																			
Charge base	Train-km, train category, gross tonne-kms, loads per axle, average speed, level of service required, saturated sections.																			
Charge structure and charge level	<p>The access charge formula: $U = A + C + S$ U user fee for the train path [€/train path]; A administrative cost of processing the train path request [€/train path]; C cost due directly to the running of the train path [€/train path] as function of gross tonne-kms, loads per axle, average speed and level of service required; S is a capacity scarcity fee in the event of the sections used by the train path being saturated [€/train path].</p> <p>Power costs are charged but these are calculated separately from the above costs and finally added to the access fee imposed to train operators.</p> <p><u>Average and maximum charge level per train typology</u></p> <p>The prices in the table below are relative to year 2012 (not including administrative costs, access to the catenary, electric consumption).</p> <table><tr><th></th><th>Passenger train</th><th>Combined traffic freight train</th><th>Normal freight train</th><th>Running light locomotive</th></tr><tr><td>Average charge (€/train-km)</td><td>1.88</td><td>0.88</td><td>0.94</td><td>0.56</td></tr><tr><td>Maximum charge (€/train-km)</td><td>2.27</td><td>1.18</td><td>1.25</td><td>0.56</td></tr></table>						Passenger train	Combined traffic freight train	Normal freight train	Running light locomotive	Average charge (€/train-km)	1.88	0.88	0.94	0.56	Maximum charge (€/train-km)	2.27	1.18	1.25	0.56
	Passenger train	Combined traffic freight train	Normal freight train	Running light locomotive																
Average charge (€/train-km)	1.88	0.88	0.94	0.56																
Maximum charge (€/train-km)	2.27	1.18	1.25	0.56																
Total annual revenues	Year 2010 Revenues from access charge: € 24,000,000.																			
Internalisation issues	<p>The external costs internalised in the access charge are:</p> <p>Wear and tear, which are included in the modulation factors in relation to gross tonne-kms, loads per axle, average speed and level of service required and to train</p>																			

	category. Power costs, which are calculated separately to the access charge formula but then added to the access fee. Scarcity costs, which are associated to the scarcity fee.
Other issues	Administrative costs are included in the track access charge. These are related to train path types.
Sources	Compiled Questionnaire by Administration des Chemins de fer. Network statement 2012 ⁵⁴ , downloaded in May 2012.

⁵⁴ Available at

http://www.mt.public.lu/ministere/services/direction_chemins_fer/ACF/Document_reference/pdf_DRR_2012_EN.pdf

Infrastructure access charges					
Transport mode	Railways				
Country/region	Netherlands Network manager: ProRail				
Status	Implemented				
Brief description	Charge per train-km, per tonne-km and per station stop (by type of station). Length of the network: 2,886 km ⁵⁵ .				
Objective of the scheme	The goal of the charging scheme is to get income out of the use of the infrastructure by the railway undertakings. These have to pay the costs that directly result from the operation of the train service. The resulting part of the total costs is paid by the Dutch ministry for Infrastructure and Environment.				
Legal basis	National railway Law 2003				
Responsible authority	Infrastructure manager Pro Rail				
Who are charged	Train operators				
Charge base	Train-km, gross tonne-km, kWh, number of stops at stations, category of station, category of trains, line category.				
Charge structure and charge level	Below the formula of each component is reported. 1. Train path on HSL (High-Speed Line): realised train-kms on HSL x charge per train-km on HSL 2. Train path not HSL: realised train-kms x charge per train-km not HSL + gross tonne-km x charge per tonne-km 3. Catenary: used electric power in kWh x charge per kWh 4. Storage sidings: number of reserved track on storage siding per year x charge on secured track 5. Stations: number of stops at stations per category x category of station x category of trains x charge. Average and maximum charge level per train typology (June 2012):				
		HST	Intercity	Suburban	Freight
	Average charge (€/train-km)	48.93	1.33	0.94	2.07
	Maximum charge (€/train-km)	48.93	2.13	2.0	2.90
Total annual revenues	Year 2011 Total costs: € 1,845,000,000. Total revenue derived from track access charges: € 239,000,000.				
Internalisation issues	External costs included in the access charge are wear and tear costs, although partially, as only maintenance costs are included. No scarcity costs are included in the access charge, but ProRail can ask a surcharge of € 90 for a train path in case of too many requests. There is also a possibility for a surcharge for storage sidings of 300 % in case of too many requests. These surcharges are not based on costs. No environmental costs are covered, although there is a possibility to get a bonus				

⁵⁵ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

	of € 0.04 per wagon-km run with quietened rolling stock.
Other issues	Administrative costs: the variable part of the estimated costs of capacity allocation, train planning and traffic control are included. Future changes of the access charging scheme will be provided for 2014 or following years.
Sources	Compiled Questionnaire by ProRail. Network Statement 2012 ⁵⁶ , downloaded in May 2012.

⁵⁶ Available at <http://www.prorail.nl/English/Pages/NetworkStatement.aspx>

Infrastructure access charges	
Transport mode	Railways
Country/region	Poland Network manager: PKP Polskie Linie Kolejowe (PKP PLK)
Status	Implemented
Brief description	Variable charge per gross tonne-km adjusted for type of line used (maximum line speed and traffic density). Length of the network: 19,702 km ⁵⁷ .
Objective of the scheme	Covering railway infrastructure costs.
Legal basis	Railway Act of 28 March 2003 on railway transport (Polish Office Journal 2007 no. 16, item 94 as amended). Decree of Minister of Infrastructure of 27 February 2009 on conditions concerning access and use of railway infrastructure (Polish Office Journal no. 35, item 274).
Responsible authority	The Infrastructure Manager: PKP Polskie Linie Kolejowe S.A
Who are charged	Train operators
Charge base	Train-km, gross tonne-km, maximum line speed and traffic density.
Charge structure and charge level	<p>Formulas of each element of the charge are reported below:</p> <ol style="list-style-type: none"> Basic charge for minimal access to railway infrastructure depending on: <ul style="list-style-type: none"> Railway line category – dependent on maximum line speed and traffic density on given line section; Total gross weight of train; Availability of catenary services (traction network). <p>The average unit rate of access charge is set by IM according to the formula $U = (C-S)/P$</p> <p>where:</p> <p>U: unit rate of basic charge [PLN/train-km]</p> <p>C: planned cost</p> <p>Types of cost allowed to be included in track access charges:</p> <ul style="list-style-type: none"> Direct cost, including: <ul style="list-style-type: none"> - maintenance, - railway traffic operation, - depreciation justified indirect cost of infrastructure manager cost of credits contracted for development and modernization of railway infrastructure <p>S: state subsidy</p> <p>P: planned operational performance [train-km]</p>

⁵⁷ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

	<div><div><div>2. Basic charge for access to service facilities connected with train operation: the unit rate of charge for particular service is set on the basis of planned number of service and their cost minus appropriate part of state subsidy.</div><div>3. Additional charges: the unit rate of charge for particular service is set on the basis of planned number of service and their cost (no state subsidy).</div><div>4. Coefficients increasing basic charge: these are applied for trains exceeding standard technical parameters.</div></div><div>Average and maximum charge levels per typology of train relative to the year 2011 and 2012 are reported below:</div><table><tr><th></th><th colspan="2">Passenger train</th><th colspan="2">Freight train</th></tr><tr><th></th><th>2011</th><th>2012</th><th>2011</th><th>2012</th></tr><tr><td>Average charge (€/train-km)</td><td>1.73</td><td>1.58</td><td>4.40</td><td>3.97</td></tr><tr><td>Maximum charge (€/train-km)</td><td>4.86</td><td>4.38</td><td>10.27</td><td>9.22</td></tr></table></div>		Passenger train		Freight train			2011	2012	2011	2012	Average charge (€/train-km)	1.73	1.58	4.40	3.97	Maximum charge (€/train-km)	4.86	4.38	10.27	9.22
	Passenger train		Freight train																		
	2011	2012	2011	2012																	
Average charge (€/train-km)	1.73	1.58	4.40	3.97																	
Maximum charge (€/train-km)	4.86	4.38	10.27	9.22																	
Total annual revenues	<div>Year 2011</div> <div>Total costs: PLN 5,1 Bn (€ 1,038,421,599).</div> <div>Total planned costs allowed for TAC calculation: PLN 3,6 Bn (€ 911,784,818).</div> <div>Total revenues deriving from the track access charges: PLN 2,7 Bn (€ 683,838,614).</div>																				
Internalisation issues	<div>Wear and tear are the only external costs covered by the track access charge.</div> <div>Power costs are not covered by the access tariff: the purchase of traction energy is done through separate contracts between railway undertakings and energy supplier (PKP Energetyka).</div>																				
Other issues	<div>Administrative costs are included in the access charges and are related to the justified indirect cost of infrastructure manager.</div> <div>There are no arrangements for the management of the revenues deriving from the track access charge.</div> <div>No changes in the structure of the access charging scheme is planned for the next years.</div>																				
Sources	<div>Compiled Questionnaire by the Head of Marketing & Product Sales Analyses Department of PKP Polskie Linie Kolejowe S.A.</div>																				

Infrastructure access charges			
Transport mode	Railway		
Country/region	Portugal Network manager: Rede Ferroviaria Nacional E.P.E. (REFER)		
Status	Implemented		
Brief description	Variable charge per train-km. Length of the network: 14,808 km58.		
Objective of the scheme	The charge scheme aims at covering main operational costs.		
Legal basis	Decree-Law 270/2003 which transposed the first railway package.		
Responsible authority	REFER		
Who are charged	Train operators		
Charge base	Train-km, section category, type of power, typology of train.		
Charge structure and charge level	The structure of the access charge involves all the seven elements listed above: Charge = C0 x Ei x C1 x C2 x C3 x C4 x C5 x C6 where C0: Marginal Cost set at€ 0.762 /Train-km Ei: Section extension C1: Traffic Control type with an average value of 1.412 C2: Electrical supplywith an average value of 1.079 C3: Section Operational valuewith an average value of 1.300 C4: Safety and Telecomswith an average value of 1.183 C5: Stationswith an average value of 1.063 C6: Market Segment with an average value of 1.000		
	The charge is differentiated according to the type of power used and the typology of train as follows:		
	Train type	Average charge (€/train-km)	Maximum charge (€/train-km)
	Electrical Freight	1.38	1.56
	Diesel Freight	1.12	1.42
	Electrical Urban	2.37	2.55
	Diesel Urban	1.75	2.32
	Electrical Regional	1.87	2.09
	Diesel Regional	1.28	1.91
	Electrical Long Distance	2.16	2.37
Diesel Long Distance	1.33	2.16	
Total annual revenues	Year : 2010 Total Operational Costs: € 207,300,000 Total Revenues: € 61,400,000		
Internalisation issues	The only external costs considered in the infrastructure access charge are wear and tear costs.		
Other issues	Administrative costs are calculated directly from the capacity and traffic management activities undertaken are considered in the infrastructure access charge.		

⁵⁸http://www.refer.pt/LinkClick.aspx?fileticket=_Hlu7jGc4EU%3d&tabid=468

	<p>There are no specific arrangements for the use of revenues deriving from costs categories considered.</p> <p>No plans for changing the current charging scheme have been elaborated.</p>
Sources	<p>Compiled Questionnaire by REFER.</p> <p>Network Statement 2010⁵⁹, downloaded in May 2012.</p>

⁵⁹ Available at <http://www.refer.pt/en/MenuPrincipal/REFER/NetworkManagement/NetworkStatement.aspx>

Infrastructure access charges	
Transport mode	Railways
Country/region	Romania Network manager: CFR-Romanian National Railway Company
Status	Implemented
Brief description	Variable charge by weighted tonne-km by type of line plus variable charge per train-km. Length of the network: 20,210 km ⁶⁰ .
Objective of the scheme	The infrastructure access charges system is designed to cover the direct costs the infrastructure manager for the Romanian railway network, for the use of the infrastructure (infrastructure maintenance, signalling, traffic management, etc.).
Legal basis	Act GO 89/2003 and relative amendments. The access charge calculation methodology is regulated by GD 643/2010; GD 1409/2007; GD 581/1998.
Responsible authority	The national railway company- CFR-S.A.
Who are charged	Train operators
Charge base	Train-kms, gross train tonnes, type of traffic section.
Charge structure and charge level	<p>Access charge = Tonnage charge + Traffic charge</p> <ol style="list-style-type: none"> 1. Tonnage charge is the charge for the use of the railway infrastructure for a traffic section class which depends on the covered distance and the existence of the electrification system, as well as on the weighted train tonnage: $\text{Tonnage charge} = \text{Charge} \times \text{Km} \times \text{Tts} [1 + (\text{Gross tonnage} - \text{Tmin}) \times \text{Ft}]$ <p>where: Km = the number of the covered km on the traffic section; Tts = tonnage per class section. Ttse if the section is electrified; Ttsn if the section is non-electrified; Ft = tonnage factor - a correction coefficient to be applied to the gross train tonnage. It is equal to 0 for the trains with a gross tonnage below Tmin; Tmin= the gross train tonnage starting from which the tonnage factor is applied; Gross tonnage = the gross tonnage of the train according to the form "train composition" list, inclusively of the acting locomotives or the tonnage of the locomotives or automotive units for the traffic without hauled rolling stock.</p> 2. Traffic charge is the charge for the traffic management depending on the covered distance is calculated with the formula: $\text{Traffic charge} = \text{Km} \times \text{Tc}$ <p>where: Km = the number of the covered km on the traffic section; Tc= the traffic charge depending on the distance for each section class.</p>

	The average and the maximum level of access charge (in lei and in euros) are reported below and differentiated per passenger and freight transport:		
		Passengers trains, Intercity, Interregional, Regional	Freight
	Average charge (€/train-km)	2.17	3.35
	Maximum charge (€/train-km)	2.44	4.19
Total annual revenues	Year 2010: The percentage of revenues deriving from the track access charge from the total costs was of 46%. Total costs: € 463,980,109. Total revenues deriving from the track access charges: € 215,525,435.		
Internalisation issues	Only maintenance (linked to wear and tear) costs are included in the charge. Capital repairs (renewal) and investments are cover by the state (but with at a very low level).		
Other issues	Administrative costs: train planning, the coordination of train running (operations), the modifications of timetable are included in the charge (as traffic management cost element). Future modifications to the charging scheme: there are some plans and idea for changing the current charging scheme but nothing concrete for the time being.		
Sources	Compiled questionnaire by the Romanian National Railway Company. Network statement of CFR 2010 ⁶¹ , downloaded in May 2012.		

⁶¹ Available at http://testcfr.infofer.ro/index.php?option=com_content&task=view&id=22&Itemid=55&limit=1&limitstart=1

Infrastructure access charges	
Transport mode	Railways
Country/region	Slovakia Network manager: Železnice Slovenskej Republiky (ŽSR)
Status	Implemented
Brief description	Variable charge per path km by line type plus variable charge per gross tonne-km by by line type plus charge for the use of passenger stations, marshalling yards and freight terminals. Length of the network: 3,617.7 km ⁶² .
Objective of the scheme	The goals of the new charge scheme applied are: <ul style="list-style-type: none"> • to organize the global charge into the minimum access package and track access to service facilities and supply of services in compliance with Directive 2001/14/EC and Act No. 513/2009 of 28 October 2009 on railroads and on amendments of some acts, these are regulated by national Regulatory Body (URZD). • to increase the competitiveness of railway traffic compared with other modes of traffic and with neighbouring infrastructure managers. • to fulfil the legislative duty of the member state to compensate fixed costs of infrastructure manager.
Legal basis	Act No. 513/2009 of 28 October 2009
Responsible authority	The independent regulatory body (URZD) establishes the charging principles and the charging framework. The infrastructure manager (ZSR) is responsible for setting-up of the track access charges.
Who are charged	Train operators
Charge base	Train-km, gross tonne-km, line category, train type.
Charge structure and charge level	The access charge includes: <ol style="list-style-type: none"> 1. Charge for ordering and allocation of capacity per train-km set for particular line category is function of total length between respective transport points of line of particular category (train-kms). 2. Charge for traffic management and organization per train-km set for particular line category is function of total length between respective transport points of line of particular category (train-kms). 3. Charge for provision of rail infrastructure serviceability varies according to gross tonne-kms on a particular line category and according to a coefficient allowing for travel of train with active traction train vehicle with independent traction on electrified lines of particular category. 4. Charge for the use of electrical supply equipment for traction current is function of gross tonne-kms on electrified track sections. 5. Charge for the use of passenger stations, their buildings and facilities depends on number of train stoppages in the transport points of particular category related to passenger trains according to issued timetable. 6. Charge for the access to marshalling yards, train formation facilities and

⁶² "Track characteristics" available at http://www.zsr.sk/anglicky/railways-infrastructure/marketing/network-statement/network-statement-2012.html?page_id=1942

	freight terminals depends on the number of train accessions according to particular transport point category for freight trains. Start and end transport points of a train shall be counted towards the numbers of stoppages as well. Average and maximum charge level per train typology:		
		Passenger train	Freight traffic
	Average charge (€/train-km)	1.6	4.5
Total annual revenues	Year 2010: Total economic eligible costs ⁶³ = € 393,261,000. Revenues from track access charges = € 188,508,000. Year 2011: Total economic eligible costs = € 352,044,000. Revenues from track access charges = € 95,561,000.		
Internalisation issues	External costs included in the track access charge are wear and tear and administrative costs. Wear and tear: only maintenance costs are included in the charge. Capital repairs (renewal) are covered by the state. Administrative costs: The charge for ordering and handling of infrastructure capacity is calculated per train-km for particular category of line (the most used lines) on the base of variable costs. The costs of traction power are not included in the charge, but the costs of non-traction power create a part of costs related to the use of infrastructure (management, operation and maintenance) and are apportioned with respect to the manner of the use of infrastructure i.e. the part of these costs is included in the charge. Congestion costs are not included in the track access charge but are monitored and solved separately with individual Railway Undertakings under contractual agreements on access to rail infrastructure.		
Other issues	Use of revenues: the revenues gained from track access charges may be used only to compensate costs incurred to infrastructure manager in relation to offer the services of minimum access package and track access to service facilities and supply of services i.e. variable part of wages of operational workers, invoices of suppliers, etc. Modifications to the current charging scheme are not planned for the near future.		
Sources	Compiled Questionnaire by Železnice Slovenskej republiky (ZSR). Network statement 2012 ⁶⁴ , downloaded in May 2012.		

⁶³ Variable economic eligible costs are the costs that incur directly in relation to train operation on rail infrastructure.

⁶⁴ Available at http://www.zsr.sk/anglicky/railways-infrastructure/marketing/network-statement/network-statement-2012.html?page_id=1942

Infrastructure access charges	
Transport mode	Railways
Country/region	Slovenia Network manager: Slovenske železnice (SZ)
Status	Implemented
Brief description	Variable charge per train-km adjusted for type of train and relative weight. Length of the network: 1,541 km.
Objective of the scheme	Covering the cost of maintaining public infrastructure.
Legal basis	Railway Transport Act – ZZelP –UPB 6 (Official Journal of the RS, No. 11/2011, official consolidated text). Decree on train path allocation and charge for the use of public railway infrastructure (Official Journal of the RS, No.113/09).
Responsible authority	Public Agency of the Republic of Slovenia for Railway Transport
Who are charged	Train operators
Charge base	Train-km, type of transport (freight, passenger), train weight, line category, time table path request.
Charge structure and charge level	<p>The access charge (or usage charge as reported in the Network Statement) is calculated with the formula reported below</p> $U = (Q_{vlkm}(reg) \times P(reg) + Q_{vlkm}(g) \times P(g)) \times C_{vlkm} \times K \times F$ <p>where</p> <p>U= Usage charge for the allocated train path</p> <p>$Q_{vlkm}(reg)$= Number of train kilometers, performed on a regional rail line</p> <p>$P(reg)$= Weighting for the regional rail lines</p> <p>$Q_{vlkm}(g)$= Number of train kilometers, performed on a main rail line</p> <p>$P(g)$= Weighting for the main rail lines</p> <p>C_{vlkm}= Cost per train-km (which amounts to €1.8584, VAT excluded)</p> <p>K= Rail line depreciation coefficient</p> <p>F= Factor, expressing the Undertakings' demand in regard to the time table.</p> <p>The charge level differs on the basis of two factors:</p> <ul style="list-style-type: none"> • Type of train (passenger and freight) and relative weight. In particular the rail line depreciation coefficient K takes different values according to the type of transport and the train weight. • Time table path required by the Railway Undertaking (RU). In this respect the factor of RUs' demand in regard to the timetable-F can take different values according to the train path request by RUs. <p>Average and maximum charge level (VAT excluded) per train typology is available according to the following table⁶⁵.</p> <p>Calculations are made for the route Maribor-Koper.</p>

⁶⁵ Calculations for average charges are made by TRT through a top down approach: revenues from passenger and freight access charge provided for 2011 have been divided respectively per passenger and freight transport train-km provided by AZP. Maximum charges have been directly provided by AZP calculations for the route Maribor-Koper.

		Inter City Slovenia – ICS, fast passenge r tilting train	Inter City – IC, classic passenge r train	Suburban light passenge r train	Freight trains (less than 1500 tonne gross weight)	Freight trains (more than 1500 tonne gross weight)
	Average charge (€/train-km)		0.006 ⁶⁶			0.80
	Maximum charge (€/train-km)	0.93	0.55	0.37	0.92	1.84
Total annual revenues	<p>Year 2011:</p> <p>Revenues from user fees: € 9,129,455.20 - with VAT.</p> <p>revenues deriving from train passenger access charge: € 53,711.20 - with VAT.</p> <p>revenues deriving from freight train access charge: € 9,075,744 - with VAT.</p> <p>Total cost of infrastructure maintenance: € 71,589,066 - VAT excluded.</p>					
Internalisation issues	The only external costs considered in the infrastructure access charge are wear and tear costs.					
Other issues	<p>There are no particular arrangements regarding the use of the revenues deriving from access charges and no administrative costs are considered.</p> <p>Modification of the access charging system will be introduced in 2013⁶⁷ and will consider further variables. In particular:</p> <ol style="list-style-type: none"> the user fee will be charged on the basis of train-km and gross tonne-km. The lines will be distinguished into main and regional lines. The first will be divided into three (G1, G2 in G3) and the second into four (R1, R2, R3 in R4) categories. The division is linked to technical and exploitation characteristics of the lines, as well as to financial investments. The types of power cars will also be considered. It will promote the use of environmentally friendly projects and vehicles. Besides, the new charging scheme will: <ul style="list-style-type: none"> ensure charging higher user fees for cargo trains, that perform transit traffic on the territory of the RS stimulate the movement of combined transport, in line with the transport policy of the EU, promoting the usage of inter-modal transport as much as possible, introduce higher user fees during rush hours, to partially disburden the most busy lines of infrastructure during peak hours. 					
Sources	<p>Compiled Questionnaire by AZP, division for Implementation of Allocation Authority tasks, download: May 2012.</p> <p>Network statement of the Republic of Slovenia 2012⁶⁸, downloaded in May 2012.</p>					

⁶⁶ The data is the result of the division between the revenues deriving from train passenger access charge and the passenger train-km in 2011. It is important to remark that revenues deriving from train passenger access charge refer only to commercial services which are about 5% of the passengers services, since the rail undertakings subjected to public service obligations are excluded from charging.

⁶⁷ The description of the detailed changes that will occur to PRI access charging is reported in the Infrastructure Network Statement of the Republic of Slovenia 2012, chapter 6, par 6.4, pp. 53-55

⁶⁸ Available at http://www.slo-zeleznice.si/uploads/SZ/program_omrezja_2012_EN_2/NS_2012_ch2.pdf

Infrastructure access charges	
Transport mode	Railways
Country/region	Spain Network manager: Administrador de Infraestructuras Ferroviarias (ADIF)
Status	Implemented
Brief description	Reservation fee per volume of traffic per year plus reserve capacity charge (type of service, train type and period of day) plus variable charge per train-km actually used by type of line and type of service. Length of the network: 13,945 km.
Objective of the scheme	According to Spanish Law the minimum access package is aimed at covering: <ul style="list-style-type: none"> the transfer costs of administrative management processes related with railways undertakers, such as the staff and material means, the cost of the Network Statement publication, the operation plans drawing up, the capacity allocation and the rail traffic monitoring (access charge); the fixed costs of infrastructure maintenance, operation and management (capacity charge reserve); the variable costs of infrastructure maintenance, operation and management (operating charge); the financial costs, depreciation and amortization and, if possible, the costs needed in order to guarantee the reasonable development on rail infrastructures (traffic charge).
Legal basis	Ley 39/2003, de 17 de noviembre, del Sector Ferroviario.
Responsible authority	“Ministerio de Fomento” (Spanish Development/Public Works Ministry).
Who are charged	Train operators using the REFIG (ADIF managed network) lines: railway undertakings, public authorities with powers to provide transport services and who are interested in supplying certain rail transport services, as well as transport agents, carriers and combined transport operators who, without being RUs, have capacity allocated.
Charge base	Volume of traffic per year (million train-km/year), train-kms reserved and used, line type, time period (off-peak, normal or peak hours), type of service.
Charge structure and charge level	The charges for the use of the railway lines are distinguished in four classes: <ol style="list-style-type: none"> The access charge to have the right to use the railways network, or a part of it. It is paid at the beginning of each period of capacity allocation. It varies according to the volume of traffic. The reserve capacity charge is imposed for the availability of the route requested. It is based on the train-kms reserved, considering also the type of service, the train type and the period of day affected by the reserve (off-peak, normal and peak hours). The operating charge is imposed on actual use of reserved capacity. It is based on the train-kms actually used, considering also type of line and type of service. The traffic charge is based on the produced traffic on the High Speed lines. Its amount depends on the economic value of the rail service offered, measured in terms of capacity offered (seats km, tonnes km, TEU km), the time period and the type of line.

	Average and maximum charge level provided per typology of train				
		HST	Intercity	Suburban	Freight
	Average charge (€/train-km)	6.94	0.26	0.26	0.11
	Maximum charge (€/train-km)	10.61	2.91	0.26	0.39
Total annual revenues	<p>Year 2010</p> <p>Total running costs of both networks: € 1,630,210,000.</p> <p>Total investments: € 5,378,120,000.</p> <p>Total revenues deriving from the track access charges: € 318,291,000.</p> <p>Year 2011</p> <p>Total running costs of both networks: € 1,406,558,000.</p> <p>Total investments: € 5,084,300,000.</p> <p>Total revenues deriving from the track access charges: € 362,515,000.</p>				
Internalisation issues	<p>External costs included in the charge are:</p> <p>Wear and tear: Railways technical aspects are not considered. The estimate is based only on economic criteria, namely depreciation.</p> <p>Scarcity costs: These are linked to the time slot (P –Peak, N –normal, O –off-peak).</p>				
Other issues	<p>Administrative costs: Access Charge aims at covering the transfer costs of administrative management processes related with railways undertakers, such as the staff and material means, the cost of the Network Statement publication, the operation plans drawing up, the capacity allocation and the rail traffic monitoring.</p> <p>Future modifications to the current charging scheme: There is a plan to modify the current charging scheme which aims at:</p> <ul style="list-style-type: none"> • Raising the charge by 100% in conventional network (excluding freight). • Imposing the traffic fee to all trains running on high performance network (since currently the traffic fee is only payable by some trains operating on high-performance network). <p>In this respect evaluation studies have been carried out but these are not available publicly.</p>				
Sources	<p>Compiled Questionnaire by ADIF.</p> <p>Network Statement 2012⁶⁹, downloaded in May 2012.</p>				

⁶⁹ Available at http://www.adif.es/en_US/conoceradif/doc/CA_DRedEn_Completo.pdf

Infrastructure access charges	
Transport mode	Railway
Country/region	Sweden Network manager: Trafikverket (BV)
Status	Implemented but currently under review.
Brief description	Variable charge based on train-km and gross tonne-km, plus emission charge per litre diesel spent, plus accident charge, plus passage charge (congested areas). Length of the network: 11,149 km ⁷⁰ .
Objective of the scheme	The aims of the access charge are: <ul style="list-style-type: none"> • To recover the marginal cost for the wear and tear of the infrastructure; • To recover the marginal cost for infrastructure operation; • To recover the socio-economic costs of accidents involving injury; • To reflect the socio-economic cost in terms of environmental and health effects.
Legal basis	The Railway Act 2004:519
Responsible authority	As infrastructure manager, the Swedish Transport Administration (Trafikverket) is responsible for charging. There are other small infrastructure managers and each one is responsible for its own charging system.
Who are charged	Train operators
Charge base	Train-km, gross tonne-km, type of transport (freight or passenger), quality of infrastructure, environmental class engine.
Charge structure and charge level	The structure of each component listed above are: <ol style="list-style-type: none"> 1. The track charge for wear and tear costs varies with the number of gross tonne-km and it is of SEK 0.0036/gross tonne-km (€0.0004/gross tonkm)⁷¹. The relative formula is: Marginal cost = Average cost x Elasticity factor 2. The operating charge varies with the number of train-km. From 2013 the cost will be SEK 0.10 / train-km (€ 0.011/train-km)⁷². The relative formula is: Marginal cost = Average cost x Elasticity factor. 3. The accident charge is based on assessment of the cost inflicted on a third party. It is of SEK 0.81/train-km (€0.09 /train-km)⁷³. 4. The emission charge reflects the costs of emissions of carbon dioxide, nitrogen oxides, sulphur dioxide, hydrocarbons, and particles. It is of SEK 0.49-0.92/litre diesel spent (€0.053-0.10 /litre diesel spent). 5. Technically the train path charge is a mark-up to recover costs. It is based on allocated capacity. The better the infrastructure, the higher the charge is. In this respect three levels of charges can be distinguished: high -SEK 1.70/train-km (€0.19 /train-km), intermediate -SEK 0.40/train-km

⁷⁰ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

⁷¹ The cost has been determined by studies of the change in Trafikverket's costs for maintenance and renewals when traffic volumes change (marginal cost).

⁷² The cost has been determined by studies of the change in Trafikverket's costs for infrastructure operations when traffic volumes change (marginal cost).

⁷³ Cost data is based on research where the relationship between accident and traffic has been studied.

	<p>(€0.044 /train-km), and basic -SEK 0.20/train-km (€0.022 /train-km).</p> <p>6. The crossing charge is technically a mark-up associated with that particular investment project. It is based on allocated capacity. The crossing charge is of SEK 2,800 (€305) and is levied per each passing of freight trains.</p> <p>7. Technically the passage charge in Stockholm, Göteborg and Malmö is a mark-up to recover costs but as the charge is levied in congested areas at peak times (07.00-09.00 and 16.00-18.00 on working days) the mechanism strongly resembles a congestion charge. It is based on allocated capacity. The passage charge SEK 175 (€19,11) is levied per each passing of passenger trains.</p> <p>8. Technically the additional charge for passenger services is a mark-up levied on all passenger transports based on services performed, in particular on information on train movement. The additional charge for passenger services is SEK 0.0090/gross tonne-km (€0.001 /gross tonne-km)</p> <p>Average charge levels per train typology are listed below:</p> <table><tr><th></th><th>HST</th><th>Long distance IC</th><th>Commuter</th><th>Suburban</th><th>Freight</th></tr><tr><td>Average charge (€/train-km)</td><td>0.84</td><td>0.60</td><td>0.59</td><td>0.42</td><td>0.62</td></tr></table>		HST	Long distance IC	Commuter	Suburban	Freight	Average charge (€/train-km)	0.84	0.60	0.59	0.42	0.62
	HST	Long distance IC	Commuter	Suburban	Freight								
Average charge (€/train-km)	0.84	0.60	0.59	0.42	0.62								
Total annual revenues	<p>Total cost for the infrastructure manager in 2011</p> <p>Operation: SEK 1,217,000,000 (€ 131,712,000)</p> <p>Maintenance: SEK 3,002,000,000 (€ 324,898,000)</p> <p>Renewals: SEK 1,658,000,000 (€ 179,441,000)</p> <p>Total: SEK 5, 877,000,000 (€ 636,052,000)</p> <p>Total revenue from track access charges in 2011.</p> <p>Minimum access package: SEK 810,000,000 (€ 87,664,235). This sum does not include additional or ancillary services as defined by the EUDirective. Train operating companies paid approximately 14 % of total cost via track access charges. The rest was funded by public funds.</p>												
Internalisation issues	<p>The external costs covered by the charge structure are:</p> <p>Wear and tear</p> <p>Congestion costs</p> <p>Environmental costs</p> <p>Accident costs</p>												
Other issues	<p>Administrative costs are not considered in the charging scheme.</p> <p>Use of revenues: there are no particular arrangements for the use of revenues deriving from the cost categories listed.</p> <p>Plan for changing the current charging scheme. There is a proposal to provide changes in the structure of access charge which is subject to industry consultation but is not finalized. The main changes envisaged are the following:</p> <ul style="list-style-type: none">To obtain cost recovery for the cost directly incurred. This should be understood as at least the short run marginal cost for infrastructure operation, maintenance and renewals (infrastructure charge).												

	<ul style="list-style-type: none"> • To differentiate the infrastructure charges, e.g. by type of vehicle, according to the wear and tear factor to give proper incentives. • To impose proper capacity incentives to make more efficient use of the infrastructure. This will probably result in the phasing out of the current passage charges and the imposition of some kind of congestion charge or component and/or discount systems. Also a reservation charges will probably imposed. • To handle external effects (emissions, accident and noise) according to harmonized principles developed within the European regulatory framework. • Development of the scheme for performance regime charges, that has been introduced in 2012. <p>These changes will be gradually introduced over a lengthy period of time with 2021 being the earliest conceivable date for the achievement of all the objectives listed.</p> <p>Evaluation studies on the impacts of the scheme: considering that higher charges will be one result of the future scheme, one study on the impact of higher charges have been made. The study looks at how passenger and freight services will be affected from a rapid increase of charges from 2010 until 2021.</p> <p>The findings are that the expected transport growth in both passenger and freight segments will be somewhat reduced due to the higher charges and thus costs inflicted on the rail industry. The analysis has compared the years 2015 and 2020 with 2009.</p> <p>Another finding is that a socio-economic loss may occur as a result of adapting the track access charges to the costs directly incurred, unless similar measures are also imposed in competing modes of transport.</p>
Sources	<p>Compiled Questionnaire by the Swedish Transport Administration (Trafikverket). Network statement 2012⁷⁴, downloaded in May 2012.</p>

⁷⁴ Available at <http://www.trafikverket.se/Om-Trafikverket/Andra-sprak/English-Engelska/Railway-and-Road/Network-Statement1/Network-Statement-2012/>

Infrastructure access charges	
Transport mode	Railways
Country/region	United Kingdom Network manager: Network Rail
Status	Implemented
Brief description	Variable charge (axesloads, speed, unsprung mass, yaw-stiffness) plus mark up for electrified lines plus charge for stations. Length of the network:16,175 km ⁷⁵ .
Objective of the scheme	The access charges are set so as to <ul style="list-style-type: none"> • be consistent with a position in which, under normal business conditions and over a reasonable time period, Network Rail's income from charges, commercial activities and public funds is balanced with infrastructure expenditure; • the basic cost of providing the main rail network is met by fixed charges and variable charges to franchised passenger railway undertakings (freight and other railway undertakings are generally reflective of marginal costs).
Legal basis	Relevant national Acts: the wider legal framework of the GB rail industry is primarily governed by the Railways Acts 1993 and 2005, the Railways and Transport Safety Act 2003. The first railway package is transposed by The Railways Infrastructure (Access and Management) Regulations 2005.
Responsible authority	The GB Office of Rail Regulation
Who are charged	Train operators
Charge base	Vehicle mile, gross tonne-mile, line category, train type, axes loads, speed.
Charge structure and charge level	<p>The elements composing the Network Rail charging scheme are described below:</p> <ol style="list-style-type: none"> 1. The Variable Usage Charge is based on the propensity of each vehicle to cause damage to the network. It is function of the following characteristics: <ul style="list-style-type: none"> • axesloads • speed • unsprung mass • yaw-stiffness. 2. The Electrification Asset Usage charge is calculated by Network Rail using a bottom-up estimate of the variability of electrification costs. The charge is applied as a mark-up to the variable usage charge. 3. The Traction Electricity (RC4T). Charges is calculated through the formula: <p>Cost= train miles × consumption rate (KWh/train mile) × Tariff (pence/KWh).</p> <p>For passenger train undertakings, tariffs are determined by the price of energy procured from the supplier and the relevant transmission and distribution charges. For freight railway undertakings the default tariffs are largely based on the procurement costs.</p>

⁷⁵ EU transport in figures, Statistical pocketbook 2012 available at <http://ec.europa.eu/transport/facts-fundings/statistics/doc/2012/pocketbook2012.pdf>

	current charging scheme. In this respect an extensive consultation process is under way currently for the 2014 – 2019 charges. This involves the elaboration of studies for the evaluation of the impacts of the scheme but related feedbacks are not available for the moment.
Sources	Questionnaire compiled by Network Rail. Network statement 2012-2013 ⁷⁸ , downloaded in July 2012.

⁷⁸ Available at <http://www.networkrail.co.uk/aspx/3645.aspx>

Infrastructure access charges	
Transport mode	Railway
Country/region	United Kingdom Network manager: High Speed 1
Status	Implemented
Brief description	Variable charge per train per minute plus traction electricity charge plus congestion and carbon charge. Length of the network: 109 km ⁷⁹ .
Objective of the scheme	The infrastructure charging scheme of HS1 is designed to recover: <ul style="list-style-type: none"> part of the long term capital costs of the HS1 operations, maintenance and renewal costs of HS1.
Legal basis	Rail Regulations 2005. The other legislation that relates to HS1 includes the Channel Tunnel Rail Link Act 1996, the Channel Tunnel Rail Link (Supplementary Provisions) Act 2008, parts of the Railways Acts of 1993 and 2005, the Railways and Transport Safety Act 2003 and further secondary legislation.
Responsible authority	High Speed 1 Ltd. The GB Office of Rail Regulation (ORR)
Who are charged	Train operators
Charge base	Train minute, train-km, train type.
Charge structure and charge level	<p>The elements composing the HS1 charging scheme are described as follows:</p> <ol style="list-style-type: none"> 1. The Investment Recovery Charge (IRC) <p>IRC is charged on the basis of the chargeable journey time spent by trains on HS1. The IRC per train per minute will be £69.57 (€80.372) subject to indexation. Below the IRC per passenger train service on the basis of the chargeable journey times for services currently operating on HS1:</p> 2. Operations, Maintenance and Renewal Charge (“OMRC”) <p>The purpose of the OMRC is to recover the operations, maintenance and renewal costs of HS1. The costs related to OMRC are differentiated as follows:</p> <ul style="list-style-type: none"> costs directly incurred as a result of operating the train service; common costs, which are apportioned between passenger services on the basis of chargeable minutes spent on HS1. 3. Traction Electricity Charge. Traction electricity can be procured by the Infrastructure Manager (IM) on behalf of the rail operators or it can be procured by the rail operators with the prior consent of the IM. In the first case, all charges that the IM incurs in respect of traction electricity will be passed through to the operator. The traction electricity charge is arrived at by calculating the product of the consumption rate of the relevant rolling stock, a rate for traction current and the usage measured in train-km. In the second case, the relevant operator shall bear all

⁷⁹<http://highspeed1.co.uk/Rail>

	<p>expenses, payments, liabilities, costs and losses (including transmission losses) related to the procurement of traction electricity.</p> <p>4. Capacity Reservation Charge (including a potential rebate on such charge)</p> <p>5. Congestion Tariff reflecting the scarcity of capacity of the identifiable segment of the infrastructure during a period of congestion.</p> <p>6. Other Services Charges</p> <p>7. <u>Freight Supplement</u>: franchised train operators will be subject to an additional charge in respect of stranded costs arising from freight charging arrangements.</p> <p>8. Carbon Costs: the Carbon Costs in a relevant period shall be the fair and equitable proportion (as determined by the ORR) of all costs, expenses and any other financial liabilities relating to the carbon reduction commitment (to be introduced pursuant to Part 3 of the Climate Change Act 2008) incurred by the Infrastructure Manager which relate to such period.</p> <p>Average and maximum charge level provided per typology of train</p> <table><tr><th rowspan="2"></th><th colspan="2">High speed train</th><th rowspan="2">Freight</th></tr><tr><th>Domestic</th><th>International)</th></tr><tr><td>Average charge (€/train-km)</td><td>38.77</td><td>42.72</td><td>8.83⁸⁰</td></tr></table>		High speed train		Freight	Domestic	International)	Average charge (€/train-km)	38.77	42.72	8.83 ⁸⁰
	High speed train		Freight								
	Domestic	International)									
Average charge (€/train-km)	38.77	42.72	8.83 ⁸⁰								
Total annual revenues	Year 2009: € 273,116										
Internalisation issues	<p>On the basis of the costs covered by the track access charges listed above, the following external costs are covered:</p> <ul style="list-style-type: none">• Wear and tear (since charges for operations, maintenance and renewal is levied)• Power costs (through the traction electricity charge)• Scarcity costs (through the congestion tariff)• Environmental cost (through the Carbon Costs paid).										
Other issues	Information not available										
Sources	Questionnaire compiled by High Speed 1 Ltd. Network Statement 2012 ⁸¹ , downloaded in July 2012.										

⁸⁰ Trains operated at night: 5,10€

⁸¹ Available at <http://highspeed1.co.uk/regulatory/network-statement>

Infrastructure access charges	
Transport mode	Railways
Country/region	United Kingdom Network manager: Eurotunnel
Status	Implemented
Brief description	The regime corresponds to 5 separate offers for freight trains and to 4 separate offers for passenger trains. Length of the network: 50 km ⁸² .
Objective of the scheme	Charge per train and type of transport.
Legal basis	Transposition of the First Rail package directives by means of a Regulation by the Intergovernmental Commission that took effect on 1 December 2009, which was given force in UK law by the Channel Tunnel (International Arrangements) Order 2005 of 29 September 2009 and in French law by publication of a “Décret du Président de la République” dated 7 January 2010 ² .
Responsible authority	The infrastructure manager Eurotunnel. Intergovernmental Commission which includes the Office of Rail Regulation from UK and the Secretariat to the Channel Tunnel, Department of Ecology, Energy, Sustainable Development and the Sea.
Who are charged	Train operators
Charge base	Train, type of transport (freight or passenger), time.
Charge structure and charge level	The charging scheme is differentiated according to freight and passenger transport. It is based on reservation fee and access fee and varies per travelling period and operating speed. Most of the offers include administration charge. The average charge per train type is not available although an intermediate charge is the charge for a reserved daily train or a reserved weekly train with an operating speed of 120 km/h and 140 km/h, operating in the intermediate period: € 4.050 /train.
Total annual revenues	Year 2011 Revenues from railway network : € 278,432,000. ⁸³
Internalisation issues	Information not available.
Other issues	Information not available.
Sources	Network statement 2012 Working time table ⁸⁴ , downloaded in July 2012.

⁸²<http://www.eurotunnelgroup.com/uk/the-channel-tunnel/infrastructure/>

⁸³ Groupe Eurotunnel, Registration Document 2011, available at <http://www.eurotunnelgroup.com/uploadedFiles/assets-uk/Shareholders-Investors/Publication/Registration-Doc/120410RegistrationDocument2011GroupeEurotunnelSA.pdf>

⁸⁴ Available at <http://www.eurotunnelgroup.com/>

3.2. Taxation of energy products (excise and VAT)

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Austria
Status	Implemented
External/environmental costs considered in the taxation of gas oil	By 1 January 2011, the excise duty on gas oil was increased by € 5 cent/l, taking into account the different CO ₂ -emissions of the energy product.
Legal basis	The legal basis is the Energy Tax Directive 2003/96/EC, implemented by the Austrian Mineralölsteuergesetz 1995 (Mineral Oils Tax Act), BGBl. Nr. 630/1994 and the Elektrizitätsabgabegesetz (Act on Taxation of Electricity), BGBl. Nr. 201/1996.
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	The standard tax of gas oil is €397 /1,000l (with a minimum of biofuel content of 66l and sulphur content ≤10 mg/kg) or € 425/1,000l (with less than 66l/1,000l of biodiesel content) but a tax refund is applied for gas oil used for the carriage of passengers and goods by rail. This refund corresponds to €0.299 /l i.e. the difference between standard and reduced tax for marked gas oil. This reduction will expire by 1 January 2013.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption applied but according to the VAT Directive (2006/112/EC) the Austrian VAT Act provides an exemption on the transportation of goods (as supplying services) concerning importation into and exportation outside the Community by international rail freight traffic. There is no special VAT treatment of rolling stock.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance (Bundesministerium für Finanzen). Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Austria

Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	Directive 2003/96/EC, implemented by the Austrian Mineralölsteuergesetz 1995 (Mineral Oils Tax Act), BGBl. Nr. 630/1994 and the Elektrizitätsabgabegesetz (Act on Taxation of Electricity), BGBl. Nr. 201/1996.
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The standard tax is €15 /MWh. No exemptions or reductions to the railway sector are applied.
VAT on electricity levied	20%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption applied but as written above, an exemption on the transportation of goods (as supplying services) concerning importation into and exportation outside the Community by international rail freight traffic is applied.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance (Bundesministerium für Finanzen). Excise Duty Tables, Part II-Energy products and electricity , July 2012.

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Belgium
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Exemption
VAT on gas oil levied	21%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	Exemption
Future changes in the level of taxation or taxation components	No changes.
Sources	Response to the questionnaire by Centrale administratie der douane en accijnzen (Central Administration for customs and excises). Excise Duty Tables, Part II-Energy products and electricity , July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Belgium
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Exemption
VAT on electricity levied	21%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by Centrale administratie der douane en accijnzen (Central Administration for customs and excises).

	Excise Duty Tables, Part II-Energy products and electricity , July 2012.
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Bulgaria
Status	Implemented
External/environmental costs considered in the taxation of gas oil	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	The taxation is of € 322.12 /1,000l (gas oil used as propellant). No exemption/reduction is applied to the railway sector.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity , July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Bulgaria
Status	Implemented
External/environmental costs considered in the taxation of electricity	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The taxation on electricity is of BGN 2.00 /MWh (€1.00/ MWh). No exemption/reduction is applied to railways.
VAT on electricity levied	20%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Czech Republic
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Excise on gas oil normally applied is of CZK 10,950/1,000l (€440.15/1,000l). No tax exemption or reduced rates are applied in the railway sector.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	Reduced rate of VAT (14%) is applied on regular (mass) transport of passengers.
Future changes in the level of taxation or taxation components	There is a plan for increasing the VAT rates, both standard and reduced rates, to 1% for 2013.
Sources	Response to the questionnaire by the Ministry of Finance, Excise duty unit. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Czech Republic
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The excise on electricity normally applied is of CZK 28.30 /MWh (€1.14 /MWh). Exemption is applied on electricity used for carriage of goods and passengers by rail, tram, metro and trolley bus (article 15(1)(e) of the Directive 2003/96/EC).
VAT on electricity levied	20 %
VAT on electricity applied in the railway sector (exemptions or reduced rates)	Reduced rate of VAT (14%) is applied on regular (mass) transport of passengers.
Future changes in the level of taxation or taxation components	There is a plan for increasing the VAT rates, both standard and reduced rates, to 1% for 2013
Sources	Response to the questionnaire by the Ministry of Finance, Excise duty unit. Excise Duty Tables, Part II-Energy products and electricity , July 2012.

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Denmark
Status	Implemented
External/environmental costs considered in the taxation of gas oil	Environmental costs are generally included in the taxation of gas oil: climate change (CO ₂ emissions), inexhaustible resources, health aspects.
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Taxation of gas oil applied to the railway sector is fully reimbursed.
VAT on gas oil levied	25%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	VAT is fully reimbursed.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Taxation, Law and Economics Department. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Denmark
Status	Implemented
External/environmental costs considered in the taxation of electricity	Environmental costs are generally included in the taxation of electricity: climate changes (CO ₂ emissions), inexhaustible resources, health aspects.
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Taxation of electricity applied to the railway sector is fully reimbursed.
VAT on electricity levied	25%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	VAT is fully reimbursed.
Future changes in the level of taxation or taxation components	No changes

Sources	<p>Response to the questionnaire by the Ministry of Taxation, Law and Economics Department.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>
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Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Estonia
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	The normal excise duty on diesel is of €392.92 /1,000l but a reduced excise duty is applied to railways i.e. €110.95/ 1,000l.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No reduction/exemption
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by the Ministry of Finance, Customs and Excise Policy Department. Excise Duty Tables, Part II-Energy products and electricity. July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Estonia
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The excise duty on electricity is of€ 4.47/ MWh and no exemptions or reduction is applied to the railway sector.
VAT on electricity levied	20%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by the Ministry of Finance, Customs and Policy Department. Excise Duty Tables, Part II-Energy products and

	electricity, July 2012.
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Finland
Status	Implemented
External/environmental costs considered in the taxation of gas oil	The taxation takes account of the energy content, carbon dioxide emissions and local/particle emissions.
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	While the level of taxation of gas oil as propellant is €469.50/1,000l, there is reduced rate of €160.50/1,000l. is applicable for the railway sector: 1,000l.
VAT on gas oil levied	23%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	Reduced rates of VAT is applied to the public transport (railways included).
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance. Excise Duty Tables, Part II-Energy products and electricity, July 2012

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Finland
Status	Implemented
External/environmental costs considered in the taxation of electricity	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Exemption
VAT on electricity levied	23%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	Reduced rates of VAT is applied to the public transport (railways included).
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance.

	Excise Duty Tables, Part II-Energy products and electricity, July 2012.
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	France
Status	Implemented
External/environmental costs considered in the taxation of gas oil	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Excise duty for gas oil as propellant is equal to €428.40 /1,000l ⁸⁵ but a reduced excise duty of €72.00/1,000l is applied to railways.
VAT on gas oil levied	19.60 %
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemptions/reduction applied
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	France
Status	Implemented
External/environmental costs considered in the taxation of electricity	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The taxation on electricity for business use is of €0.50/ MWh ⁸⁶ . No exemption/reduction are applied to railways.
VAT on electricity levied	19.60%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

⁸⁵ A rate is determined for each region ranging from 428.40 up to 416.90 €

⁸⁶ For the electric power subscribed superior to 250 KVA

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Germany
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Gas oil used as a propellant has an excise duty of €485.70 /1,000l (for sulphur content > 10 mg/kg), but a partial tax refund of €54.02 /1,000l for gas oil used as fuel in public transport (railway included) is applied. The commercial rail transport - which is the biggest part of rail transport - is not tax-privileged.
VAT on gas oil levied	19%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by the Bundesministerium der Finanzen (Ministry of Finance). Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Germany
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	A reduced tax of € 11.42/MWh is applied instead of €20.50/ MWh normally applied.
VAT on electricity levied	19%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or	N/A

taxation components	
Sources	<p>Response to the questionnaire by Bundesministerium der Finanzen (Ministry of Finance).</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>

Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Greece
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	The excise duty normally applied on gas oil is of €412/1,000l. No exemptions/reduced rates are applied to the railway sector.
VAT on gas oil levied	23%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by the Ministry of Finance, Directorate General of Customs and Excise, Excise Duties Direction. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Greece
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Excise normally applied on electricity for business use is of €2.50/MWh. No exemption or reduced rate is applied to the railway sector
VAT on electricity levied	13%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	N/A

Sources	<p>Response to the questionnaire by the Ministry of Finance, Directorate General of Customs and Excise, Excise Duties Direction.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>
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Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Hungary
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Exemption
VAT on gas oil levied	27%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry for National Economy. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Hungary
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The excise of electricity is of HUF 295.00 /MWh(€1.00 /MWh) and no exemptions/reduced rates are applied to railways
VAT on electricity levied	27%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry for National Economy. Excise Duty Tables, Part II-Energy products and

	electricity, July 2012.
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Ireland
Status	Implemented
External/environmental costs considered in the taxation of gas oil	For gas oil the carbon charge component works out at €54.92 /1,000l.
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Gas oil tax is liable at a reduced rate: €102.28/1,000l.
VAT on gas oil levied	VAT on marked gas oil (including railway use) is charged at 13.5%.
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied. The supply of rolling stock is liable to VAT at the Standard rate, currently 23% and there is no exemption, nor any reduced rates, for such supplies.
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by the Office of the revenues Commissioners, Indirect tax division, Excise Branch. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Ireland
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered.
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The excise of electricity normally applied is of €0.50 /MWh for business use and of €1.00 /MWh for no business use. No exemption or reduced rates are applied to the railway sector.
VAT on electricity levied	VAT on electricity is charged at 13.5%.
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.

Future changes in the level of taxation or taxation components	N/A
Sources	<p>Response to the questionnaire by the Office of the revenues Commissioners, Indirect tax division, Excise Branch.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>

Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Italy
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	A reduced excise duty equal to the 30% of the standard gas oil excise is applied to passenger and freight railway transport.
VAT on gas oil levied	21%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	N/A
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by Agenzia Dogane. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Italy
Status	Implemented
External/environmental costs considered in the taxation of electricity	External/environmental costs are not included in the taxation of electricity. Taxation on energy products used for electricity production is imposed for environmental scopes with rates differentiated according to the products.
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Exemptions from electricity excise used for urban and interurban transport.
VAT on electricity levied	21%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	Exemption
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by Agenzia Dogane. Excise Duty Tables, Part II-Energy products and

	electricity, July 2012.
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Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Latvia
Status	Implemented
External/environmental costs considered in the taxation of gas oil	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Excise on gas oil is of LVL 234 /1,000l (€ 329.9 /1,000l). No tax exemption or reduced rate applied to the railway sector.
VAT on gas oil levied	21% ⁸⁷
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemptions/reduced rates applied ⁸⁸
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance, Indirect Tax Department. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Latvia
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered.
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Exemption
VAT on electricity levied	21%
VAT on electricity applied in the railway sector	No exemption/reduced rates applied

⁸⁷ Since 1 July 2012 Vat rate has been reduced from 22% to 21%

⁸⁸ According to Law on Value Added Tax the reduced VAT rate (12%) is applied only to inland public transport services (carriage of passengers and luggage in trams, trolley-busses, city, district and long-distance busses, and inland and international trains, as well as inland flights).

Moreover a 0 per cent tax rate is applied to carriage of international passengers, also carriage of passengers to the Member States of the European Union if the passenger crosses the border of the Republic of Latvia by train, bus, aeroplane or ship, as well as the carriage of the luggage of such passengers.

(exemptions or reduced rates)	
Future changes in the level of taxation or taxation components	N/A
Sources	<p>Response to the questionnaire by the Ministry of Finance, Indirect Tax Department.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>

Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Lithuania
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Excise on gas oil is of €302.07 /1,000l. No reduction rates to the railway sector are applied.
VAT on gas oil levied	21%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Lithuania
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The taxation normally applied is of € 1.01 /MWh. No reduction is applied to the railway sector.
VAT on electricity levied	21%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Luxembourg
Status	Implemented
External/environmental costs considered in the taxation of gas oil	A contribution to climate change of €25/1,000l gas oil is included in the amount of taxation applied on gas oil €330 /1,000l (gas oil with sulphur ≤10 mg/kg).
Legal basis	<ul style="list-style-type: none"> Loi du 17 décembre 2010 fixant les droits d'accise et les taxes assimilées sur les produits énergétiques, l'électricité, les produits de tabacs manufactures, l'alcool et les boissons alcooliques. Loi du 1er août 2007 relative à l'organisation du marché du gaz naturel. Loi du 1er août 2007 relative à l'organisation du marché de l'électricité. Règlement ministériel du 29 mars 2005 portant publication de la loi-programme belge du 27 décembre 2004.
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Exemption of taxation on the railway transport of goods or persons. Tax reduction is applied on rolling stock i.e. €21.002/1,000l.
VAT on gas oil levied	15%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by Direction des douanes et accises (Direction of customs and excises). Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Luxembourg
Status	Implemented
External/environmental costs considered in the taxation of electricity	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The applicable excise duty for electricity in Luxembourg is of €1.00 /MW h for non business use and of €0.5/MW h for business use. No exemption/reduction applied to the railway sector.

VAT on electricity levied	6%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Response to the questionnaire by Direction des douanes et accises (Direction of customs and excises). Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Netherlands
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	If railway companies use diesel engines, they are allowed to use the so-called red diesel (excise duty €259 /1,000l; normal diesel €431 /1,000l). Besides that they can ask for a partial refund of excise duty (€33.66 / 1,000l) if they use on a yearly basis more than 153.000 litres.
VAT on gas oil levied	19%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied
Future changes in the level of taxation or taxation components	As of 1 January 2013 the lower excise duty rate for the so-called red diesel probably will be abolished and also the possibility for the partial refund. The legislative proposal containing the abolishment of the excise reduction has been approved by the Second Chamber of the Danish Parliament. The final ratification is still to be done by the First Chamber which will vote in December ⁸⁹ . A proposal for increasing the VAT rate from 19% to 21% has been presented to the parliament. If this will be approved the new VAT rate will be effective from 1-10-2012.
Sources	Response to the questionnaire by the Ministry of Finance, Customs and Consumer Tax Directorate. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Netherlands
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Differentiated rates for electricity depending on the quantity used are applied as reported in the table below.

⁸⁹ There could be a second problem : In November the Second Chamber is going to vote for other tax proposals and this could, but not necessarily, imply a backward step on the first positive vote on the proposal including the abolishment of the excise reduction applied for the use of red-diesel.

	Consumption (kWh)	Energy Tax 2012 (€/MWh)
	0-10 000	114.00
	10 000-50 000	41.50
	50 000-10 mln	11.1
	> 10 mln (non business use)	1.00
	> 10 mln (business use)	0.50
	<p>An exemption applies to the business use of electricity above 10 million kWh per year per electricity connection on the conditions that the consumer has agreed to obligations for improving energy efficiency which are set down in a covenant with the government. The Dutch railway sector has an agreement with the government for improving energy efficiency.</p>	
VAT on electricity levied	19%	
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.	
Future changes in the level of taxation or taxation components	<p>VAT: there is a proposal to the parliament to increase the rate of VAT from 19 % to 21%. If the parliament will approve the proposal, the new VAT rate will be effective from 1 October 2012.</p>	
Sources	<p>Response to the questionnaire by the Ministry of Finance, Customs and Consumer Tax Directorate. Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>	

Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Poland
Status	Implemented
External/environmental costs considered in the taxation of gas oil	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Excise on gas oil for propellant use is off€ 330.01 / 1,000l. No reduction/exemption applied to the railway sector.
VAT on gas oil levied	23%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Poland
Status	Implemented
External/environmental costs considered in the taxation of electricity	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The taxation is of €4.56 / MWh. No reduction/emption applied to the railway sector.
VAT on electricity levied	23%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Portugal
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Portugal applies total exemptions on the level of taxation of gas oil used for the carriage of goods and passengers by rail ⁹⁰ .
VAT on gas oil levied	23 %.
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	The gas oil used on railway sector is marked and coloured and its VAT rate is 13%, which represents an intermediate VAT rate.
Future changes in the level of taxation or taxation components	No information
Sources	Response to the questionnaire by Autoridade Tributária e Aduaneira/Direção de Serviços dos Impostos Especiais de Consumo e do Imposto sobre Veículos. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Portugal
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Portugal applies total exemption to electricity used for the carriage of goods and passengers by rail, metro, tram and trolley bus. ⁹¹
VAT on electricity levied	23%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied. There is no special fiscal treatment for rolling stock.

⁹⁰ The information reported by the Office responding to the questionnaire are not in line with information reported in the Excise Duty Table, July 2012 which does not register an exemption but a reduction tax rate applied to railways(while the excise on gas oil normally applied is of 366.39 €/1,000L, the excise applied to railways is of 77.51€/1,000L)

⁹¹ The information reported by the Office responding to the questionnaire differs from the information registered in the Excise Duty Tables, July 2012 which reports that the excise on electricity normally applied is of 1€/MWh and that no reduced rates are applied to the railway sector.

Future changes in the level of taxation or taxation components	N/A
Sources	<p>Response to the questionnaire by Autoridade Tributária e Aduaneira/Direção de Serviços dos Impostos Especiais de Consumo e do Imposto sobre Veículos.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>

Taxation of gas oil in the railway sector

Transport mode	Railway
Country	Romania
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	The excise on gas oil normally applied is of €316.03 /1,000l. No exemptions/reduced rates are applied to the railway sector.
VAT on gas oil levied	24%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reductions applied
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of public finance, Excise duty legislation Directorate. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector

Transport mode	Railway
Country	Romania
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The excise on electricity normally applied is of € 0.50 /MWh for business use and of €1.00 / MWh for no business use. No exemption/reduction applied.
VAT on electricity levied	24 %
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reduction applied.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of

	<p>public finance, Excise duty legislation Directorate. Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Slovakia
Status	Implemented
External/environmental costs considered in the taxation of gas oil	Tax rates are differently applied according to the level of biodiesel content.
Legal basis	<ul style="list-style-type: none"> Act No. 98/2004 on the Excise duty on Mineral Oil. Reaching the targets of renewable energy share by 2020 resulting from the Directive 2009/28/EC on renewable energy.
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Excise reductions are applied in relation to biodiesel content: <ul style="list-style-type: none"> €386.40 /1,000l: gas oil with biodiesel content < 5.3% €368 /1,000l: gas oil with biodiesel content => 5.3%.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	Exemption applied only to the international transport of passenger.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance. Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Slovakia
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered.
Legal basis	Act No. 609/2007 on the Excise duty on electricity, coal and natural gas.
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Excise duty on electricity is normally of€ 1.32 /MWh. Exemption from excise duty applies to electricity used for the transportation by rail.
VAT on electricity levied	20%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	Exemption applied only to the international transport of passenger.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance. Excise Duty Tables, Part II-Energy products and

	electricity, July 2012.
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Slovenia
Status	Implemented
External/environmental costs considered in the taxation of gas oil	The environmental tax on emissions of CO ₂ for gas oil used as propellant amounts to €32.5 /1,000l.
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Reimbursement of excise duty for use of energy products for motor vehicles in railway transport is applied. In particular the purchaser is entitled to excise duty refund in the amount of 50% of excise duty, prescribed for motor fuels, which is € 381.69 /1,000l for gas oil.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	A reduced rate of 8.5% is applied to the transport of passengers (i.e. including passenger rail transport). Exemption is applied to international transport of passengers ⁹² .
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of Finance. Excise Duty Tables, Part II-Energy products and electricity, July 2012

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Slovenia
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered.
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	No exemption/reduction applied to the standard excise duty of €3.05 /MWh..
VAT on electricity levied	20%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	A reduced rate of 8.5% is applied to the transport of passengers (i.e. including passenger rail transport). Exemption is applied to international transport of passengers.
Future changes in the level of taxation or taxation components	No changes
Sources	Response to the questionnaire by the Ministry of

⁹² With the exception of international road transport

	<p>Finance.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Spain
Status	Implemented
External/environmental costs considered in the taxation of gas oil	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Exemption
VAT on gas oil levied	18%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No exemption/reduced rates applied
Future changes in the level of taxation or taxation components	No changes.
Sources	<p>Response to the questionnaire by the Ministry of Treasury and public Administration, Directorate for taxation, Subdirectorate for taxation on external trade.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Spain
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	The excise normally levied is of €0.50 /MWh for business use and of €1.00/MWh for non business use. No exemptions/reduction applied.
VAT on electricity levied	18%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No exemption/reductions applied
Future changes in the level of taxation or taxation components	No changes.
Sources	<p>Response to the questionnaire by the Ministry of Treasury and public Administration, Directorate for taxation, Subdirectorate for taxation on</p>

	<p>external trade.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	Sweden
Status	Implemented
External/environmental costs considered in the taxation of gas oil	<p>The excise duty for gas oil normally applied is SEK 4.666 /m³ (€509.4 /1,000l) in 2012, composed of:</p> <ul style="list-style-type: none"> • Energy tax: SEK 1,566 /m³ (€171 /1,000l) and • CO₂ tax: SEK 3,100 /m³ (€338,5 /1,000l).
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	Exemption
VAT on gas oil levied	25%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	The VAT rate is 6 % for passenger transport, including taxis, trains and domestic flights. There is no special treatment of rolling stock.
Future changes in the level of taxation or taxation components	No changes
Sources	<p>Response to the questionnaire by the Ministry of Finance.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	Sweden
Status	Implemented
External/environmental costs considered in the taxation of electricity	No external/environmental costs considered.
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	Exemption
VAT on electricity levied	25%
VAT on electricity applied in the railway sector (exemptions or reduced rates)	The VAT rate is 6 % for passenger transport, including taxis, trains and domestic flights. There is no special treatment of rolling stock.
Future changes in the level of taxation or taxation components	No changes

Sources	<p>Response to the questionnaire by the Ministry of Finance.</p> <p>Excise Duty Tables, Part II-Energy products and electricity, July 2012.</p>
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Taxation of gas oil in the railway sector	
Transport mode	Railway
Country	United Kingdom
Status	Implemented
External/environmental costs considered in the taxation of gas oil	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of gas oil applied to the railway sector	The excise duty applied is of€ 674.15/1,000l. No reductions/exemptions are applied to the railway sector.
VAT on gas oil levied	20%
VAT on gas oil applied in the railway sector (exemptions or reduced rates)	No reduction/exemption applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

Taxation of electricity in the railway sector	
Transport mode	Railway
Country	United Kingdom
Status	Implemented
External/environmental costs considered in the taxation of electricity	N/A
Legal basis	N/A
Exemptions or reduced rates on taxation of electricity applied to the railway sector	No excise on electricity normally applies.
VAT on electricity levied	The VAT rate is of 20% for business use and of 5% for non business use.
VAT on electricity applied in the railway sector (exemptions or reduced rates)	No reduction/exemption applied.
Future changes in the level of taxation or taxation components	N/A
Sources	Excise Duty Tables, Part II-Energy products and electricity, July 2012.

4. Factsheets inland navigation

4.1. Overview

Transport mode	Pricing instruments	Factsheets
Inland Navigation	Fuel taxes	EU
Inland Navigation	Port Dues	Krems, Antwerp, Gent, Liège, Vidin, Decin, Duisburg, Frankfurt am Main, Hannover, Mannheim, Lyon, Paris (Gennevilliers), Strassbourg, Budapest, Mantova, Mertert, Amsterdam, Hengelo, Nijmegen, Rotterdam, Utrecht, Szczecin, Constanza, Bratislava, London
Inland Navigation	Fairway Dues	BE, DE, FR, LU, PO, RO
Inland Navigation	Waste Water discharge	CDNI (BE, DE, FR, LU, NL, CH)

4.2. Fuel taxes

Fuel Tax			
Transport mode	Inland Navigation		
Country/region	Multiple countries		
Status	Implemented		
Brief description	Fuel tax/excise duties.		
Objective of the scheme	N/A		
Legal basis	Country	Legal basis	Who are charged
	Austria	Gesamte Rechtsvorschrift für Mineralölsteuergesetz 1995, Fassung vom 22.05.2012	The tax is charged on all fuel consumed by vessels. (see exceptions)
	Belgium	29 FEBRUARI 2004. - Koninklijk besluit tot wijziging van de wet van 22 oktober 1997 betreffende de structuur en de accijnstarieven inzake minerale olie. 29 FEVRIER 2004. - Arrêté royal modifiant la loi du 22 octobre 1997 relative à la structure et aux taux des droits d'accise sur les huiles minérales	All commercial inland navigation vessels are exempted for taxation. Pleasure yachts are exempted from taxation in case of the use of Gasoil. (Article 16. § 1.C of the legislation)
	Bulgaria	Excise Duties and Tax Warehouses Act.	All commercial inland navigation vessels are exempted for taxation. (Article 24. § 1.C of the legislation)
	Czech Republic	Act No. 353/2003 Coll. - "Act on excise duties". This Act was many times amended (Acts No. 479/2003, 237/2004, 313/2004, 558/2004, 693/2004, 179/2005, 217/2005, 377/2005, 379/2005, 545/2005, 310/2006, 575/2006, 261/2007, 270/2007, 296/2007, 37/2008,	All inland navigation vessels are excluded from fuel tax according to the legislation (§ 59)


		124/2008, 245/2008, 309/2008, 87/2009, 281/2009, 292/2009, 362/2009, 59/2010, 95/2011). The latest amendment is Act No. 95/2011 Coll. of 17 March 2011 - "Act amending Act No. 353/2003 Coll. on excise duties, as amended by subsequent acts, and some other acts". It was issued on 12 April 2011 and came into force on 1 May 2011.	
	Estonia	Alcohol, Tobacco, Fuel and Electricity Excise Duty Act (14.06.2007 entered into force 01.01.2008 - RT I 2007, 45, 319)	Inland Navigation vessels for commercial purposes are exempted for taxation (Article 27, 22)
	France	Code des douanes - Article 265	Fuel buyers. Inland Navigation vessels for freight transport are exempted for taxation (Article 265 bis 1e)
	Finland	Laki nestemäisten polttoaineiden valmisteverosta 29.12.1994/1472	Inland navigation vessels other than recreative vessels are exempted for the fuel tax (Article 9, 4 of the legislation).
	Germany	Energiesteuergesetz 15.07.2006	The tax is charged on all fuel consumed by vessels. Inland navigation vessels other than recreative vessels are exempted for the fuel tax (§ 27 of the legislation).
	Hungary	2003. évi CXXXVII. Törvény a jövedéki adóról és a jövedéki termékek forgalmazásának különös szabályairól	Commercial inland navigation vessels for the transport of goods and passengers are exempted for excise duties. (Art 13 §1 G of the legislation)
	Italy	Dlgs No 504 of 26 October 1995 (consolidated excise law)	Inland navigation vessels are exempted for taxation in the case of transportation of goods or dredging of the fairways. (Tabella A § 3 of the legislation)
	Latvia	Law on Exise Duties	ships, which are not used for private recreation and entertainment are exempted (Article 18, 1 of

			the legislation)
	Lithuania	Law on Excise Duties No. IX-569	Inland navigation vessels other than recreative vessels are exempted for the fuel tax (Article 42, 2 of the legislation).
	Netherlands	Wet van 31 oktober 1991, houdende vereenvoudiging en uniformering van de accijnswetgeving.	The tax is charged on all fuel consumed by vessels. Inland navigation vessels other than recreative vessels are exempted for the fuel tax (Article 66, 1a of the legislation).
	Poland	Act of 6 December 2008 on excise duty applicable from 1 March 2009	Fuel buyers. All Inland navigation vessels, with the exception of Pleasure Yachts are exempted for taxation (Article 32, §1.2 and Article 32 §2)
	Romania	Codul fiscal, art 206	Commercial inland navigation vessels for the transport of goods and passengers are exempted for excise duties. (Art 206 §60 b of the legislation)
	Slovak Republic	Act No. 98/2004 Coll. on the Excise Duty on Mineral Oil	Fuel buyers Commercial vessels transporting goods or passengers at the Danube river are exempted for taxation (Article 10, §1c)
	Spain	Ley 38/1992, de 28 de diciembre, de Impuestos Especiales.	Commercial shipping is exempted (Article 51, 2b of the legislation)
	United Kingdom	Hydrocarbon Oil Duties Act 1979	The tax is charged on all fuel consumed by vessels. Inland navigation vessels other than Pleasure Yachts are exempted for fuel tax (Section 18, 1 and 18, 2 of the legislation)
Responsible	National government		

authority				
Who are charged	Fuel taxes are partly exempted for inland navigation. The following table presents an overview of exemptions in the reported countries.			
	Tax imposed	Freight	Passenger	Recreative / Pleasure
	Austria	No	No	Yes
	Belgium	No	No	No (using gasoil)
	Bulgaria	No	No	Yes
	Czech Republ.	No	No	Yes
	Estonia	No	No	Yes
	Finland	No	No	Yes
	France	No	Yes	Yes
	Germany	No	No	Yes
	Hungary	No	No	Yes
	Italy	No	Yes	Yes
	Latvia	No	No	Yes
	Lithuania	No	No	Yes
	Netherlands	No	No	Yes
	Poland	No	No	Yes
	Romania	No	No	Yes
	Slovak Republ.	No (on Danube)	No (on Danube)	Yes
	Spain	No	No	Yes
	United Kingd.	No	No	Yes
Charge base	Fuel consumed			
Charge structure and charge level	See road			
Total annual revenues	N/A			
Internalisation issues	-			
Other issues	-			
Sources	National legislation (see legal basis)			

4.3. Port dues

Port Dues – Port of Amsterdam

Transport mode	Inland navigation.
Country/region	The Netherlands, port of Amsterdam.
	
Status	Implemented.
Brief description	This scheme applies to all ships entering and making use of the port of Amsterdam. The charges are differentiated between cargo and recreative vessels. Environmentally friendly ships can get a discount.
Objective of the scheme	The objective of the scheme is to cover the costs of maintenance of the port.
Legal basis	local legal basis (gemeentelijke watertaken).
Responsible authority	The authority responsible for collecting the port dues is the tax department of 'Waternet'. The Municipality of Amsterdam is responsible for setting the dues.
Who are charged	All ships entering the port of Amsterdam are charged with this due.
Charge base	For cargo ships, the charge base is the capacity of the ship, for other ships, the charges are based on m ² . Recreative vessels are charged based on their length in meters.
Charge structure and charge level	<p>The charges for commercial shipping:</p> <ul style="list-style-type: none"> A. Cargo ships per tonne (capacity) B. Cargo ships per tonne (capacity), using environmentally friendly motor (electric). C. Other ships and floating objects per m² D. Other ships and floating objects per m², using environmentally friendly motor (electric). <p>The following prices apply, in EUR:</p>

	Cat	Crit.	Min.	1 day	7 days	10 days	14 days	Quarter year	Year	Year envir.
	A	Ton	3.0643	0.0376	0.11350	0.1512	0.2016	1.0587	3.7817	X
	B	Ton	3.0643	0.0376	0.11350	0.1512	0.2016	1.0587	X	2.2996
	C	M ²	3.0643	0.0396	0.11900	0.1584	0.2113	1.1203	4.0203	X
	D	M ²	3.0643	0.0396	0.1190	0.1584	0.2113	1.1203	x	2.4775

The above prices are all including VAT. (19%)

The charges for recreative shipping:

A. Recreative vessels per meter (length)

B. Recreative vessels per meter (length), environmentally friendly motor.

C. Recreative vessels (regardless of length)

The following prices apply, in EUR:

Category	Criteria	1 day	Year	Year contract	Year environm.
A	Per meter	X	29.35	15.65	X
B	Per meter	X	X	X	9.85
C	Per ship	10.30	X	X	X

The above prices are all including VAT. (19%)

Year contract is for ships which have a permanent place in private port.


For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;

- M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 47
- M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 94
- C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 195.52
- BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 345.92

Total annual revenues	Total revenues for the year 2011 were around €7 million (only inland navigation). A further breakdown of the revenues was not available.
Internalisation issues	- Discount for environmentally friendly engines.
Other issues	<ul style="list-style-type: none"> - The port dues are seen as a tax, which shippers have to take care of themselves, otherwise they get after-tax. - The charges have to be paid via an invoice afterwards - The scheme gets adjusted once a year at the beginning of January. - The income flows to the generic income of the local government of Amsterdam. - In the port of Amsterdam, 4 people are responsible for collection the dues. - Until 2011, there was a tax on waste disposal. - There are plans to bring the inland waterways authority together with the maritime authority.

Sources	<ul style="list-style-type: none"> - (Source: Interview with spokesperson of Waternet) - (Source: Waternet Amsterdam)
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Port dues – Port of Antwerp

Transport mode	Inland navigation.
Country/region	Belgium, port of Antwerp. 
Status	Implemented
Brief description	<p>Inland navigation vessels that make use of the port infrastructure have to pay an access charge and a daily charge. For some vessel types a subscription is available.</p> <p>Transiting inland navigation vessels have to pay a transit charge.</p> <p>Inland navigation vessels that are equipped with CCR-II or CCR-III engines get a discount.</p>
Objective of the scheme	N/A
Legal basis	Contract under civil law between port authority and port user/shipping agent.
Responsible authority	Antwerp Port Authority (Gemeentelijk Havenbedrijf Antwerpen)
Who are charged	Port users and transiting vessels.
Charge base	<ul style="list-style-type: none"> • Access charge: Gross tonnage. • Daily charge: Length overall. • Subscription: variable charge component is based on Gross tonnage. • Transit charge: Gross tonnage, volume of on-board, distance sailed in port, and number of locks used.
Charge structure and charge level	<p>Access charge</p> <p>Next to the basic access tariff a special tariff for hinterland traffic and for Lighter Aboard Shipping-vessels (<i>lashbakken</i>) are differentiated. For a relative short stay in the port (< 36 hours) a reduced basic tariff and a reduced hinterland tariff are</p>

applied.

	€/tonne of GT	Total minimum access charge
Basic tariff	0.087	€ 24
Reduced basic tariff	0.0609	€ 12
Hinterland tariff	0.174	€ 24
Reduced hinterland tariff	0.1218	€ 24
Lighter Abroad Shipping tariff	0.2597	€ 24

Under the normal access tariff vessels are allowed to stay for a month. Hinterland access tariffs are applied to vessels that have an national and an international tonnage certificate.

Daily charge

Per started calendar day that the vessels stays in the port, a charge of € 0.9341/m of length overall is due.

Annual subscription:

Specific ship types (such as tug, push, and push&tug boats) can make use of an annual subscription. The fixed component thereby amounts to max. € 415 and the variable component amounts to € 2.08/tonne of GT.

Transit charge

For inland navigation vessels carrying cargo, the transit charges amounts to € 0.00025/tonne cargo/kilometre (basic tariff) and 0.0005/tonne cargo/kilometre (hinterland tariff). For each lock that is used one extra kilometre is counted. The minimum transit charge for cargo carrying vessels amounts to € 4 and € 8, respectively.

For inland navigation vessels carrying no cargo a fixed amount of €2.5-10 is charged depending on the Gross tonnage of the vessel.

Discount

For the case that a vessel pays, in total, more charges than the year before, the extra costs are reduced by 10%.

Inland navigation vessels that are equipped with CCR-II or CCR-III engines get a 7% discount.

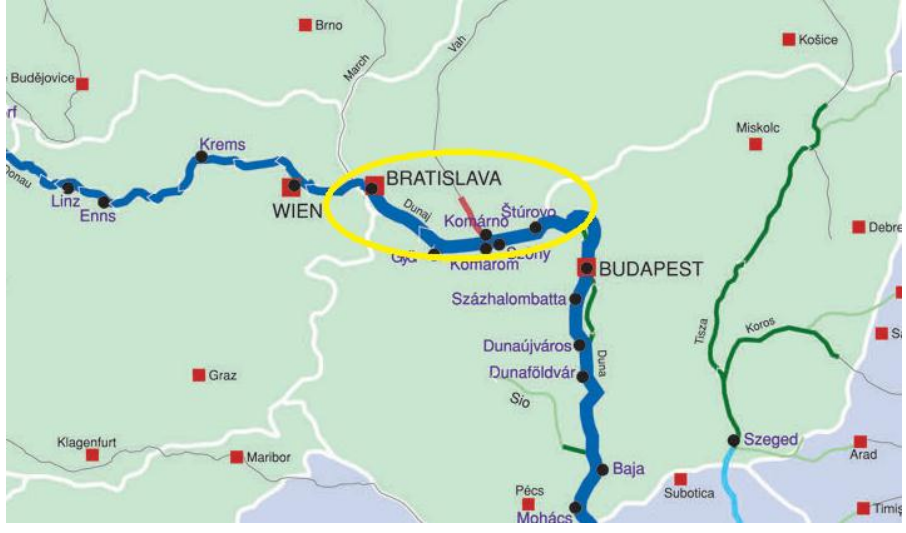
Quoted tariffs are 2012 tariffs and exclusive VAT. (21%)

For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day and carrying sand. For the transit charge, the assumption was made of a trip of 10 kilometers in the Port;

- M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: €


	<p>203.40</p> <ul style="list-style-type: none"> - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 369.84 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 634.68 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 1,175.14
Total annual revenues	In 2011 4% of the total revenue of the port was related to barge dues. This is approximately €10,000,000.
Internalisation issues	There is a discount of 7% on charges for CCR-II and CCR-III vessels.
Other issues	National and/or International Tonnage Certificate have to be produced the first time the vessel enters the port.
Sources	Annual Report 2011.

Port Dues – Port of Bratislava/Komárno/Stúrovo

Transport mode	Inland navigation.
Country/region	Slovakia, port of Bratislava/Komárno/Stúrovo. 
Status	Implemented.
Brief description	Port charges have to be paid for the use of public ports in Slovak Republic waterways, including the following ports on the Danube river: <ul style="list-style-type: none"> - Bratislava port - Komárno port - Stúrovo port
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	The responsible authority is the 'Public Port'. (Verejné prístavy)
Who are charged	Vessels using these public ports.
Charge base	The charge is determined and calculated on the basis of: <ul style="list-style-type: none"> a) duration of the stay of a ship in a public port (each started day) and dimensions* of a ship according to the ship certificate or a document replacing the ship certificate b) quantity of goods off-loaded or loaded in a public port according to the loading list in tonnes (each started ton) <p>* the surface area of a ship is calculated as the product of maximum length and maximum width (beam)</p>
Charge structure and charge level	The amount of charge is defined as follows: <ol style="list-style-type: none"> for one day of berthing within the territory of the port € 0.0166 / M² * for one day of berthing of a floating device the territory of the port €

	<p>0.00330 / M² *</p> <p>3. non-operated ship within the territory of port € 300.00 /ship/month</p> <p>4. for each loaded or offloaded tonne of goods from the ship or to the ship € 0.1992</p> <p>The applicable value added tax (VAT) (20%) shall be applied to all of the above charges.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 259.89 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 518.82 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 1,070.84 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 1,906.44
Total annual revenues	N/A
Internalisation issues	-
Other issues	<p>The charge for the use of public port by a ship is collected:</p> <p>a) by electronic payment on the basis of an agreement</p> <p>b) by cash payment</p> <p>c) by electronic payment means</p> <ul style="list-style-type: none"> - The amount of charge for the stay and handling of the ship is usually collected at the time of departure, i.e. when the ship is deregistered from the public port. - Source: website of port authority: 'Public Port'.
Sources	Interview with harbour master

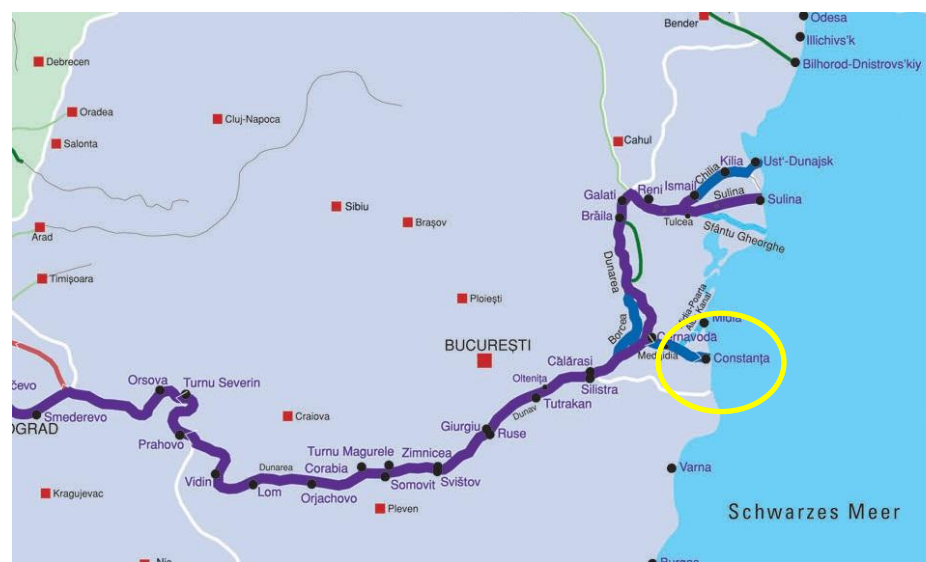
Port Dues – Port of Budapest

Transport mode	Inland navigation.
Country/region	Hungary, port of Budapest. 
Status	Implemented.
Brief description	<p>The port of Budapest has different charges:</p> <ul style="list-style-type: none"> - Charge for anchoring a ship. (port dues) - Charge for anchoring a ship and making use of the facilities, loading/unloading (Anchoring/Wharfage dues) <p>Inland vessels do not have to pay the port due for up to 3 days if they either load or unload goods. If they both load and unload in the port, they are exempted for up to 6 days (thus only the wharfage charge shall apply). This option is not available for the river-sea vessels. If a ship arrives at the port for loading fuel or other supply, reporting or contacting the authorities no port due shall be paid up to 1 day.</p>
Objective of the scheme	The objective of the port dues is to cover the costs of maintenance and renovation of the infrastructure.
Legal basis	Ministry Decree (49/2002, XII.28 – Decree of the Minister of Economic Development, Chapter II, , 5.§ (11): “The fees payable for the usage of the ports shall be advertised publicly in the port”).
Responsible authority	The responsible authority is the ‘Freeport of Budapest Ltd’.
Who are charged	Ships entering the port are charged with these dues.
Charge base	<p>According to the harbour dues tariff notice:</p> <p>Cargo river ships shall pay the fee based on the capacity in tonnes and per day, but there is a minimum fee to apply.</p> <p>River-sea ships shall pay the fee based on the capacity in tonnes and per day, but there is a minimum fee to apply.</p>

	<p>In all other cases the fees calculation is based on the m² of the surface occupied in the bay and per day, but there is a minimum fee to apply.</p> <p>Wharfage charge based on the cargo tonnes loaded in case of ore, coal, coke, stone and sand. In case of any other cargo the amount defined in the harbour dues tariff notice shall be applied in euro but there is a minimum price per ship.</p>																										
Charge structure and charge level	<p>Port Dues</p> <table border="1"> <tr> <td>Cargo vessels of inland navigation, per tonne capacity per day:</td><td>€ 0.02</td></tr> <tr> <td>Minimum per ship:</td><td>€ 10</td></tr> <tr> <td>River-sea cargo vessels, per tonne capacity Per day:</td><td>€ 0.10</td></tr> <tr> <td>Minimum per ship:</td><td>€ 20</td></tr> <tr> <td>Other floating per m² per day:</td><td>€ 0.05</td></tr> <tr> <td>Minimum:</td><td>€ 15</td></tr> </table> <p>Anchoring Dues</p> <table border="1"> <tr> <td>Weight of loaded/unloaded goods, per tonne For ores, coal, coke and sand</td><td>€ 0.30</td></tr> <tr> <td>For all other goods:</td><td>€ 0.35</td></tr> <tr> <td>Minimum per ship:</td><td>€ 100</td></tr> <tr> <td>The weight of the loaded and unloaded freight Ro-Ro per tonne:</td><td>€ 1</td></tr> <tr> <td>Minimum per ship</td><td>€ 100</td></tr> </table> <p>Charges for the use of RO-RO Ramp No. 1:</p> <table border="1"> <tr> <td>Loading/Unloading containers, per tonne</td><td>€ 0.35</td></tr> <tr> <td>Minimum per ship:</td><td>€ 100</td></tr> </table> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMENT III, 1250 tonnes: € 375 - M8 – Self-propelled motor vessel (MGS) – CEMENT Va, 2500 tonnes: € 750 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMENT Vb, 5200 tonnes: € 1,560 - BII-4 – Push boat + 4 barges (MSS) – CEMENT VIb, 9200 tonnes: € 2,760 	Cargo vessels of inland navigation, per tonne capacity per day:	€ 0.02	Minimum per ship:	€ 10	River-sea cargo vessels, per tonne capacity Per day:	€ 0.10	Minimum per ship:	€ 20	Other floating per m ² per day:	€ 0.05	Minimum:	€ 15	Weight of loaded/unloaded goods, per tonne For ores, coal, coke and sand	€ 0.30	For all other goods:	€ 0.35	Minimum per ship:	€ 100	The weight of the loaded and unloaded freight Ro-Ro per tonne:	€ 1	Minimum per ship	€ 100	Loading/Unloading containers, per tonne	€ 0.35	Minimum per ship:	€ 100
Cargo vessels of inland navigation, per tonne capacity per day:	€ 0.02																										
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The weight of the loaded and unloaded freight Ro-Ro per tonne:	€ 1																										
Minimum per ship	€ 100																										
Loading/Unloading containers, per tonne	€ 0.35																										
Minimum per ship:	€ 100																										
Total annual revenues	Income in 2011 of port dues was HUF 7.5 million (€25,466.89), wharfage charge was HUF 48 million (€ 162,988.12). Total: € 188,455.01																										
Internalisation issues	-																										

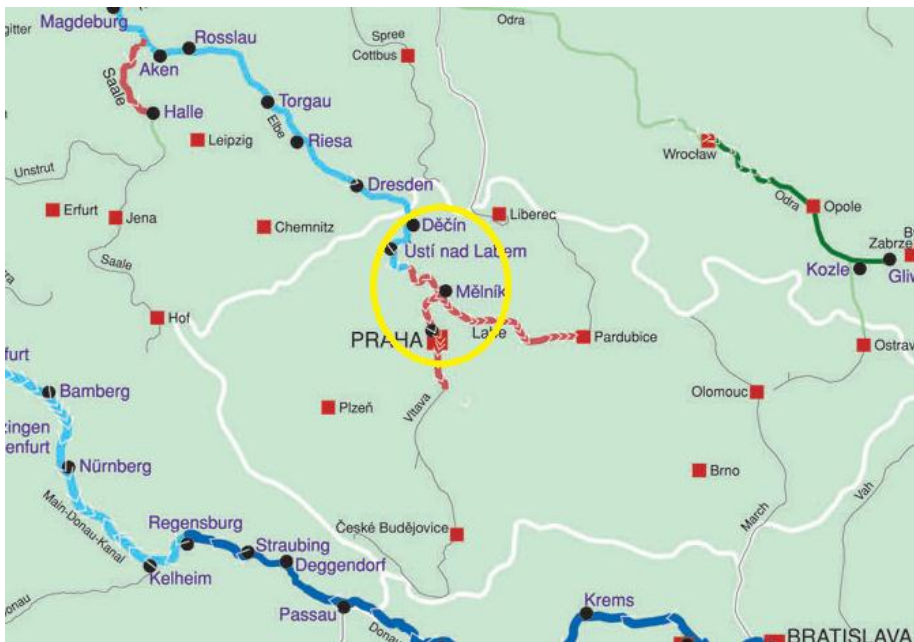
Other issues	<ul style="list-style-type: none"> - The fees must be paid before the ship is leaving the port except if there is a special agreement between the port and the owner of the ship. If the ship is staying in the port for more than 30 days the fees shall be paid at the end of the first month and at the end of each month afterwards. - The port dues are modified every 3-5 years. - Regarding the administrative costs, one person is responsible for collecting the dues.
Sources	<ul style="list-style-type: none"> - website of Budapest Szabadkikötő Logisztikai ZRT - Interview with spokesperson of Freeport of Budapest Logistics Ltd.

Port Dues – Port of Constanza

Transport mode	Inland navigation.									
Country/region	Romania, port of Constanza.									
										
Status	Implemented.									
Brief description	Inland vessels have to pay harbour dues for accessing and transiting the port and for making use of the port's infrastructure.									
Objective of the scheme	N/A									
Legal basis	Contract under civil law between the port authority and the port user/shipping agent.									
Responsible authority	Port authority (National Company Maritime Ports Administration SA Constanza)									
Who are charged	Port users and transiting vessels.									
Charge base	<p>Inland navigation vessel (cargo):</p> <ul style="list-style-type: none">Maximum loading capacity and days in port <p>Inland passenger vessel:</p> <ul style="list-style-type: none">Port access tariff: gross tonnageQuay and basin tariff: Maximum length overall and days in port									
Charge structure and charge level	<p>Inland navigation vessel (cargo):</p> <p>Tariffs are differentiated by frequency of use of port infrastructure and whether vessel is self-propelled/non-propelled.</p> <table><tr><td>... use of port infrastructure</td><td>Self-propelled vessel</td><td>Non-propelled vessel</td></tr><tr><td>Temporary...</td><td>€ 4.268 100TC/day</td><td>€ 1.067 100TC/day</td></tr><tr><td>Frequent...</td><td>€ 2.134 100TC/day</td><td>€ 0.534 100TC/day</td></tr></table>	... use of port infrastructure	Self-propelled vessel	Non-propelled vessel	Temporary...	€ 4.268 100TC/day	€ 1.067 100TC/day	Frequent...	€ 2.134 100TC/day	€ 0.534 100TC/day
... use of port infrastructure	Self-propelled vessel	Non-propelled vessel								
Temporary...	€ 4.268 100TC/day	€ 1.067 100TC/day								
Frequent...	€ 2.134 100TC/day	€ 0.534 100TC/day								

	<table><tr><td>Very frequent...</td><td>€ 1.067 100TC/day</td><td>€ 0.267 100TC/day</td></tr></table> <p>TC = maximum loading capacity in tonnes.</p> <p>Inland passenger vessel:</p> <ul style="list-style-type: none">• Port access tariff: ranges from € 0.078/GT to € 0.155/GT depending on frequency of port access.• Quay tariff:<ul style="list-style-type: none">○ Calls less than 48 hours: € 3.174/m of LOA/day.○ Calls longer than 48 hours: € 6.349/m of LOA/day• Basin tariff:<ul style="list-style-type: none">○ Calls less than 48 hours: € 0.267/m of LOA/day.○ Calls longer than 48 hours: € 0.534/m of LOA/day. <p>Quoted tariffs are 2012 tariffs as published on the website of Constanza Port and are exclusive VAT.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none">- M5 – Self-propelled motor vessel (MGS) – CEMENT III, 1250 tonnes: € 26.68- M8 – Self-propelled motor vessel (MGS) – CEMENT Va, 2500 tonnes: € 53.35- C3-L – Motor vessel +1 pushed barge (MGSS) – CEMENT Vb, 5200 tonnes: € 110.97- BII-4 – Push boat + 4 barges (MSS) – CEMENT VIb, 9200 tonnes: € 196.33	Very frequent...	€ 1.067 100TC/day	€ 0.267 100TC/day
Very frequent...	€ 1.067 100TC/day	€ 0.267 100TC/day		
Total annual revenues	Total income from ship service in 2011: € 20,634,955. Inland Navigation has a share of 8%: € 1,650,796			
Internalisation issues	-			
Other issues	<ul style="list-style-type: none">• For Romanian-flagged vessels the ship owner and for all other vessels the ship-agency is liable for paying the port dues.• Basis for calculation of port tariffs are the International Tonnage Certificate and the Registry or Nationality Certificate.			
Sources	<ul style="list-style-type: none">• Interview and electronic correspondence with port representative			

Port Dues – Ports in Czech Republic

Transport mode	Inland navigation.
Country/region	<p>Czech Republic, operated by Ceske Pristavy A.S.</p> <p>Ports of Praha Holesovice, Praha Libe, Praha Smichov, Praha Radotin, Melnik, Kolin, Usti nad Labem, Decin.</p> 
Status	Implemented.
Brief description	<p>According to the port regulations, the operator is obliged to pay compensation for the use of the port area, for:</p> <ul style="list-style-type: none"> - Vessels staying in the port, short term (up till 30 days), medium term (from 30 days) - Use of storage facilities
Objective of the scheme	N/A
Legal basis	National legal basis (Cenový předpis pro užívání přístavního území v Souvislosti S užíváním přístavu plavidlem)
Responsible authority	The responsible authority is the Ceske Pristavy A.S, which operates multiple ports throughout the Czech Republic.
Who are charged	Shippers entering the port area of the designated ports.
Charge base	Loading capacity of the vessel.
Charge structure and charge level	<p><u>Short stay (up till 30 consecutive days)</u></p> <p>a) Self-propelled vessel (except for small vessels):</p> <ul style="list-style-type: none"> - The capacity up to 500 tonnes: 600 CZK / 1 day - The capacity from 501 till 1000 tonnes: 1 000 CZK / 1 day - The carrying capacity of more than 1001 tonnes: 1200 CZK / 1 day

b) Not self-propelled vessel (except for small vessels):

- The capacity up to 500 tonnes: 400 CZK / 1 day
- The capacity 500 till 1000 tonnes: 600 CZK / 1 day
- The capacity of 1001 and more: 900 CZK / 1 day

c) Tugs and push boats: 700 CZK / 1 day

d) Vessels intended for passenger transport

- With a capacity up to 250 passengers: 1800 CZK / 1 day
- With capacity over 250 passengers: 2 900 CZK / 1 day

Furthermore, there are some tariffs for ships or floating structures functioning as housing accommodations etc.

Medium stay (more than 30 consecutive days)

a) Self-propelled vessel (except for small vessels):

- The capacity up to 500 tonnes: 46,000 CZK / stay
- The capacity from 501 till 1000 tonnes: 51,800 CZK / stay
- The carrying capacity of more than 1001 tonnes: 57,500 CZK / stay

b) Not self-propelled vessel (except for small vessels):

- The capacity up to 500 tonnes: 28,800 CZK / stay
- The capacity 500 till 1000 tonnes: 32,200 CZK / stay
- The capacity of 1001 and more: 36,300 CZK / stay

c) Tugs and push ships : 23,000 CZK / stay

d) Vessels intended for passenger transport

Regardless of capacity: 46,000 CZK / stay

Furthermore, there are some tariffs for ships or floating structures functioning as housing accommodations etc.

Also, there are different tariffs for all types of ships which are permanently anchored in the port area, ranging from 1200 CZK per month till 9200 CZK per month.


All the above prices are excluding VAT.

For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;

- M5 – Self-propelled motor vessel (MGS) – CEMENT III, 1250 tonnes: 1,200 CZK (€ 48.24)
- M8 – Self-propelled motor vessel (MGS) – CEMENT Va, 2500 tonnes: 1,200 CZK (€ 48.24)
- C3-L – Motor vessel +1 pushed barge (MGSS) – CEMENT Vb, 5200


	<p>tonnes:</p> <ul style="list-style-type: none"> - not possible - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible.
Total annual revenues	N/A
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - Short stays have to be paid by cash at the end of your stay - Medium-term stays have to be paid by means of a bill, within 14 days. - Prices can be negotiated.
Sources	Port regulation documents and interview with harbour master

Port Dues – Port of Duisburg

Transport mode	Inland navigation.
Country/region	Germany, port of Duisburg.
	
Status	Implemented.
Brief description	For the use of DuisPort, ships have to pay port and shore charges. Shore charges have to be paid by ships anchoring and loading/unloading. Port charges have to be paid by ships who anchor in the port for ten continuous days.
Objective of the scheme	The objective of the scheme is to make profit.
Legal basis	Legislation imposed by national government.
Responsible authority	The authority responsible for setting the charges is the 'Verkehrsmarketing' department in the DuisPort.
Who are charged	The owners of the ships are charged.
Charge base	<p>The DuisPort uses two types of charges;</p> <p>Shore charges are charged based on the gross weight of the trans-shipped goods, in case of cargo in containers, a loading unit scheme is used.</p> <p>Port charges are charged based on;</p> <ul style="list-style-type: none"> - Loading capacity for inland waterway cargo ships - M² for other ships
Charge structure and charge level	<p>Regarding the shore charges, the following distinction can be made, price per day:</p> <ul style="list-style-type: none"> - For cargo from classes I and II. as well as mineral oil products, gas and chemical products from certain categories: € 0.52 /tonne - For cargo from classes III and IV. as well as chemical products from certain categories: € 0.31/tonne - For cargo from class V: € 0.22/tonne - For cargo from class VI: € 0.19/tonne - For empty containers: € 0.97 - For containers without taking into account weight: € 6.95 per unit. - For heavy cargo and goods with large sizes: € 2.81/tonne - For the use of Ro-Ro equipment: per PKW: € 1.06. per Trailer € 9.55


	<p>Class 0: Agriculture, forestry and related products (including live animals)</p> <p>Class I: Foodstuff and animal fodder</p> <p>Class II: Solid mineral fuels</p> <p>Class III: Oil, petroleum,-products, gases</p> <p>Class IV: Ores and metal waste</p> <p>Class V: Iron, steel and nonferrous metals (including semi-finished)</p> <p>Class VI: Stones and earths (including materials)</p> <p>Class VII: Fertilizers</p> <p>Class VIII: Chemicals</p> <p>Class IV: Vehicles, machinery, and miscellaneous manufactured goods, transport equipment</p> <p>Regarding the port charges, the following distinction can be made:</p> <p>For cargo ships with transshipment.</p> <ul style="list-style-type: none"> - Using up till 25% of their cargo capacity. for a max of 24 hours. Per 100 tonnes: 1.68€ - Using up till 50% of their cargo capacity. for 1 till 3 calendar days. Per 100 tonnes: 5.05€ - Using more than 50% of their cargo capacity. for 1 till 3 calendar days. Per 100 tonnes: 9.27€ - For 4 till 10 calendar days. per 100 tonnes: 11.07€ <p>Continuing the port charges, there are different prices for cargo ships which are not trans-shipping. Furthermore, there are prices for recreative and hotel ships.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 353.38 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 706.75 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 1470.04 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 2600.84
Total annual revenues	The total revenues of the combined port and shore charges for the year 2011 were around €10 million.
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - Use of revenues: the income is used for reinvestments in the port. - Last tariff change was in 2011, next will be in 2013/2014 - The port has 5-10 persons working on collecting the charges. - The charges have to be paid via invoice afterwards, within 14 days. - The DuisPort operates a free waste collecting service.
Sources	<ul style="list-style-type: none"> - Interview with spokesman of Duisburger Hafen AG - Tarif über Hafen- und Ufergeld der Duisburger Hafen AG und Hafen Duisburg-Rheinhausen GmbH - Güterverzeichnis für den Verkehr auf deutschen Binnenwasserstrassen

Port Dues – Port of Frankfurt

Transport mode	Inland navigation.
Country/region	Germany, port of Frankfurt. 
Status	Implemented.
Brief description	<p>The General Terms of the port apply to all users of the port facilities in:</p> <ul style="list-style-type: none"> - Gutleuthafen - Westhafen Anlegestelle HKW West - Osthafen 1 - Osthafen 2 <p>For the use of port facilities port charges and transshipment charges have to be paid.</p>
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	The responsible authority is the HFM (Management für Hafen und Markt Frankfurt).
Who are charged	All ships entering the port area.
Charge base	<p>There are various charge bases, see next section. There are two types of charges:</p> <ul style="list-style-type: none"> - Charges for goods that are transhipped. - Port fees for ships anchoring in the port area.
Charge structure and charge level	<p><u>Transshipping charges:</u></p> <p>Charge is calculated on basis of the type of goods and the goods class, and on the basis of full metric tonnes (t) rounded on gross weight.</p> <ul style="list-style-type: none"> • Freight Class I / II € 0.59 / ton • Freight Class III / IV, € 0.54 / ton • Class V assets € 0.40 / ton


	<ul style="list-style-type: none"> • Freight Class VI € 0.36 / ton • Freight Class VIa € 0.24 / ton • Empty container € 3.07 / TEU • Containers loaded € 6.14 / TEU • Car € 1.45 / car <p>Clarification of classes:</p> <p>Class 0: Agriculture, forestry and related products (including live animals)</p> <p>Class I: Foodstuff and animal fodder</p> <p>Class II: Solid mineral fuels</p> <p>Class III: Oil, petroleum,-products, gases</p> <p>Class IV: Ores and metal waste</p> <p>Class V: Iron, steel and nonferrous metals (including semi-finished)</p> <p>Class VI: Stones and earths (including materials)</p> <p>Class VII: Fertilizers</p> <p>Class VIII: Chemicals</p> <p>Class IV: Vehicles, machinery, and miscellaneous manufactured goods, transport equipment</p> <p>Port fees:</p> <p>Have to be paid for ships and floating facilities for each time period of 30 calendar days of stay in the port area. Port fees are calculated according to the capacity of a ship or barge in tonnes. If this is not possible, then square meters are used.</p> <ul style="list-style-type: none"> • Cargo ships per tonne loading capacity € 0.20- With a waiting time of up to 10 days per day € 8.18 • Floating plants in m € 0.26- At least € 8.18 per day • For other water vehicles (eg, recreative boats) per day € 8.18 <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 550 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 1,100 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 2,288 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible.
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Source	Allgemeine Hafenbenutzungsbedingungen(AHB) der HFM Hafen Frankfurt Managementgesellschaft mbH. Stand: 01. Januar 2005.

Port Dues – Port of Gent

Transport mode	Inland navigation.
Country/region	Belgium, port of Gent.
	
Status	Implemented.
Brief description	Brief description of the scheme.
Objective of the scheme	The objective of the scheme is to cover costs, and furthermore to generate funds for future development of the Port of Gent (POG).
Legal basis	Regional legal basis, Port Tariff Reglementation.
Responsible authority	The Port Authority is responsible for setting and collecting the dues.
Who are charged	Inland ships entering the Port of Gent are charged with these dues.
Charge base	<p>The charge base has multiple components;</p> <ul style="list-style-type: none"> - Loading capacity in M³ - Cargo weight - Ship weight
Charge structure and charge level	<p><u>Inland traffic can be differentiated into:</u></p> <p>Part A: ships used for transport of cargo Part B: ships not used for transport of cargo</p> <p><u>Part A: ships used for transport of cargo</u></p> <p>Containers: per 14 days: €1.67 per loaded/unloaded TEU. After 14 days: €281.12 extra.</p> <p>Inland ship other cargo, Loading capacity in m³ measure used, table with 20 scales, per 14 days: From €4.02 (till 500 m³) to €159.06 (1501-2000 m³) to €910.25 (more than 9,500 m³)</p>

	<p><u>Part B: ships not used for transport of cargo</u></p> <p>Different tariffs for ships loading/unloading passengers and other purposes.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand. For this case we assume that 1m³ cargo capacity is equal to 1 tonne loading capacity (source www.debinnenvaart.nl) ;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 114.82 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 203.32 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 449.81 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 862.95
Total annual revenues	Total revenues for the year 2011 was €2,618,284 (inland navigation only).
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The port charges have to be paid afterwards by means of a bill. - The tariffs are adjusted yearly. - The port dues are regarded as generic income for the port. - There is a tax on waste disposal for inland passenger ships, domestic waste: five disposal bags of max 80 litres: €54.39. Oil containing disposal water: €31.63/m³.
Sources	<ul style="list-style-type: none"> - Interview with representative of the Port of Gent - Tariefreglement 2012 of Havenbedrijf Gent agh


Port Dues – Port of Hannover

Transport mode	Inland navigation.
Country/region	Germany, port of Hannover. 
Status	Implemented.
Brief description	The port of Hannover has different port charges for ships entering the port area; <ul style="list-style-type: none"> - Charges for goods that are transhipped. - Port fees for ships anchoring in the port area.
Objective of the scheme	N/A
Legal basis	N/A
Responsible authority	The responsible authority is the port authority: 'Hafen Hannover'.
Who are charged	All ships entering the port area.
Charge base	There are various charge bases, see next section.
Charge structure and charge level	<p><u>Transhipping charges:</u></p> <p>Transshipment charges have to be paid for all goods shipped to the shore or shipped from ship to ship using a loading facility. Wharfage will be charged according to the type and gross weight of goods handled. The following charges apply to the different goods classes:</p> <p>Class I : € 0.73 per ton Class II : € 0.66 per ton Class III : € 0.62 per ton Class IV : € 0.60 per ton Class V : € 0.54 per ton Class VI : € 0.49 per ton</p>

	<p>Clarification of classes:</p> <p>Class 0: Agriculture, forestry and related products (including live animals)</p> <p>Class I: Foodstuff and animal fodder</p> <p>Class II: Solid mineral fuels</p> <p>Class III: Oil, petroleum,-products, gases</p> <p>Class IV: Ores and metal waste</p> <p>Class V: Iron, steel and nonferrous metals (including semi-finished)</p> <p>Class VI: Stones and earths (including materials)</p> <p>Class VII: Fertilizers</p> <p>Class VIII: Chemicals</p> <p>Class IV: Vehicles, machinery, and miscellaneous manufactured goods, transport equipment</p> <p><u>Port fees:</u></p> <p>Port fees have to be paid for ship or floating objects, for each stay in the port area of 10 continuous calendar days. The port fee is calculated on basis of the capacity of a ship or floating object in tonnes. If not possible, calculated in square meters of used space.</p> <p>For vessels:</p> <ul style="list-style-type: none"> - Without cargo handling capacity: per tonne € 0.21 - With cargo handling capacity: per tonne € 0.11 - For storage capacity : per tonne € 0.16 <p>For passenger ships:</p> <ul style="list-style-type: none"> - Harbor sightseeing tours: € 16.30 per trip - Any other purpose to stay to 30 calendar days, per tonne/ m²: € 0.40 <p>For all other vessels and floating objects:</p> <ul style="list-style-type: none"> - Per tonne capacity: € 0.32 - Area used, per m²: € 0.32 <p>For all vessels, for overnight stays up to 5 consecutive nights, per night: € 10.85</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 750 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 1,500 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 3,120 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9,200 tonnes: not possible.
Total annual revenues	N/A


Internalisation issues	-
Other issues	-
Sources	Entgeltreglung der Städtischen Häfen Hannover für die Berechnung der Ufer- und Hafengelder.

Port Dues – Port of Hengelo

Transport mode	Inland navigation.
Country/region	The Netherlands, port of Hengelo.
	
Status	Implemented.
Brief description	The port of Hengelo applies port charge for anchoring in the port.
Objective of the scheme	The objective of the port dues is to cover the costs of operating the port.
Legal basis	Local legislation imposed by municipality of Hengelo.
Responsible authority	The authority responsible for setting the charges is the municipality of Hengelo.
Who are charged	Owners of the ships are charged with these port dues.
Charge base	M ³ displacement of vessels.
Charge structure and charge level	<p>The following distinction can be made;</p> <p>Port charge, per m³ displacement or a part of it:</p> <ul style="list-style-type: none"> - Per trip or a part of it: € 0.111 - Having a contract. per month: € 0.45 - Having a contract. per 3 months: € 1.14 - Having a contract. per year of a part of it: € 2.83 <p>All the above dues are excluding VAT.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand (source: interview with harbour Master);</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 138.75 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: not possible - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200


	<p>tonnes: not possible</p> <ul style="list-style-type: none"> - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible
Total annual revenues	The total revenues for the year 2011 was around €350,000.
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The use of revenues: the income flows to the local municipality of Hengelo, but to a separate pile reserved for the port. - The tariffs are changed every year and have to cover the costs, it is not allowed to make profit out of it. - The port authority has one person responsible for collecting the dues. - The port dues have to be paid afterwards by invoice. - The tax on waste collection is included in the prices.
Sources	<ul style="list-style-type: none"> - Interview with Harbor Master port of Hengelo - http://decentrale.regelgeving.overheid.nl/cvdr/XHTMLoutput/Historie/Hengelo/22680/22680_1.html

Port Dues – Port of Krems

Transport mode	Inland navigation
Country/region	Austria, port of Krems. 
Status	Implemented.
Brief description	In the port of Krems, there are different charges applicable to ships: <ul style="list-style-type: none"> - Shore fees - Storage fees - Transshipment fees
Objective of the scheme	N/A
Legal basis	Local legislation
Responsible authority	The Port of Krems and the local government are responsible for setting the charges.
Who are charged	All ships entering the port area.
Charge base	See next section.
Charge structure and charge level	<p>Transshipment fees: € 0.40 excl VAT per tonne transhipped good. € 0.20 excl VAT per tonne crude rubble</p> <p>Shore fees: € 0.02 excl VAT per tonne loading capacity (per day)</p> <p>Winter storage fee: € 0.20 excl VAT per tonne loading capacity (period 15.12-15.03)</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 525


	<ul style="list-style-type: none"> - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 1,050 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 2,184 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 3,864 <p>All the above charges are excluding VAT.</p>
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	Interview with a representative of Mierka Donauhafen Krems

Port Dues – Port of Liège

Transport mode	Inland navigation.
Country/region	Belgium, port of Liège.
	
Status	Implemented.
Brief description	<p>In the port of Liège, there are two types of charges:</p> <ul style="list-style-type: none"> - Site occupation fees. - Tonne handling fees
Objective of the scheme	The objective of the port due is to cover for maintenance of the port, but most of all for the development of the water sector through research of investors and the realization of new infrastructures.
Legal basis	National legal basis
Responsible authority	Port Autonome de Liège. The board of administration sets the tariffs in the limits established by the ministerial decrees. The port authority is responsible for collecting the dues.
Who are charged	Shippers are charged with these fees.
Charge base	<p>The charge bases are:</p> <ul style="list-style-type: none"> - For site occupation fees: m². - For tonne handling fees: ton.
Charge structure and charge level	<p><u>A. Site occupation fees:</u></p> <ul style="list-style-type: none"> • Sites located behind the transshipment quays Basic fee : € 1.3014 /year/m² Fee varying from €1.3014 to € 0.6073 /year/m² : <ul style="list-style-type: none"> • applying solely to concession holder users; • depending on the size of the location occupied • Industrial sites (back zone) Basic fee : € 0.4338/year/m² Fee varying from € 0.4338 to €0.2169 /year/m² : same conditions as in a) above. <p><u>B. Tonne handling fees:</u></p>

	<ul style="list-style-type: none"> • Operations via vessels a. with site occupation : General rate : € 0.0868 / ton Rate petroleum products : € 0.1301 / ton Lower rates of € 0.0694 to € 0.0174 / ton, according to the value of the goods b. Without site occupation : same conditions as above with 50% increase • Operations via lorries General rate : € 0.0868 / ton Rate for petroleum products : € 0.1301 / ton Souverain-Wandre port rate: € 0.1301 / ton • Operations via carriages General rate : € 0.1301 /ton Rate for petroleum products : € 0.1735 / ton Souverain-Wandre port rate: € 0.1735 / ton - The rates featured above are increased for mobility (36% in 2010) and VAT (21%); - At the end of the year, gradual fee reductions are granted to concession holder users for each tonne handled during operations via a vessel. <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 221.25 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 442.50 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 920.40 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible.
Total annual revenues	Average revenues of the last 6 years: €2,900,000.00
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - Companies can get discounts when the total of taxes paid reaches a certain amount. - Taxes for space occupation are billed per year by anticipation. - Volume taxes are billed per month. - The taxes are subject to mobility (this is an index that follows the consumption price). - Regarding the administrative costs, there is one part-time employee that does the billing, there are three other people from the police department working part-time to check if volumes are informed correctly.
Sources	<ul style="list-style-type: none"> - website Port Autonome de Liège (www.portdeliege.be) - interview with spokesperson of Port autonome de Liège.


Port Dues – Port of London

Transport mode	Inland navigation.
Country/region	United Kingdom, port of London. 
Status	Implemented.
Brief description	The scheme applies to different types of ships anchoring at the port of London. There exists multiple charges and services applicable to ships. The port dues apply to both ships navigating the sea and inland waterways.
Objective of the scheme	The objective of the port dues is to make profit and to reinvest the funds.
Legal basis	National legal basis.
Responsible authority	The authority responsible for setting the port dues is the port authority.
Who are charged	Owners of ships are charged with these different port dues.
Charge base	The charge base is the gross tonnage. The Gross Tonnage (GT) of a vessel is the gross tonnage as ascertained in accordance with the International Convention of Tonnage Measurement of Ships 1969. When the certificate has not been made available to the PLA Charges Office, the PLA reserve the right to use the GT as stated in the current Lloyd's Register of Ships.
Charge structure and charge level	<p>The following distinction can be made;</p> <p><u>Conservancy Charges on Vessels:</u></p> <p>1 Applicable to all vessels</p> <ul style="list-style-type: none"> - Estuary charge: £0.0123 per gross tonnage. - Estuary charge – LNG carriers: £0.0245 per gross tonnage. <p>2 Applicable to vessels subject to conservancy discharging / loading within PLA</p>

	<p>limits</p> <p>Class I</p> <p>All vessels other than Class II</p> <p>Up to 3.000 tonnes: £0.0313 per gross tonnage.</p> <p>3.001 to 10.000 tonnes: £0.0747 per gross tonnage.</p> <p>10.001 to 55.000 tonnes: £0.1362 per gross tonnage.</p> <p>Over 55.000 tonnes: £0.1959 per gross tonnage.</p> <p>Class II</p> <p>Ro Ro vessels:</p> <p>Up to 10.000 tonnes: £0.0098 per gross tonnage.</p> <p>10.001 to 25.000 tonnes: £0.0164 per gross tonnage.</p> <p>Over 25.000 tonnes: £0.0313 per gross tonnage.</p> <p>Cruise vessels: £0.0442 per gross tonnage.</p> <p>The minimum charge is £20.00 (inclusive of the Estuary charge).</p> <p><u>Conservancy Charges on Cargo:</u></p> <p>1 Goods other than container/trailers</p> <p>a. Mineral oils and products of their distillation; bituminous substance. mineral waxes: £0.2131 per tonne.</p> <p>b. All other goods: £0.1420 per tonne.</p> <p>2 Containers</p> <p>Up to 20': £1.66 per unit</p> <p>Over 20' and up to 30': £2.40 per unit</p> <p>Over 30' and up to 40': £2.76 per unit</p> <p>Over 40' and up to 45': £2.76 per unit</p> <p>Over 45': Price on application.</p> <p>3 Trailers: £2.20 per unit</p> <p>4. Overdue Manifest Fee, Chargeable on all manifests not received within 72 hours of the vessel arriving or leaving PLA limits. £100 per manifest, per month Also, there is an additional conservancy charge on specific oil.</p> <p>Furthermore, there is an Annual Port Due that has to be paid once a year if a ships navigates the Thames, this charged is based on gross tonnage for barges and per vessel for passenger and other ships.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: £ 206.57 (€ 240.31) - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: £
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	<p>418.79 (€ 487.19)</p> <ul style="list-style-type: none"> - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: £ 848.79 (€ 987.42) - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible.
Total annual revenues	N/A
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The port of London has 2 people working who are responsible for collecting the port dues. - A waste disposal charge is not applicable, all the private terminals make their own arrangements. - The port dues are regarded as generic income for the port, however the funds are used to reinvest in the port facilities. - The tariffs for the port dues are adjusted every year in January. - The port dues have to be paid afterwards by invoice.
Sources	<ul style="list-style-type: none"> - Interview with spokesman of Port of London Authority - Charges 2012, Port of London Authority

Port Dues – Port of Lyon

Transport mode	Inland navigation.
Country/region	France, the port of Lyon. 
Status	Implemented.
Brief description	Ships are only allowed to enter the port when making use of the operating facilities. Therefore there are only charges for operations, not for entering or the use of the port.
Objective of the scheme	The objective is to cover costs, not to make a profit. The Lyon Terminal is a state-owned company, with the objective is to provide facilities for its users.
Legal basis	National legal basis.
Responsible authority	The Lyon Terminal is responsible for setting the charges, in cooperation with the state.
Who are charged	Cargo ships entering the port and making use of the facilities provided by the Lyon Terminal.
Charge base	The charge is based on different factors, see next section.
Charge structure and charge level	<p>The following charges can be differentiated;</p> <ul style="list-style-type: none"> - Handling of maritime containers full and empty 20' and 40' : € 53.60 - € 73.60 - Handling of trailers full and empty: € 65.00 - € 130.00 - Storage of containers full and empty 20' and 40' : € 1.20 - € 25.00 per day. - Storage of trailers full and empty: € 5.00 - € 25.00 per day <p>Also, there are complete processing packages including: handling, technical visit, Scanning, stock holding etc. ranging between € 40.00 - €6 0.00 per container.</p> <p>For handling and storage of goods other than containers, the following applies:</p> <ul style="list-style-type: none"> - Handling: weight >15 tonnes, per m³, per pallet: € 16.00, per boxes: € 20.00 - Storage: € 2.40/m³/per day. <p>Furthermore, there are some fees for the use of the infrastructure, like using a</p>


	<p>quay and parking space.</p> <p>The construction of the port dues are slightly different compared to other ports investigated. Most ports have different fees for just entering/anchoring at the port and making use of the facilities. The port of Lyon only has a fee for making use of the operating facilities, which is condition for entering the port.</p>
Total annual revenues	N/A
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The scheme is adjusted about every two years, by means of an index. - Regarding the administrative costs, only one person is responsible for collecting the dues. - There is a tax on waste disposal: €70.00 per m³.
Sources	<ul style="list-style-type: none"> - Interview with spokesman of Lyon Terminal.

Port Dues – Port of Mannheim

Transport mode	Inland navigation
Country/region	Germany, port of Mannheim. 
Status	Implemented.
Brief description	The scheme applies to companies in the port of Mannheim receiving goods. The port of Mannheim utilizes general port charges per tonne of cargo.
Objective of the scheme	The objective of the port due is to cover the costs of operating the port.
Legal basis	Regional legal basis. The port authority is owned by the regional government.
Responsible authority	The authority responsible for setting the charges is the port authority.
Who are charged	The companies that receive the goods shipped, have to pay the port dues. The companies rent the facilities from the Hafen Mannheim.
Charge base	The charge base used is per tonne of transported goods.
Charge structure and charge level	<p>The port of Mannheim uses the following classification of port charges:</p> <ul style="list-style-type: none"> - Class I and II (Agriculture & Solid fuels): € 0.55 per ton/good - Class III and IV (oil products and Iron ore): € 0.48 per ton/good - Class V (metal): € 0.33 per ton/good - Class VI (Building materials): € 0.28 per ton/good - Class VII (Fertilizers): € 0.18 per ton/good <p>Clarification of classes:</p> <p>Class 0: Agriculture, forestry and related products (including live animals)</p> <p>Class I: Foodstuff and animal fodder</p> <p>Class II: Solid mineral fuels</p> <p>Class III: Oil, petroleum,-products, gases</p> <p>Class IV: Ores and metal waste</p> <p>Class V: Iron, steel and nonferrous metals (including semi-finished)</p> <p>Class VI: Stones and earths (including materials)</p> <p>Class VII: Fertilizers</p>


	<p>Class VIII: Chemicals</p> <p>Class IV: Vehicles, machinery, and miscellaneous manufactured goods, transport equipment</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 350 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 700 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 1,456 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 2,576
Total annual revenues	Total revenues for the year 2011 was around €2.7 million.
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The companies in the port of Mannheim have to pay the port dues monthly. - The tariffs have been changed this year, the last modification was 20 years ago. - The income is regarded as generic income for the Hafen Mannheim. - Hafen Mannheim has 5 persons working responsible for collecting the dues. - Hafen Mannheim collects waste for free, also the companies themselves take care of this.
Sources	<ul style="list-style-type: none"> - Interview with spokesperson of Hafen Mannheim - Goods classification: Güterverzeichnis für den Verkehr auf deutschen Binnenwasserstrassen

Port dues – Port of Mantova


Transport mode	Inland navigation.					
Country/region	Italy, port of Mantova. <div></div>					
Status	Implemented.					
Brief description	Charge for the occupation of water space in the quay and the use of port facilities.					
Objective of the scheme	The objective is to cover the costs of management and the cost of the promotion of water transport.					
Legal basis	<p>Regional resolution 22 October 2008 - n. 8/8260 on Administrative functions of the Municipalities and of their associated administrations regarding inland navigation-Integrating directives mentioned in the regional resolution 7967/2008 .</p> <p>Regional resolution 6 August 2008-n 8/7967 Directives for the delegation of administrative functions for inland navigation property to Municipalities and to their associated administrations- modifying the regional resolution n 10487/2002.</p>					
Responsible authority	The Province of Mantova is responsible for the Port of Mantova. Other local governments are responsible for public quays which are part of the Mantova port facilities.					
Who are charged	Freight vessels, recreative vessels and private vessels, temporary settlements.					
Charge base	Length of the ship in m.					
Charge structure and charge level	<p>The following charge structure is used in the Port of Mantova, this charge is only for occupation of water space in the quay.</p> <table><tr><td>Temporary occupation of water space in the quay lasting for less than one year</td><td>Fee(€ per day)</td></tr><tr><td>Right of docking in the port basin</td><td>10</td></tr></table>		Temporary occupation of water space in the quay lasting for less than one year	Fee(€ per day)	Right of docking in the port basin	10
Temporary occupation of water space in the quay lasting for less than one year	Fee(€ per day)					
Right of docking in the port basin	10					

	<i>Length 0-20 m</i>	6
	<i>Length 20-40 m</i>	13
	<i>Length 40-80 m</i>	19
	<i>More than 80 m.</i>	25
	<p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 35 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: not possible. - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: not possible. - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible. 	
Total annual revenues	The average revenues deriving from the port of Mantova of the last three years is around €200,000.	
Internalisation issues	-	
Other issues	<ul style="list-style-type: none"> - Charges for the concessions of port areas are paid through annual or semestral instalments. Charges related to temporary occupations, dockings and damper are paid immediately. - The port charges are altered every three years. - Of the revenues, 10% flows to the Region of Lombardy in the form of refunds. - The other 90% flows to the port. 	
Sources	<ul style="list-style-type: none"> - Interview with employee of environmental department of the Province of Mantova. 	

Port Dues – Port of Mertert


Transport mode	Inland navigation.
Country/region	Luxembourg, port of Mertert. 
Status	Implemented.
Brief description	Port charge for ships entering the port and making use of the facilities.
Objective of the scheme	The objective of the port charge is to make profit.
Legal basis	National legal basis.
Responsible authority	The responsible authority is the Society du Port, the landlord. Other companies offer transshipping and handling operations.
Who are charged	Shippers are charged.
Charge base	Tonnes transhipped.
Charge structure and charge level	The port dues are part of the commercial rates of the port and are therefore not made publicly available.
Total annual revenues	N/A
Internalisation issues	-
Other issues	Port dues do not change often, once in a few years.
Sources	Interview with employee of Society du Port de Mertert.

Port Dues – Port of Nijmegen

Transport mode	Inland navigation.
Country/region	The Netherlands, port of Nijmegen.
	
Status	Implemented.
Brief description	<p>The scheme applies to different types of ships anchoring at the port of Nijmegen. Also a charge is imposed on ships using transshipment. Concluding, two types of charges:</p> <ul style="list-style-type: none"> - Port due for anchoring at the port - Transshipment charge
Objective of the scheme	The objective of the scheme is to cover total costs of operating the port. It is a charge imposed in order to make the port profitable.
Legal basis	Local legislation imposed by municipality of Nijmegen.
Responsible authority	The authority responsible for setting the charges is the municipality of Nijmegen.
Who are charged	Owners of the ships are charged with these port dues. In case of a contract between the shipper and a transport company, the due can be paid by the transport company.
Charge base	<p>The port of Nijmegen uses different charge bases for the port dues;</p> <ul style="list-style-type: none"> - Tonnes capacity for freight vessels - m² for cruise ships - length in meters for recreative vessels <p>Transshipment charge is imposed per tonne loaded or unloaded.</p>
Charge structure and charge level	<p>Regarding the port of Nijmegen, the following distinction can be made;</p> <p>Port dues</p> <p>A. Port due upon arrival per day</p> <ol style="list-style-type: none"> passenger vessels. € 0.16048 per m² cargo vessels. € 0.14618 per tonne capacity other vessels. € 0.16048 per m²


	<p>d. hotel vessels. € 0.71473 per m²</p> <p>e. sea vessels. € 0.16048 per tonne capacity</p> <p>B. Port due for cargo vessels who only unload part of their cargo, in case less than half of the capacity is unloaded: € 0.08363 per tonne</p> <p>Transshipment dues</p> <p>The transshipment dues per tonne cargo:</p> <p>0 – 550 tonne € 0.09924</p> <p>over 550 tonne € 0.06630</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMENT III, 1250 tonnes: € 265.60 - M8 – Self-propelled motor vessel (MGS) – CEMENT Va, 2500 tonnes: € 531.20 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMENT Vb, 5200 tonnes: € 1,104.90 - BII-4 – Push boat + 4 barges (MSS) – CEMENT VIb, 9200 tonnes: € 1,954.82 <p>All the above dues are excluding VAT.</p>
Total annual revenues	Total annual revenues for the year 2011 was around €550,000. No further split of the revenues are available.
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - Use of revenues: The income flows to the generic income of the local government of Nijmegen. - Plan for changing the scheme. The port charges are changed every year by the local government by using an index. Last year there was an increase of about 20%. Port charges are now in top 3 of the Netherlands. - Regarding the administrative costs, the port authority has two fulltime harbor masters responsible for collecting the dues. - The port due has to be fulfilled by means of a bill which has to be paid within 30 days after arrival.
Sources	<ul style="list-style-type: none"> - Interview with spokesperson of the Havendienst Nijmegen - http://decentrale.regelgeving.overheid.nl/cvdr/Images/Nijmegen/i18753.pdf

Port Dues – Port of Paris (Gennevilliers)

Transport mode	Inland navigation.																																
Country/region	France, port of Paris (Gennevilliers) <div></div>																																
Status	Implemented.																																
Brief description	Charge for loading and unloading goods in the port.																																
Objective of the scheme	N/A																																
Legal basis	National legislation: la loi n°68-917 du 24 octobre 1968 modifiée pour le trafic fluvial																																
Responsible authority	The responsible authority is the port authority: ‘Ports de Paris’.																																
Who are charged	Ships loading or unloading goods in the port of Paris																																
Charge base	The charge base used is per 100 tonnes of transshipped goods and the location of the port.																																
Charge structure and charge level	<p><u>Freight Transport</u></p> <p>The charge is distinguished to the location of the port . Most ports in the vicinity of Paris (such as Gennevilliers) are under zone A-B.</p> <p>A further distinction is made to the types of goods that are being transhipped.</p> <p>Per 100 tonnes</p> <table><tr><th>NSTR</th><th>Type of good</th><th>Zone A – B In € per 100 ton</th><th>Zone C In € per 100 ton</th></tr><tr><td>0</td><td>Agricultural products</td><td>20.29 - 42.44</td><td>10.53- 42.44</td></tr><tr><td>1</td><td>Food products</td><td>20.29 - 42.44</td><td>10.53- 42.44</td></tr><tr><td>2</td><td>Solid mineral fuels</td><td>10.53</td><td>5.62 - 10.53</td></tr><tr><td>3</td><td>Liquid fuels</td><td>13.88</td><td>7.70</td></tr><tr><td>4</td><td>Ores and metal</td><td>15.59</td><td>15.59</td></tr><tr><td>5</td><td>Metals</td><td>20.29</td><td>20.29</td></tr><tr><td>6</td><td>Minerals</td><td>3.40 - 20.29</td><td>3.40 - 10.53</td></tr></table>	NSTR	Type of good	Zone A – B In € per 100 ton	Zone C In € per 100 ton	0	Agricultural products	20.29 - 42.44	10.53- 42.44	1	Food products	20.29 - 42.44	10.53- 42.44	2	Solid mineral fuels	10.53	5.62 - 10.53	3	Liquid fuels	13.88	7.70	4	Ores and metal	15.59	15.59	5	Metals	20.29	20.29	6	Minerals	3.40 - 20.29	3.40 - 10.53
NSTR	Type of good	Zone A – B In € per 100 ton	Zone C In € per 100 ton																														
0	Agricultural products	20.29 - 42.44	10.53- 42.44																														
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5	Metals	20.29	20.29																														
6	Minerals	3.40 - 20.29	3.40 - 10.53																														

	7	Fertilizers	13.88	10.53
	8	Chemicals	20.29 - 27.43	10.53 - 13.88
	9	Vehicles, machinery and other	42.44	42.44
	Furthermore, there are differentiated tariffs for separate units of cargo:			
		Zone A – B Per unit	Zone C per unit	
	Living animal	0.28	0.28	
	Vehicle	0.53	0.27	
	Loaded container under 30ft	1.75	1.75	
	Loaded container 30ft and larger	3.47	3.47	
	Empty container	0	0	
<u>Passenger vessels and recreational vessels</u>				
The tariff consists of three components:				
<ul style="list-style-type: none">• Base price• Length of stay (in hours)• Location of the quay/ port• Length of the vessel in m				
See for an overview: Tarification des Escales de Courte Duree				
For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand for the Port of Paris Gennevilliers;				
<ul style="list-style-type: none">- M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 91.37- M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 182.75- C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 380.12- BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 672.52				
Total annual revenues	N/A			
Internalisation issues	-			
Other issues	-			
Sources	<ul style="list-style-type: none">- Droits de Port sur le Trafic Fluvial et Fluvio-Maritime dans la Circonscription du Port Autonome de Paris- Tarification des Escales de Courte Duree			

Port Dues – Port of Rotterdam

Transport mode	Inland navigation.						
Country/region	<div>The Netherlands, port of Rotterdam.</div> <div></div>						
Status	Implemented.						
Brief description	The port dues are applicable to all inland ships entering the port of Rotterdam.						
Objective of the scheme	In the past, the port dues were a legal obligation. Nowadays, the objective of the scheme is to cover the costs, as well as to provide funds for further investments in the port of Rotterdam. A good example is the project 'Maasvlakte 2'.						
Legal basis	National legal basis.						
Responsible authority	The 'Havenbedrijf' is responsible for setting the charges, in cooperation with 'Deltalinqs'. This company is a cooperation created to look after the interest of all connected companies who have a stake in the port of Rotterdam. The department 'Havengelden' is responsible for collecting the dues.						
Who are charged	The shippers are charged with these port dues.						
Charge base	<div>There are different charge bases. For inland traffic:</div> <div><ul style="list-style-type: none">- Loading capacity in tonnes for cargo ships.- M² for passenger ships, tug-boats, recreative vessels and other vessels.- Gross tonnage for fishing vessels.</div>						
Charge structure and charge level	<div><u>Inland traffic:</u></div> <div>There are 5 categories for the types of emission standards:</div> <div>Cat 1: Does not meet emission standard CCR2: tariff + 10%</div> <div>Cat 2: Does meet emission standard CCR2: tariff +0%</div> <div>Cat 3: Meets emission standard CCR2 and disposes of a Green Award Certificate: -15%</div> <div>Cat 4: Surpasses emission standard CCR2 with 60%: -30%</div> <div>Cat 5: Ships without internal combustion engines/barges: +0%</div>						
<table><tr><td>Period</td><td>Cargo</td><td>Passenger</td><td>Fishing</td><td>Pleasure</td><td>Other</td></tr></table>		Period	Cargo	Passenger	Fishing	Pleasure	Other
Period	Cargo	Passenger	Fishing	Pleasure	Other		

	ships	ships & tugs	boats	crafts	vessels
7 days	0.093	0.093	0.093	x	x
14 days	0.169	0.169	0.169	x	x
1 month	x	x	x	0.342	0.252
Quarter	0.940	0.940	0.940	0.940	0.629
Year	3.229	3.229	3.229	3.229	2.234

Price are per tonne in €.

For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;


- M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 116.25
- M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 232.50
- C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 483.60
- BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 855.60

Tariffs are based on vessels meeting emission standard CCR2.

Furthermore there are special tariffs for instance for ships just passing through the port, or ships only entering the port just for bunkering.

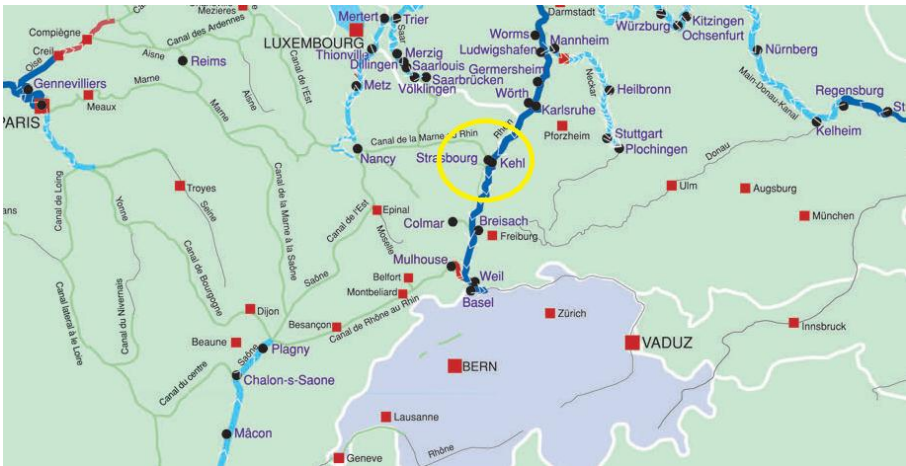
Total annual revenues	Total revenues for the year 2011 was €14,853,000 million for the inland navigation.				
Internalisation issues	Environmentally friendly ships (CCR-II or better) get discounts on the port dues.				
Other issues	- The port dues have to be paid afterwards, by means of an invoice. - At the end of every year the tariffs will be adjusted. During the recent crisis, there was a so called ‘crisis-discount’. - The income of the port dues are used for reinvestments and maintenance. Shipping companies can participate in decisions regarding the investments. The next few year most of the funds will flow to the building of ‘Maasvlakte 2’. - Regarding the administrative costs, the port of Rotterdam has 14 employees working responsible for setting and collecting the port dues. - There is a tax on waste disposal applicable, separate taxes for domestic waste/plastic and fuel residue/used motor oil.				
Sources	- Interview with representative of the port of Rotterdam - Algemene voorwaarden zeehavengeld, binnenhavengeld en bijdrage afvalstoffen zeeschepen Havenbedrijf Rotterdam N.V				

Port Dues – Port of Szczecin

Transport mode	Inland navigation.
Country/region	Poland, port of Szczecin.
	
Status	Implemented.
Brief description	The port are valid in seaports of Szczecin and Świnoujście
Objective of the scheme	N/A
Legal basis	<p>National legal basis.</p> <p>Regulation of the Ministry of Infrastructure of 21.06.2005 on determining the seaports area from the land side in Szczecin (Official Journal No. 119, item 1010) and the Regulation of the Ministry of Infrastructure of 08.07.2008 on determining the seaports area from the land side in Świnoujście (Official Journal No. 131, item 831)</p>
Responsible authority	The responsible Port Authority is the ‘Szczecin and Swinoujscie Seaports Authority’.
Who are charged	<p>Under this Tariff, the port dues include:</p> <ul style="list-style-type: none"> a) tonnage dues collected for calling at and leaving the port by a vessel, transit through the area of the port, and for collecting waste from a vessel to transfer it for recovery or disposal (within separately determined waste limits) b) quay dues collected for the use of quays by the vessel for commercial or other purposes; c) passenger dues collected for embarking or disembarking of passengers.
Charge base	There are different charge bases, see next section. Port dues to be collected on gross tonnage of a vessel (GT).
Charge structure and charge level	<p>Tonnage dues and quay dues for the coastal shipping crafts and inland shipping crafts.</p> <p>1. Tonnage dues and quay dues for cargo vessels :</p> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <p>Tonnage dues</p> </div> <div style="text-align: center;"> <p>Quay dues</p> </div> </div>


	Cargo vessels up to 1.000 GT	PLN 0.20/GT	PLN 0.16/GT
	Cargo vessels above 1.000 GT	PLN 0.28/GT	PLN 0.20/GT
	2. Tonnage dues and quay dues for passenger ships :		
	2.1.Irregular shipping		
		Tonnage dues	Quay dues
	Cruises up to 1,000 GT	PLN 0.28/GT	PLN 0.16/GT
	Cruises above 1,000 GT	PLN 0.36/GT	PLN 0.20/GT
	2.2. Carrying the liner service		
	Cruises up to 1,000 GT	PLN 0,16/GT	PLN 0.08/GT
	Cruises above 1,000 GT	PLN 0.20/1GT	PLN 0.12/GT
	2. Passenger dues		
	1. Cruisers and other sea-going vessels above 1 000 GT: PLN 4.00/per passenger		
	2. Ferries and sea-going passenger-cargo vessels: PLN 3.25/per passenger		
	3. Cruisers and other sea-going vessels of less than 1 000 GT: PLN 2.00/per passenger		
	4. Cruisers and other coastal shipping boats: PLN 1.00/per passenger		
	The minimum port due is PLN 40.00.		
	For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;		
	- M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: PLN 240 (€ 54.78)		
	- M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: not possible		
	- C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: not possible		
	- BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: not possible		
Total annual revenues	N/A		
Internalisation issues	-		
Other issues	Tonnage dues are paid to a bank account of the Szczecin and Świnoujście Seaports Authority within 21 calendar days since the date of the invoice		
Sources	- ‘Port Tariff Szczecin and Swinoujscie Seaports Authority 2010’.		

Port Dues – Port of Strasbourg

Transport mode	Inland navigation.
Country/region	France, port of Strasbourg.
	
Status	Implemented.
Brief description	The scheme applies to all cargo ships entering the port of Strasbourg and make use of facilities for transshipment.
Objective of the scheme	The objective of the port dues is to cover the costs of operating the port. More specifically, to cover the costs for maintenance and development.
Legal basis	National legal basis.
Responsible authority	The authority responsible for setting the port charges is the board of the Port Autonome the Strasbourg.
Who are charged	Ships entering the port of Strasbourg and making use of the facilities for transshipment.
Charge base	The charge base is differentiated to different types of cargo transported, and is further based on tonnage of the goods transported.
Charge structure and charge level	<p>The following distinction can be made, prices per day:</p> <ul style="list-style-type: none"> - Agricultural products: € 0.317 - € 0.552 per tonne. - Food products: € 0.412 - € 0.809 per tonne. - Solid mineral fuels: € 0.18 per tonne. - Petroleum products: € 0.18 - € 0.677 per tonne. - Ores and metal: € 0.18 - € 0.435 per tonne. - Iron steel metals: € 0.297 - € 0.485 per tonne. - Minerals: € 0.221 - € 0.498 per tonne. - Fertilizers: € 0.211 - € 0.452 per tonne. - Chemical products: € 0.374 - € 0.677 per tonne. - Vehicles, machinery and other: € 0.771 per tonne. <p>Furthermore, there are differentiated tariffs for separate units of cargo, for instance cars, living animals, containers.</p> <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p>

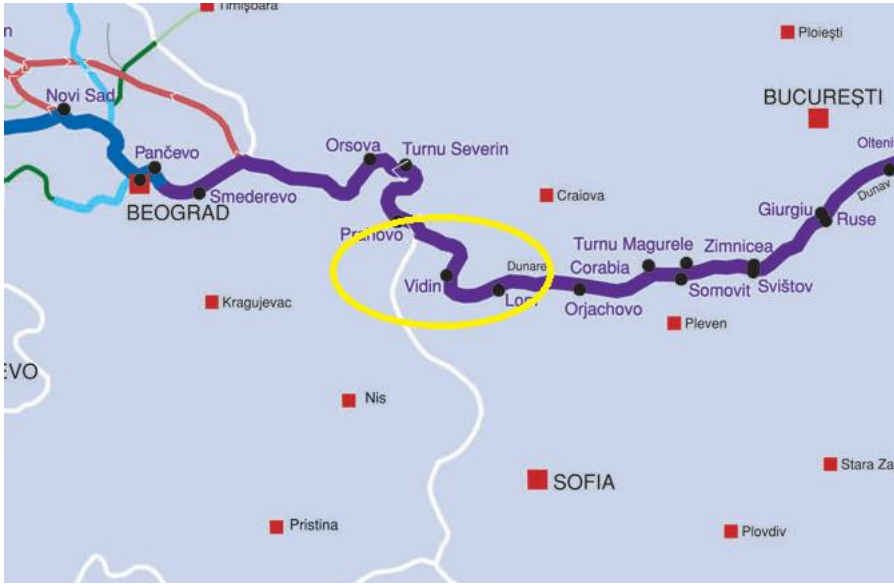
	<ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 280 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 560 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 1,164.80 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 2,060.80
Total annual revenues	The total revenues for the year 2011 was around €30 million. No further split of the revenues is available.
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The income flows to the funds reserved for maintenance and development. - The scheme will be changed next year, the landlord decides on this. - The port due has to be fulfilled afterwards by means of a bill.
Sources	<ul style="list-style-type: none"> - Interview with spokesperson of Port autonome de Strasbourg - Droits de Port – dans le port de Strasbourg

Port Dues – Port of Utrecht

Transport mode	Inland navigation.													
Country/region	The Netherlands, port of Utrecht.													
														
Status	Implemented.													
Brief description	The charge applies to different types of ships entering the port.													
Objective of the scheme	The objective of the scheme is to cover costs.													
Legal basis	National legal basis.													
Responsible authority	The responsible authority for collecting the dues is the Harbour Master, the local government of Utrecht sets the charges.													
Who are charged	Different types of ships are charged.													
Charge base	The port of Utrecht uses different charge bases, see next session.													
Charge structure and charge level	<p>The following distinction in charges can be made:</p> <table border="1"> <tbody> <tr> <td>Tariff 1</td><td> Cargo ship per tonne loading capacity: <ul style="list-style-type: none"> - Per week per journey - Per quarter - Per year </td><td> € 0.10 € 1.21 € 4.11 </td></tr> <tr> <td>Tariff 2</td><td>Container loading/ unloading per move</td><td>€ 0.43</td></tr> <tr> <td>Tariff 3</td><td> Passenger ships per person capacity: <ul style="list-style-type: none"> - Per week per journey - Per quarter - Per year </td><td> € 0.30 € 3.10 € 11.40 </td></tr> <tr> <td>Tariff 4</td><td> Recreative vessels length up till 10 m. Per ship: <ul style="list-style-type: none"> - Per day per journey - Per year </td><td> € 11.90 </td></tr> </tbody> </table>		Tariff 1	Cargo ship per tonne loading capacity: <ul style="list-style-type: none"> - Per week per journey - Per quarter - Per year 	€ 0.10 € 1.21 € 4.11	Tariff 2	Container loading/ unloading per move	€ 0.43	Tariff 3	Passenger ships per person capacity: <ul style="list-style-type: none"> - Per week per journey - Per quarter - Per year 	€ 0.30 € 3.10 € 11.40	Tariff 4	Recreative vessels length up till 10 m. Per ship: <ul style="list-style-type: none"> - Per day per journey - Per year 	€ 11.90
Tariff 1	Cargo ship per tonne loading capacity: <ul style="list-style-type: none"> - Per week per journey - Per quarter - Per year 	€ 0.10 € 1.21 € 4.11												
Tariff 2	Container loading/ unloading per move	€ 0.43												
Tariff 3	Passenger ships per person capacity: <ul style="list-style-type: none"> - Per week per journey - Per quarter - Per year 	€ 0.30 € 3.10 € 11.40												
Tariff 4	Recreative vessels length up till 10 m. Per ship: <ul style="list-style-type: none"> - Per day per journey - Per year 	€ 11.90												

		Recreative vessels length more than 10 m. Per meter: - Per day per journey - Per year	€ 164.70 1.31 16.66
	Tariff 5	Per rental boat, per boat: - Per quarter - Per year	€ 46.60 € 150.10
	Tariff 6	Houseboat per m ² per year:	€ 6.01
	Tariff 7	Other vessels, not belonging to tariffs 1-6, including tugboats, per m ² : - Per week, per journey - Per quarter - Per year	€ 0.10 € 1.21 € 4.11
	<p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 125 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 250 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 520 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: Not possible. 		
Total annual revenues	Total revenues for the year 2011 was around €500,000.		
Internalisation issues	-		
Other issues	<ul style="list-style-type: none"> - The fees have to be paid afterwards, by means of invoice, foreign ships have to pay direct by cash. - The scheme is adjusted at the beginning of every year. - The revenues are generic income for the local government. - Regarding the administrative costs, three persons are responsible for setting and collecting the fees. - In the port of Utrecht, there is no tax on waste materials, the collection of waste disposal from ships is outsourced to private companies. 		
Sources	- interview with the harbour master of port of Utrecht		

Port Dues – Port of Vidin

Transport mode	Inland navigation.
Country/region	Bulgaria, port of Vidin.
	
Status	Implemented.
Brief description	<p>This scheme applies to all ships calling the port of Vidin. There are two types of charges:</p> <ul style="list-style-type: none"> - Port Dues - Transshipment Dues
Objective of the scheme	N/A
Legal basis	National legal basis.
Responsible authority	The authority responsible for collecting the port dues is the Bulgarian Port Infrastructure Company, a state company of the Ministry of Transport, Information Technology and Communications which manages the infrastructure of the public transport ports of national importance.
Who are charged	Ships calling the port of Vidin are charged with this due.
Charge base	The charge is composed of a port due for the vessel and a due for loading and unloading goods.
Charge structure and charge level	<p>Port dues are levied on each vessel as follows:</p> <ol style="list-style-type: none"> 1. Self-propelled and not self-propelled river vessels - € 25 2. River-sea going and sea-going ships - € 100 3. Passenger ships, ro-ro and ferry-boat ships - € 15 4. Navigable vessels for sport and entertainment used for non-commercial purposes - € 10. <p>For ships calling the port with the purpose of supply with fuel, water, provisions for their own needs, to hire and dismiss a crew, to receive and deliver mail and for ships in dry dock and repair and not performing cargo loading/discharging operations, ship tonnage dues of € 20 on each vessel are levied.</p>

	<p>For call of a ro-ro convoy or a passenger ship in case the navigable vessels operate a shipping line between border stations on the Bulgarian-Romanian part of the river Danube, ship tonnage dues of € 10 are levied on each convoy or ship.</p> <p>Discharging and loading from or on a vessel, quay dues on each commenced tonne cargo are levied as follows:</p> <ol style="list-style-type: none"> 1. For bulk and liquid cargoes – € 0.20; 2. For other cargoes – € 0.40. <p>For an indication of the average charge level, we use four types of ships, anchoring and loading/unloading for one day, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 275 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 525 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 1,065 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 1,865
Internalisation issues	-
Other issues	-
Sources	Bulgarian Port Infrastructure Company

4.4. Fairway dues

Fairway Dues – Belgium	
Transport mode	Inland navigation.
Country/region	Belgium: <ul style="list-style-type: none"> - Meusse (Flemish part only) - Brussel-Schelde Canal
Status	Implemented.
Brief description	Fee obligated to pay in order to navigate the Meusse and the Brussel-Schelde canal.
Objective of the scheme	The objective of the scheme is to cover costs.
Legal basis	Regional legal basis.
Responsible authority	The responsible authorities are the 'Waterwegen en Zeekanaal NV', and 'NV de Scheepvaart'.
Who are charged	Ships navigating these two rivers/canals are charged with this fee.
Charge base	See next part 'Charge structure and charge level'.
Charge structure and charge level	<p>Meusse (Flemish part only):</p> <p>Cargo ships: €0.00025 per tonne kilometre. Passenger ships: €100 for a vignette valid one year.</p> <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 0.31 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 0.63 <p>Brussel-Schelde Canal:</p> <p>Part I. Inland waterway vessels</p> <p>Loaded cargo ships:</p> <ul style="list-style-type: none"> - €0.00025 per tonne kilometre. (with minimum of €4) (Below 500 kilo, rounding down, above 500 kilo, rounding up) - Every lock passed, with add 1 kilometre to the total distance. <p>Empty ships, have to in possession of ship licence, costs for one-way:</p> <ul style="list-style-type: none"> - €2.50 for ships with capacity below 450 tonnes. - €3.50 for ships with capacity 450-1350 tonnes. - €5.00 for ships with capacity above 1350 tonnes. <p>The following ship are also labelled as empty ships:</p> <ul style="list-style-type: none"> - Recreative vessels of 15 m length and more. - Ships not used for cargo neither passengers. <p>Passenger ships, charges for one-way:</p>

	<ul style="list-style-type: none"> - €5.00 for ship transporting less than 50 passengers. - €10.00 for ships transporting between 50 and 100 passengers. - €15.00 for ships transporting more than 100 passengers. <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 0.31 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 0.63 <p>Part II. Sea vessels</p> <p>Sea vessels: €0.2888 per gross tonne, per one-way</p> <p>Sea vessels navigating in line:</p> <ul style="list-style-type: none"> - €0.1996 per gross tonne for first 10 journeys of year. - €0.1574 per gross tonne for the next 15 years per year. - €0.1339 per gross tonne for every other journey per year. <p>Furthermore, there are a few more fees in existence for the Brussel-Schelde Canal:</p> <ul style="list-style-type: none"> - A fee for anchoring a ship, in order to load/unload. - A fee for anchoring for a period longer than one month. - A fee for sailing through a lock outside the normal hours. - Stack Rights dikes and quays. - A fee for making use of tugboats.
Total annual revenues	N/A
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - The schemes haven't been adjusted since 1999. - The fairway dues have to be paid afterwards, by means of a bill. However, the vignettes for passenger ships have to be paid up front.
Sources	interview with spokesperson of 'Binnenvaart Vlaanderen'.

Fairway Dues - France	
Transport mode	Inland navigation.
Country/region	France.
Status	Implemented.
Brief description	Toll prices for cargo ships to access and navigate the French waterways. The toll prices are applicable to all rivers/canals in France, except for the Rhine.
Objective of the scheme	N/A
Legal basis	National legal basis. (Exception of Rhine, EU legal basis)
Responsible authority	National government.
Who are charged	Commercial inland navigation cargo vessels.
Charge base	<ul style="list-style-type: none"> - Tonnage of goods loaded in the vessel/barge. - Tonne-kilometres - Size of waterway used
Charge structure and charge level	<p>The fairway charge consists of two components:</p> <p><u>Freight transport</u></p> <ul style="list-style-type: none"> - Fixed tax to access the French waterways (weight of the cargo): <p><-199 tonnes: €20.48 200-499 tonnes: €36.54 500-1099 tonnes: €53.48 1100-1699 tonnes: €59.40 1700-2999 tonnes: €62.52 3000-4999 tonnes : €67.05 5000-< tonnes: €76.75</p> <p>From the 11th voyage in one month, there is a discount of 50%.</p> <ul style="list-style-type: none"> - Variable tax depending on tonnes-kilometres and the size of the waterway used: <p>Network of the smallest waterways: € 0.000784/ tonne-km Network of the largest waterways: €0.000993/ tonne-km</p> <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand, for 200 km (in order to incorporate the fixed tax). Per kilometer the charge comes down to:</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 1.41 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 2.53 <p><u>Passenger ships</u></p> <p>For passenger ships three distinctions are made:</p>

- Hotel boats up to 50 passengers (Péniche-hôtel)
- Hotel boats for more than 50 passengers (Paquebot fluvial)
- Other passenger vessels (bateau promenade)

The tariffs per journey consist of a tariff for the size of the ship and a tariff per km.

	Zone 1	Zone 2	Zone 3
Bateaux promenade	0.320 €/M ² + 0.183€/km	0.201 €/M ² + 0.183€/km	0.144 €/M ² + 0.183€/km

The three zones apply to different regions in France.

	Tariff
Paquebot fluvial	0.165 €/M ² + 0.183€/km
Péniche-hôtel	0.157 €/M ² + 0.183€/km

Discounts apply for frequent users.

Recreational vessels

For recreational vessel the fairway dues are based on the size of the vessel in M₂ and the length of the vignette. Below table presents an overview of the

	Recreative vessels					
	Propelled by human	I (<12m ²)	II (12-25 m ²)	III (25-40m ²)	IV (40-60 m ²)	V (60 m ² and more)
Year	€37.10	€86.50	€123.90	€248.90	€435.90	€564.30
Spring		€79.10	€113.10	€227.30	€326.50	€404.20
Summer		€82.90	€118.60	€238.30	€342.40	€423.90
Autumn		€79.10	€113.1	€227.30	€326.50	€404.20
Winter		€76.80	€109.80	€220.70	€317.00	€392
Leisure		€31.60	€65.10	€96.70	€128.40	€161.70
Vacation		€23.80	€49.40	€73.40	€97.30	€122.90
1 Hour	€12.40	€12.20	€23.80	€36.10	€48.00	€59.90
3 Hours		€17.00	€33.40	€50.40	€67.20	€83.90
Week						

Total annual revenues € 13,200,000

Internalisation issues -

Other issues -

Sources

- Interview with spokesperson of Voies Navigables de France
- Annual report 2010

Fairway Dues – Luxembourg/ Germany

Transport mode	Inland navigation.
Country/region	River Mosel in Luxembourg and Germany.
Status	Implemented.
Brief description	Charge for ships navigating the Mosel between Thionville (Luxembourg) and Koblenz (Germany).
Objective of the scheme	N/A
Legal basis	National legal basis.
Responsible authority	The authority responsible is the 'Département des transports'.
Who are charged	Different types of ships.
Charge base	Different charge bases, see next section.
Charge structure and charge level	<p>I. Loaded barges</p> <p>For goods transported in ships with at least 15 tonnes capacity, in € :</p> <p>for goods of Class I freight 0.644 cents / tkm for goods of Class II freight 0.640 cents / tkm for goods of Class III freight 0.548 cents / tkm for goods of Class IV assets 0.456 cents / tkm for goods of Class V assets 0.362 cents / tkm for goods of Class VI assets 0.270 cents / tkm</p> <p>Clarification of classes:</p> <p>Class 0: Agriculture, forestry and related products (including live animals) Class I: Foodstuff and animal fodder Class II: Solid mineral fuels Class III: Oil, petroleum,-products, gases Class IV: Ores and metal waste Class V: Iron, steel and nonferrous metals (including semi-finished) Class VI: Stones and earths (including materials) Class VII: Fertilizers Class VIII: Chemicals Class IV: Vehicles, machinery, and miscellaneous manufactured goods, transport equipment</p> <p>There are some exceptions of the above tariffs, for different types of goods and for different types of goods classes.</p> <p>II. Containers</p> <p>For loaded containers, per kilometre:</p> <ul style="list-style-type: none"> - Up till 20 feet: € 2.50 - Above 20 feet: € 5.00 <p>III. Passenger ships and passenger cabins.</p> <ul style="list-style-type: none"> - Suitable for 50 passengers: € 0.05 per kilometre. - Cabin vessels with 25 beds: € 0.23 per kilometre. <p>Furthermore, there are some lock fees and exemptions.</p>

	<p>IV. Regular passenger ships</p> <p>Passenger ships with a maximum amount of passengers, € cent per km:</p> <table><tr><td>Up till</td><td>50 Persons</td><td>5</td></tr><tr><td>Up till</td><td>100 Persons</td><td>10</td></tr><tr><td>Up till</td><td>150 Persons</td><td>15</td></tr><tr><td>Up till</td><td>200 Persons</td><td>20</td></tr><tr><td>Up till</td><td>250 Persons</td><td>25</td></tr><tr><td>Up till</td><td>300 Persons</td><td>30</td></tr><tr><td>Up till</td><td>350 Persons</td><td>35</td></tr><tr><td>Up till</td><td>400 Persons</td><td>40</td></tr><tr><td>Up till</td><td>450 Persons</td><td>45</td></tr><tr><td>Up till</td><td>500 Persons</td><td>50</td></tr><tr><td>Up till</td><td>600 Persons</td><td>60</td></tr><tr><td>Up till</td><td>800 Persons</td><td>80</td></tr><tr><td>More than</td><td>800 Persons</td><td>100</td></tr></table> <p>Passenger ships with cabins, with a number of beds, € cent per km:</p> <table><tr><td>Up till</td><td>25 Beds</td><td>23</td></tr><tr><td>Up till</td><td>50 Beds</td><td>46</td></tr><tr><td>Up till</td><td>100 Beds</td><td>92</td></tr><tr><td>Up till</td><td>150 Beds</td><td>138</td></tr><tr><td>Up till</td><td>200 Beds</td><td>184</td></tr><tr><td>Up till</td><td>250 Beds</td><td>230</td></tr><tr><td>Up till</td><td>300 Beds</td><td>276</td></tr><tr><td>Up till</td><td>400 Beds</td><td>368</td></tr><tr><td>More than</td><td>400 Beds</td><td>460</td></tr></table> <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand;</p> <ul style="list-style-type: none">- M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 3.38- M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 6.75	Up till	50 Persons	5	Up till	100 Persons	10	Up till	150 Persons	15	Up till	200 Persons	20	Up till	250 Persons	25	Up till	300 Persons	30	Up till	350 Persons	35	Up till	400 Persons	40	Up till	450 Persons	45	Up till	500 Persons	50	Up till	600 Persons	60	Up till	800 Persons	80	More than	800 Persons	100	Up till	25 Beds	23	Up till	50 Beds	46	Up till	100 Beds	92	Up till	150 Beds	138	Up till	200 Beds	184	Up till	250 Beds	230	Up till	300 Beds	276	Up till	400 Beds	368	More than	400 Beds	460
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Total annual revenues	N/A																																																																		
Internalisation issues	-																																																																		
Other issues	-																																																																		
Sources	<ul style="list-style-type: none">- interview with spokesperson of Département des transports.- Tarif für die Schifffahrtsabgaben auf der Mosel zwischen Thionville (Diedenhofen) und Koblenz (Coblence)																																																																		

Fairway dues – Germany – North German Federal Waterways

Transport mode	Inland Navigation															
Country/region	Germany. The charge is implemented on several waterways in North Germany: <ul style="list-style-type: none">• Rhein-Herne-Kanal• Ruhr• Wesel-Datteln-Kanal• Dortmund-Ems-Kanal• Küstenkanal• Mittellandkanal• Aller• Elbe-Seitenkanal• Elbe-Seitenkanal• Saale• Märkischen Wasserstraßen• die Mecklenburgischen Wasserstraßen• Schiffahrtsweg Rhein-Kleve• Fulda• Ilmenau• Eder- und Diemelsee															
Status	Implemented.															
Brief description	Fairway due imposed on commercial inland navigation.															
Objective of the scheme	N/A															
Legal basis	National legislation.															
Responsible authority	Wasser- und Schifffahrtsverwaltung des Bundes (Waterways and Shipping Administration of the Federal Government)															
Who are charged	Commercial vessels are charged.															
Charge base	The charge base differentiates on the commercial activity that is undertaken: <ul style="list-style-type: none">• Freight transport (tonkm)• Passenger transport (ship capacity in terms of number of passengers)• Bunker ships (fixed charge)• Ferries (fixed charge)															
Charge structure and charge level	Freight transport The following table gives the inland waterway transport dues in €-cent/ tonne-km <table><tr><th>Cargo class</th><th>General</th><th>Rhein-Herne-Kanal</th><th>Wesel-Datteln-Kanal</th></tr><tr><td>I/II (sugar, petrol, vehicles, ...)</td><td>0,910</td><td>2,025</td><td>1,585</td></tr><tr><td>III/IV (grain, iron/steel, ...)</td><td>0,844</td><td>1,856</td><td>1,452</td></tr></table>				Cargo class	General	Rhein-Herne-Kanal	Wesel-Datteln-Kanal	I/II (sugar, petrol, vehicles, ...)	0,910	2,025	1,585	III/IV (grain, iron/steel, ...)	0,844	1,856	1,452
Cargo class	General	Rhein-Herne-Kanal	Wesel-Datteln-Kanal													
I/II (sugar, petrol, vehicles, ...)	0,910	2,025	1,585													
III/IV (grain, iron/steel, ...)	0,844	1,856	1,452													

V (animal feed, fertiliser, ...)	0,777	1,687	1,317
VI (ore, scrap, ...)	0,708	1,519	1,181

Furthermore, a surcharge of € 3 per vessel is levied on the above surcharge as a compensation for the empty return trip.

For a loaded container the charges are per kilometer:

- 20 ft (1 TEU) 2,5 € ct
- 40 ft (2TEU) 5,0 €ct

Passenger transport

For Passenger vessels the following charges are levied per kilometer:

a) For general passenger ships, with maximum capacity of, per € cent km

Up till	50 Persons	5 Ct
	100 Persons	10 Ct
	150 Persons	15 Ct
	200 Persons	20 Ct
	250 Persons	25 Ct
	300 Persons	30 Ct
	350 Persons	35 Ct
	400 Persons	40 Ct
	450 Persons	45 Ct
	500 Persons	50 Ct
	600 Persons	60 Ct
	800 Persons	80 Ct
More than	800 Persons	100 Ct

b) For passenger ships with cabins, with a maximum amount of beds, per € per km

Up till	25 Beds	23 Ct
	50 Beds	46 Ct
	100 Beds	92 Ct
	150 Beds	138 Ct
	200 Beds	184 Ct
	250 Beds	230 Ct
	300 Beds	276 Ct
	400 Beds	368 Ct
More than	400 Beds	460 Ct

For an indication of the average charge level, we calculated the costs per km for

	<p>two types of ships, carrying sand, using the general tariff;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 8.85 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 17.70
Total annual revenues	€ 30,987,000 (2010)
Internalisation issues	-
Other issues	-
Sources	<ul style="list-style-type: none"> - Tarife für die Schifffahrtsabgaben auf den norddeutschen Bundeswasserstraßenim Binnenbereich - Verkehrsbericht 2010, Wasser- und Schifffahrtsdirektion West

Fairway dues – Germany – South German Federal Waterways

Transport mode	Inland Navigation																				
Country/region	Germany. The charge is implemented on several waterways in the south of Germany: <ul style="list-style-type: none">• Neckar• Main• Main-Donau-Kanal• Saar• Lahn																				
Status	Implemented.																				
Brief description	Fairway due imposed on commercial inland navigation.																				
Objective of the scheme	N/A.																				
Legal basis	National legislation.																				
Responsible authority	Wasser- und Schifffahrtsverwaltung des Bundes (Waterways and Shipping Administration of the Federal Government).																				
Who are charged	Commercial vessels are charged.																				
Charge base	The charge base differentiates on the commercial activity that is undertaken: <ul style="list-style-type: none">• Freight transport (tonkm)• Passenger transport (ship capacity in terms of number of passengers)• Bunker ships (fixed charge)• Ferries (fixed charge)																				
Charge structure and charge level	Freight transport <u>Main and Main-Danube Canal:</u> The total distance of these two canals is 555 km, of which 384 km belongs to the Main, and the remaining 171 km to the Main-Danube Canal. The following table gives the inland waterway transport dues in €-cent/ tonne-km <table><tr><th>Cargo class</th><th>Up to 180 km</th><th>181-384 km</th><th>Over 384 km</th></tr><tr><td>I/II (sugar, petrol, vehicles, ...)</td><td>1,012</td><td>0,716</td><td>0,585</td></tr><tr><td>III/IV (grain, iron/steel, ...)</td><td>0,844</td><td>0,585</td><td>0,488</td></tr><tr><td>V (animal feed, fertiliser, ...)</td><td>0,741</td><td>0,488</td><td>0,391</td></tr><tr><td>VI (ore, scrap, ...)</td><td>0,506</td><td>0,391</td><td>0,291</td></tr></table> For a loaded container the charges are per kilometer: <ul style="list-style-type: none">• 20 ft (1 TEU) 2,5 € ct• 40 ft (2TEU) 5.0 €ct	Cargo class	Up to 180 km	181-384 km	Over 384 km	I/II (sugar, petrol, vehicles, ...)	1,012	0,716	0,585	III/IV (grain, iron/steel, ...)	0,844	0,585	0,488	V (animal feed, fertiliser, ...)	0,741	0,488	0,391	VI (ore, scrap, ...)	0,506	0,391	0,291
Cargo class	Up to 180 km	181-384 km	Over 384 km																		
I/II (sugar, petrol, vehicles, ...)	1,012	0,716	0,585																		
III/IV (grain, iron/steel, ...)	0,844	0,585	0,488																		
V (animal feed, fertiliser, ...)	0,741	0,488	0,391																		
VI (ore, scrap, ...)	0,506	0,391	0,291																		

However, there are special tariffs for preferential goods for the total distance of 555 km on the Main and Main-Danube Canal. These tariffs are slightly lower than the original tariffs.

Other fairways

Cargo class	Neckar	Saar	Lahn
I	1,012	0,644	0,920
II	1,012	0,640	0,920
III	0,844	0,548	0,767
IV	0,844	0,456	0,767
V	0,741	0,362	0,675
VI	0,506	0,270	0,460

For a loaded container the charges are per kilometer:

- 20 ft (1 TEU) 2,5 € ct
- 40 ft (2TEU) 5,0 €ct

There is no surcharge for empty ships.

Passenger ship

For Passenger vessels the following charges are levied per kilometer:

a) For passenger ships, with a maximum amount of persons, per € per km.

Up till	50 Persons	5 Ct
	100 Persons	10 Ct
	150 Persons	15 Ct
	200 Persons	20 Ct
	250 Persons	25 Ct
	300 Persons	30 Ct
	350 Persons	35 Ct
	400 Persons	40 Ct
	450 Persons	45 Ct
	500 Persons	50 Ct
	600 Persons	60 Ct
	800 Persons	80 Ct
More than	800 Persons	100 Ct

b) For passenger ships with cabins, with a maximum amount of beds, per € per km.

Up till	25 Beds	23 Ct
	50 Beds	46 Ct
	100 Beds	92 Ct

		150 Beds	138 Ct
		200 Beds	184 Ct
		250 Beds	230 Ct
		300 Beds	276 Ct
		400 Beds	368 Ct
	More than	400 Beds	460 Ct
<p>A discount of 50% is provided in case of non-commercial usage. Passenger ships on the Lahn are exempted for the charge.</p> <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand, navigating for 200 km on the Main and the Main-Danube Canal;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 4.89 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 9.78 			
Total annual revenues	€ 14,800,000		
Internalisation issues	-		
Other issues	-		
Sources	<ul style="list-style-type: none"> - Tarif für die Schifffahrtsabgaben auf den süddeutschen Bundeswasserstraßen - http://www.ines-danube.info/ilias.php?ref_id=213&obj_id=449&cmd=layout&cmdClass=ilmpresentationgui&cmdNode=b3&baseClass=ilLMPresentationGUI 		

Fairway Dues - Poland

Transport mode	Inland navigation.
Country/region	Poland, all inland waterways.
Status	Implemented.
Brief description	Fairway due imposed on inland navigation.
Objective of the scheme	N/A
Legal basis	National legal basis.
Responsible authority	Direction of Water Management of the Ministry of Environment
Who are charged	Ship owners
Charge base	Different charge bases: <ul style="list-style-type: none"> - Ton-kilometer - Kilometers travelled
Charge structure and charge level	<p>1) Charges for the carriage of goods per tonnekilometer are:</p> <p>a) On the Oder from km 94.9 to km 282.5, Gliwice channel from km 0.0 to km 41.2 and the Kedzierzynskim canal from km 0.0 to km 5.6: 0.67 grosz (Gr.)</p> <p>b) On the waterway Vistula-Oder river from the mouth of the city to the cross, that is, to km 176.2 at the Noteć river, and Gdansk, the rivers Nogat Szarpawa and dead Wisla : 0.62 Gr.</p> <p>c) On all other waterways: 0.54 Gr.</p> <p>2) Shipping rate for empty cargo ships or barges, per deadweight tonne or boat is imposed (on the product imposed deadweight tonne vessel or barge and per kilometer waterway traveled by ship): 0.11 Gr</p> <p>3) Shipping rates for passenger ships and cruise ships, per kilometre travelled : 1.63 Gr.</p> <p>For an indication of the average charge level on the Oder river, we calculated the costs per km for two types of ships, carrying sand;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 1,91 (8,375 PLN) - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 3,82 (16,75 PLN)
Total annual revenues	N/A
Internalisation issues	-

Other issues	-
Sources	Interview with spokesperson of Związek Polskich Armatorów Śródlądowych.

Fairway Dues - Romania

Transport mode	Inland navigation.																																														
Country/region	Romania, Cernavoda Canal / Sulina Canal.																																														
Status	Implemented.																																														
Brief description	<p>Fairway due imposed on ships transporting goods.</p> <p>The Cernavoda Canal, also called Danube-Black Sea Canal, connects the Danube with the Black Sea port of Constanza.</p> <p>The Sulina Canal is the middle one of the three arms in the Danube delta and is located entirely within Romania.</p>																																														
Objective of the scheme	N/A.																																														
Legal basis	National legal basis.																																														
Responsible authority	<p>The Cernavoda Canal: the responsible authority is the Administratia Canalelor Navigabile S.A.(ACN), situated in Constanza.</p> <p>The Sulina Canal: the responsible authority is AFDJ Galati Romania.</p>																																														
Who are charged	Ships navigating these canals are imposed with this due.																																														
Charge base	<p>The Cernavoda Canal: Fees are based on the maximum capacity of the vessel and the type of cargo carried.</p> <p>The Sulina Canal: Fees depend on the vessels' maximum tonnage.</p>																																														
Charge structure and charge level	<p>The following differentiation can be made for ships navigating the <u>Cernavoda Canal</u>:</p> <p>(rates in € per tonne capacity of the vessel)</p> <table><tr><th>Services</th><th>Rate</th><th>Services</th><th>Rate</th></tr><tr><td>Cereals</td><td>0.38</td><td>Metal ware</td><td>0.25</td></tr><tr><td>Food products, forages</td><td>0.40</td><td>Natural and chemical fertilizers</td><td>0.25</td></tr><tr><td>Oil and fats</td><td>0.40</td><td>Raw minerals or remaked</td><td>0.30</td></tr><tr><td>Wood and cork</td><td>0.37</td><td>Animals, sugar beet</td><td>0.40</td></tr><tr><td>Iron ores, scrap, furnace dust</td><td>0.23</td><td>Transp. equipm., vehicles</td><td>0.40</td></tr><tr><td>Chemicals</td><td>0.28</td><td>Other articles</td><td>0.40</td></tr><tr><td>Other ores and non-ferrous res.</td><td>0.25</td><td>Other products</td><td>0.40</td></tr><tr><td>Coal, lignite and peat, coke</td><td>0.27</td><td>Containers</td><td>0.15</td></tr><tr><td>Mineral oil, gasses, liquid fuels</td><td>0.40</td><td>Empty river vessels</td><td>0.15</td></tr><tr><td>Cement, quick lime build. mat.</td><td>0.30</td><td></td><td></td></tr></table> <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand, navigating 27.5 km (the length of the</p>			Services	Rate	Services	Rate	Cereals	0.38	Metal ware	0.25	Food products, forages	0.40	Natural and chemical fertilizers	0.25	Oil and fats	0.40	Raw minerals or remaked	0.30	Wood and cork	0.37	Animals, sugar beet	0.40	Iron ores, scrap, furnace dust	0.23	Transp. equipm., vehicles	0.40	Chemicals	0.28	Other articles	0.40	Other ores and non-ferrous res.	0.25	Other products	0.40	Coal, lignite and peat, coke	0.27	Containers	0.15	Mineral oil, gasses, liquid fuels	0.40	Empty river vessels	0.15	Cement, quick lime build. mat.	0.30		
Services	Rate	Services	Rate																																												
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Mineral oil, gasses, liquid fuels	0.40	Empty river vessels	0.15																																												
Cement, quick lime build. mat.	0.30																																														

	<p>canal:</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 13.63 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 27.27 <p>For the <u>Salina Canal</u>, the following charges apply for inland vessels conveying through the canal:</p> <ul style="list-style-type: none"> - For operations in Sulina port, per tonne capacity: \$ 0.14 (€ 0.11) - For operations in Sulina port roadstead (outside of port): per tonne capacity: \$ 0.29 (€ 0.23) <p>For an indication of the average charge level, we calculated the costs per km for two types of ships, carrying sand, navigating 148 km (length of the Canal), for roadstead vessels;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 1.95 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 3.89
Total annual revenues	N/A
Internalisation issues	-
Other issues	-
Sources	<ul style="list-style-type: none"> - http://www.acn.ro - http://www.afdj.ro/tarife_t_en.html

4.5. Waste water discharge

Waste Water Dues – CDNI	
Transport mode	Inland navigation.
Country/region	Belgium: All waterways France: Rhine and the Mossel up until Metz Germany: All waterways Luxembourg: Mossel Netherlands: All waterways Switzerland: Rhine between Basel and Rheinfelden.
Status	Implemented.
Brief description	Fuel surcharge to bear the costs for the collection and disposal of bilge water, waste oil, and other oily and greasy waste. The fuel surcharge replaced national legislation (in the Netherlands for instance, there was a taxation of € 0.02 on disposal of bilge water).
Objective of the scheme	N/A
Legal basis	International treaty: “Convention relative à la collecte, au dépôt et à la réception des déchets survenant en navigation rhénane et intérieure”. The treaty was signed in 1996 and implemented in 2009.
Responsible authority	The charges are collected by national authorities.
Who are charged	All ships making use of gas-oil
Charge base	Fuel consumed.
Charge structure and charge level	<p>A charge of € 7.50 for every 1,000 litres of gas oil is to be paid.</p> <p>For an indication of the average charge level, we use four types of ships, the stated amounts below are the fuel charges per km;</p> <ul style="list-style-type: none"> - M5 – Self-propelled motor vessel (MGS) – CEMT III, 1250 tonnes: € 0.081 - M8 – Self-propelled motor vessel (MGS) – CEMT Va, 2500 tonnes: € 0.134 - C3-L – Motor vessel +1 pushed barge (MGSS) – CEMT Vb, 5200 tonnes: € 0.187 - BII-4 – Push boat + 4 barges (MSS) – CEMT VIb, 9200 tonnes: € 0.246
Total annual revenues	N/A
Internalisation issues	<ul style="list-style-type: none"> - The disposal charge is levied indirectly in connection with the vessels’ fuel consumption. - Before the introduction of this charging system, the costs of bilge water disposal were mainly financed by governments. - Disposal of bilge water (the objective of this surcharge) is fully paid through this surcharge. Shippers do not have to pay any charges when disposing their bilge water at a collection point. Reasoning behind this

	surcharge are to prevent any illegal disposal of bilge water.
Other issues	<ul style="list-style-type: none"> - The payment has to be made in advance to a so-called “ECO-Account”, which is debited at the time of bunkering. For this transaction respective ECO-Cards are issued to the ship operators. The ECO-Card has to be presented at the bunkering stations, which are equipped with terminals for debiting. - The deployment costs of the system is considered to be one FTE for the Netherlands. In Germany it is considered to be less than one FTE.
Sources	<ul style="list-style-type: none"> - CDNI.be - CBRB.nl - Brochure by Rijkswaterstaat “De vaart erin” - Convention relative à la collecte, au dépôt et à la réception des déchets survenant en navigation rhénane et intérieure”. - NEA (2011), Financing Model for oily and greasy ship waste along the Danube

5. Factsheets maritime shipping

5.1. Overview

Transport mode	Pricing instruments	Factsheets
Maritime Shipping	Fuel taxes	EU
Maritime Shipping	Sea port dues and waste charges	Antwerp, Zeebrugge, Bourgas, Lemesos, Copenhagen-Malmö, Tallinn, Helsinki, Le Havre, Marseille, Bremen/Bremerhaven, Hamburg, Trieste, Riga, Klaipeda, Valletta, Amsterdam, Rotterdam, Gdańsk, Sines, Constantza, Koper, Barcelona, Valencia, Gothenburg, Stockholm, Trelleborg, Grimsby & Immingham, London, Tees & Hartlepool
Maritime Shipping	Fairway dues	FI, SE

5.2. Fuel taxes

The following factsheet covers the fuel tax rates for kerosene, aviation gasoline. For the tax rates of other energy products that could be used by non-commercial navigation please see the factsheet on fuel taxes for inland navigation.

FUEL TAXES		
Transport mode	Maritime Shipping and Aviation.	
Country/region	EU Member States.	
Status	Implemented.	
Exemptions	In all the EU Member States, energy products supplied for the use of commercial flights and commercial navigation are exempted from the excise duty.	
Note	Rates are excl. of VAT.	
Legal basis	Austria	1995 Mineral Oil Tax Law, BGBl. No 630/1994, as last amended by BGBl. I No.111/2010.
	Czech Republic	Excise duty Act No353/2003 Coll
	Greece	Law 3986/2011 art. 36 and Law 4024/2011 art.38.
	Hungary	Act 88 of 2003 on energy tax.
	Luxembourg	Belgian Program Law of 25 February 2007, as implemented by Ministerial Regulation of 7 June 2007 (Mémorial A 2007/98, page 1818). Grand Ducal Regulation of 17 December 2010 setting some autonomous excise duty rates on energy products (Mémorial A 2010/228, page 3682).
	Poland	Act of 6 December 2008 on excise duty (Journal of Laws No. 3, item 11 with further amendments) (in force since 2009/03/01).
	Slovenia	Excise Duty Act - Zakon o trošarinah - ZTr (Official Gazette of the Republic of Slovenia, No. 97/10).
	Belgium	BOJ of 31 December 2009
	Germany	Energy Duty Law (EnergieStG) of 15 July 2006 (Federal Law Gazette 2006 I p. 1534), last amended by Article 1 of the law of 1 March 2011 (Federal Law Gazette 2011 I p. 282) Energy Duty Implementation Ordinance (EnergieStV) of 31 July 2006 (Federal Law Gazette 2006 I p. 1753), last amended by Article 1 of the Ordinance of 20

Spain	Law N° 38 of 28 December 1992 on excise duties; modified by Law No 66 of 30 December 1997
Ireland	Chapter 1 of Part 2 of the Finance Act 1999 (as amended).
Latvia	Law "On Excise Tax" (in force since May 1, 2004)
Portugal	Excise Duties Code (CIEC), enacted by Decree Law 73/2010 of 26 June, as amended. Ministerial order 99/2011 of 11 March Law 64-B/2011 of 30 December
Slovak Republic	Excise duty on mineral oil - Act No. 98/2004, as last amended by Act No. 546/2011
Bulgaria	SG No. 99/2011, effective 1.01.2012
Denmark	Law on energy tax on mineral oil etc. cf. Statutory Notice No 313 of 1 April 2011 and later amendments. Law on tax on carbon dioxide in certain energy product, cf. Statutory Notice No 321 of 4 April 2011 and later amendments. Law on tax on sulphur, cf. Statutory Notice No 78 of 8 February 2006 and later amendments.D51
Finland	Act on Excise Duty on Liquid Fuels of 29 December 1994 (1472/1994). Act on Excise Duty on Electricity and Certain Fuels of 30 December 1996 (1260/1996).
Italy	Dlgs n° 504 of 26 October 1995 (Consolidated excise law) (Ordinary supplement n° 143 to the GU of 29 November 1995)
Malta	Excise Duty Act - Chapter 382 (Fourth Schedule)
Romania	7th Title of the Fiscal Code, approved by Law no. 571/2003 with subsequent amendments and completions
United Kingdom	Hydrocarbon Oil Duties Act 1979, as amended by various secondary UK legislations
Cyprus	The Excise Duties Law No. 91(I)/2004.
Estonia	Alcohol, Tobacco, Fuel and Electricity Excise Duty Act (State Gazette I 2003 No 2 art 17), last amendment (State Gazette I, 08.03.2012, 4)
France	Article 265-1 of the Customs and Excise Code (Code des douanes)
Lithuania	Law on Excise Duty No XI-722
Netherlands	Law on Excise Duty of 31 October 1991 (Stb. 561)
Sweden	Energy Tax Act (SFS 1994:1776)

Charge structure and charge level				
		Kerosene	Aviation gasoline	Heavy fuel oil
		per 1000 litres	per 1000 litres	per tonne
Austria (€)		397	No specific rate.	60
Czech Republic (CZK/€)		10,950/440.15	No specific rate.	472/18.97
Greece (€)		440	No specific rate.	38
Hungary (HUF/€)		124,200/421.73	No specific rate.	4,425-116,000/ 15.03-393.89
Luxembourg (€)		330 (incl. excise, autonomous excise, and additional autonomous excise duty)	No specific rate.	15
Poland (PLN/€)		1,822/415.84	No specific rate.	64/14.61
Slovenia (€)		330	No specific rate.	55.02 (incl. CO ₂ tax)
Belgium (€)		580.44 (incl. excise duty, special excise duty and levy on energy)	No specific rate.	15 (incl. excise duty, special excise duty and levy on energy)
Germany (€)		654.5	No specific rate.	25
Spain (€)		330	No specific rate.	15
Ireland (€)		479.02 (incl. CO ₂ charge)	587.71 (incl. CO ₂ charge)	76.53 (incl. CO ₂ charge)
Latvia (LVL/€)		234/329.95	No specific rate.	11/15.51
Portugal (€)		337.59	No specific rate.	15.65
Slovak Republic (€)		481.31	No specific rate.	111.5
Bulgaria (BGN/€)		630/322.12	No specific rate.	50/25.56
Denmark (DKK/€)		3,284/441.26 (incl. CO ₂ tax, excl. sulphur tax: 3.304/0.444 per litre)	No specific rate.	Sulphur tax: 2,926/393.16
Finland (€)		703.9 (incl. energy content and CO ₂ tax,	641.2 (incl. energy content and CO ₂	187.9 (incl. energy content and CO ₂ tax, stock pile

	stock pile fee)	tax, stock pile fee)	fee)
	Kerosene	Aviation gasoline	Heavy fuel oil
	per 1000 litres	per 1000 litres	per tonne
Italy (€)	337.49	No specific rate.	Business use: 31.39-63.75 Non-b. use: 64.24-128.27
Malta (€)	382.4 72.21 for air navigation btw Malta and Gozo	No specific rate.	30
Romania (€)	375.91	No specific rate.	64.5
United Kingdom (GBP/€)	579.5/674.15	377/438.57	107/124.47
Cyprus (€)	330	No specific rate.	15
Estonia (€)	330.1	No specific rate.	15.01
France (€)	302	359	18.5
Lithuania (LTL/€)	1,140/ 330.17	No specific rate.	52/15.06
Netherlands (€)	430.8 - 441.72	No specific rate.	34.47
Sweden (SEK/€)	Class 1: 4,666/509.43 Class 2: 4,935/538.8 Class 3: 5,077/554.31 (incl. CO ₂ tax)	3,920./427.98 (incl. CO ₂ tax)	Business use: 1237.58/135.12 Non-business. use: 4125.27/450.4 (incl. CO ₂ tax)
Sources	Austria, EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 22-2-2012)		

Czech Republic Spain Bulgaria Denmark Romania United Kingdom Netherlands Sweden	
Greece	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 8-5-2012)
Hungary	EC Excise Duty Tables (July 2012) ; <i>Taxes in Europe</i> database (entry version from 30-5-2012)
Luxembourg	Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 4-7-2012)
Poland	EC Excise Duty Tables (July 2012)
Slovenia	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 4-6-2012)
Belgium	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 16-3-2012)
Germany	EC Excise Duty Tables (July 2012), <i>Taxes in Europe</i> database (entry version from 22-2-2012); Energiesteuergesetz
Ireland	EC Excise Duty Tables (July 2012) ; Irish tax and Customs.
Latvia	EC Excise Duty Tables (July 2012) ; <i>Taxes in Europe</i> database (entry version from 19-3-2012)
Portugal	EC Excise Duty Tables (July 2012) ; <i>Taxes in Europe</i> database (entry version from 15-3-2012)
Slovak Republic	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 12-6-2012)
Finland	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 4-4-2012)
Italy, Cyprus	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 19-8-2011)
Malta	Excise Duty Act - Chapter 382
Estonia	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 2-4-2012)
France	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 13-9-2011)
Lithuania	EC Excise Duty Tables (July 2012); <i>Taxes in Europe</i> database (entry version from 23-2-2012)

5.3. Sea port dues and waste charges

Sea port dues and waste charges	
Transport mode	Maritime shipping.
Country/region	Belgium, Port of Antwerp.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Antwerp and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage dues, 2. Berthing dues. <p>The port offers a discount on the tonnage due based on the Environmental Ship Index.</p>
Objective of the scheme	N/A.
Legal basis	<p><i>Waste charges</i> have to be in line with Directive 2000/59/EC of the European Parliament and of the Council of 27 November 2000 on port reception facilities for ship-generated waste and cargo residues:</p> <ul style="list-style-type: none"> - In accordance with the decision of the Flemish Government of 14 March 2003 to amend the Flemish Government's decree of 17 December 1997 to define the Flemish regulations governing waste prevention and management - In accordance with the decisions of the Flemish Minister of Public Works, Energy, Environment and Nature concerning the amendment to the waste management plan of the Port of Antwerp
Responsible authority	Antwerp Municipal Port Authority.
Who are charged	Sea going vessels entering the port.
Charge base	<ol style="list-style-type: none"> 1. Tonnage dues: €/tonnes of gross tonnage (GT)/20 days. 2. Berthing dues: €/tonne. 3. Environmental discount: sulphur content of fuel, NOx/kWh, use of Ship Energy Efficiency Management Plan (SEEMP).
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage dues: consist of a fixed fee of € 16.70 and € 1.1011/GT (in case no other evidence is provided). Payment of tonnage dues entitles vessels to stay at the port for an uninterrupted period of 20 days.</p> <p>Tonnage dues are differentiated based on:</p> <p>Vessels not sailing in a regular sea shipping line are subject to non-liner trade tariffs. Tariffs are available for the following ship types in € per GT:</p> <ul style="list-style-type: none"> - container ship on the River Scheldt - container ship behind the locks - roll-on/roll-off carrier/car carrier/vehicle carrier - tanker with Segregated Ballast Tank (SBT) - reefer - bulk carrier/general cargo ship - general cargo ship short sea - other vessels

	<p>Liner tariffs are available:</p> <p>Rate for deep sea and short sea line is differentiated by ship types:</p> <ul style="list-style-type: none"> - container ship on the River Scheldt - container ship behind the locks - roll-on/roll-off carrier / car carrier / vehicle carrier - tanker with Segregated Ballast Tank (SBT) - reefer - bulk carrier / general cargo ship - general cargo ship short sea - other vessels <p>A single rate applies to container feeders.</p> <p>Maximum tonnage dues:</p> <p>Other vessels (deep sea/short sea line): € 0.3980/GT</p> <p>Other vessels (non-liner trade): € 0.6989/GT</p> <p>Rebates available on tonnage dues:</p> <ul style="list-style-type: none"> - Reduced tariff of € 0.1602/GT will be applied for various non-commercial purposes. - The liner trade tariffs include the following reduction options: <ul style="list-style-type: none"> - reduction for new container trade - reduction project cargo - reduction second call - reduction frequency - additional turnover - There are also special tariffs for Credit notes and/or selfbill notes liner trade (deepsea/short sea and container feeder line) in €/GT. - the tonnage dues for tankers with SBT increased with 35% are charged. - for single hull tankers, the normal tonnage dues for tankers without SBT and tankers with SBT increased with 35% are charged. <p>Exemptions shall apply for:</p> <ul style="list-style-type: none"> - School ships and war ships - Sea-going vessels that remain inactive at the roadstead - Sea-going vessels that call into port solely for tank cleaning and/or degassing purposes on condition that the residues are deposited with a recognised collector of this type of substances - Cruise ships mooring at the river Scheldt quays - Sea-going vessels involved in operations on behalf of the City of Antwerp, the Flemish Region, the Belgian Government or the Port Authority, provided they are observing the procedures described in the tariff regulations for inland navigation - Tugboats can take under certain conditions a subscription according to the modalities as mentioned in the tariff regulation for inland navigation.
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Bulk shipping rebates are available (via credit notes and/or selfbill notes) and are provided in €/GT and are valid for the following loaded/discharged tonnes dry bulk cargo categories (in GT) in the current calendar year:

- 1-200,000 tonnes dry bulk cargo
- 200,001-400,000 tonnes dry bulk cargo
- 400,001-600,000 tonnes dry bulk cargo
- 600,001-1000,000 tonnes dry bulk cargo
- from 100.001 tonnes dry bulk cargo

Maximum rebates bulk shipping tariffs: € 0.3009 per GT from 1,000,001 tonnes dry bulk cargo loaded or discharged

Bulk liners can receive a bonus for additional turnover of 10%.

Berthing dues: in €/tonne at a minimum rate of € 32 per declaration.

Berthing dues are differentiated by goods handled:

- containers: both loaded and empty containers
- general cargo: wood, fruit, iron and steel, paper, cars and other non-containerised general cargo
- other

Maximum berthing dues: € 0.1607 per tonne for containers.

GENERAL REBATES

Environmental Ship Index-rebate:

The Port of Antwerp is affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SOx and NOx emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (see <http://esi.wpci.nl/Public/Home/ESIFormulas>). Until end of 2012, a 10% discount on tonnage due for each call of the 25 best scoring ships is granted in the Port of Antwerp. In 2013, a 10% discount on the tonnage due is given to each vessel with an ESI score of 31 points or more.

WASTE CHARGES:

Waste charges differentiated by

- A fixed waste fee of € 20, multiplied by the applicable factor depending on ship type and GT (6 factors)
- A variable waste fee of € 45, also multiplied by the applicable factor depending on ship type and GT (6 factors)

Maximum waste charge:

$(6 \times € 20) + (6 \times € 45) = € 390$ for a containership >29,999 GT.

	<p>Different rebates and/or surcharges available:</p> <p>Following vessels are exempt of the payment of a waste fee:</p> <ul style="list-style-type: none"> - War vessels, naval auxiliary, vessels owned or operated by the State and used on government non-commercial service - Each non-self-propelled vessel, such as pontoons - Vessels having an exemption by the OVAM - Fishing vessels or recreational vessels authorized to carry no more than 12 passengers. <p>Vessels are exempted from mandatory notification, waste delivery and waste fee if they meet the following conditions:</p> <ul style="list-style-type: none"> - The vessel is sailing in a liner service with frequent and regular calls (at least 1 call every fortnight) - Evidence can be delivered that the vessel has made an arrangement for the delivery of her waste - Evidence can be delivered that the vessel has arranged the payment of her waste fee in a port which she will call at during her voyage <p>Each vessel having the mandatory notification, including the vessels having obtained an exemption by the OVAM, may obtain financial compensation for the delivery of her oily waste or ship's garbage in the Port of Antwerp, irrespective of the payment of the fixed and/or variable waste fee. The amount of compensation is € 30/m³ for oily waste and € 15/m³ for ship's garbage.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 41,500 - Panamax bulk carrier: € 24,700 - Handy container vessel: € 8,800 - RoPax vessel: € 18,700 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Total revenue from sea port dues in 2011: approximately € 90,000,000.
Internalisation issues	<p>The port offers a discount on the tonnage due based on the Environmental Ship Index (see above). Principally, the structure of the instrument, i.e. the ESI score reflects the actual environmental performance of the ships with respect to NOx and SOx emissions compared to an emissions baseline (current policy requirements). However, whether a ship gets a discount on the basis of the ESI at the Port of Antwerp, depends on the relative ESI score of the participating ships (2012 regulation) and when a ship is rewarded at the Port of Antwerp, the reward (10% discount) does not depend on the vessels absolute ESI score; the reward is also not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking:</p> <p>No earmarking; revenues are, just as the other revenues, used to cover costs for all the different aims of the Port Authority.</p>

	<p>Tonnage dues</p> <p>Invoices can be obtained electronically after registration on the ‘Unifact’ web application.</p> <p>In order to determine the tonnage dues, the ship operator, the shipowner, the charterer, the timecharter, the master or the authorised representative of any one of them, must submit the vessel’s international tonnage certificate (1969) whenever a sea-going vessel calls the port.</p> <p>An application for changes to the parameters can be submitted at the latest 1 month after date of invoice. Repeated corrections on behalf of the same shipping agent shall incur an administrative charge of € 32.</p> <p>Exemption from or a reduction in the tonnage dues can be obtained subject to the following conditions:</p> <ul style="list-style-type: none"> - A written application is submitted to the Port Dues Department - No trade activities are executed during the stay in port - The necessary substantiation is submitted to the satisfaction of the Port Authority in order to obtain a reduction. <p>The vessels in question must nevertheless pay the fixed fee/exit permit fee.</p> <p>Berthing dues:</p> <p>In order to determine the indebted berthing dues, the ship owner, shipping company, charterer, master or representative authorised to act on behalf of any of these parties, must submit an electronic declaration via www.portofantwerp.com/secured/poa-zft.</p> <p>For participation in Environmental Ship Index-scheme the following is required:</p> <ul style="list-style-type: none"> • Registration in central database established by World Ports Climate Initiative (WPCI), • Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported.
Sources	<p>Correspondence with the Gemeentelijk Havenbedrijf Antwerpen, August 2012.</p> <p>Tariff regulations for sea-going vessels, Haven van Antwerpen, 1 January 2012.</p> <p>http://www.portofantwerp.com/en/tariff-regulations-sea-going-vessels-0</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Belgium, Port of Zeebrugge.
Status	Implemented (dues/charges quoted are from 01/07/2011).
Brief description	<p>This factsheet covers the sea port dues of the Port of Zeebrugge and its waste charges. The port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage duty, 2. Cargo duty, 3. Vehicle duty, 4. Passenger duty. <p>The port offers a discount on the tonnage duty based on the Environmental Ship Index.</p>
Objective of the scheme	<p>The objective of the port dues is not mentioned in the available documents. With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Legal basis	<p>Waste fee has to be in line with Directive 2000/59/EC and the conclusion of the Flemish Government of 14/03/2003 on the amendment of the conclusion of the Flemish government of 17/12/1997 on the establishment of the Flemish regulation of prevention and control on waste.</p>
Responsible authority	<p>The port of Zeebrugge is operated by the Port Authority (Maatschappij der Brugse Zeevaartsinrichtingen, MBZ). This company is an independent public judicial government business with the City of Bruges as main shareholder.</p>
Who are charged	Each vessel
Charge base	<ol style="list-style-type: none"> 1. Tonnage duty: gross tonnage (GT). 2. Cargo duty: volume of cargo. 3. Vehicle duty: number of vehicles. 4. Passenger duty: number of passengers. 5. Variable component of waste charge: gross tonnage. 6. Environmental discount: sulphur content of fuel, NO_x/kWh, use of Ship Energy Efficiency Management Plan (SEEMP).
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage duty: Basic rate tonnage duty: in €/t</p> <p>Tonnage dues are differentiated by: - inner/outer port Zeebrugge or port at Brugge For ro/ro vessels is accepted: the GT reduced by factor 2.5</p> <p>Maximum tonnage duty: Basic rates given are maximum rates:</p> <ul style="list-style-type: none"> - The outer port of Zeebrugge: € 0.3136/GT - The inner port of Zeebrugge or the port at Brugge: € 0.2666/GT

	<p>Rebates available on tonnage duties:</p> <ul style="list-style-type: none"> - regular line services (bulk, ro/ro, passenger, container and cruise vessels) based on frequency - reductions for situations where no commercial activity is carried out <p>Cargo duty: in €/t</p> <p>Cargo duties are differentiated by:</p> <ul style="list-style-type: none"> - outer and inner port Zeebrugge, port of Brugge - explosives and ammunitions <p>Maximum cargo duty: Explosives and ammunitions: € 3.8215 €/t</p> <p>Rebates available on cargo duties: Reductions are granted to regular line service per calendar year and to ships which do not carry out commercial activity in the port. On cargo dues for deep sea container services a reduction is also granted on the entire volume per calendar year.</p> <p>Vehicle duty:</p> <p>Vehicle duties are differentiated by: € 1,6162 per passenger car Maximum vehicle duty: Basic rates given above are maximum rates.</p> <p>Passenger duty: Passenger duties are differentiated by: € 0.5614 per person Maximum passenger duty: Basic rates given above are maximum rates.</p> <p>GENERAL REBATES</p> <p>Exemption duties: Exemption is granted for yachts, fishing boats and estuary roro and container vessels.</p> <p>Environmental Ship Index-rebate The Port of Zeebrugge is affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SOx and NOx emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (see http://esi.wpci.nl/Public/Home/ESIFormulas). A ship with an ESI score of 20 or higher can receive a discount of 10% on the tonnage duty in the Port of Zeebrugge (from 2012).</p>
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WASTE CHARGES

The contribution is calculated by multiplying the applicable factor (1-6) with:

- A fixed fee of € 20
- A recoverable fee of € 45

Waste charges are differentiated by:

The applicable factor (1-6) depends on a combination of ship type and GT.

Ship types:

- bulk carrier
- container
- general cargo
- reefer
- gastanker
- OBO
- RoRo
- vehicle carrier
- tanker
- others

GT categories:

- <5,000
- <5,000-9,999
- 10,000-14,999
- 15,000- 19,999
- 20,000-24,999
- 25,000-29,999
- >30,000

Rebates available on waste charges:

The recoverable fee can be refunded by the port authority if it is shown that the ship-generated sludge waste (Marpol Annex I) was delivered in another EC/Helcom/EER port within a period of 30 days before or after calling the port of Zeebrugge.

Exempted from waste charges are:

- warships, navy auxiliary ships and other ships belonging to or operated by the state for non-commercial governmental purposes only
- ships that, according to a timetable, call at the port frequently and regularly (i.e. at least once every fortnight) and that can show that an arrangement was made for the delivery of ship-generated waste and the payment of contributions at a port on the ship's route
- estuary ships

Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):

- Aframax liquid bulk carrier: € 19,800
- Panamax bulk carrier: € 14,000
- Handy container vessel: € 4,900

	<p>- RoPax vessel: € 5,800</p> <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	€ 19,246,000
Internalisation issues	<p>The port offers a discount on the tonnage duty based on the Environmental Ship Index (see above). Principally, the structure of the instrument, i.e. the ESI score, reflects the actual environmental performance of the ships with respect to NO_x and SO_x emissions compared to an emissions baseline (current policy requirements). The reward that is given by the port for a specific ESI score is not based on external costs. However, when a ship is rewarded on the basis of the ESI at the Port of Zeebrugge, the reward (10% discount) does not depend on the vessels absolute ESI score; the reward is also not based on external costs. With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking: revenues from port dues are used for promotion, maintenance and labour costs.</p> <p>For participation in Environmental Ship Index-scheme the following is required:</p> <ul style="list-style-type: none"> • Registration in central database established by World Ports Climate Initiative (WPCI), • Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported.
Sources	<ul style="list-style-type: none"> • Port tariffs 01/07/2011. • Correspondance with MBZ, August 2012.

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Bulgaria, Port of Bourgas.
Status	Implemented (dues/charges quoted are from 1/1/2008).
Brief description	<p>This factsheet covers the sea port dues of the Port of Bourgas and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Channel dues, 2. Light dues, 3. Tonnage dues, 4. Quay dues.
Objective of the scheme	N/A.
Legal basis	<p><i>Port dues</i> have to be in line with the Law on Maritime Spaces, Internal Waterways and Ports of the Republic of Bulgaria, Article 103c and paragraph 4.</p> <p><i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation</p>
Responsible authority	Bulgarian Ports Infrastructure Company
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Channel dues: GT 2. Light dues: levied per call/year 3. Tonnage dues: GT 4. Quay dues: length of vessel (per metre) and time moored (per hour) 5. Waste charges: levied per call.
Charge structure and charge level	<p>PORT DUES</p> <p>Channel dues: Levied on vessels, which pass through sea navigable canals and approaches. The charge is based on GT.</p> <p>Channel dues are differentiated by region (4 categories):</p> <ul style="list-style-type: none"> - region 1: North of cape Emine to the East of: 22°45' 54" E; - region 2: North of cape Emine to to the West of: 27°45' 54" E; - region 3: South of cape Emine to the East of: 27°27' 95" E; - region 4: South of cape Emine to the West of: 27°27' 95" E. <p>Maximum channel dues:</p> <ul style="list-style-type: none"> - Ship pays highest channel dues in region 2: € 0.10/GT unit. <p>Rebates available on channel dues:</p> <ul style="list-style-type: none"> - After the third and next calls in a calendar year, channel dues are reduced by 0.8 coefficient. - For passenger ships channel dues are reduced by 0.5 coefficient. <p>Light dues: Levied for the purpose of navigational securing of the shipping. Due is levied per call (>40 GT) or per year (<40GT)</p> <p>Light dues are differentiated by total GT (2 categories):</p> <p>Vessels < 40 GT: differentiated further by GT (2 categories):</p>

	<p>Up to 10 GT 11-40 GT Vessels > 40 GT: differentiated further by GT (5 categories): 41-500 GT 501-1000 GT 1001-5000 GT 5001-10,000 GT Over 10,000 GT</p> <p>Maximum light dues: Charge is highest for a vessel of over 10,000 GT: € 150 per call.</p> <p>Rebates on light dues: For passenger ships dues are reduced by 0.5 coefficient and further reduced after the 4th and next calls within a calendar year.</p> <p>Tonnage dues: For each call of a ship in the port, tonnage dues are levied per each GT. Oil tankers are an exception, and are charged the same amount for all regions.</p> <p>Tonnage dues are differentiated by region (4 categories):</p> <ul style="list-style-type: none"> - region 1: North of cape Emine to the East of: 22°45' 54" E; - region 2: North of cape Emine to to the West of: 27°45' 54" E; - region 3: South of cape Emine to the East of: 27°27' 95" E; - region 4: South of cape Emine to the West of: 27°27' 95" E. <p>Maximum tonnage due: tonnage dues are highest for Region 1, 3, or 4: € 0.55 per GT</p> <p>Rebates on tonnage dues available:</p> <ul style="list-style-type: none"> - For the 4th and the next times call of a ship within a calendar year, tonnage dues are reduced by 0,70 coefficient. - For ships calling a port for other reasons than cargo loading/discharging, the tonnage dues are reduced by 0,65 coefficient. - For passenger ships, ro-ro vessels, reefer ships and container vessels, the ship tonnage dues are reduced by 0,60 coefficient. <p>Quay dues: Levied for a vessel's stay on a quay in a sea-port. Charge base is commenced linear meter from vessel's length per hour between mooring and unmooring.</p> <p>Maximum quay dues: Due is not differentiated; € 0.10 per length metre per hour.</p> <p>Rebates on quay dues available:</p> <ul style="list-style-type: none"> - For ships calling a port for other reasons than cargo loading/discharging, the quay dues are reduced by 0,65 coefficient.
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	<p>WASTE CHARGES</p> <p>Waste charges: All vessels that have a stay or operate in a port, irrespectively if or not using port reception facilities are levied dues for receiving and handling of port-generated waste. Each ship can hand in a maximum amount of waste (differentiated by the total GT of the ship) for the waste charge, if it hands in more, additional fees have to be paid to the waste managers. Wastes not covered in the differentiation below have to be paid directly to the waste collector.</p> <p>Waste charges are differentiated by GT (9 categories) and type of waste (2 categories):</p> <p>GT:</p> <ul style="list-style-type: none"> • 0-2,000GT • 2,001-3,000GT • 3,001-6,000GT • 6,001-10,000GT • 10,001-20,000GT • 20,001-30,000GT • 30,001-40,000GT • 40,001-50,000GT • >50,001GT <p>Type of waste:</p> <ul style="list-style-type: none"> • Oily waste • Garbage <p>Maximum waste charges:</p> <ul style="list-style-type: none"> - Charges are highest for ships over 50,001 GT: administrative dues of € 10, oily waste charge of € 485 and garbage € 750. <p>Exempted from waste charges:</p> <ul style="list-style-type: none"> - Ships are exempted from waste charges if: <ul style="list-style-type: none"> o they sail on an liner service, and o have contracted the delivery of waste with any of the ports on the line and pays for the service dues to the same port or to the collector. <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 30,400 - Panamax bulk carrier: € 24,500 - Handy container vessel: € 9,200 - RoPax vessel: € 14,400 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Annual revenues from port dues have not been specified.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Port dues are collected by the Bulgarian Ports Infrastructure Company.

	Use of port charge revenues/earmarking: N/A.
Sources	“TARIFF on Port Dues levied by ht Bulgarian Ports Infrastructure Company” (price list) http://bgports.bg/norm/?type_id=8

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Cyprus, Port of Lemesos.
Status	Implemented (dues/charges are valid from 13 January 2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Lemesos and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. General port charges for vessels, 2. General port charges for passengers, 3. Berthage dues, 4. General port charges on goods.
Objective of the scheme	In accordance with the Cyprus Ports Organization Law (1973) the object of the Organization, is to manage and exploit the ports in the Republic of Cyprus.
Legal basis	<p>Cyprus Ports Organization Law (1973)</p> <p>Waste fee has to be in line with Directive 2000/59/EC and the according national legislation.</p>
Responsible authority	Cyprus Ports Authority.
Who are charged	Each vessel
Charge base	<ol style="list-style-type: none"> 1. General port charges for vessels: net tonnage. 2. General port charges for passengers: number of passengers. 3. Berthage dues: net tonnage and time at berth (per day). 4. General port charges on goods: volume of goods imported or exported. 5. Waste charges: in € per day or part thereof per month and/or per amount of cubic meter delivered.
Charge structure and charge level	<p>PORT DUES</p> <p>General port charges for vessels:</p> <p>General port charges for vessels are differentiated by:</p> <ul style="list-style-type: none"> - ship type (3): container ships with transit cargo, passenger vessels calling at Larnaca port and for every other vessel - net tonnage (2): up to 800 tonnes and exceeding 800 tonnes <p>Maximum general port charges for vessels:</p> <ul style="list-style-type: none"> - In the category for every other vessel with a net tonnage up to 800 tonnes: €ct 14.23 per tonne. - charges for passenger vessels at Larnaca will not exceed € 133.49 - charges for passenger vessels will not exceed € 266.90 <p>Rebates and surcharges available on general port charges for vessels:</p> <ul style="list-style-type: none"> - half of the rates apply in case a vessel which paid the charges before calls directly at a second or third port without calling in the meantime at a foreign

	<p>port (second and third visit reduction)</p> <ul style="list-style-type: none"> - for vessels calling due to force majeure or for attending crew change or for their supply with fuel or provisions, general charges have to be paid, but the total amount will not exceed € 148.29 - for vessels calling at port precinct waiting for orders the General Port Charges referred to in Para. (3) hereabove are increased by 50%. <p>General port charges for passengers:</p> <p>General port charges for passengers are differentiated by:</p> <ul style="list-style-type: none"> - departure time within 48 hours with the same ship - boarding on coastal cruise boats (with glass bottom or tourist submarine boat) - for each bus entering the port area for picking passengers <p>Maximum general port charges for passengers: For every other passenger who departs from a port area for abroad: € 15.97</p> <p>Rebates available on general port charges for passengers: No rebates available.</p> <p>Berthage dues: in € per tonne of the net tonnage per day or part thereof</p> <p>General berthage dues are differentiated by:</p> <p>Ship type (4)</p> <ul style="list-style-type: none"> - vessels calling for export - passenger vessels calling at Larnaca Port - container ships with transit cargo - every other vessel <p>Berthage for using mooring buoy: in € per tonne of the net tonnage per day or part thereof for mooring buoys of the Cyprus Ports Authority</p> <ul style="list-style-type: none"> - ship type: container vessels with transit cargo, every other vessel - less or exceeding 180 days - vessels which secure a special license from the Cyprus Ports Authority <p>Maximum berthage dues: For using mooring buoy for every other vessel exceeding the period of 180 days: € 88.97 per day or part thereof</p> <p>Rebates available on berthage dues: Berthage for using mooring buoy do not apply for boat of lighter that might be used for the loading of discharging of other vessel or for the transportation of passengers for embarking to or disembarking from any other vessel in the port area.</p>
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	<p>General port charges on goods: in € per tonne of goods imported or exported.</p> <p>General port charges on goods are differentiated by:</p> <ul style="list-style-type: none"> - Type of goods: <ul style="list-style-type: none"> * goods imported or exported from a port area (28 type of goods) * goods in transit * goods in transit (ship-to-ship excluding hydrocarbon) (less than 1000 tonnes D.W. carrying capacity or more than 1000 tonnes D.W. carrying capacity) <p>In this last category, the area of the port is also used for differentiation.</p> <p>Charges have to be paid per:</p> <p>Per unit, per 100 kgs or p.t.o, per 1000 kgs or p.t.o, per 1000 litres.</p> <p>Maximum wharfage dues:</p> <p>For vehicles which are registered in Cyprus or abroad and are used in the international transportation of goods, when they are imported for such purposes, whether they carry goods or not and without affecting the charge collected for such goods. For each trailer with a length over 6.33 meters € 1,088.11 cent</p> <p>Rebates available on the general port charges on goods:</p> <p>In the category goods in transit (ship-to-ship excluding hydrocarbon): for goods transshipped in a port precinct initially from one ship to another which is at roadsteads and subsequently from the ship at roadsteads to another ships, charges shall only be paid for the initial transshipment of goods only.</p> <p>WASTE CHARGES</p> <p>Waste charges for garbage collection: in € per day or part thereof</p> <p>Waste charges differentiated by:</p> <p>The following ship types are used with respect to the fees payable by vessels for the collection of garbage:</p> <ul style="list-style-type: none"> - passenger ships - container ships - Ro-Ro ships - bulk cargo ships - conventional ships - ships on orders - laid up ships or ships under repair or ships calling due to act of God or to change their crew or for bunkers or for supplies and pleasure boats <p>Maximum waste charges:</p> <p>€ 111.22 per day or part thereof for passenger ships</p>
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	<p>Waste charges for sludge and oil residues: in € per day or part thereof per month and/or per amount of cubic meter delivered</p> <p>Waste charges differentiated by:</p> <p>For the following vessel types fees per month or per time with a max. of cubic metres to be delivered have to paid:</p> <ul style="list-style-type: none"> - vessel remaining at roadsteads for a period of 12 hours after her freepratique - every vessel which has secured a license by the Cyprus Ports Authority - every vessel which has secured a licence by the Cyprus Ports Authority - every vessel with a length up to 45 metres - for pleasure boats and boats of home cruises using any of the Authority's port as their home port <p>Every other vessels have to pay a charge based:</p> <ul style="list-style-type: none"> - capacity of vessel (gross tonnage) (<5,000, 5,001-10,000, 10,0001-15,000, >15,001) - charges payable in € - delivery of sludges on the port quays (cubic meter per call) <p>Maximum waste charges for sludge and oil residues:</p> <p>In case of a capacity of a vessel >15,001 for a delivery of 10 cubic metre per call for sludges on the port quays: € 553.69</p> <p>Rebates and surcharges available on waste charges (sludge and oil residues):</p> <ul style="list-style-type: none"> - A reduction of 10% is granted in case that the environmental administration, the design, the equipment and operation of a vessel are such that her master can prove that she produces reduced quantities of sludges/oil residues. - vessel of regular and frequent calls with scheduled routes could be excepted from the payment of the charges providing the existence of an arrangement/agreement which guarantees the delivery of sludges/oil residues and payment of fees at a port on their schedules/itineraries - an surcharge need to be paid in case the delivery of sludge/oil residues is effected: <ul style="list-style-type: none"> * in certain areas (6) * with the use of collector's pump * outside normal working hours (+30%), Saturdays/Sundays/holidays + 50%. <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 43,500 - Panamax bulk carrier: € 17,100 - Handy container vessel: € 9,200 - RoPax vessel: € 16,300 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	Revenues from general port charges in 2011 amounted to € 20,996,566. The revenues from other port activities, like pilotage charges and berthing charges

	amounted to € 14,835,824.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Use of port charge revenues/earmarking: The generated revenues are used for administrative, managing and developing purposes. Fees applied are regulated by legislation passed through the Council of Ministers and the House of Representatives of the Republic of Cyprus.
Sources	Correspondence with Cyprus Ports Authority, August 2012. New revised port charges effective as from 13.1.2012 as published in Limassol, 12/1/2012.

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Denmark, Copenhagen Malmö Port.
Status	Implemented (dues/charges are valid from 1/1/2012 for vessels calling Copenhagen).
Brief description	<p>This factsheet covers the sea port dues of the Copenhagen Malmö Port and its waste charges. The port dues consist of:</p> <ol style="list-style-type: none"> 1. Ship dues, 2. Cargo dues, 3. Passenger dues, 4. Port Security Fee.
Objective of the scheme	N/A.
Legal basis	Waste charge has to be in line with Directive 2000/59/EC and according national legislation Danish law from the Danish Environmental Protection Agency, BEK no. 1632
Responsible authority	Copenhagen Malmö Port (CMP)
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Ship dues: gross tonnage (GT) of vessel (per call or calendar month). 2. Cargo dues: volume of cargo. 3. Passenger dues: number of passengers. 4. Port security fee: volume of cargo loaded and unloaded. 5. Waste charges: included in port dues.
Charge structure and charge level	<p>PORT DUES</p> <p>Ship dues</p> <p>Ships' dues must be paid by all vessels and all floating material calling the port. Minimum charge is 100 GT irrespective of tonnage. Depending on the ship type, the ship due has to be paid per call (Normal ships) or per calendar month (ships with passengers and general cargo (ferries), ships carrying other cargo, ships only carrying passengers, ships without cargo and passengers).</p> <p>Ship dues are differentiated by:</p> <ul style="list-style-type: none"> - ship types (normal ships' dues, applies also to oil tankers with/without segregated ballast tank, ships with passengers and general cargo (ferries), ships carrying other cargo, ships only carrying passengers, ships without cargo and passengers) - North of Knippelsbro/South of Knippelsbro <p>Maximum ship dues:</p> <p>Ship dues: ships only carrying passengers: € 5.60 per GT per calendar month (North of Knippelsbro)</p> <p>Rebates available on ship dues:</p> <p>Vessels sailing on a fixed route (cruise vessels and private wharves) can benefit from a reduction or exemption of ship dues based on the number of calls. However, the agreement must apply for certain vessels and certain type of</p>

	<p>goods.</p> <p>Exemption from Ships' Dues:</p> <ul style="list-style-type: none"> - State vessels (Danish or foreign) not adapted to transport cargo or passengers. - Vessels, exclusively calling in Copenhagen for medical assistance, disembarkation of patients, shipwrecked persons or the like with the proviso that the vessel departs from the Port within 24 hours from arrival. - Vessels, calling Copenhagen forced by extreme weather conditions to seek harbour may apply for exemption from ships' dues with the proviso that the vessel departs from the Port within 24 hours from arrival. - Tugboats when used in accordance with their specifications. <p>Half Yearly Dues</p> <p>Barges, lighters and other floating material above 5 GT, used for transport and/or work within the port boundaries shall pay a minimum charge of half a calendar year. If vessels depart for destinations outside the Port, normal ships' dues shall be paid when re-entering Copenhagen. 100 GT will be charged as minimum. Pleasure-crafts pay dues according to special conditions.</p> <p>Cargo dues €/tonne and €/unit</p> <p>Cargo dues are differentiated by the nature of the cargo. Seven categories are thereby differentiated:</p> <ol style="list-style-type: none"> 1. Ordinary cargo, 2. Grain, sand, stone, scrap, cement etc. 3. Food, wood, concrete articles etc. 4. Coke and coal, 5. Oil, petrol etc., 6. Cargo carried by ferries, 7. Containers, trailers and flats. <p>Dues are to be paid for all goods, products and material, being unloaded, loaded, transported or in any other way being transferred to sea or land within the boundaries of the port. There are 5 price categories.</p> <p>Maximum cargo dues: Ordinary cargo dues are € 2.44/tonne.</p> <p>Rebates available on cargo dues:</p> <ul style="list-style-type: none"> - based on custom tariffs <p>Exemption from sea-borne cargo dues:</p> <ul style="list-style-type: none"> - Empty containers, or the like, when not consigned as an article of commerce. - Provisions and other necessities for the sole use of the vessel. - Sea-borne imported cargo, for which cargo dues have been paid, may be exported free of charge, on the condition that the outgoing article is identical with the incoming, i.e. the article has not been undergoing any finishing or manufacturing, and that the re-exportation takes place within 12 months.
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Passenger dues

Passenger dues are paid per passenger (with a minimum of 10 passengers). Passenger vessels at Copenhagen Roads disembarking/embarking passengers inside the port area are to pay € 5.11 arrival and again € 5.11 based on total numbers of passengers at departure. The vessel will however be charged for a minimum of 500 passengers each direction, which equals € 510.75.

Maximum passenger dues: € 5.11 per passenger

Port Security Fee

Port Security Fee covers part of the cost in connection with the implementation and running of the International Facility Security Code. The fee has to be paid for all passengers and goods, products, and material being unloaded, loaded, transported or in any other way being transferred to sea or land within the boundaries of the port.

The following eight categories and rates are thereby differentiated:

1. Container (full): € 2.02/unit.
2. Ro/Ro unit: € 1.34/unit.
3. New car: € 0.2/car.
4. General Cargo: € 0.13/tonne.
5. Liquid Bulk: € 0.01/tonne.
6. Dry Bulk: € 0.01/tonne.
7. Ferry & Cruise Passenger: € 0.4/passenger.
8. Ferry Cargo: € 0.01/tonne.

WASTE CHARGES

According to section 13 of Chapter 5 of BEK no. 1632, payment for the reception and handling of ship-generated waste must be included in the standard port dues.

Maximum waste charge: See standard port dues.

Different rebates and/or surcharges available:

The port operator is entitled to claim separate payment in the following situations:

- The amount of operational waste stated in the delivery request is larger than the amount of operational waste generated by the ship since the previous port of call in case of regular service and in view of its size and type.
- If the request is for the delivery of operational waste outside the port's normal working hours (Monday to Thursday from 7am to 3pm and Friday from 7am to 2.30pm).
- If the ship does not pay the normal port dues.
- If notification is received less than 24 hours before arrival.
- If notification is not made in accordance with s. 12.
- If the ship cannot produce the required pump capacity. If the waste is cargo-associated sewage or cargo-associated waste covered by Annex V

	<p>of Marpol 73/78.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 68,100 - Panamax bulk carrier: € 25,200 - Handy container vessel: € 9,700 - RoPax vessel: € 19,400 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	N/A.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	<p>Use of port charge revenues/earmarking: N/A.</p> <p>Required from port users:</p> <p>Collection requests: According to applicable Danish law from the Danish Environmental Protection Agency, BEK no. 1632 and Directive 2009/59/EC of the European Parliament and the Council of 27 November 2000, requests for waste collection, etc., must be sent by email or fax transmission to the Harbourmaster's office/ Port Security (24 H) by means of the notification form. The notification form must be received at least 24 hours in advance of the ship's arrival in the Port of Copenhagen, if the port of destination is known. Alternatively as soon as the port of destination is known, provided that this information is only available within the 24 hours preceding the arrival, or not later than upon the departure from the previous port visited, if the duration of the voyage is less than 24 hours.</p>
Sources	<p>Copenhagen Malmö Port – Prices and terms when calling Copenhagen. http://www.cmpport.com/Download</p> <p>Copenhagen Malmö Port – Reception facilities for ship-generated waste in areas operated by Copenhagen Malmö Port in the Port of Copenhagen</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Estonia, Port of Tallinn.
Status	Implemented (dues/charges are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Tallinn and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage charge, 2. Passenger fee, 3. Vehicle cargo charge.
Objective of the scheme	N/A.
Legal basis	Waste charges have to be in line with Directive 2000/59/EC and the according national legislation
Responsible authority	AS Tallinna Sadam
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Tonnage charge: gross tonnage (GT) of vessel (per call/for 3 days) 2. Passenger fee: number of passengers. 3. Vehicle cargo charge: number of vehicles. 4. Waste charge: gross tonnage of vessel.
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage charge: Charged per call based on GT of the ship. Tonnage due of cruise ships, yachts and sailing crafts covers the stay in the port up to 3 days.</p> <p>Tonnage charges differentiated by ship type (6 categories):</p> <ul style="list-style-type: none"> - Tankers - Passenger ships - Cruise ships, yachts and sailing crafts - Overnight cruise ships - Ro-ro vessels - Other vessels <p>Maximum tonnage charge:</p> <ul style="list-style-type: none"> - Tankers: € 1.80/GT unit, for a maximum of 90,000 GT units - Tankers with separated ballast tanks 75,000 GT units - Passenger ships maximum charge 40,000 GT units <p>Available rebates on tonnage dues:</p> <ul style="list-style-type: none"> - Different discounts on tonnage dues available for passenger ships, cruise ships, container vessels on regular lines, and Ro-Ro lines, depending on the number of calls per week or on the number of calls per calendar year. Discounts range from 15% for a Ro-Ro line calling in for the second time in a week to 85% for a cruise ship calling in for the 6th time (or more) in a year. - Vessels calling at the port only for loading timber get a discount of 20%. <p>Surcharges on tonnage dues:</p>

- Cruise ships staying longer in the port up than 3 days (72 hours) will be charged an additional tonnage charge which is based on each meter of vessel length and is charged for each additional 24 hour period.
- If a vessel for reasons caused by herself delays alongside the quay after the completion of loading, an additional charge per 24 hour period of delay for every meter of the length of the vessel is applied.

Passenger fee levied at arrival/departure of a vessel according to the number of passengers, that are older than 12 years, who arrived at (or left) the port on board the vessel. Passenger fee is levied regardless of whether the passengers disembarked or not.

Maximum passenger charge: 1.63/passenger

Vehicle cargo charge: Charged for loading/unloading of vehicles on ships. Charge base is the number of vehicles loaded/unloaded.

Vehicle cargo charge differentiated by vehicle type (3 categories):

- Cars with a driver: (incl. motorcycles/mini-busses with the length of under 6 m)
- Cars without a driver (incl. motorcycles/mini-busses with the length of under 6 m)
- Other means of transport (buses, trucks, trailers, reel trailers, caravans, etc.)

Maximum charge:

- Loading/unloading other means of transport: € 4.50/unit

WASTE CHARGES

Waste fee based on vessel gross tonnage (GT) for each vessel call. If the expenses of the port owner for the reception of waste delivered by the vessel are extremely high an additional charge may apply.

differentiated by ship type (4 categories):

- Passenger ships
- Cruise ships
- Tankers
- Other vessels

Maximum charge: Cruise ships: € 0.022/GT unit.

Rebates available:

- A vessel operating regular voyages on a regular line and often calling at the port has the right to apply for exemption from the obligation of delivery of ship generated waste in accordance with the Ports Act (Sadamaseadus).

Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):

	<ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 99,000 - Panamax bulk carrier: € 32,000 - Handy container vessel: € 11,900 - RoPax vessel: € 11,000 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Consolidated operating income of AS Tallinna Sadam 2011: € 89,200,000, of which port dues € 53,455,000 cargo fees € 10,097,000 and passenger fees € 9,977,000.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Use of port charge revenues/earmarking: N/A.
Sources	Port of Tallinn Port charges and fees, 2012. AS Tallinna Sadam consolidated annual report, 2011 (for revenues). http://www.portoftallinn.com/rules-rates

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Finland, Port of Helsinki.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Helsinki and its waste charge. Port dues consist of</p> <ol style="list-style-type: none"> 1. Vessel charge, 2. Cargo charge, 3. Quay charge, 4. Passenger fee.
Objective of the scheme	Dues are levied to maintain and develop the port infrastructure.
Legal basis	<p><i>The harbour charges</i> are based on the law on municipal port orders and transport charges (955/76).</p> <p><i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation: National law 2009/1672.</p>
Responsible authority	Helsinki Port Authority.
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Vessel dues: net tonnage (per 3 days). 2. Cargo charge: gross weight cargo. 3. Quay charge: length (per month). 4. Passenger fee: number of passengers. 5. Waste charge: net tonnage.
Charge structure and charge level	<p>PORT DUES</p> <p>Vessel charges: Charged on any vessel entering the port area of Helsinki. The basis for this charge is the net tonnage of the vessel. Payment of the charge entitles a vessel to a stay of 3 days in the port area.</p> <p>Vessel charges are differentiated by ship type (2 categories):</p> <ul style="list-style-type: none"> - Cargo vessels; differentiated by quays used (2 categories) <ul style="list-style-type: none"> o Private quay o Other quay - Passenger vessels: differentiated by sort of traffic (2 categories) and terminal (2 categories): <ul style="list-style-type: none"> o Sort of traffic: <ul style="list-style-type: none"> ▪ Vessels which maintain regular liner traffic according to a published timetable ▪ Other vessels o Terminal: <ul style="list-style-type: none"> ▪ Group I terminal quays ▪ Quays other than Group I quays <p>Maximum vessel charges:</p> <ul style="list-style-type: none"> - Vessel charge is highest for cargo vessels at other quays : € 35.10 per 100 net tonnage - Maximum NT used in charge calculation is 34,000 net tonnage

Rebates on vessel charges:

Freighters of one and the same shipping company can get a discount when the charged amount of net tonnage amounts to more than 100,000 in the first or second half year of a calendar year. Vessel charges are further reduced for 200,000, 400,000 and 800,000 net tonnage.

Cargo charges: charged to cargo traffic in €/1,000 kg gross weight

Cargo charges are differentiated by type of cargo (2 categories):

- General cargo: differentiated by type of good
 - o General
 - o Forest industry products and base metals
 - o New vessels
- Bulk differentiated by type of good (2 categories):
 - o Sand and gravel
 - o Other goods

Maximum cargo charges

- Cargo charge is highest for general cargo with the general charge:
€ 3.08/1000 kg gross weight

Quay charge has to be paid by yachts and by vessels using the Port of Helsinki as their base (domestic passenger vessels, trawlers, tugs, etc.) The charge depends on the length of the vessel. The rate amounts to € 6.1/metre/month with a minimum charge of € 15.8 per month.

Passenger fee: charged to all passenger vessels embarking and disembarking passengers at the port.

Maximum passenger fee: € 1.81 per passenger.

WASTE CHARGES

Solid waste charge: for each hundred (100) units of measurement of a vessel's net tonnage

Maximum waste charge:

- € 11.95 per hundred units of net tonnage
- Maximum waste charge is € 2,550

Rebates on waste charges:

- No waste management fee is charged to vessels that the Finnish Transport Safety Agency (TraFi) has exempted from obligatory disposal of oily and solid wastes
- Vessels which operate equipment, methods or fuel grades that significantly reduce the amount of waste will have a reduced fee.

Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):

- Aframax liquid bulk carrier: € 37,800

	<ul style="list-style-type: none"> - Panamax bulk carrier: € 23,000 - Handy container vessel: € 6,000 - RoPax vessel: € 9,800 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	Turnover port of Helsinki € 86,700,000 in 2010; Cargo charges: 32% (€ 27,744,000) Vessel charges: 21% (€ 18,207,000) Passenger charges: 20% (€ 17,340,000)
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	The Port of Helsinki levies port charge collection fees.
Sources	Port of Helsinki, 2012: http://www.portofhelsinki.fi/port_of_helsinki/price_list Correspondence with Helsinki Port Authority, August 2012. (objective of scheme, legal basis, revenues, administrative costs)

Sea port dues and waste charges

Transport mode	Maritime shipping
Country/region	France, Grand Port Le Havre.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the port dues of the Port of Le Havre and its waste charge. Port dues consist of</p> <ol style="list-style-type: none"> 1. Dues on ships, 2. Dues on goods, 3. Dues on passengers. <p>The port offers a discount for container and RoRo ships on the basis of the Environmental Ship Index.</p>
Objective of the scheme	N/A.
Legal basis	<p>Port dues are set according to French Seaport Code.</p> <p>Waste charges have to be in line with Directive 2000/59/EC and according national legislation Act No. 2001-43 of January 16, 2001.</p>
Responsible authority	Port Authority of Le Havre (GPMH)
Who are charged	All merchant vessels in zones A and B of the Grand Port Maritime du Havre
Charge base	<p>1. Dues on the ships: Volume in cubic metres according to the formula $V = L \times b \times T_e$ where V is expressed in cubic metres, L, b, T_e represent respectively the overall length of the ship, its maximum breadth and its maximum summer draught, and are expressed in metres and decimetres.</p> <p>2. Dues on goods: on the gross weight (in € per metric tonne)</p> <p>3. Dues on passengers: Passengers disembarked, embarked, or transhipped</p> <p>4. Waste charges: Dues on ship-generated waste are collected, in € per cubic metre or multiples of cubic metres, for any merchant vessel or yacht designed to transport more than 12 passengers.</p> <p>5. Environmental discount: sulphur content of fuel, NO_x/kWh, use of Ship Energy Efficiency Management Plan (SEEMP).</p>
Charge structure and charge level	<p>PORT DUES</p> <p>Dues on the ships are based on the volume of the vessel. Payment of the dues entitles ships to stay in port for 15 days (30 days when port is home port); for a longer stay a long-stay charge is levied.</p> <p>The minimum charge is fixed at € 66 per customs declaration.</p> <p>Dues on the ships are differentiated by:</p> <ul style="list-style-type: none"> - Inward/outward - Ship type (12) <ul style="list-style-type: none"> - passenger ships - car ferries and ferry-boats - tankers carrying liquid petroleum product $V < 100,000 \text{ m}^3$ or $V \geq 100,000 \text{ m}^3$ - liquified gas carriers

	<ul style="list-style-type: none"> - ships mainly carrying bulk liquid cargoes other than petroleum products - dry bulk carriers - refrigerated or polythermal ships - roll-on roll-off ships - container ships (6 categories based on volume ($\leq 30,000 \text{ m}^3$ until $> 330,000 \text{ m}^3$)) - barge carriers - hovercraft. - hydrogliders - ships other than those indicated above <p>- Berthing zone:</p> <ul style="list-style-type: none"> - Zone A: The whole of the Grand Port Maritime du Havre except for zone B - Zone B: the berths in the tidal dock <p>Maximum dues on ships: Tankers carrying liquid petroleum products: V 100,000 m³ inward, zone A: € 0,6449 per cubic metre.</p> <p>The dues on ships are adjusted:</p> <ul style="list-style-type: none"> - based on ratio number of passengers/passenger capacity - based on ratio tonnage handled/volume (special scheme for container ships) - based on number of calls <p>Only most advantage adjustment is applicable.</p> <p>Vessels exempted from ship dues:</p> <ul style="list-style-type: none"> - vessels dedicated to ship assistance - vessels dedicated to waste collection and pollution control - vessels dedicated to maintenance dredging, maritime signalling, fire-fighting and administrative services - vessels which do not carry out any commercial operation - vessels which are unable to access a port facility, and which are therefore obliged to unload, load or tranship cargo outside the port - For marine dredgers used for sea gravel extraction, port dues are € 0.00 if the extraction dues are paid to the Grand Port Maritime du Havre. - For merchant vessels on a regular shipping line providing a regular service that could be fully performed by a river vessel or an inland and coastal vessel, the port dues are € 0.0000. Merchant vessels unloading goods to be transhipped to these merchant vessels or loading goods transhipped from these merchant vessels cannot claim the rebates under top 2 below. <p>Rebates on ship dues:</p> <ol style="list-style-type: none"> 1. For catamaran-type ferries operating regular lines across the Channel. 2. For ships coming only to load, unload or tranship ship equipment (except supplies and bunkers) or goods belonging to the ship owner or to the crew, and for research and exploration ships coming to load, unload or tranship scientific equipment only, there are no port dues for the above-mentioned operations. 3. For container ships a reduction is based on share of GT.
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4. For the ships of type 7, 8, 10 and 13, unloading, loading or transshipping goods successively at least at three non-adjacent berths, the INWARD and OUTWARD dues on the ship are reduced by 50%.
5. Ships of type 6 loading dry bulk goods other than Agricultural products (NST Code 0 and 1) benefit from the reduced dues fee of € 0.2426 per cubic metre.
6. For ships carrying dry bulk goods (type 6), and discharging part of their cargo, with an observed draught in the middle of the ship exceeding or equal to 13.50 m when leaving port, a 70% rebate is applied on the basic rates.

Specific regulations regarding the dues on ships:

- in case of entering different zones port dues will only have to be paid once (the highest rate)
- when a ship only calls for supplies and bunkers or disposal of operating wastes or cargo residues, the dues are collected only once
- The calculation of volume V applicable to sea-going barges and their towing or propulsion units, applies to the shipset consisting of the sea barge(s) plus the towing or propulsion unit(s).
- Container ships not on regular lines, unloading, loading or transshipping a gross tonnage such that the ratio between the tonnage loaded, unloaded or transhipped and the volume V of the ship, as described under charge base above, is strictly less than 1/500 ($t/V < 1/500$), are classified in category 13. "Vessels other than those designated above" for unloading, loading or corresponding transshipment operations.
- Ships of type 1 and 2 cannot be classified in another category because of the nature of their shipload. Mixed container and Ro-Ro ships (CONRO) are classified in the container vessel category irrespective of their shipload.

Dues on goods: dues are charged on the gross weight (in € per metric tonne)

Dues on goods are differentiated based on:

- type of goods/units (full containers)
- type of vessel handling the cargo (RoRo, liquid bulk, dry bulk)
- unloaded/loaded/transhipped

Maximum dues on goods:

€ 2.6665 per metric tonne for different goods in the category General cargo mainly handled by RoRo or Conventional means, full container (length equal to or over 10 metres, unloaded) per unit: € 11.9994

Rebates available on dues on goods:

- Goods from containers emptied in the port are charged € 0.4599 per metric tonne, whatever they may be.

Passenger dues

	<p>Passenger dues are differentiated based on: No differentiation.</p> <p>Maximum passenger dues: passengers disembarked, embarked, or transhipped pay dues amounting to € 2.4472/passenger.</p> <p>Rebates available on passenger dues:</p> <p>The following rebates are applied with a 50% cap:</p> <ul style="list-style-type: none"> - 50% for passengers disembarking only temporarily during the call; - 50% for touring passengers with a return ticket to be used within less than 72 hours; - 50% for transhipped passengers. <p>Dues are not charged for the following passengers:</p> <ul style="list-style-type: none"> - children under the age of four - military personnel travelling in set groups - the crew - the ship owner's agents travelling for service purposes with a free ticket - civil servants on duty <p>GENERAL REBATES</p> <p>Environmental Ship Index-rebate</p> <p>The Port of Le Havre is affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SOx and NOx emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (see http://esi.wpci.nl/Public/Home/ESIFormulas). From January 1st, 2012 on, the Grand Port Le Havre grants a discount on port dues of up to 10% to the 10 cleanest container or Ro-Ro shipping lines.</p> <p>WASTE CHARGES</p> <p>Waste charges: Dues on ship-generated waste are collected, in € per cubic metre or multiples of cubic metres, for any merchant vessel or yacht designed to transport more than 12 passengers.</p> <p>Waste charge differentiated by: Volume of a vessel.</p> <p>Maximum waste charge: € 0.0030 per m³ independent of type of vessel.</p> <p>Different rebates and/or surcharges available:</p> <p>The dues on ship-generated waste do not apply to the following vessels:</p> <ul style="list-style-type: none"> - vessels dedicated to ship assistance, especially piloting, towage, mooring and salvage services, - vessels dedicated to waste collection and pollution control, - vessels dedicated to maintenance dredging, maritime signalling, fire-fighting and administrative services, - vessels subject to compulsory entry into the port which do not carry
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	<p>out any commercial operation,</p> <ul style="list-style-type: none"> - vessels which are unable to access a port facility, and which are therefore obliged to unload, load or tranship cargo outside the port, - warships and ships commissioned by the State for non-commercial purposes. <p>Liner shipping vessels which do not discharge their operating waste in the port are not charged any due if the ship's captain can prove collection has been arranged in a different way.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 44,100 - Panamax bulk carrier: € 25,800 - Handy container vessel: € 3,100 - RoPax vessel: € 5,900 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	N/A.
Internalisation issues	<p>The port offers a discount for container and RoRo ships on the basis of the Environmental Ship Index (see above). In principle, the structure of the instrument, i.e. the ESI score, reflects the actual environmental performance of the ships with respect to NOx and SOx emissions compared to an emissions baseline (current policy requirements), however, it is not clear, that when a ship is rewarded at the Port of Le Havre whether the reward depends on the absolute ESI score; the reward that is given by the port for a specific ESI score is also not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking: N/A.</p> <p>For participation in Environmental Ship Index-scheme the following is required:</p> <ul style="list-style-type: none"> • Registration in central database established by World Ports Climate Initiative (WPCI), • Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported.
Sources	<p>ElMrabet, 2012, Regulations governing port water quality management</p> <p>Le Havre Port 2012, Port dues tariff 2012, tariff applicable as from January 1st 2012</p> <p>Port of Le Havre encourages environment-friendly shipping companies, 12th December 2011.</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	France, Grand Port Maritime de Marseille.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Marseille and its waste charge. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage fees, 2. Cargo dues, 3. Passenger fees.
Objective of the scheme	N/A.
Legal basis	<p>Port dues are set according to French Seaport Code.</p> <p>Waste charges have to be in line with Directive 2000/59/EC and according national legislation Act No. 2001-43 of January 16, 2001.</p>
Responsible authority	Marseille Fos Port Authority.
Who are charged	All merchant vessels.
Charge base	<ol style="list-style-type: none"> 1. Tonnage fees: € per cubic metre of volume of the ship. The volume of ship is determined according to the formula $V = L \times b \times T_e$ where V is expressed in cubic metres, L, b, T_e represent respectively the overall length of the ship, its maximum breadth and its maximum summer draught, and are expressed in metres and decimetres. 2. Cargo dues: € per tonne. 3. Passenger fees: € per passenger. 4. Waste charges: € per cubic metre.
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage fees: are payable on all merchant vessels disembarking, embarking or transferring passengers or cargo in zones A-B of the Port of Marseille Fos in € per cubic metre of the volume of the ship.</p> <p>Tonnage fees are differentiated by:</p> <ul style="list-style-type: none"> - type of the vessel: liners ocean, car ferries, ships carrying liquid hydrocarbons, ships carrying liquefied gas, ships carrying liquid natural gas, ships carrying mainly liquid goods in bulk other than hydrocarbons, ships carrying solid goods in bulk (other than foodstuffs), ships carrying solid foodstuffs in bulk, reefers or polythermal ships, roll-on/roll-off ships, container ships, barge carrying ships, hovercraft and hydroplanes, other ships - capacity of a ship in m³ or TEU - zone A/B - entering/leaving <p>Maximum tonnage fees: Maximum charge levels: € 0.4744 per cubic metre (other tankers from 150 00 m³ to 99 999 m³)</p> <p>Rebates available on tonnage fees:</p>

	<ol style="list-style-type: none"> 1. A fee modification in line with the commercial revenue generated by a call in port. 2. Fee modification according to the frequency of calls in port. 3. Fee modification according to the annual container traffic volume per shipping line. 4. A flat rate fee exists for new connections. <p>Tonnage fees are not applicable to the following vessels:</p> <ul style="list-style-type: none"> - vessels that provide assistance to other ships - vessels that carry out waste collection and anti-pollution operators - vessels used to carry out maintenance dredging, navigation signalling, fire fighting and administrative services - laid-up vessels that are not carrying out any commercial operations - vessels that cannot access any port facilities and have to load, unload or transfer cargo outside the harbour - for vessels on cultural or humanitarian missions, or those that in some way benefit the maritime heritage, the MFPA reserve its option on applying fees <p>Cargo dues in € per tonne</p> <p>Cargo dues are differentiated by weight or per unit and by unloaded (or transhipped) or loaded. Most of the rates are defined by gross weight (€ per tonne). Prices per unit exist for several types of goods, but most of the (bulk) products are priced per tonne.</p> <p>Maximum cargo dues: € 1,7431 per tonne (Pharmaceuticals and paracheicals, including pesticides and other agri-chemical products)</p> <p>Rebates available on cargo dues:</p> <ul style="list-style-type: none"> - Cargo unloaded at the reception quay of the Fos iron and steel complex (Eastern side of Dock 1) benefits from a reduction of 20% in cargo fees. - Cargo unloaded in the Marseille Fos Port Authority's Western Area in the Fos oil terminals and Lavéra petrochemical terminals to be handled by Fluxel is exempt from port cargo dues. <p>The following passengers are exempt from passenger fees:</p> <ul style="list-style-type: none"> - children under 4 years old; - military personnel travelling in formal units; - on-board staff; - shipping company staff travelling on company service and holding free tickets; - public servants conducting their duties on board. <p>Passenger fees</p> <p>A fee of € 0.5517 per passenger is payable for passengers disembarking, embarking or in transit.</p>
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	<p>No differentiation for passenger fees available.</p> <p>Maximum passenger fees: € 0.5517 per passenger</p> <p>Rebates available on passenger fees:</p> <ul style="list-style-type: none"> - a reduction of 50% of the basic fee is applied to passengers who are only disembarking temporarily during a ship's call. - the following passengers are exempt from passenger fees: <ul style="list-style-type: none"> * children under 4 years old * military personnel travelling in format units * on-board staff * shipping company staff travelling on company service and holding free tickets * public servants conducting their duties on board <p>Sea/river fee</p> <p>Besides tonnage fees, cargo dues and passenger fees a sea/river fee is collected from all merchant vessels passing through the Port of Marseille in either direction in order to enter the inland waterway systems. Because this involves inland waterway this fee will not be discussed in detail here.</p> <p>WASTE CHARGES</p> <p>Any ship that does not arrange for the collection of its operational waste by one or more of the approved companies has to pay a fee in €/ cubic metre, consisting of a port duty at 30% of the cost estimated by the Marseille Fos Port Authority for the collection and treatment of its operational waste.</p> <p>Waste charges are differentiated by:</p> <p>Ship type:</p> <ul style="list-style-type: none"> - passenger lines - ferries - ships carrying liquid hydrocarbons - ships carrying liquefied gas - ships carrying mainly liquid bulk other than hydrocarbons - ships carrying dry bulk - refrigerated or polythermal ships - roll-on/roll-off vessels - container ships - barge carrying ships - hovercraft and hydroplanes - ships other than those above <p>Maximum waste charges: € 0. 0356 per cubic metre for the category 'ships other than those above'</p>
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	<p>Rebates and/or surpluses available for waste charges:</p> <ul style="list-style-type: none"> - vessels that have their operational waste collected by an approved Marseille Fos Port Authority collector are exempt from this fee. - vessels that make frequent and regular calls according to pre-arranged routes and schedules, and which hold a certificate for disposal of operational waste or hold a contract for the disposal of operational waste and the payment of related fees at a port in a European Community member state located on their actual route, are exempt from this fee. <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 35,300 - Panamax bulk carrier: € 28,500 - Handy container vessel: € 3,400 - RoPax vessel: € 9,500 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	N/A.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Use of port charge revenues/earmarking: N/A.
Sources	Port dues 2012 Tarif nr 36 (English version).

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Germany, Ports of Bremen/Bremerhaven.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Ports of Bremen and Bremerhaven and their waste charges. Port dues consist of</p> <ol style="list-style-type: none"> 1. Tonnage charge, 2. Berth charges, 3. Usage charges. <p>The port offers a discount based on the Environmental Ship Index.</p>
Objective of the scheme	N/A.
Legal basis	Section 17 Bremen Port Operations Act ("Bremisches Hafenbetriebsgesetz"). Waste charges have to be in line with Directive 2000/59/EC and according national legislation (Bremisches Gesetz über Hafenauffangeinrichtungen für Schiffabfälle und Ladungsrückstände).
Responsible authority	The company bremenports GmbH & Co. KG which has been entrusted by the Senator for Economic Affairs and Ports with levying and collecting the port charges pursuant to Section 17 Bremen Port Operations Act ("Bremisches Hafenbetriebsgesetz").
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Tonnage charge: gross tonnage (GT) (per 7 days). 2. Berth charge: gross tonnage. 3. Usage charge: in € per use based on no. of passengers and uses per annum. 4. Environmental discount: sulphur content of fuel, NOx/kWh, use of Ship Energy Efficiency Management Plan (SEEMP). 5. Waste charge: gross tonnage.
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage charge:</p> <p>The tonnage charge is levied up to an upper limit of 110 000 GT for a period of seven days for seagoing vessels which load or discharge cargo for commercial purposes in the ports.</p> <p>Tonnage charge is differentiated by:</p> <ul style="list-style-type: none"> - type of traffic and gross tonnage: <ul style="list-style-type: none"> • Short-sea traffic (<7,000, <4,000, <21,000, >21,000 GT). • Offshore traffic (<7,000, <4,000,>4,000 GT) • European traffic, Tramp traffic (<7,000, >7,000 GT) • European traffic, Scheduled traffic (<7,000, <4,000, <21,000, >21,000 GT) • Overseas traffic, Tramp traffic (<4,000, >4,000 GT) • Overseas traffic, Scheduled traffic (<20,000, <50,000,>50,000 GT) - type of traffic, type of vessel and gross tonnage: <ul style="list-style-type: none"> • European traffic, tankers (<700, >700 GT) • European traffic, car carriers (<20,000, <40,000,>40,000 GT) • European traffic, RoRo vessels (<10,000, <20,000,>20,000 GT)

	<ul style="list-style-type: none"> • Overseas traffic, tankers (<7,000, >7,000 GT) • Overseas traffic, car carriers (<50,000, <70,000,>70,000 GT) • Overseas traffic, RoRo vessels (<10,000, >10,000 GT) <p>- type of traffic, type of vessel:</p> <ul style="list-style-type: none"> • European traffic, bulk carrier • Overseas traffic, bulk carrier • Other traffic, reefers • Other traffic, passenger vessels <p>- at/from which ports ships are calling:</p> <ul style="list-style-type: none"> • Other traffic, Vessels calling at Weser port of Bremen-Hemelingen only. • Other traffic, Vessels calling from public Weser port in Lower Saxony. <p>Maximum tonnage charges:</p> <ul style="list-style-type: none"> - Short-sea traffic: € 8.9/100 GT. - Offshore traffic: € 11.1/100 GT. - European traffic: € 24.04/100 GT (tankers > 700 GT). - Overseas traffic: € 44.81/100 GT (tankers > 700 GT). - Other traffic: € 24.91/100 GT (reefers). <p>Short-sea traffic is thereby defined as traffic exclusively from/to ports of the North Sea/Baltic.</p> <p>European traffic is defined as traffic to/from ports of Europe incl. Iceland and non-European Mediterranean countries.</p> <p>Different rebates available on tonnage charges:</p> <ul style="list-style-type: none"> - Overseas traffic vessels coming from a European port and calling at a Bremen port for the 2nd time within a period of 7 days pay 50% of the applicable charge rate. - Vessels which are liable to pay a tonnage charge and which use the Bremen port area for a period of more than 7 days pay 50% of the applicable charge rate for each further full or part period of 14 days. - in case of passenger vessels, reduction up to 50% is given depending on the amount of voyages <p>A reduction of charges (max. 50% reduction) in case of the generation of additional revenues in terms of tonnage charge owing to</p> <ul style="list-style-type: none"> - the deployment of larger vessels, or - the introduction of new services, or - an increase in the number of port calls <p>in the calendar year which has just elapsed compared with the preceding year.</p> <p>The following vessels are exempt from the tonnage charge :</p> <ul style="list-style-type: none"> - Vessels travelling between the Bremen port areas and the German North Sea resorts - Vessels at Seebäderkaje in Bremerhaven - Vessels which discharge or load only fish and fish products in Bremerhaven - Newly built and repaired vessels at a dockyard - Traditional vessels
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	<p>- Vessels using the port area in Bremen as an emergency port</p> <p>Berth charge has to be paid by vessels which do not load or discharge cargo for a period of 14 days: in € per 100 GT.</p> <p>No differentiation.</p> <p>Maximum berth charges: € 5.15 per 100 GT for all seagoing vessels,</p> <p>Different rebates available on berth charges:</p> <p>The following vessels are exempt from the berth charges::</p> <ul style="list-style-type: none"> - Vessels which are owned by the Federal Land of Bremen, a Bremen municipality or the Federal Republic of Germany unless they are intended for purchase by the maritime shipping sector; - Vessels with only fish and fish products in Bremerhaven; - Vessels at the landing stages of Untere Schlachte and Tiefer 4/5 which have signed an agreement with the Free Hanseatic City of Bremen permitting their use; - Vessels at Seebäderkaje in Bremerhaven; - Recreational vessels at recreational club facilities; - Recreational vessels participating in water sports events; - Recreational vessels used primarily for training purposes, with the exception of vessels used commercially for training purposes; - Newly built and repaired vessels at a dockyard. - Traditional vessels - Vessels using the port area in Bremen as an emergency port <p>Usage charge has to be paid for passenger vessels that use the facilities in the port area but are not liable to pay a tonnage charge and by users of the facilities and water areas: in € per use based on no. of passengers and uses per annum for passenger vessels. Other vessels pay a flat-rate annual charge or per vessel</p> <p>Usage charges are differentiated by:</p> <ul style="list-style-type: none"> - ship type (passenger vessels, harbour vessels, barges towed by seagoing vessels, tugs assisting seagoing vessels, bunker vessels, recreational vessels - amount of passengers, amount of uses (1 use = 4 berths) per annum - time: flat-rate annual charge, per lay month or per vessel <p>Maximum usage charges:</p> <p>Flat-rate annual charge seagoing vessels € 421.03</p> <p>Different rebates available on usage charges:</p> <ul style="list-style-type: none"> - traditional vessels - vessels using the port area in Bremen as an emergency port
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GENERAL REBATES

Environmental Ship Index- rebate:

The Ports of Bremen and Bremerhaven are affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SO_x and NO_x emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (see <http://esi.wpci.nl/Public/Home/ESIFormulas>).

A total of 25 ships with the best ESI score ≥ 20 will receive the following discount in the Ports of Bremen and Bremerhaven:

- Ships with a score of between 20 and 30 ESI points will receive 5 % discount per port call,
- Ships with a score of between 30 ESI points or more will receive 10 % discount per port call.

The discount will be granted at the end of the year and the figures verified by bremenports.

WASTE CHARGES

Waste charges: Seagoing vessels which have paid a waste disposal charge for the operational discharge of oil are entitled to the reimbursement of costs for standard waste disposal.

Waste charge differentiated by

- disposal of ship-generated domestic waste: GT (up to 500GT, 501-1500GT, 1501-2500GT, 2501-3500GT, 3501-6000GT, 6001GT or over, amount of 120-litre waste container (1,2,4,6)
- disposal of operational discharge of oil: per 100 GT, seagoing vessels with a minimum of € 14.00 and a maximum of € 448.00, car carries and ro-ro vessels with a minimum of € 7.00 and max. € 224.00

Reimbursement differentiated by:

- GT (up to 1,500, 1,501-3,500, 3,501-6,000, 6,001-10,000, 10,001-30,000, over 30,001)
- max. disposal quantity (4,6,10,15,22 or 30 m³)

Maximum waste charge

- Max. waste charge disposal of domestic waste: € 114,27 for 6 120-litre waste containers in case of 6001 GT or over vessel
- Max. waste charge disposal of operational discharge of oil: € 224.00
- Max. reimbursement: € 1170

Different rebates and/or surcharges available:

- Reimbursement of costs for standard disposal: On submission of proof of expenditure, the costs of disposal of this waste can be reimbursed up to a basic

	<p>sum of € 450 for travel of the waste disposal vehicle to and from the place of transfer, incl. two hours of pumping operations, plus a quantity-based sum of € 24 per m³ taking into account the maximum reimbursements</p> <p>- Vessels with oil sludge treatment facilities which do not dispose of any oil sludge are entitled, on transfer of non-pumpable oil residue, to reimbursement of the waste disposal costs sustained on submission of proof of expenditure up to a total basic sum of € 200 for travel of the waste disposal vehicle to and from the place of transfer and transfer of the waste (in barrels) plus a quantity-based sum of € 1.20 per litre up to the maximum reimbursement levels.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 24,600 - Panamax bulk carrier: € 11,000 - Handy container vessel: € 6,000 - RoPax vessel: € 9,500 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	N/A.
Internalisation issues	<p>The port offers a discount based on the Environmental Ship Index (see above). The structure of the instrument, i.e. the ESI score, reflects the actual environmental performance of the ships with respect to NO_x and SO_x emissions compared to an emissions baseline (current policy requirements). When a ship is rewarded at the Port of Bremen/Bremerhaven on the basis of the ESI, then the reward depends on the absolute ESI score. However, the reward that is given by the port for a specific ESI score is not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking: N/A.</p> <p>The data required for calculation and specification of the port charges must be submitted to the port authority pursuant to the notification obligation set forth in Section 6 Bremen Port Regulations ("Bremische Hafenordnung").</p> <p>Seagoing vessels are further obliged to present a valid International Tonnage Certificate (ITC '69) to bremenports. The foregoing document need only be submitted the first time that the vessel calls at a Bremen port in any one calendar year, in case of any changes, or on demand by bremenports. The document can also be submitted in electronic form.</p> <p>If the vessel fails to notify bremenports of the data specified in the above (1) and/or submit the ITC '69, bremenports shall determine the calculation basis at the expense of the party liable to pay the port charges.</p> <p>Seagoing vessels are further obliged to present a valid ITC '69 to bremenports. The foregoing document need only be submitted the first time that the vessel</p>

	<p>calls at a Bremen port in any one calendar year, in case of any changes, or on demand by bremenports. The document can also be submitted in electronic form.</p> <p>For participation in Environmental Ship Index-scheme the following is required:</p> <ul style="list-style-type: none"> • Registration in central database established by World Ports Climate Initiative (WPCI), • Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported.
Sources	<p>Schedule of port charges for the municipal ports in Bremen and Bremerhaven from 01.04.2006 valid from 01.01.2012, Bremenports GmbH & Co.KG.</p> <p>http://www.bremenports.de/en/location/port-charges/schedule-of-port-charges</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Germany, Port of Hamburg.
Status	Implemented (dues/charges quoted are valid from 1/7/2012).
Brief description	<p>This factsheet covers the sea port dues and waste charges of the Port of Hamburg. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage due, 2. Cargo due, 3. Berth occupancy charges. <p>The port offers a discount based on the Environmental Ship Index.</p>
Objective of the scheme	<p>The objective of the port dues is not mentioned in the available documents. Rebate of port dues on environmental grounds is granted with the aim of protecting the climate and of improving the quality of life of Hamburg's citizens. With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Legal basis	<p>Port dues: contract under civil law between the Hamburg Port Authority and the port user.</p> <p>Waste fee has to be in line with Directive 2000/59/EC and the respective regulation of the federal state Hamburg (Hamburgisches Schiffsentsorgungsgesetz)</p>
Responsible authority	Hamburg Port Authority (HPA).
Who are charged	Port user.
Charge base	<ol style="list-style-type: none"> 1. Port dues: Gross tonnage (GT) of vessel (per 5 days), volume of cargo handled in port. 2. Berth Occupancy Charges: GT, day. 3. Environmental discount: SO_x, NO_x emissions, and use of Ship Energy Efficiency Management Plan (SEEMP). 4. Waste charge: Gross tonnage.
Charge structure and charge level	<p>PORT DUES</p> <p>Port dues are to be paid per call (up to 5 days) and consist of two components:</p> <ol style="list-style-type: none"> 1. One component is related to the size of the ship (\leq/$>$ 4000 GT), 2. and second component to the volume of cargo handled in port. <p>Charge levels are differentiated depending on</p> <ul style="list-style-type: none"> • ship types: <ol style="list-style-type: none"> 1. Oil tankers. 2. Ships carrying other, mostly liquid bulk cargo, chemicals and liquefied gases in bulk. 3. Ships mostly carrying dry bulk cargo. 4. Full container ships, liner service. 5. Car carriers. 6. ConRo ships. 7. RoRo/multiple-purpose carriers. 8. Ro/PAX, liner service. 9. Passenger ships/cruise ships. 10. Other cargo vessels and types of transport. • origin/destination of trip:

	<ol style="list-style-type: none"> 1. North Sea & Baltic Sea traffic: Traffic from and to Hamburg from and to ports within the North Sea and Baltic Sea areas as well as from and to Norway, Great Britain, the Faeroe Islands, Ireland and the French Coast down to the Spanish border at the Bay of Biscay. 2. Overseas traffic: all other traffic. <p>Maximum charge levels:</p> <ul style="list-style-type: none"> • Overseas traffic: € 0.4319/GT (liquid bulk) and € 0.12/tonne handled (car carriers) • North&Baltic Sea traffic: € 0.2053/GT (liquid bulk) and € 0.06/tonne handled (car carriers). <p>Berth occupancy charge is levied if a vessel stays longer than 5 calendar days after entering the port. For week on top of the 5 calendar days, € 0.0186/GT/day and for more than an extra week on top of the 5 calendar days € 0.0311/GT/day is charged.</p> <p>Different rebates on port dues are available:</p> <ul style="list-style-type: none"> • Additional traffic reduction: for all cargo vessels (except ConRo) for the additional calls on top of average number of calls in reference period. • Frequency reductions are granted to cruise ships and ConRo ships for every call above a fixed threshold. • Environmental Ship Index- rebate: The Port of Hamburg is affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SOx and NOx emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (see http://esi.wpci.nl/Public/Home/ESIFormulas). The rebate at the Port of Hamburg amounts to maximally € 250-1,500 per call, depending on the ESI score and starting with a minimum score of 20 points. <p>WASTE CHARGES</p> <p>Every ship has to pay a charge for ship-generated waste to the port authority, even if no waste is disposed in the port; the ship then has the right to dispose a standardized amount of waste in the port at no extra charge.</p> <p>Waste charges are differentiated by ship size (6 GT categories) and by disposal type (oil, garbage).</p> <p>Oil disposal charge:</p> <ul style="list-style-type: none"> • Tariff: € 1.4 /100 GT, • Minimum: € 14, • Maximum: € 448. <p>Garbage: Level of fixed fee: € 10-105.</p>
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	<p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 24,200 - Panamax bulk carrier: € 16,600 - Handy container vessel: € 3,200 - RoPax vessel: € 2,300 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	<p>Total revenue from port fees in 2010: € 44,200,000.</p> <p>Total revenue from port fees also include the revenue from inland navigation and from service and infrastructure charges (for e.g. locks). The port did not provide more specific data. Total revenue as given above correspond to 31% of turnover or 19% of total income, including turnover, subsidies and other income.</p>
Internalisation issues	<p>The port offers a discount based on the Environmental Ship Index (see above). The structure of the instrument, i.e. the ESI score, reflects the actual environmental performance of the ships with respect to NOx and SOx emissions compared to an emissions baseline (current policy requirements). When a ship is rewarded at the Port of Hamburg on the basis of the ESI, then the reward depends on the absolute ESI score. However, the reward that is given by the port for a specific ESI score is not based on external costs. With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of revenues/earmarking:</p> <p>According to the Port Authority, the revenue from port dues constitutes a major contribution for covering the maintenance costs of the waterways in the Port of Hamburg.</p> <p>Required from port users:</p> <ul style="list-style-type: none"> • Submission of port fee declaration; HPA will introduce electronic system and will charge administration fee in the range of € 10-30. • For participation in Environmental Ship Index-scheme the following is required: <ul style="list-style-type: none"> ○ Registration in central database established by World Ports Climate Initiative (WPCI), ○ Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported. • Waste charge: provide contact details of ship owner and ship size.
Sources	<p>General Terms and Conditions Applicable to Civil-Law Agreements on the General Use of the Port of Hamburg (January 2012). http://www.hamburg-port-authority.de/de/Documents/AGB_2012_engl.pdf Ship-generated Waste Charge Ordinance of the City of Hamburg (November 2004). Correspondence with Hamburg Port Authority, August 2012.</p>

Sea port dues, port taxes and waste charges

Transport mode	Maritime shipping.																					
Country/region	Italy, Port of Trieste.																					
Status	Implemented. Rates of the taxes quoted are 2008 rates. Rates of the port charge quoted entered into force January 1, 2012. Rates of the waste charges quoted entered into force January 15, 2008.																					
Brief description	This factsheet covers: 1. Tax on cargo loaded/unloaded. (Tassa erariale sulle merci sbarcate ed imbarcate). 2. Anchorage tax. 3. Port charges at the Port of Trieste. (Quota di partecipazione alle spese di gestione degli ormeggi e delle banchine). 4. Waste charges for ship-generated waste levied at the Port of Trieste.																					
Objective of the scheme	N/A.																					
Legal basis	Presidential Decree no. 107, 28 March 2009. Decree no. 1393 of the Trieste Port Authority from 27 December 2011. Porto di Trieste, Lettera Sea Service 27.12.2007. Waste charges have to be in line with the national implementation of Directive 2000/59/EC: Legislative Decree no. 182, 24 June 2003.																					
Responsible authority	Trieste Port Authority. Regional Customs Agency.																					
Who are charged	All merchant vessels.																					
Charge base	1. Tax on cargo loaded/unloaded: Volume of cargo (tonne). 2. Anchorage tax: Net tonnage of vessel. 3. Port dues: a. Port due on cargo loaded/unloaded and passengers (dis)embarking, including berth due: Volume of cargo/Number of vehicles and passengers. b. Berth due for non-commercial activities: €/m length overall of vessel/day. 4. Basic waste charge: fixed.																					
Charge structure and charge level	Tax on cargo loaded/unloaded The tax on cargo is based on the volume of the cargo that is loaded/unloaded. The tax rate is differentiated depending on the type of goods. A reduced rate holds for cabotage traffic. <table><tr><th>Cargo</th><th>Base rate (€/tonne)</th><th>Reduced rate for cabotage traffic (€/tonne)</th></tr><tr><td>Phosphates, nitrates (excl. sodium nitrate)</td><td>0.0775</td><td>0.0646</td></tr><tr><td>Cereals</td><td>0.3293</td><td>0.2970</td></tr><tr><td>Coal, mineral oil</td><td>0.4261</td><td>0.3615</td></tr><tr><td>Sand, clay etc.</td><td>0.1485</td><td>0.1291</td></tr><tr><td>Clothing, cacao, coffee etc.</td><td>0.6586</td><td>0.5940</td></tr><tr><td>Other goods</td><td>0.5036</td><td>0.4390</td></tr></table> Anchorage tax The anchorage tax is based on the net tonnage of the vessel. The tax rate is	Cargo	Base rate (€/tonne)	Reduced rate for cabotage traffic (€/tonne)	Phosphates, nitrates (excl. sodium nitrate)	0.0775	0.0646	Cereals	0.3293	0.2970	Coal, mineral oil	0.4261	0.3615	Sand, clay etc.	0.1485	0.1291	Clothing, cacao, coffee etc.	0.6586	0.5940	Other goods	0.5036	0.4390
Cargo	Base rate (€/tonne)	Reduced rate for cabotage traffic (€/tonne)																				
Phosphates, nitrates (excl. sodium nitrate)	0.0775	0.0646																				
Cereals	0.3293	0.2970																				
Coal, mineral oil	0.4261	0.3615																				
Sand, clay etc.	0.1485	0.1291																				
Clothing, cacao, coffee etc.	0.6586	0.5940																				
Other goods	0.5036	0.4390																				

differentiated depending on the total net tonnage of the vessel.

Net tonnage of vessel	Anchorage tax rate (€/NT)
50 – 200	0.09
200 – 350	0.14
> 350 (between Italian ports)	0.14
> 350	0.72

Port due on cargo (un)loaded and passengers (dis)embarking

The port due on cargo and passengers is based on the volume of the cargo that is loaded/unloaded and the number of vehicles/passenger (dis)embarking. The charge is differentiated depending on the type of cargo handled and on how it is handled and on whether passengers are (dis)embarking or in transit.

General cargo packaged (€/tonne)	
Not separately specified	1.32
Cotton and other fibres in pressed bales	1.32
Machinery	0.88
Timber	0.54
Iron and steel materials	0.66
Not separately specified, handled with machines	0.88
General cargo packaged to/from specialized vessels or vessels with uniform load (at least 70% uniform) (€/tonne)	
Livestock	0.44
Cellulose, unitized	0.40
Cotton and other fibres in pressed bales	1.1
Timber	0.44
Iron and steel materials	0.44
Goods in “Big Bags” and	0.66
Loose bags	1.1
Palletized goods not separately specified	0.6
Marble, granite	0.44
Machinery	0.44
Bulk goods	
Bulk goods handled with crab or grab	0.26
Goods in loose bags handled with automated systems	0.88
Liquid bulk handled with pumps or automated systems	0.02
Dry bulk handled with suction pumps or automated systems	0.06
Vehicles embarking/disembarking via ramp of RoRo vessels and ferries (€/vehicle)	
Vehicles with or without commercial cargo	2.75
Passenger cars	1.66
Full or empty containers, 20 and 40 fte	
Container outside specialized terminals	2.75
Container at specialized terminals	0.69
Passengers (dis)embarking/in transit to/from ferries and RoPax vessels (€/passenger)	
Passengers embarking	1.08
Passengers disembarking	1.08
Passengers in transit	0.6

Berth due for ships with non-commercial activities

The berth due for ships with non-commercial activities is based on the overall length of the vessels and on the number of days berthed. The rate for the first day is higher than for the subsequent days.

		€/m length overall																		
	For the first day	1.68																		
	Per subsequent day	0.82																		
	WASTE CHARGES																			
	All ships pay a fixed basic fee differentiated according to the vessels' gross tonnage.																			
	<table><tr><td>GT</td><td>€</td></tr><tr><td><= 500</td><td>13</td></tr><tr><td>501 – 1,000</td><td>23</td></tr><tr><td>1,001 – 4,000</td><td>46</td></tr><tr><td>4,001 – 10,000</td><td>50</td></tr><tr><td>10,001 – 15,000</td><td>62</td></tr><tr><td>15,001 – 30,000</td><td>77</td></tr><tr><td>30,001 – 50,000</td><td>88</td></tr><tr><td>> 50,000</td><td>95</td></tr></table>	GT	€	<= 500	13	501 – 1,000	23	1,001 – 4,000	46	4,001 – 10,000	50	10,001 – 15,000	62	15,001 – 30,000	77	30,001 – 50,000	88	> 50,000	95	
GT	€																			
<= 500	13																			
501 – 1,000	23																			
1,001 – 4,000	46																			
4,001 – 10,000	50																			
10,001 – 15,000	62																			
15,001 – 30,000	77																			
30,001 – 50,000	88																			
> 50,000	95																			
	This basic fee does <i>not</i> give the right to deliver waste free of charge; for waste disposal a direct charge has to be paid to private operators with a price system controlled by the Port Authority (Ramboll, 2012).																			
	<i>All dues/ charges quoted are exclusive VAT.</i>																			
Total annual revenues	N/A.																			
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.																			
Other issues	The Trieste Port Authority receives 60% of the income from the cargo and anchorage tax. In the area of the Port of Trieste there are free zones that have a special legal status and that lie outside the jurisdiction of European Union Customs.																			
Sources	Gazzetta Ufficiale della Repubblica Italiana, <i>D.P.R. 28 maggio 2009, n. 107</i> , 5 agosto 2009, n. 180. Autorità Portuale di Trieste, Decreto n° 1393, 27 dicembre 2011. Porto di Trieste, Lettera Sea Service 27.12.2007, Ritiro e smaltimento dei rifiuti da bordo delle navi in sosta nel porto e nella rada di Trieste. ISL (2006), Public Financing and Charging Practices of Seaports in the EU. Ramboll (2012), EMSA Study on the Delivery of Ship-Generated Waste and Cargo Residues to Port Reception Facilities in EU Ports.																			

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Latvia, Port of Riga.
Status	Implemented (dues/charges quoted are from 2010).
Brief description	<p>This factsheet covers the sea port dues of the Port of Riga and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage due, 2. Canal due, 3. Berthing due, 4. Passenger fee. <p>The port offers a discount on its port dues for crude oil tanker with a Green Award Certificate.</p>
Objective of the scheme	The revenues gained from all economic activities of the Freeport of Riga authority (including revenue from sea port dues) may be used only for management and development of the port and its infrastructure. The major part of the Freeport of Riga authority investments are investments into the ports infrastructure.
Legal basis	<p>Legal basis <i>sea port dues</i> in Latvia is set by the “Law on Ports” (22.06.1994.) which states that port fees and tariffs are set by the port authority; The Law also names all types of port dues.</p> <p><i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation which is set by the Rules No. 455 of the Cabinet of Ministers Republic of Latvia from 08.10.2002 “Procedures for Reception of Ship-generated Waste and Polluted Water and for Development of a Ship-generated Waste Handling Plan”.</p>
Responsible authority	The Freeport of Riga Authority Board resolution
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Tonnage dues: GT 2. Canal dues: GT 3. Berthing dues: GT/GT and hours at berth. 4. Passenger fees: number of passengers. 5. Environmental discount: Green Award Certificate. 6. Waste charge: GT, cub. m.
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage Dues: tonnage dues are levied on cargo ships performing cargo operations at the port. The charge base is GT of the ship and the due is per arrival and per departure of the ship. Container ships, Ro-Ro ships, reefers and passenger/cruise ships are exempted. Small tonnage ships (<200GT) only have to pay this fee, and are thus exempted from all other port dues.</p> <p>Tonnage dues are differentiated by total ship size (2 categories):</p> <ul style="list-style-type: none"> - Total GT < 200 GT (“small tonnage duty”) - Total GT > 200 GT; differentiated by ship type (3 categories): <ul style="list-style-type: none"> o Tanker o Linked ships o Other ships

Maximum tonnage dues:

- Tonnage dues are highest for tankers: € 0.90/GT

Different rebates available:

- Tonnage dues are reduced by 50% when the volume of cargo does not exceed 50 % of the ship's tonnage

Canal due: Canal dues have to be paid by all ships that have not paid a tonnage due. The charge base is GT.

Canal dues are differentiated by ship type (5 categories):

- Container ship
- Passenger ship
- Cruise ship
- Ro-Ro ship
- Reefer

Maximum Canal due:

- Canal dues are highest for a container ship: € 0.38 / GT

Different rebates available:

- Canal dues are reduced by 50% if the ship does not perform any cargo handling and /or passenger operations during its call.
- If a ship is only shifting from one berth/mooring place to another lowered rates apply.

Berthing Dues: berthing dues are collected for the usage of any berth from all ships. The charge base is GT per used berth (in case of performing cargo/passenger handling operations and GT per hour of berth use (in case of not performing such operations).

Berthing dues are differentiated by type of activity (2 categories):

- Performing cargo/passenger handling; differentiated by ship type (5 categories):
 - o Ro-Ro ship
 - o Passenger ship
 - o Cruise ship
 - o Fishing vessel and craft in fishery trade
 - o Other ships € 0.011/GT per hour
- Not performing cargo / passenger handling operations; differentiated by berth (2 categories):
 - o Berths JPS-1, JPS-2, MK-3 and MK-4
 - o All other berths

Maximum berthing dues:

- Berthing dues with an hourly rate are highest for 'other ships' performing cargo/passenger handling operations; € 0.011/GT *per hour*.
- Berthing dues without hourly rate are highest for berthing at JPS-1, JPS-2, MK-3 or MK-4; € 0.25 / GT *per berth used*

Different rebates on berthing dues available:

- A cruise vessel berthing at JPS-1, JPS-2, MK-3 or MK-4 performing passenger operations pays the lower 'other berth' rate.
- A liner, using the berths JPS-1, JPS-2, MK-3, MK-4, shall enjoy rebate in the amount of 60 % of the Berthing Due

Passenger toll: Passenger Toll is fixed for every passenger that is older than 12 years and is staying on board the ship, upon her arrival at or upon her departure from the Port.

Maximum passenger toll: differentiated by age.

- For each passenger upon arrival/departure of the ship at the port: € 1 per passenger

ENVIRONMENTAL REBATES

A 10% rebate on port fees shall be granted to crude oil tankers that were awarded a Green Award Certificate.

DIFFERENT REBATES ON PORT DUES AVAILABLE

Liners shall enjoy rebates on all Port Dues depending on the number of calls to the port within one calendar year:

- 12th to 20th call (-10%), 21st to 50th call (-20%), 51st – 150th call (-40%), and in case of more than 150 calls (-60%)

Vessels with fish catch or processed fish products on board receive a 50% rebate on all port dues.

WASTE CHARGES

Sanitary dues: sanitary dues are charged for each call of a port. The charge base is GT. Passenger ships, cruise ships and fishing vessels are exempted.

Maximum sanitary dues: Rate is the same for all ships; € 0.1/GT

Rebates on sanitary dues: For ships equipped with garbage and segregated waters treatment facilities rates are reduced.

Charges for bilge, sewage and oil containing water: Charge base is cubic metre.

Charges for bilge, sewage, and oil containing water are differentiated by receiving unit (2 categories):

- To recovery vessel
- To coastal purification station

Maximum charges for bilge, sewage and oil containing water:

- Ships delivering waters to recovery vessel: € 12 / cubic metre.

	<p>Charges for polluted ballast water: Charge base is cub. metre.</p> <p>Charges for polluted ballast water are differentiated by receiving unit (2 categories):</p> <ul style="list-style-type: none"> - To recovery vessel - To coastal purification station <p>Maximum charges for polluted ballast water:</p> <ul style="list-style-type: none"> - Highest charge for ships delivering to recovery vessel: € 12 /cub. m. <p>Dry garbage: Charge base is cub. metre.</p> <p>Maximum charge for dry garbage:</p> <ul style="list-style-type: none"> - Rate is the same for all ships: € 20 /cub. m. <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 54,200 - Panamax bulk carrier: € 35,800 - Handy container vessel: € 7,000 - RoPax vessel: € 8,800 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	In 2011 annual revenue from sea port dues was € 37,500,000.
Internalisation issues	<p>The port offers a discount on its port dues for crude oil tanker with a Green Award Certificate. For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. The reward given by the port does not depend on the actual score but on whether a Green Award Certificate was awarded. The premium that is offered by the port for a Green Award Certificate is not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking: see above (Objective of the scheme).</p> <p>For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. Ships have to pay certain fees to get/hold the certificate.</p>
Sources	<p>Freeport of Riga Authority (2010). Port Dues and Charges of the Freeport of Riga, Issued pursuant to Part 3 of Section 13 and Part 1 of Section 15 of the Law on Ports.</p> <p>http://www.rop.lv/en/for-clients-a-investors/port-fees-and-charges.html</p> <p>Correspondence with Freeport of Riga Authority, August 2012 (objectives, legal basis, revenues).</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Lithuania, Port of Klaipeda.
Status	Implemented (dues/charges quoted are from 2008).
Brief description	<p>This factsheet covers the sea port dues of the Port of Klaipeda and its waste charges.</p> <p>Port dues consist of:</p> <ol style="list-style-type: none"> 1. Vessel dues, 2. Passenger dues. <p>The port offers a discount on its sanitary dues for vessels which have operational ship-generated waste processing system installed under international certificates ("Green Award"), and also apply other state-of-the-art systems for waste management.</p>
Objective of the scheme	<p>a) Cover operating expenses (administrative, port maintenance, financial expenses)</p> <p>b) main part of Klaipeda State Seaport Authority profit goes to port infrastructure development and a small part goes to IT system development, various projects, studies, etc.</p>
Legal basis	<p><i>General law</i> for Klaipeda port is Law on Klaipeda State Seaport of the Republic of Lithuania, 16 May 1996 № I-1340. For <i>port dues</i> the relevant law is Rules of application of Klaipeda State Seaport due, 30 June 2008 No. 3-246.</p> <p><i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation: Klaipeda port waste management plan approved by Decree No. 133 of 04/06/2007 of the Director General of Klaipeda State Seaport Authority</p>
Responsible authority	Klaipeda State Seaport Authority.
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Vessel dues: GT 2. Passenger dues: number of passengers. 3. Environmental discount: Green Award certificate. 4. Sanitary dues: GT
Charge structure and charge level	<p>PORT DUES</p> <p>Vessel dues: Charged per GT per call.</p> <p>Vessel dues differentiated by type of ship (9 main categories):</p> <ul style="list-style-type: none"> - Cruise ship - Liner vessels; differentiated by type of cargo (2 categories) and number of calls per week (2 categories): <ul style="list-style-type: none"> o Type of cargo: <ul style="list-style-type: none"> ■ liner cargo vessel ■ liner passenger ferry (ro-pax) o Number of calls per week <ul style="list-style-type: none"> ■ Calling at port less than two times a week ■ Calling at port more than two times a week - Tanker

- Tramp vessel
- Tramp vessel, tugboat and fishing vessel with GT < 1000 units
- Vessel sailing within the waters of the Republic of Lithuania or exclusive economic zone: Differentiated by type of ship (3 categories):
 - o Seagoing vessel, inland waterways passenger vessel carrying freight and passengers according to the public schedule within the harbour waters
 - o Inland waters barge, floating crane, pontoon
 - o Other inland waterways vessel
- Inland waters vessel sailing on international routes; differentiated by type of ship (2 categories):
 - o Inland waters barge, floating crane, pontoon
 - o Other inland waterways vessel
- Vessel > 1000 GT units calling at the Port for other than stevedoring operations
- Tramp cargo ship (ro-ro), tramp passenger ferry (ro-pax) and tramp vessel carrying containers

Maximum vessel dues:

- Vessel dues are highest for Tramp vessel – 2.00 Litass per GT unit

Rebates available on vessel dues:

- Cruise liners in case of more than 2 calls per calendar year; dues are further reduced after the fourth call.
- Liner vessels in case of more than 9 calls per calendar year; dues are further reduced after the 28th call.
- Vessel always carrying cargo and tramp vessels in case of more than 14 calls per calendar year; dues are further reduced after the 29th call.
- Vessel returning from sea trials and after departure from port during storm receive a rebate on vessel dues
- Vessels, which due to the insufficient maximum water depth at the Port, cannot take full cargo at the Port are granted a rebate on vessel dues.

Passenger dues: Levied on each passenger embarking or disembarking a vessel. Children under 7 years and those passengers travelling only within the harbour, inland waterways of Lithuania, territorial sea of Lithuania, or the exclusive economic zone of Lithuania are exempted. Charge based on number of passengers.

Maximum passenger due: € 4.86/passenger.

ENVIRONMENTAL REBATES/CHARGES

Green Award-rebate:

Vessels, which have operational ship-generated waste processing system installed under international certificates (“Green Award”), and also apply other state-of-the-art systems for waste management, shall be granted rebate on sanitary dues of 20 %.

WASTE CHARGES

	<p>Sanitary dues: charged per GT unit per year (in case of vessels sailing only within the waters/economic zone of Lithuania) and in GT unit per call (in case of vessels sailing outside Lithuania).</p> <p>Sanitary dues are differentiated by ship destination (2 categories):</p> <ul style="list-style-type: none"> - vessels sailing within the waters or economic zone of Lithuania - vessels sailing outside Lithuania's waters and economic zone <p>Maximum sanitary dues:</p> <ul style="list-style-type: none"> - For vessels sailing outside Lithuania's waters: € 0.35/GT unit per call <p>Rebates on sanitary dues available:</p> <ul style="list-style-type: none"> - All ships: dues are lowered from the 11th day onwards - Liner (ro-pax/ro-ro), which calls at the Port not less than 2 times a week, receives a rebate from the 9th call per year. Discount is further increased from the 28th call in that year. - Cruise ship, rebate on dues for the 2nd and 3rd call in a year, dues are further reduced from the 4th call onwards. - Environmental rebate for ships with international certificates ("Green Award") <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 31,900 - Panamax bulk carrier: € 23,500 - Handy container vessel: € 8,700 - RoPax vessel: € 24,400 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	Revenues in 2011 were € 206,723,068, of which 85% (€ 175,714,608) is revenue from port dues.
Internalisation issues	<p>The port offers a discount on its sanitary dues for vessels which have operational ship-generated waste processing system installed under international certificates ("Green Award"), and also apply other state-of-the-art systems for waste management.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. Ships have to pay certain fees to get/hold the certificate.
Sources	<p>Correspondence with SE Klaipeda State Seaport Authority, August 2012 with respect to legal basis, and revenues.</p> <p>SE Klaipeda state seaport authority (2008). Regulations on application of Klaipeda state seaport dues (price list)</p> <p>http://www.portofklaipeda.lt/port-regulations</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Malta, Grand Harbour of Valletta.
Status	Implemented (dues quoted are valid from 1/1/2012, waste charges from 1/1/2005).
Brief description	<p>This factsheet covers the sea port dues of the Grand Harbour of Valletta and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Dues for entering port, 2. Landing rates in respect of import cargo, 3. Shipping rates in respect of export of cargo, 4. Landing rates in respect of unit loads or unitised cargo, 5. Shipping rates in respect of unit loads or unitised cargo, 6. Berthage and anchorage dues.
Objective of the scheme	N/A.
Legal basis	<p>Dues for entering port: Subsidiary Legislation 499.04, Port Dues Regulation.</p> <p>Landing rates in respect of import cargo & shipping rate in respect of export of cargo: Subsidiary Legislation 499.02, Port Rates Regulations.</p> <p>Waste charges: Legal Notice 278 of 2004.</p>
Responsible authority	Authority for Transport in Malta.
Who are charged	Port user.
Charge base	<p>Dues for entering port: Net tonnage (per 7 days).</p> <p>Landing rates in respect of import cargo: volume of goods unloaded (tonne).</p> <p>Shipping rates in respect of export cargo: volume of goods loaded (tonne).</p> <p>Landing rates in respect of unit loads or unitised cargo: volume of goods unloaded (tonne).</p> <p>Shipping rates in respect of unit loads or unitised cargo: volume of goods loaded (tonne).</p> <p>Berthage and anchorage dues: time (per 24 hours).</p> <p>Waste charge: Gross tonnage, number of passengers on board.</p>
Charge structure and charge level	<p>PORT DUES</p> <p>Dues for entering port</p> <p>The standard rate of the due that a vessel has to pay for entering a port depends on the net tonnage of the vessel:</p> <ol style="list-style-type: none"> 1. Vessels with net tonnage $\leq 2,000$ tonnes: € 30/500 tonnes. 2. Vessels with net tonnage $> 2,000$ tonnes: € 155 + € 15 per each 1,000 tonnes above 2,000 tonnes. <p>The port due is due every week the vessel stays in port. For vessels registered in Malta the due has to be paid for the first two weeks only.</p> <p>For a vessel that is exclusively intended for the use by persons travelling for recreation, pleasure or culture, 50% of the above mentioned standard rate has to be paid, provided that no cargo or mail is loaded or discharged in port.</p>

For vessels that call at the port for loading or unloading of goods, 10% of the standard rate mentioned above has to be paid.

Landing rates in respect of import cargo

This component of the port due is differentiated by:

- where the cargo is handled (2 groups of wharfs),
- for the second group of wharfs the due is further differentiated depending on whether a lighter is used or not, and
- which type of cargo is unloaded (23 cargo categories).

The following cargo categories are differentiated:

1. Soda, Sulphur and coal in bags
2. Onions, carobs, oats, pollard, cotton seed, oil cake, barley, bran, coke and malt, in bags, and potatoes in bags, chests, boxes or similar packing
3. Iron joists, beams, girders, rails, metal rods, including angle iron and sheets, ingots, wine in casks, earthenware pipes and fittings
4. Refrigerated cargo
5. Scrap metal (other than aluminium) – loose
6. Scrap aluminium - loose
7. Motor and aviation spirit in cans or drums and explosives including ammunition and pyrotechnics
8. Chairs, loose or in bundles, each; willows, canes et similia in bundles, per bundle; empty drums of a capacity of 40 gallons and over
9. Empty wine and beer casks
10. Accompanied motor cars - (other than cars driven on or off a car ferry)
11. Tourist coaches (other than tourist coaches driven on or off a car ferry)
12. Cement in bags
13. Flour, wheat and sugar in bags
14. All other cargo (other than cargo in bulk)

Bulk cargo not handled at Government Silo:

15. Wheat
16. Carobs, oats, cotton seed and barley
17. Other grains
18. Deffun and marble chippings
19. Other bulk cargo
20. Bagging and tying

Bucket conveyor feeding:

21. Grain (other than wheat)
22. Wheat

Highest rates: € 5.82/tourist coach, € 5.71/tonne for group 3 goods.

Shipping rates in respect of export cargo

This component of the port due is differentiated by:

- where the cargo is handled (2 groups of wharfs),
- whether goods presented by arrangement with the Authority or the contractor,
- whether lighters are used,
- whether goods are locally manufactured, and
- which type of cargo is loaded (23 cargo categories).

The same cargo categories are differentiated as for the landing rates in respect of import cargo (see above).

Highest rates: € 5.82/tourist coach, € 5.71/tonne for group 3 goods.

Landing rates in respect of unit loads or unitised cargo

This component of the port due is differentiated by:

- where the cargo is handled (2 groups of wharfs),
- for the second group of wharfs the due is further differentiated depending on whether a lighter is used or not.

Maximum rate: € 3.93 per tonne.

The tonnage of the unit loads and unitised cargo with which to calculate the charge is fixed in the port rates regulation.

Shipping rates in respect of unit loads or unitised cargo

This component of the port due is differentiated by:

- where the cargo is handled (2 groups of wharfs),
- for the second group of wharfs the due is further differentiated depending on whether a lighter is used or not.

Maximum rate: € 3.89 per tonne.

The tonnage of the unit loads and unitised cargo with which to calculate the charge is fixed in the port rates regulation.

Berthage & Anchorage Dues

Every vessel at a berth or anchored in an anchorage zone under the control and management of the Port Authority is subject to berthage or anchorage dues. The rates are differentiated by the length overall (LOA) of the vessel and are charged per period of 24 hours.

	Berthage Dues	Anchorage Dues
LOA <80 m	€ 80/24 hours	€ 160/24 hours
80m <=LOA <=200 m	€ 115/24 hours	€ 230/24 hours
LOA >200m	€ 175/24 hours	€ 350/24 hours

WASTE CHARGES

Vessels have to pay the following waste charge per call irrespective of the actual use of the port reception facilities:

1. € 11.65/1000 GT up to a maximum of € 465.87
2. € 2.33/50 passengers on board up to a maximum of € 116.47.

	<p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 50,800 - Panamax bulk carrier: € 24,600 - Handy container vessel: € 9,300 - RoPax vessel: € 3,900 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	N/A.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Use of port charge revenues/earmarking: N/A.
Sources	<p>Malta Maritime Authority, Port Notice No 08/04.</p> <p>Legal Notice 469 of 2010: Ports and Shipping Act (CAP.352), Port Dues (Amendment) (No.2) Regulations, 2010.</p> <p>Subsidiary Legislation 499.02, Port Rates Regulations.</p> <p>Transport Malta website, Main Port Charges:</p> <p>http://www.transport.gov.mt/ports-marinas/ports-in-malta/main-port-charges (accessed August 2012)</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.																																
Country/region	The Netherlands, Port of Amsterdam.																																
Status	Implemented (dues/charges quoted are valid from 1/1/2012).																																
Brief description	<p>This factsheet covers the sea port dues of the Port of Amsterdam and its waste charges. The port dues consist of:</p> <ol style="list-style-type: none">1. Tonnage due,2. Cargo due,3. Quay charge. <p>The port offers a reward on the basis of the Environmental Ship Index and a premium on port dues for crude oil/product tankers and cargo bulk carriers with a Green Award Certificate.</p>																																
Objective of the scheme	The port dues need to cover costs, but also generate additional income to the general funds of the municipality.																																
Legal basis	The waste charge has to be in line with Directive 2000/59/EC and the according national legislation (Wet voorkoming verontreiniging door schepen).																																
Responsible authority	The direction of the Port of Amsterdam is responsible for setting the charges, however the city council has to approve it, since the Port of Amsterdam is not independent. The financial department of the Port of Amsterdam is responsible for collecting the dues.																																
Who are charged	All ships entering the port of Amsterdam and make use of the facilities are charged with these port dues. However for environmentally friendly ships there are discounts.																																
Charge base	<p>Tonnage dues: Gross tonnage (per month)</p> <p>Cargo due: tonne cargo.</p> <p>Quay charge: length of public quay used (per day)</p> <p>Environmental discounts:</p> <ul style="list-style-type: none">• Environmental ship index: sulphur content of fuel, NOx/kWh, use of Ship Energy Efficiency Management Plan (SEEMP), Gross tonnage.• Green award: certificate. <p>Waste charge: Gross tonnage.</p>																																
Charge structure and charge level	<p>PORT DUES</p> <p><u>Ships not sailing in scheduled service</u></p> <p>For the use of the port and the use of services for a maximum of one month rate A is applied, unless, if cargo is involved, using the combined rate B results in a lower sum, in which case this lower sum has to be paid.</p> <table><tr><th>Definition</th><th>Rate A</th><th>Rate B</th><th>Cargo rate</th></tr><tr><td></td><td>€/GT</td><td>€/GT</td><td>€/tonne</td></tr><tr><td>General tariff</td><td>0.938</td><td>0.297</td><td>0.477</td></tr><tr><td>Cole</td><td>0.777</td><td>0.246</td><td>0.395</td></tr><tr><td>Minerals</td><td>0.703</td><td>0.230</td><td>0.355</td></tr><tr><td>Supply ship</td><td>0.623</td><td>0.206</td><td>0.314</td></tr><tr><td>Container ship</td><td>0.281</td><td>0.179</td><td>0.304</td></tr><tr><td>Ro-Ro, pallets</td><td>0.394</td><td>0.163</td><td>0.116</td></tr></table>	Definition	Rate A	Rate B	Cargo rate		€/GT	€/GT	€/tonne	General tariff	0.938	0.297	0.477	Cole	0.777	0.246	0.395	Minerals	0.703	0.230	0.355	Supply ship	0.623	0.206	0.314	Container ship	0.281	0.179	0.304	Ro-Ro, pallets	0.394	0.163	0.116
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Oil tanker	1.025	0.333	0.518
‘Wadden’ship	0.470	0.156	0.239
Lashship	0.704	0.223	0.359
Cruiseship	0.211		
Wood chips	0.750	0.237	0.382

Ships sailing in scheduled service

For the use of the port and the use of services for a maximum of one month rate A is applied, unless, if cargo is involved, using the combined rate B results in a lower sum, in which case this lower sum has to be paid.

Definition	Rate A	Rate B	Cargo rate
	€/GT	€/GT	€/tonne
Shortsea general tariff	0.389	0.190	0.332
Shortsea container tariff	0.229	0.118	0.332
Shortsea Ro-Ro tariff	0.306	0.118	0.242
Deepsea general tariff	0.575	0.297	0.462
Deepsea container tariff	0.275	0.174	0.304
Deepsea Ro-Ro tariff	0.289	0.140	0.295

Quay charge

For the use of a public quay a due is charged of € 3.18/metre of quay/day.

Environmental Ship Index- rebate: The Port of Amsterdam is affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SO_x and NO_x emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (<http://esi.wpci.nl/Public/Home/ESIFormulas>).

A ship has to score 20 points or more to get an reward at the Port of Amsterdam. For a score equal or above 31 points an extra bonus is given. The amount rewarded also depends on the tonnage of the ship.

Calculation:

- ESI-score >20 points: score/100 * ‘GT-class reward’
- ESI-score >31 points: score/100 * ‘GT-class reward’
plus bonus of 25% * ‘GT-class reward’.

Gross Tonnage Class	Reward
0-3000	€ 200
3001-10.000	€ 500
10.001-30.000	€ 900
30.001-50.000	€ 1,200
50.001 and above	€ 1,400

Green Award-rebate

The Port of Amsterdam gives a 6% premium on the port dues for crude

	<p>oil/product tankers and for cargo bulk carriers that hold a Green Award Certificate.</p> <p>Also, there are more discounts with regard to frequent visits of ships.</p> <p>WASTE CHARGES</p> <p>Every vessel that moors in the seaport has to pay a waste fee, even if not discharging waste. Paying this fee then gives the right to discharge a specific amount of waste at no extra fee. The waste fee depends on the gross tonnage of the vessels. 5 GT categories are thereby differentiated (0-3,000; 3,001-10,000; 10,001-30,000; 30,001-50,000; >50,001). The fee ranges from € 60 to € 570.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 29,500 - Panamax bulk carrier: € 17,500 - Handy container vessel: € 3,600 - RoPax vessel: € 16,300 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Total revenues for the year 2011 was around € 40,000,000. (Maritime vessels only)
Internalisation issues	<p>The port offers a reward on the basis of the Environmental Ship Index (see above). The structure of the instrument, i.e. the ESI score, reflects the actual environmental performance of the ships with respect to NO_x and SO_x emissions compared to an emissions baseline (current policy requirements). When a ship is rewarded at the Port of Amsterdam on the basis of the ESI, then the reward depends on the absolute ESI score. However, the reward that is given by the port for a specific ESI score is not based on external costs. The port also offers a premium on port dues for crude oil/product tankers and cargo bulk carriers with a Green Award Certificate. For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. The reward given by the port does not depend on the actual score but on whether a Green Award Certificate was awarded or not. The premium that is offered by the port for a Green Award Certificate is not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<ul style="list-style-type: none"> - The port dues have to be paid afterwards by means of a bill. - The tariffs are adapted at the beginning of every year. From January 1st 2013, the port of Amsterdam will be independent, then they will adapt more frequently. - The port dues flow to the generic income of the port of Amsterdam, but is reserved for reinvestments in the port. - There are 4 people responsible for collecting the port dues. - A tax on waste material is present, but the details are not available. - For participation in Environmental Ship Index-scheme the following is required: <ul style="list-style-type: none"> o Registration in central database established by World Ports Climate

	<p>Initiative (WPCI),</p> <ul style="list-style-type: none"> ○ Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported. - For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. Ships have to pay certain fees to get/hold the certificate.
Sources	<p>Communication with a representative of the Port of Amsterdam.</p> <p>Algemene Voorwaarden & Tarievenlijst 2012.</p> <p>http://www.portofamsterdam.nl/Tarieven-en-Voorwaarden.html</p>

Sea port dues and waste charges

Transport mode	Maritime Shipping.													
Country/region	The Netherlands, Port of Rotterdam.													
Status	Implemented.													
Brief description	<p>This factsheet covers the sea port dues of the Port of Rotterdam and its waste charges.</p> <p>The port dues consist of a</p> <ol style="list-style-type: none"> 1. GT-size related due, 2. Cargo-related due, 3. Quay dues. <p>The port offers a discount on the GT-size related due on basis of the Environmental Ship Index and a premium on the port dues for crude oil/product tankers with a Green Award Certificate.</p>													
Objective of the scheme	In the past, the port dues were a legal obligation. Nowadays, the objective of the scheme is to cover the costs, as well as to invest in the port of Rotterdam. A good example is the project 'Maasvlakte 2'.													
Legal basis	Waste charge has to be in line with Directive 2000/59/EC and according national legislation (Wet voorkoming verontreiniging schepen).													
Responsible authority	The 'Havenbedrijf' is responsible for setting the charges, in cooperation with 'Deltalinqs'. This company is a cooperation created to look after the interest of all connected companies who have a stake in the port of Rotterdam. The department 'Havengelden' is responsible for collecting the dues.													
Who are charged	Regarding the sea traffic, the shipping companies/agencies are charged.													
Charge base	<p>Sea port dues: gross tonnage of vessel and volume of cargo transhipped.</p> <p>Quay due: length of ship and time a quay (per day).</p> <p>Environmental discounts:</p> <ul style="list-style-type: none"> • Environmental ship index: sulphur content of fuel, NO_x/kWh, use of Ship Energy Efficiency Management Plan (SEEMP). • Green award: certificate. <p>Waste charge: main engine capacity.</p>													
Charge structure and charge level	<p>PORT DUES</p> <p>Two components of sea port dues are differentiated:</p> <ol style="list-style-type: none"> 1. GT-size related due. 2. Cargo-related due. <p>The level of the GT-size related sea port due is the product of the vessels GT-size and the GT tariff; the GT-tariff differs over ship types (see Table 1, first column). For container and general cargo ships the rate also depends on whether the ship is engaged in a liner service and whether the liner service is a deepsea or a shortsea/feeder liner service.</p> <p>Table 1</p> <table border="1"> <thead> <tr> <th>Ship type</th><th>GT tariff (€/GT)</th><th>Switch percentage</th></tr> </thead> <tbody> <tr> <td>Oil-/product tanker</td><td>0.289</td><td>133.639</td></tr> <tr> <td>LNG tankers</td><td>0.307</td><td>133.7</td></tr> <tr> <td>Chemical/gas tankers</td><td>0.298</td><td>133.7</td></tr> </tbody> </table>		Ship type	GT tariff (€/GT)	Switch percentage	Oil-/product tanker	0.289	133.639	LNG tankers	0.307	133.7	Chemical/gas tankers	0.298	133.7
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LNG tankers	0.307	133.7												
Chemical/gas tankers	0.298	133.7												

Bulk carriers	0.298	133.7
Container ships...		
...in deepsea liner service	0.240	Not applicable.
...in shortsea/feeder liner service	0.174	50.3
...not in liner service	0.298	133.7
General cargo ships...		
...in deepsea liner service	0.289	61.9
...in shortsea/feeder liner service	0.175	50.3
...not in liner service	0.301	133.7
RoRo ships in liner service	0.134	67.6
Car carriers and RoRo ships not in liner service	0.134	67.6
RoPax ships	0.130	87.5
Cruise ships	0.111	Not applicable.
Offshore ships	0.298	133.7
Other vehicles/seagoing vessels	0.298	133.7

The level of the cargo-related sea port due is the product of the volume of cargo transhipped in port and the cargo rate. The cargo rate thereby differs over cargo types (see Table 2). For the cargo of container and general cargo ships the rate again depends on whether the ship is engaged in a liner service and whether the liner service is a deepsea or a shortsea/feeder liner service. The maximum level of the cargo-related due is determined as follows: GT-size of vessel * Switch percentage (see Table 1) * cargo rate.

Table 2

Type of cargo	Cargo rate (€/tonne)
Agribulk	0.485
Iron ore and scrap	0.485
Coal	0.485
Other dry bulk	0.485
Crude oil	0.752
Mineral oil products (incl. petcoke)	0.485
Other liquid bulk	0.485
RoRo	0.485
Containers (incl. flats)...	
...in deepsea liner service	0.475
...in shortsea/feeder liner service	0.448
...not in liner service	0.501
Other general cargo	
...in deepsea liner service	0.463
...in shortsea/feeder liner service	0.453
...not in liner service	0.490
LNG	0.501

	<p>Furthermore there are special tariffs for instance for ships just passing through the port, or ships only entering the port just for bunkering.</p> <p>Ships can also get discounts via a Green Award Certificate or via the Environmental Ship Index. Other discounts are Agribulk discount, Second call discount, Deepsea transshipment discount, Feeder transshipment discount and Quantum discount.</p> <p>Environmental Ship Index-rebate</p> <p>The Port of Rotterdam is affiliated to the Environmental Ship Index (ESI) Scheme. Ships, participating on a voluntary basis, are marked depending on the extent to which their SOx and NOx emissions are lower than the baseline emissions (current policy requirements) and depending on whether a Ship Energy Efficiency Management Plan, in accordance with IMO guidelines, is used. The ESI score is calculated according to a specific formula (see http://esi.wpci.nl/Public/Home/ESIFormulas). Sea going vessels that score 31 points or more on the ESI, can get a discount of 10% on the GT-size related sea port due at the Port of Rotterdam.</p> <p>Green Award-rebate</p> <p>The Port of Rotterdam gives a 6% premium on the port dues for crude oil/product tankers that hold a Green Award Certificate.</p> <p>For the use of a public quay due is charged at a rate of € 2.98/length of ship (metre)/day.</p> <p>WASTE CHARGES</p> <p>The amount of waste fee to be paid, is based on the capacity of the main engine. Seven main engine capacity categories are thereby differentiated (1-1,999; 2,000-3,999; 4,000-6,999; 7,000-9,999; 10,000-14,999; 15,000-29,999; >30,000 kW). The fixed waste fee per category for fuel residue, used motor oil and bilge water ranges from € 25 to € 550.</p> <p>The fixed waste fee per category for waste and plastic ranges from € 195 to € 275. The fees are owed whether or not waste is actually issued.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 31,700 - Panamax bulk carrier: € 17,600 - Handy container vessel: € 5,500 - RoPax vessel: € 5,200 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	Total revenues for the year 2011 for sea traffic was € 290.562.000.
Internalisation issues	The port offers a discount based on the Environmental Ship Index (see above). In principle, the structure of the instrument, i.e. the ESI score, reflects the actual environmental performance of the ships with respect to NOx and SOx emissions

	<p>compared to an emissions baseline (current policy requirements). However, when a ship is rewarded at the Port of Rotterdam, the reward (10% discount) does not depend on the vessels absolute ESI score; the reward is also not based on external costs.</p> <p>The port also offers a premium on the port dues for crude oil/product tankers with a Green Award Certificate. For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. The reward given by the port does not depend on the actual score but on whether a Green Award Certificate was awarded. The premium that is offered by the port for a Green Award Certificate is not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<ul style="list-style-type: none"> - The port dues have to be paid afterwards, by means of a bill. - At the end of every year the tariffs are adjusted. During the recent crisis, there was a so called 'crisis-discount'. - The income of the port dues are used for reinvestments and maintenance. Shipping companies can participate in decisions regarding the investments. The next few year most of the funds will flow to the building of 'Maasvlakte 2'. - Regarding the administrative costs, the port of Rotterdam has 14 employees working responsible for setting and collecting the port dues. - There is a tax on waste disposal applicable, separate taxes for domestic waste/plastic and fuel residue/used motor oil. - For participation in Environmental Ship Index-scheme the following is required: <ul style="list-style-type: none"> o Registration in central database established by World Ports Climate Initiative (WPCI), o Engine International Air Prevention Pollution (EIAPP) certificate or approved statement, bunker fuel delivery notes have to be presented to WPCI; date of development and originator of the SEEMP to be reported. - For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. Ships have to pay certain fees to get/hold the certificate.
Sources	<p>Communication with a representative of the Port of Rotterdam.</p> <p>Havenbedrijf Rotterdam N.V. (2012), General terms and conditions including port tariffs 2012.</p> <p>http://www.portofrotterdam.com/en/Shipping/harbour-dues/Pages/default2.aspx</p> <p>Port of Rotterdam Authority (2010), Port of Rotterdam Authority uses Environmental Ship Index - Clean ships get discount on sea harbour dues.</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Poland, Port of Gdańsk.
Status	Implemented (dues/charges quoted as approved by a resolution of 19/10/2011).
Brief description	<p>This factsheet covers the sea port dues of the Port of Gdańsk and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage due, 2. Wharfage due, 3. Passenger due.
Objective of the scheme	N/A.
Legal basis	<p>Fee tariff approved by Resolution No. 143/2011 of 19.10.2011 of the Management Board of Port of Gdańsk Authority SA. The current legal basis regarding the sea port dues at the Port of Gdańsk is the Law on ports and harbours, of 2012, 1996, OJ 2010.33.179 Chapter 3 Art. 8.1-8.6.</p> <p>This Fee Tariff specifies port fees for use of port infrastructure, established and collected by Port of Gdańsk Authority SA pursuant to the Act dated 20.12.1996 on ports and sea havens (unified text, Journal of Laws no. 110 dated 18 July 2002, item 967 with later amendments).</p> <p>Waste fee has to be in line with Directive 2000/59/EC. At the national level the relevant legislation is the Act of September 12, 2002 on port vessel-generated waste and cargo residues reception facilities (Journal of Laws No. 166 dated 2002, it. 1361).</p>
Responsible authority	Port of Gdańsk Authority SA
Who are charged	Each vessel
Charge base	<ol style="list-style-type: none"> 1. Tonnage dues: €/tonne of gross tonnage (GT) (for entry and departure). 2. Wharfage dues: €/GT (for duration of commercial activity + 4 hours). 3. Passenger dues: €/passenger.
Charge structure and charge level	<p>PORT DUES</p> <p>Tonnage dues: for entry of seagoing ship to port and departure of ship from port, transit through port area, and assurance of ship waste reception for recycling or treatment per 1 GT in €.</p> <p>Tonnage dues are differentiated by ship type (13):</p> <ul style="list-style-type: none"> - Car carrier - General cargo vessel - Reefer carrier - Container vessel - Ro-Ro ship - Bulk carrier

	<ul style="list-style-type: none"> - Passenger ship - Ferry - Passenger - cargo ship - Tanker up to 38,000 GT - Tanker over 38,000 GT - Towing and pushing vessels - Other seagoing ships <p>Maximum tonnage dues: Tanker over 38,000 GT € 0.64/GT</p> <p>Exemption from tonnage due: Ships calling for other than commercial purposes are exempted from the tonnage due. Exempted ships nevertheless bear the full costs of waste reception.</p> <p>Rebates available on tonnage dues:</p> <ul style="list-style-type: none"> - Tonnage dues for liner vessels and ferries entering port based on frequency per week - For passenger ships tonnage dues depend on the number of calls in a calendar year. - For new buildings of seagoing ships and hulls leaving port or shipyard and entering port solely for the purpose of repair, conversion, dismantling, scrapping, performance of towing power tests or bunkering fuel, replenishing of stores or equipment, the charge amounts to 25% of the pertinent fee rate. - For vessels staying in the roadstead for loading or discharging cargo or for passenger clearance the charge is 50% of the fee. - For seagoing ship entering port solely for demurrage with no involvement in commercial activity the charges amount to 25% of the pertinent rate. - For ship passing in transit through the port area and not conducting commercial activity fees are charged for one way passage and amount to 50% of the pertinent fee rate. <p>Wharfage dues: in €/GT for time at berth justified by operational or commercial needs and first 4 following hours.</p> <p>Wharfage dues are differentiated by ship type (Ferries and passenger-cargo ships, Ro-Ro ships, car carriers, passenger ships, tankers and bulk carriers and other ships.</p> <p>Maximum wharfage dues: Other ships € 0.11/GT</p> <p>Rebates available on wharfage dues:</p> <ul style="list-style-type: none"> - Wharfage for liner vessels and ferries entering port: <ul style="list-style-type: none"> a. at least 8 times per week amounts to 40% b. at least 6 times per week amounts to 45%
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- c. at least 4 times per week amounts to 50%
- d. 3 times per week amounts to 60%
- e. 2 times per week amounts to 65%
- f. 1 once a week amounts to 70%
- a. less frequently than once a week, but no less than once a month amounts to 75% of the pertinent fee rate.

- In case a ship loading/ unloading cargo uses, during stay in port, wharfs or jetty which belong to Port of Gdańsk Authority SA and other owners, wharfage collected by Port of Gdańsk Authority SA amounts to 50% of the pertinent fee rate specified in clause 1.

- For new buildings of seagoing ships and hulls leaving port and entering port solely for the purpose of repair, conversion, dismantling, scrapping, performance of towing power tests or bunkering, replenishing of stores or equipment, with no involvement in commercial activity, if their stay in port is limited only to time necessary to perform the above, wharfage amounts to 25% of the pertinent fee rate specified in clause 1.

- For seagoing ships entering port solely for demurrage with no involvement in commercial activity, wharfage amounts to 25% of the pertinent fee rate. Berthing after the period of using the wharf is treated as demurrage.

Wharfage for ships calling port for other than commercial purposes amounts to € 0.00.

Passenger dues:

Tariffs per ship type in €/passenger:

- Ferries and passenger-cargo ship
- Passenger ships and other seagoing ships
- Harbour and inland navigation vessels in domestic traffic

Maximum passenger dues:

Passenger ships and other seagoing ships € 1.10 per passenger

Rebates available on passenger dues:

- Passenger charges for a passenger making a round journey are collected once.
- Passenger charges for seagoing ships cruising up to 80 sea miles amounts to 20% of the pertinent fee rate

WASTE CHARGES

Waste charges: to be paid by seagoing ships.

Seagoing ships are additionally obliged to provide information on waste on board in the form of a suitable factsheet.

Tonnages dues rates include the fee for reception of waste from ships. The tonnages dues of the Port of Gdańsk Authority SA cover reception of waste according to set standards, which are presented in the Table below, depending

	<p>on the last port of call, without prejudice to clause 9, and on compliance with specified conditions in accordance with Information on the procedure and means of sea vessel-generated waste reception at the Port of Gdańsk.</p> <p>Waste charges differentiated by: location of last port call (Baltic Sea, North Sea and other waters), type of waste (waste oils and their mixtures, solid waste and sewage), volume in m³</p> <p>Maximum waste charges: - other waters, waste oils and their mixtures € 12.00 per m³</p> <p>Rebates available on waste charges: In case of ferries and passenger ships the tonnage dues account for 1/3 of the quantity of discharged solid waste and sewage.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 30,300 - Panamax bulk carrier: € 22,300 - Handy container vessel: € 4,100 - RoPax vessel: € 4,800 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Revenues of the Port of Gdańsk Authority from sea port dues in 2011 amounted to €10,245,562.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	<p>Use of port charge revenues/earmarking:</p> <p>Revenues from sea port dues are allocated for the following purposes:</p> <ul style="list-style-type: none"> - the construction, development, maintenance and modernization of port infrastructure - the implementation of other tasks arising from the objects of the Port Authority activities - cover on going maintenance costs of the Port
Sources	<p>Correspondence with the Port of Gdańsk Authority SA.</p> <p>http://www.en.mi.gov.pl/2-4804c81811f74.htm</p> <p>http://www.portGdańsk.pl/shipping/port-authority-tariff</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Portugal, Port of Sines.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Sines and its waste charges. The port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage due ("Harbour due") 2. Laytime due. <p>The port offers a discount on the tonnage due for tankers with a Green Award Certificate.</p>
Objective of the scheme	The revenues of Portuguese sea port dues are used for the payment of the services rendered to vessels and cargo, in terms of the availability of the port systems and infrastructure, the maritime and navigational components, port exploitation components, and safety and environment components.
Legal basis	<p><i>Port dues</i> have to be in line with the Decree-Law 273/2000.</p> <p><i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation: Decree-law n°165/2003 (Decreto-Lei n° 165/2003 de 24 de Julho de 2003) is the national implementation of EC/59/2000.</p>
Responsible authority	The Port of Sines Authority (Administração do Porto de Sines, S.A.), Bureau Green Award of Rotterdam (for the green incentive)
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Harbour dues: GT and ratio between loaded and discharged cargo quantity. 2. Laytime dues: GT and ratio between loaded, discharged cargo quantity, and number of 24-hour periods. 3. Waste charge: GT.
Charge structure and charge level	<p>PORT DUES</p> <p>Harbour Due are calculated according to the gross tonnage (GT) and to the ratio (R) between the loaded and discharged cargo quantity (QT), in metric tonnes, and the gross tonnage.</p> <p>The following reference values for R (named K) hold:</p> <ul style="list-style-type: none"> - Tankers: 1.37 - Containerships: 1.22 - Ro-Ro ships: 1.22 - Other vessels or ships: 1.39. <p>If the ratio (R) equalizes or surpasses the K value: Maximum rate = (U1 * GT) applies. The unitary rate U1 is also differentiated by the four ship types. Maximum U1 rate: € 0.4782 for tankers.</p> <p>If the ratio (R) is lower than the K value, a reduced rate will be charged: Reduced rate = (U2 * GT + U3 * QT). Unitary rates U2 and U3 are also differentiated by the four ship types. Maximum U2 rate: € 0.1673 for tankers and other vessels. Maximum U3 rate: € 0.2271 for tankers. Rebates on harbor dues available:</p>

- Green rebate: a 5% reduction on harbour dues for tankers carrying crude oil or refined oil products, and which are holders of the Certificate of the Bureau Green Award of Rotterdam
- In case of more than five calls during the calendar year.
- For liner service ships whose owner assures the services continuity for at least a year through a bank guarantee: 10% reduction from the 1st to the 5th call.

Laytime dues: charged when exceeding the maximum allowed laytime; 10% surcharge on harbour dues (which in turn is based on GT and Ratio of loaded/disloaded cargo) per 24 hour period.

(maximum allowed laytime) differentiated by ship type (2 categories):

- Tankers; differentiated by total GT (4 categories)
 - o <2,000 GT
 - o 2,001 GT – 20,000 GT
 - o 20,001 GT – 80,000 GT
 - o > 80,001 GT
- Other vessels: differentiated by total GT (5 categories)
 - o <2,000 GT
 - o 2,001 GT – 5,000 GT
 - o 5,001 GT – 20,000 GT
 - o 20,001 GT – 50,000 GT
 - o > 50,000GT

Maximum laytime charges:

- Maximum harbour rate (see above) * 10%.

Green Award-rebate

The Port of Sines gives a 5% premium on the port dues for crude oil/product tankers that hold a Green Award Certificate.

WASTE CHARGES

Waste charges comprise of a fixed and variable fee. The fixed fee is charged per GT, the variable fee is charged when waste reception, temporary storage and/or treatment of waste is requested by the ship and is based on the actual value of the services. The whole value of the service is charged for hydrocarbon solid and liquid waste.

Maximum waste charges:

- € 621 per call

Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):

- Aframax liquid bulk carrier: € 17,000
- Panamax bulk carrier: € 11,300
- Handy container vessel: € 2,700
- RoPax vessel: € 8,100

	<i>All dues/charges quoted are exclusive VAT.</i>
Total annual revenues	Operating income 2010: € 38,453,490 of which port charges: € 8,490,527.
Internalisation issues	<p>The port offers a discount on the tonnage due for tankers with a Green Award Certificate. For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. The reward given by the port does not depend on the actual score but on whether a Green Award Certificate was awarded or not. The discount that is offered by the port for a Green Award Certificate is not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking: see Objective of the scheme above.</p> <p>For a ship to receive a Green Award Certificate, the ship and its manager's office have to reach a certain score in an assessment of crew, operational, environmental and managerial elements. Ships have to pay certain fees to get/hold the certificate.</p>
Sources	<p>Port of Sines Authority Tariff Regulations, 2012 (price list); http://www.portodesines.pt/pls/portal/go Port of Sines Annual Report, 2010; (for revenues) Port of Sines Website (http://www.portodesines.pt) - tariffs - Liquid Bulks Terminal, Facilities & Waste Integrated Management Concessionaire 2012 (for waste charges) Porto Novo, 2012 (title: governance activity) (for waste law) Correspondence with Port of Sines, August 2012 (for objective, legal basis port dues, administrative costs and internalisation issues).</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Romania, Port of Constantza.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	This factsheet covers the sea port dues of the Port of Constantza and its waste charges. The port dues consist of: <ol style="list-style-type: none"> 1. Port access tariff, 2. Basin tariff, 3. Quay tariff.
Objective of the scheme	The objective is to provide quality and competitive services to the ports customers, to offer a developed transport infrastructure, as well as security, safety and environmental port conditions, thus encouraging the cargo traffic and transforming the Port of Constantza into an important transit centre.
Legal basis	Waste charge has to be in line with Directive 2000/59/EC and according national legislation Order no. 322 of the Minister of Transport, Constructions and Tourism, on port reception facilities for ship-generated waste and cargo residues (Official Monitor, Part I, no. 241/17 March 2006)
Responsible authority	National Company "Maritime Ports Administration" SA Constantza has the role of port authority for the Romanian Ports - Constantza, Midia and Mangalia (and Tomis Marina).
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Port access tariffs: GT of a vessel (€/GT) 2. Basin tariffs: vessel's length overall (LOA) and number of days in port (€/m/day) 3. Quay tariffs: vessel's length overall (LOA) and number of days in port (€/m/day)
Charge structure and charge level	<p>PORT DUES</p> <p>Port access tariffs are applied per GT of a vessel for each entry in port. Port access tariffs are differentiated by ship type (7) and GT group (6)</p> <p>Ship types (7):</p> <ul style="list-style-type: none"> - bulk carrier - tanker/LPG - cargo-vessel - container - carrier - RoRo / Ferryboat - passenger vessel - military vessel <p>Gross tonnage (GT) groups:</p> <ul style="list-style-type: none"> - 0-5000 - 5001-10000 - 10001-20000 - 20001-45000 - 45001-70000

	<p>- >70000</p> <p>Maximum port access tariffs Port access tariffs: € 0.155 per GT for all 7 ship types.</p> <p>Rebates available on port access tariffs:</p> <ul style="list-style-type: none"> - for liner shipping services (based on amount of ships and amount of times these ships will enter the port in a certain period). The following four ship types are identified: cargo-vessel, container-carrier, RoRo/ferryboat, passenger vessel - to vessels that make a second port call within 30 days from the previous port call - to vessels which leave port for the roads and return to port to continue the operations (loading, discharging, repairs, etc.) <p>Basin tariffs: Tariff rates for port basin is applied per vessel's maximum length (LOA) and number of days in port depending on the type of vessel and gross tonnage (GT).</p> <p>Basin tariffs are differentiated by ship type (7) and GT group (6):</p> <p>Ship types:</p> <ul style="list-style-type: none"> - bulk carrier - tanker/LPG - cargo-vessel - container - carrier - RoRo/Ferryboat - passenger vessel - military vessel <p>Gross tonnage (GT) groups:</p> <ul style="list-style-type: none"> - 0-5,000 - 5,001-10,000 - 10,001-20,000 - 20,001-45,000 - 45,001-70,000 - >70,000 <p>Maximum basin tariff: € 0.619 per m/day for tanker/LPG >7000 GT</p> <p>Rebates available on basin tariffs: no special rebates available</p> <p>Quay tariffs: is applied per vessel's maximum length (LOA) and number of days in port.</p> <p>Quay tariffs are differentiated by ship type (4) and GT group (6):</p> <p>Ship types:</p> <ul style="list-style-type: none"> - tanker/LPG
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	<ul style="list-style-type: none"> - container - carrier - RoRo/Ferryboat - passenger vessel <p>Gross tonnage (GT) groups:</p> <ul style="list-style-type: none"> - 0-5,000 - 5,001-10,000 - 10,001-20,000 - 20,001-45,000 - 45,001-70,000 - >70,000 <p>Maximum quay tariffs € 35.115 per m/day for tanker/LPG >7000 GT</p> <p>Rebates available on quay tariffs: Other tariffs apply for bulk carriers depending on type of bulk cargo and for cargo vessels depending on type of cargo:</p> <ul style="list-style-type: none"> - Category 1: coal and derivatives, phosphates, apatite, iron ore, bauxite - Category 2: other bulk cargo <p>Other tariffs apply in the following situation:</p> <ul style="list-style-type: none"> - Vessels which make port calls only for repair works to be carried out alongside the quay (outside the shipyard), on the basis of a permit emitted by Constanta Harbormaster. - Vessels during one call, performing both commercial operations and repair works, but only in the period of time when it is not performed in the same time loading/unloading operations, for the period of time (days) when the ships are in the previous mentioned situations. - Maritime vessels that are moored side by side (no commercial operations performed) in the second and next positions, the period of time (days) when the ships are in the previous mentioned situations. <p>WASTE CHARGES Waste charges: per vessel per berthing day</p> <p>Waste charge differentiated by:</p> <ul style="list-style-type: none"> - commercial vessels: € 36 per berthing day except the first day of commercial vessels - passenger ships and military ships: € 145 per berthing day (including the first day) <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 17,000 - Panamax bulk carrier: € 7,700 - Handy container vessel: € 3,800 - RoPax vessel: € 8,100 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual	The income of ship services is € 20,643,955 from which 92% maritime (=

revenues	€ 18,992,438). The other 8% income of ship services are related to inland shipping.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	-
Sources	http://www.portofconstantza.com/apmc/portal/static.do?package_id=infgen_port_maritim&x=load http://www.portofconstantza.com/apmc/portal/static.do?package_id=tarife_apmc_baza&x=load http://www.portofconstantza.com/apmc/portal/static.do?package_id=infgen_port_maritim&x=load Correspondence with National Company "Maritime Ports Administration" SA Constantza, July 2012.

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Slovenia, Port of Koper.
Status	Implemented (dues quoted are valid from 1/10/ 2011, waste charges from 1/2/2006).
Brief description	<p>This factsheet covers the sea port dues of the Port of Koper and its waste charges. The port dues consist of:</p> <ol style="list-style-type: none"> 1. Transfer charge, 2. Wharfage charge, 3. Berthing charge.
Objective of the scheme	N/A.
Legal basis	<p>Maritime Code of the Republic of Slovenia (Official Gazette of RS, Nos. 120/06 – official consolidated text and 88/2010), as well as the Decree on the Operation and Administration of the Port of Koper, and the state Concession for the operation, management, development and maintenance of infrastructure at the Port of Koper (Official Gazette of RS, No. 71/08 and 32/11).</p> <p>Waste charge have to be in line with Directive 2000/59/EC and according the Decree on the determination of prices for mandatory utility services for waste collection from vessels at the Port of Koper (Official Gazette No. 120/05 of 29th December 2005), and the amendment to the aforementioned Decree (Official Gazette No. 17/06 of 17th February 2006).</p>
Responsible authority	Luka Koper, port and logistic system, public limited company.
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Transfer charges: per unit of cargo (fixed amount per each tonne) 2. Wharfage charges: per metre of vessel - LOA (length over all), per day or part thereof 3. Berthing charges: per LOA metre, per month
Charge structure and charge level	<p>PORT DUES</p> <p>Transfer charges: in € per each tonne of cargo loaded or discharged, per each full container or per passenger embarked or disembarked.</p> <p>Transfer charges are differentiated by type of goods:</p> <ul style="list-style-type: none"> - Bulk and liquid cargo, crude oil, fuel-bunkerage, kaolin, phosphates, salts, sinter magnesite, fertilizers, sulphur, coke, bitumen, all kinds of ores, coal, petroleum coke, scrap iron, cereals and oilseeds in grain after processing - Chemicals, wine, edible oil, latex, molasses and other liquid cargo - Piecemeal and packed cargo, timber and other cargo 0.89 - Livestock - Vehicles - Containers (per each full container) - Hazardous cargo (explosives per IMDG Code Class 1) - Passengers - transit (passenger on a one-day visit) per passenger

	<ul style="list-style-type: none"> - Passengers - home port for each embarked and disembarked passenger <p>Maximum transfer charges: Hazardous cargo (explosives per IMDG Code Class 1) € 1.43 per tonne</p> <p>Wharfage charges: to be paid by a vessel using the quayside or waters at the Port of Koper for any other purpose than the loading/discharging of cargo or the embarkation/disembarkation of passengers. A vessel is charged upon the expiration of a period of two hours following completion of loading/discharging operations.</p> <p>The wharfage charge is not differentiated and amount to € 10.20/day or part thereof/LOA metre Rebates and/or surcharges on wharfage charge: When a vessel solely uses the waters of the Port and not the facilities, payable wharfage charges shall be lower.</p> <p>Berthing charges: payable by vessels which permanently or temporarily use a berth at the Port of Koper.</p> <p>Berthing charges are differentiated by:</p> <ul style="list-style-type: none"> - Use of operational quayside at which port services are provided - Use of non-operational quayside <p>Maximum berthing charges: Use of operational quayside at which port services are provided € 14.00 per LOA metre, per month</p> <p>GENERAL REBATES ON PORT DUES AVAILABLE In the event of transshipment (ship-warehouse-ship or ship-ship handling of cargo), the vessel transporting cargo from the port shall not be liable for port dues.</p> <p>Segregated ballast oil tankers segregated ballast oil tankers, double-hull oil tankers, together with other oil tankers of alternative construction, are charged port dues at rates reduced by 17%.</p> <p>WASTE CHARGES Waste charges: to be paid by all vessels visiting the port. Charged per vessel. Waste charge are differentiated by total GT (6 categories) or number of passengers (4 categories). The collection of solid waste from a vessel shall be charged for on the basis of volume.</p> <p>Gross Tonnage of the vessel:</p> <ul style="list-style-type: none"> - up to 1,000 GT - 1,001 GT to 4,000 GT - 4,001 GT to 6,000 GT
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	<ul style="list-style-type: none"> - 6,001 GT to 10,000 GT - 10,001 GT to 15,000 GT - Over 15,001 GT <p>Number of passengers:</p> <ul style="list-style-type: none"> - up to 10 - 11 to 50 - 51 to 200 - for each additional 50 passengers <p>Maximum waste charge: Over 15,0001 GT € 146,05.</p> <p>Different rebates and/or surcharges available: When the density of mixed (unsorted) municipal refuse exceeds 500 kg/m³ the charge is € 100 per m³.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 10,700 - Panamax bulk carrier: € 6,800 - Handy container vessel: € 2,800 - RoPax vessel: € 2,900 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	€ 6,614,546 in total from port dues (Annual Report 2011)
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Use of port charge revenues/earmarking: N/A.
Sources	<p>Annual Report 2011</p> <p>Port dues tariff.</p> <p>http://www.luka-kp.si/eng/partners/tariffs/2347</p> <p>Tariff for provision of mandatory utility services for waste collection from vessels in the port of Koper area.</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Spain, Port of Barcelona.
Status	Implemented (quoted dues/charges are from 2011).
Brief description	<p>This factsheet covers the sea port dues of the Port of Barcelona and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Vessel's tax, 2. Good's tax, 3. Passenger tax.
Objective of the scheme	N/A.
Legal basis	Port tariffs are levied under Spanish port law 33/2010 of the 5 August 2010. Waste charge has to be in line with Directive 2000/59/EC, and the according national legislation Royal Decree 1381/2002 of December 20.
Responsible authority	Barcelona Port Authority.
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Vessel tariffs: Gross tonnage. 2. Goods tariffs: volume of goods, number of containers (un)loaded, transhipped. 3. Passenger tariffs: number of passengers and passenger cars em/disembarking or transiting.
Charge structure and charge level	<p>PORT DUES</p> <p>Vessel's tax: product of GT/100, hours of stay or fraction (min. 3 and max. 15 hrs every 24 hrs), correcting coefficient and applicable basic amount.</p> <p>Tariffs are differentiated by:</p> <ul style="list-style-type: none"> - correcting coefficients - zone I/II - not short distance maritime service / short distance maritime service <p>Zone I categories (9):</p> <ul style="list-style-type: none"> - berthing place NOT given under concession or authorization (2 sub options: berthing alongside or berthing by the bow/anchor) - berthing place given under concession or authorization (2 sub options: berthing alongside or berthing by the bow/anchor) - berthing at port given under concession - berthing at Zone I only for being supplied or repairs (max. stay of 48 hrs) - long stay and using of Zone I. Stay of more than 7 days, min. GT of 0.5, stay calculated as over 24 hrs periods or its fraction. (9 sub options) - in and out from dry or floating dock - cruise ships (2 sub options) - RO/RO short distance maritime service (regular or non-regular maritime service) - for vessels belonging to Inter-island Maritime Services on the same archipelago.

Zone II:

- berthing only at Zone II
- anchoring
- waters not given under concession, vessels under repairs or being supplied
- waters given under concession, vessels under repairs or being supplied.

Maximum basic amount:

€ 7.0005 per GT/100 and hour of stay for vessels engaged on dredging or supplying operations, inactive vessel, including fishing or any floating device, other vessel whose stay is exceeding a month (as from the end of this month)

Rebates available on vessel tariffs:

- as per number of port calls for a maritime service a different maritime service and regular maritime service factor can be used. The following categories (nr. of calls) exist:

- 1-12
- 13-26
- 27-52
- 53-104
- 105-156
- 157-312
- 313 – 365
- As from 366

Good's tax: in €/unit

The gross tax payable is calculated as the product of the basic amount "M"(€3.1 for 2011). The correcting coefficient "1"(as set by APB for 2011) and coefficients that are differentiated by the type of terminal used:

- maritime terminal which are given under concession or under authorization without berthing space
- maritime terminal which are not given under concession or under authorization
- within cargo maritime terminals which are given under concession or authorization with berth given under concession or authorization

Under the simplified estimation system of the good's tax, the coefficients are further differentiated by the kind of transport element used:

- * containers =<20'
- * non-articulated truck up to 6.10 m
- * containers > 20'
- * articulated semi-trailer and trailer up to 12.30 m
- * articulated or non-articulated truck up to 12.30 m
- * articulated vehicle with several trailers or semi-trailers
- * vehicles being transported as goods (up to 1,500 kg of weight or over 1,500 kg of weight)

Under the other (not simplified) estimation system (“as per group of goods system”) of the good’s tax, the coefficients are further differentiated by:

1. goods: 5 groups of goods (a complete long list of different goods and their classification is included in the Spanish Law 48/2003 of 26th November 2003, BOE (Official State Gazette) No. 284 of 27th November 2003)

2. equipment based on kind of transport element:

* containers =<20’

* non-articulated truck up to 6.10 m

* platform up to 6.10 m

* containers > 20’

* articulated semi-trailer and trailer up to 12.30 m

* articulated or non-articulated truck up to 12.30 m

* platform up to 12.30 m

* tractor unit

* articulated vehicle with several trailers or semi-trailers

* any other not included above

Maximum coefficient regarding the good’s tax rate:

€ 77.50/unit for articulated vehicle with several trailers or semi-trailers under the simplified estimation method.

Rebates available on goods tariffs:

Within cargo maritime terminals which are given under concession or authorization

With berth given under concession or authorization:

- on loading or discharging 50% reduction

- on maritime transit (through terminal) 25% reduction

- on transshipment (ship to ship) 20%

With berth not given under concession or authorization: 80%

For inland waters traffic: 50%

Correction factors (reductions) for all groups:

- to goods associated transport elements on maritime transit 0.25

- loading or discharging on Regular Maritime Service for Short Distance 0.80

Passenger’s tax: in € per passenger or unit

Passenger’s tax is differentiated by: the gross tax payable by every passenger and associated vehicle is calculated as the product of the basis amount € 3.4, the correcting coefficient 1, and the applicable factors. The following categories exist:

- General case:

* passenger between non-Schengen countries

	<ul style="list-style-type: none"> * passengers between Schengen countries * passengers on touristic cruises * passengers on touristic cruises for more than one day * motorcycles and two-wheels vehicles * passenger cars incl. trailer with max. length of 5 m * passenger cars incl. trailer with length over 5m * buses and collective transport vehicles <ul style="list-style-type: none"> - Inland traffic * passenger * motorcycle, * car up to 5 m, * car over 5 m * buses <ul style="list-style-type: none"> - Passenger on local touristic trips or maritime excursion * restricted to service zone of the port * NON restricted to service zone of the port) <p>Maximum passenger's tax rate: Buses and collective transport vehicles, embarking or disembarking € 53.040 per unit</p> <p>Rebates available on passenger tariffs:</p> <ul style="list-style-type: none"> - with berth and terminal given under concession or authorization - with terminal given under concession or authorization - Regular Maritime services (passengers and vehicles) - drivers of vehicle which are subject to payment of wharfage dues, will be exempted of paying passengers tax <p>WASTE CHARGES: -</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 21,000 - Panamax bulk carrier: € 21,400 - Handy container vessel: € 6,500 - RoPax vessel: € 18,200 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	Net turnover from port fees in 2011: € 146,752,000.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	-
Sources	Annual report 2011 Vessel's tax (port dues) (2011) Passenger tax (2011) Good's tax (Wharfage dues) (article 15 of 33/2010 law) http://www.portdebarcelona.cat/en/web/port-dels-negocis/170

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Spain, Port of Valencia.
Status	Implemented (dues/charges quoted are from 2010).
Brief description	<p>This factsheet covers the sea port dues of the Port of Valencia and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Vessel tariff, 2. Goods tariff, 3. Passenger tariff.
Objective of the scheme	<p>Different objectives are provided for the discounts on tariffs:</p> <ul style="list-style-type: none"> - strengthen cruise and logistics platform - strengthen inter-modality - attract and consolidate more traffic - due to remoteness and insularity - as an incentive for better environmental practices - to improve the quality of services rendered.
Legal basis	<p>Port tariffs, as stipulated under Article 14 of Spanish Law 48/2003, are levied for the private use or special exploitation of public port land and for the rendering of non-commercial services by Spanish port authorities.</p> <p>The regulations governing port tariffs are contained in Spanish Law 48/2003 of 26th November 2003, BOE (Official State Gazette) No. 284 of 27th November 2003, and in any such matters as not contained therein, in the Spanish Law on Public Tariffs and Prices, the Law on General Tax and regulatory standards established from the development of such laws.</p> <p>‘The new Spanish port law 33/2010 of the 5th of August changed the law 48/2003 on economic rules governing ports and on port service performance.’ (Laxe, 2011) However, there is no information on port dues at the Port of Valencia available for the period after the publication of this new law.</p> <p>Waste charge has to be in line with Directive 2000/59/EC and the according national legislation Royal Decree 1381/2002 of December 20.</p>
Responsible authority	The Port Authority of Valencia (PAV) is the public body responsible for managing the port of Valencia.
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Vessel tariff: € per every 100 units of GT (per hour or per day). 2. Goods tariff: €/tonne or unit. 3. Passenger tariff: €/passenger or vehicle.
Charge structure and charge level	<p>PORT DUES</p> <p>Vessel tariff</p> <p>Short stays: €/100 GT/hour (minimum of 3 hours per call and maximum of 15 hours for every 24 hours). Differentiated by:</p> <ul style="list-style-type: none"> - at non-concessionary berth/at concessionary berths - alongside/fore-moored (at non-concessionary berths)

	<ul style="list-style-type: none"> - with water surface or without water surface (in case of at concessionary berths) <p>Maximum short stay vessel tariff: € 1.496136/100 GT/hour.</p> <p>Long stays (from the fourth day of stay): €/100 GT/day (minimum 100 GT).</p> <p>Differentiated by:</p> <ul style="list-style-type: none"> - domestic passenger traffic vessels - dredging or supply vessels - vessels under construction or undergoing major repairs: - fishing vessels during seasonal stops, unlicensed vessels, vessels deposited in court, - inactive vessels - tug, mooring and pilot vessels - vessels whose stay exceeds one month. <p>Vessels at anchor in zone II or outside the port waters:</p> <ul style="list-style-type: none"> - €/100 GT/day of stay in port (minimum 100GT) <p>Maximum long stay vessel tariff: € 7.224762/100 GT/day for different vessels in the category long stay, for every 100 GT and day of stay in port</p> <p>Rebates available on vessel tariffs:</p> <ul style="list-style-type: none"> - cruise vessel coming from OR going to another EU port = 20% - cruise vessels coming from AND going to another EU port = 30% - cruise vessel with call at base port = 20% - cruise vessels belonging to cruise companies and 12 or more joint calls at base port = 30% - vessels rendering regular services between EU ports = 20% - RoRo type vessels rendering regular services between EU ports = 50% - up to 40% of the net tariff amount - passenger vessels being used for passenger transport and goods vessels rendering services -between the Balearics, Canaries, Ceuta or Melilla, and EU ports = 50% - between ports in the same archipelago = 80% - to vessels accrediting compliance with certain conditions showing respect for the environment - to vessels accrediting the delivery of liquid waste (MARPOL I) = € 20 per tonne with a limit of 10% of the net amount - when the vessel's shipping company has had its services certified to UNE-EN 45011 or equivalent standards = 3% <p>Goods tariffs</p> <p>Goods tariffs are differentiated by:</p> <p>At non-concessionary terminals and other handling facilities.</p> <ul style="list-style-type: none"> - For goods and their means of transport. <p>When embarking or disembarking, by group (five groups of types of goods). A complete long list of different goods and their classification is included in the Spanish Law 48/2003 of 26th November 2003, BOE (Official State Gazette) No.</p>
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	<p>284 of 27th November 2003.</p> <p>To be applied to containers or equipment whether empty or not (in € per unit):</p> <ul style="list-style-type: none"> - Container ≤ 20' (including a platform if any) - Box truck up to 6 m - Platform up to 6 m - Container > 20' (including a platform if any) - Semi-trailer - Box truck or articulated vehicle up to 12 m - Platform up to 12 m - Tractor units - Tractor trailer (road train) - Other means not indicated above <p>Simplified estimates can be used for (in € per unit):</p> <ul style="list-style-type: none"> - Container ≤ 20' (including a platform if any) - Box truck up to 6 m - Platform up to 6 m - Container > 20' (including a platform if any) - Semi-trailer - Box truck or articulated vehicle up to 12 m - Platform up to 12 m - Tractor trailer (road train) <p>Maximum goods tariffs</p> <ul style="list-style-type: none"> - tractor trailer (road train) simplified estimate: € 87.947205 per unit <p>Rebates available on goods tariffs:</p> <p>In case of transshipment of regular tariffs:</p> <ul style="list-style-type: none"> - between berthed vessels: 50% of regular tariffs - between a fore-moored vessel and another vessel either fore-moored or moored alongside: 30% of regular tariffs - land transit with cargo breakage: 75% of regular tariffs <p>In concessionary or authorised terminals and other goods handling facilities:</p> <p>In terminals and other handling facilities with concessionary berthing:</p> <ul style="list-style-type: none"> - for goods embarked or disembarked: 50% of regular tariffs - maritime transit: 25% of regular tariffs - transshipment: 20% of tariff for between berthed vessels terminals - interior traffic and supply: between concessionary terminals: 50% of regular tariffs - land transit: 65% of regular tariffs <p>Without concessionary berthing:</p> <ul style="list-style-type: none"> - for goods embarked or disembarked: 90% of regular tariffs - maritime transit: 90% of regular tariffs - transshipment: 90% of tariff for between berthed vessels terminals - internal traffic: 90% of the tariff paid for one operation - land transit: 65% of tariffs for land transit with cargo breakage <p>Discounts on goods tariffs are given for different reasons:</p>
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	<p>1. In order to strengthen cruise and logistics platform:</p> <ul style="list-style-type: none"> - For international maritime transit UP TO 70% - For embarkation with origin in another EU country or disembarkation in another EU country, carried in vessels on NON-wheeled equipment up to 40%. <p>2. In order to strengthen intermodality:</p> <ul style="list-style-type: none"> a. Goods with EU origin embarked or disembarked = 10% b. Goods with origin and destination in the EU embarked on or disembarked from vessels rendering regular services between EU ports = 20% c. Goods with origin and destination in the EU embarked on or disembarked from ro-ro type vessels using wheeled transport elements and rendering regular services between EU ports = 40% d. Goods being embarked or disembarked, with entry/exit by rail transport = 20% <p>Hereby no combined discounts are given for a., b., and c.</p> <p>3. In order to attract and consolidate more traffic: In case of relevant, sensitive, priority or strategic traffic commitments = up to 40% of the net tariff.</p> <p>4. Due to remoteness and insularity</p> <ul style="list-style-type: none"> - Goods transported between a port in the Balearics, Canaries, Ceuta or Melilla, and ports in the EU, provided the origin or destination of said goods is a port on the islands, Ceuta or Melilla = 40%. - Containers and empty transport equipment embarked on the islands, Ceuta or Melilla, destined for ports in the EU= 70% <p>These discounts will not be given in addition to those for intermodality.</p> <p>Also discounts are provided in case of certain minimum traffic volumes the payee has committed to. (per type of product, Customs duty code)</p> <p>Passenger tariff (at non-concessionary berths and passenger terminals):</p> <p>Passenger tariffs are differentiated by:</p> <p>Type of trip (in € per item) :</p> <ul style="list-style-type: none"> - transport - cruise - local tourism trip <p>Passengers:</p> <ul style="list-style-type: none"> - embarking/disembarking - transit <p>Vehicles:</p> <ul style="list-style-type: none"> - motorcycles and other 2 wheel vehicles or trailers - passenger cars and other automobiles - coaches and other vehicles intended for group transport <p>Maximum passenger tariffs: Coaches and other vehicles intended for group transport: € 51.803709</p> <p>Rebates available on passenger tariffs:</p>
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	<p>The tariff shall be the following percentage of the regular passenger tariffs:</p> <ul style="list-style-type: none"> - at jointly granted concessionary berths and passenger terminals: 50% - when there is only a concessionary passenger terminal: 75% <p>Discounts on passenger tariffs are given for different reasons:</p> <ol style="list-style-type: none"> 1. In order to strengthen intermodality: passenger tariffs and passenger vehicles on vessels rendering regular services between EU ports: 20% of regular passenger tariffs. 2. In order to attract and consolidate more traffic: in the case of commitments to relevant, sensitive, priority or strategic traffic = up to 40% of the net amount. 3. Due to remoteness and insularity: <ul style="list-style-type: none"> - Passengers travelling between the Balearics, Canaries, Ceuta or Melilla, and EU ports - 60%. - Between ports in the same archipelago = 80%. <p>These discounts will not be given in addition to those for intermodality.</p> <p>WASTE CHARGES: in m³ or per container. Waste charges are differentiated by:</p> <ul style="list-style-type: none"> - oily waste reception for normal working hours/out of hours - ship generated waste per container for positioning, reception and transportation to facility and delivery at treatment plant (in cubic metre) - Positioning and removal of 7 m³ container (maximum time in place: 48 hours) - Positioning and removal of 1 m³ container (maximum time in place: 48 hours) <p>Maximum waste charge: € 178.12 for positioning and removal of 7m³ container (per container)</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 21,500 - Panamax bulk carrier: € 21,800 - Handy container vessel: € 6,300 - RoPax vessel: € 18,400 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	Total revenues 2010: € 10,516,000, but no information available on share of revenues from port dues.
Internalisation issues	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	Use of port charge revenues/earmarking: N/A.
Sources	<p>ElMrabet, 2012, Regulations governing port water quality management</p> <p>http://www.valenciaport.com/en-US/InformacionInstitucional/AutoridadPortuariaValencia/Introduccion/Paginas/AutoridadPortuaria.aspx</p> <p>http://www.valenciaport.com/en-US/Ofertaservicios/TarifasYReglamentos/Introduccion/Paginas/TarifasReglam</p>



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Fernando González Laxe, 2011

‘The New Port Framework in Spain As a Means to Support the Increase of Traffic Potential in the Mediterranean Sea *University of A Coruña, Spain* Volume 4, Number 1, 2011.

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Sweden, Port of Gothenburg.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Gothenburg and its waste charges. The port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage due ("port due"), 2. Passenger due, 3. International Ship and Port Security (ISPS) dues, 4. Passage fee, 5. Laytime dues, 6. Goods dues, 7. Sulphur charges. <p>The port gives an environmental rebate of port dues to ships with lower than baseline nitric oxide emissions.</p>
Objective of the scheme	N/A.
Legal basis	Waste charges have to be in line with Directive 2000/59/EC and the according national legislation (National Maritime Administration Regulations and General Guidelines on reception of waste from ships (SJÖFS 2001:12))
Responsible authority	Gothenburg Port Authority Swedish Maritime Administration for exemption of sulphur charges and nitric oxide rebates
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Port (tonnage) dues: gross tonnage (GT) 2. Passenger dues: # of passenger 3. International Ship and Port Security (ISPS) dues: # of passenger 4. Passage fee: GT 5. Laytime dues: metre of overall length of vessel per day 6. Goods dues: tonne of goods 7. Sulphur charges: GT 8. NO_x rebate: GT 9. Waste charge: GT
Charge structure and charge level	<p>PORT DUES</p> <p>Port (tonnage) dues: charge based on the GT of the ship.</p> <p>Charge levels are differentiated by ship type (7 categories):</p> <ul style="list-style-type: none"> - Tankers; differentiated by number of hulls (2 categories) and total GT (4 categories) <ul style="list-style-type: none"> o Number of hulls (2 categories): <ul style="list-style-type: none"> ▪ Double ▪ Single o Total GT (4 categories): <ul style="list-style-type: none"> ▪ 0-2300 GT ▪ 2301-3300 GT ▪ 3301-15000 GT ▪ >15000 GT

	<ul style="list-style-type: none"> - Container vessels on regular service; differentiated by total GT (4 categories): <ul style="list-style-type: none"> o 0-2300 GT o 2301-3300 GT o 3301-15000 GT o >15000 GT - CON/RO Vessels, - RO/RO vessels, - Car carriers, - Passenger ships/ferries - Cruise liners differentiated by total GT (2 categories): <ul style="list-style-type: none"> o 0-20000GT o <20000GT <p>Maximum charge levels:</p> <ul style="list-style-type: none"> - Tanker Single hull and heavier than 15000 GT: € 0.92/GT <p>Rebates on port tonnage dues:</p> <ul style="list-style-type: none"> - RO/RO vessels 20% discount when more than 4 calls a week - Passenger ships exempted from port dues after 365 calls a year - Cruiseliners: discount when >7 calls a year by ships of the same company <p>Passenger dues: charged to cruiseliners, based on the number of passengers on the ship. Maximum charge level : € 1.04/passenger</p> <p>ISPS dues: charged to cruiseliners, based on the number of passengers on the ship. Maximum charge level: € 1.42/passenger</p> <p>Passage fee: can be charged to ships passing the port (i.e. vessels that pass the port's water zone and stay in the port area no longer than 24 hours or if the vessel does not board or discharge goods, passengers or waste). Maximum charge level: € 0.11/GT per passage</p> <p>Laytime dues charged when laying at a quay more than 24 hours before or after loading/unloading, charge base is length metres and day. Rate for first commenced calendar day: € 3.28 per length metre. From the second day onwards, tariffs are lowered by 50%.</p> <p>Goods dues: charged for unloading or loading of goods at dry cargo quays, charge base is tonnes of goods. Maximum charge level: € 2.95/tonne of goods</p> <p>Sulphur (sur)charges: an extra charge is payable if the sulphur content of the fuel for the vessel's operation exceeds 0.2 per cent by weight, charge base is GT.</p>
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	<p>Differentiated by sulphur content (3 categories):</p> <ul style="list-style-type: none"> - Sulphur content <ul style="list-style-type: none"> o <0.2 o 0.21-0.50 o >0.50 <p>Maximum charge level: Ship with sulphur content of more than 0.50: € 0.01/GT</p> <p>ENVIRONMENTAL REBATES</p> <p>Low Nitric oxide rebate: Ships that by various measures have reduced their nitric oxide emissions to less than 10 grams per kilowatt-hour are given a reduction of the harbour dues.</p> <p>WASTE CHARGES</p> <p>Waste due for ship-generated solid waste, charge based on GT</p> <p>Differentiated by type of ship (7 categories):</p> <ul style="list-style-type: none"> - Tankers - Container vessels - Con/ro vessels - Ro/ro ships - Car carriers - Cruise liners - Other vessels <p>Maximum charge level: Car carriers and cruise liners: € 0.02/GT.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 22,800 - Panamax bulk carrier: € 16,800 - Handy container vessel: € 6,200 - RoPax vessel: € 5,800 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Operating income in 2009: € 159,250,440. The proportion of port dues is not specified.
Internalisation issues	<p>In 1998 an agreement between the Swedish Maritime Administration, the Swedish Ship Owners Association and the Swedish Ports' and Stevedores' Association the goal was set to reduce emissions of NO_x and sulphur of ships calling at Swedish ports by 75% in the early years of the 21st century. The Port of Gothenburg therefore levies a sulphur charge for vessels using fuel with a sulphur content of more than 0.2 % per weight and grants an environmental rebate on port dues to ships with nitric oxide emissions less than 10 g/kWh. Two sulphur charge rates and three NO_x rebate rates are differentiated, rewarding relative more environmentally friendly behaviour relatively more. To our knowledge, the rates themselves are not based on external costs.</p>

	With the waste charge an incentive not to discharge ship-generated waste at sea is given.
Other issues	<p>Use of port charge revenues/earmarking: N/A.</p> <p>A Swedish Maritime Administration certificate in accordance with the Administration's notice (SJÖFS 1998:13, 2008:5) is a condition for the low NO_x rebate.</p>
Sources	<p>Port tariff for the Port of Gothenburg, valid from 1st January 2012 until further notice & port of Gothenburg's website, 2012 http://www.portofgothenburg.com/About-the-port/Port-Tariff/ City of Gothenburg annual report, 2009 (for operating income)</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Sweden, Port of Stockholm.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Port of Stockholm and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Tonnage due ("Harbour due"), 2. Cargo due, 3. International Ship and Port Security (ISPS) fee, 4. Passenger fee, 5. Vehicle fee, 6. Lay-days fee, 7. Passage fee. <p>Rebate of port dues is given on environmental grounds: A rebate is granted to ships with lower than baseline sulphur and nitric oxide emissions.</p>
Objective of the scheme	Revenues are used to cover operating expenditures as well as maintenance of infrastructure and infrastructure investments
Legal basis	<i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation: National Maritime Administration Regulations and General Guidelines on reception of waste from ships (SJÖFS 2001:12)
Responsible authority	Stockholms Hamn AB and the City of Stockholm Swedish Maritime Administration for Sulphur and nitric oxide rebates
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Harbour dues: GT 2. Cargo dues: tonne goods 3. International Ship and Port Security (ISPS) fee: number of containers 4. Passenger fee: number of passengers 5. Vehicle fee: number of vehicles 6. Lay-days fee: GT and per 48 hours. 7. Passage fee: GT per passage. 8. Sulphur rebate: GT 9. Nitric oxide rebate: GT 10. Waste charge: GT
Charge structure and charge level	<p>PORT DUES</p> <p>Harbour dues: charge base is GT</p> <p>Differentiated by Ship type (3 categories):</p> <ul style="list-style-type: none"> - Scheduled service vessels - Cruise liners - Other vessels <p>Maximum harbor due tariff:</p> <ul style="list-style-type: none"> - Tariff is highest for 'other vessels': € 0.41/GT, with a minimum of € 67.14 /call and maximum (for vessels with l.o.a. ≤ 80 m2) of € 79.70 /call <p>Different rebates available on harbour dues:</p> <ul style="list-style-type: none"> - When calling at a quay that does not belong to the port of Stockholm, harbour dues are reduced.

	<ul style="list-style-type: none"> - Sulphur rebate: Vessels with a sulphur content in the fuel below 0.5 % per weight will receive a discount provided that the Swedish Maritime Administration has issued a valid Sulphur Oxide Reduction Certificate: <ul style="list-style-type: none"> o Sulphur content > 0.2 but < 0.5%: -€ 0.011/GT o Sulphur content ≤ 0.2: -€ 0.022/GT - Nitric oxide rebate: Vessels which have reduced nitric oxide emissions to less than 10g/kwh will be granted a reduction in harbour dues provided that the Swedish Maritime Administration has issued a valid Nitric Oxide Certificate: <ul style="list-style-type: none"> o Nitric oxide content <10g/kWh but >5g/kWh -€ 0.016/GT o Nitric oxide content ≤5g/kWh but >1g/kWh: -€ 0.027/GT o Nitric oxide content ≤1g/kWh: -€ 0.033/GT - Liner service vessels receive a rebate on harbour dues if a competent authority has granted an exception from compulsory delivery of all waste generated from the vessel (-€ 0.058/GT) - Cruise liners will have reduced rates after the 11th call. - Cruise liners can receive a seasonal rebate on harbour dues. <p>Cargo dues: charged to all ships loading/unloading cargo, therefore, cruiseliners are exempted. Charge base is tonne of goods.</p> <p>Cargo dues are differentiated by goods category (TARIC code) (13 categories):</p> <ul style="list-style-type: none"> - Other - Grain - Molasses - Sand and gravel, etc. - Cement - Coal and coke, etc. - Low viscosity oils (petrol, etc.) - Medium viscosity oils (paraffin, etc.) - Heavy oils - Timber, pellets etc. - Pulp, wastepaper - Paper and board - Building blocks <p>Maximum cargo fee:</p> <ul style="list-style-type: none"> - Fee is highest for ships carrying 'other cargo': € 3.22/tonne goods <p>ISPS-fee: For containers with goods arriving by sea or by land to the Container Terminal at Frihamnen (CTF). Charge base is number of containers</p> <p>Maximum ISPS fee: ISPS fee is the same for all ships carrying containers: € 2.68/cont</p> <p>Passenger fee for each embarking or disembarking passenger. Charge base is # of passengers.</p> <p>Passenger fee is differentiated by ship type:</p>
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	<ul style="list-style-type: none"> - Cruise liners - Other vessels <p>Maximum passenger fee: Passenger fee is highest for cruise liners embarking/disembarking passengers: € 3.35/pax.</p> <p>Vehicle fee for each vehicle in service that accompanies a vessel to or from the port. Charge base is number of vehicles.</p> <p>Differentiated by vehicle type (3 categories):</p> <ul style="list-style-type: none"> - Private cars - Cargo vehicles - Bus <p>Maximum vehicle fees: Vehicle fee is highest for ships carrying busses: € 4.55/vehicle</p> <p>A Lay-days fee is applied when a vessel is docked for more than 48 hours before/after loading/unloading. The fee is payable per 48 hour and is 25% of harbor dues for vessels.</p> <p>Passing fee: Port of Stockholm has the right to charge vessels when passing through the Stockholm Port Area regardless of if the vessel called into a berth/quay or loaded/discharged goods, passengers or waste. Charge base is GT.</p> <p>Passing fee is the same for all ships: € 0.20/GT per passage.</p> <p>WASTE CHARGES</p> <p>Waste charges: Charge base is GT</p> <p>Tariff is the same for all ships: € 0.057 /GT, with a maximum of € 1,136.56 per call.</p> <p>Different rebates on waste charges available:</p> <ul style="list-style-type: none"> - Cruise liners receive a discount for source separated waste. <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 86,900 - Panamax bulk carrier: € 27,300 - Handy container vessel: € 10,300 - RoPax vessel: € 20,300 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual	Total revenues from sea port dues: € 42,580,138 (2011).

revenues	
Internalisation issues	<p>In 1998 an agreement between the Swedish Maritime Administration, the Swedish Ship Owners Association and the Swedish Ports' and Stevedores' Association the goal was set to reduce emissions of NOx and sulphur of ships calling at Swedish ports by 75% in the early years of the 21st century. The Port of Stockholm therefore grants a sulphur rebate on port dues for the use of fuel with a sulphur content of less than 0.5% and grants a nitric oxide rebate on port dues for vessels with NOx emissions less than 10g/kWh. Two sulphur rebate rates and three NOx rebate rates are differentiated, rewarding relative more environmentally friendly behaviour relatively more. To our knowledge, the rates themselves are not based on external costs.</p> <p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p>
Other issues	<p>Use of port charge revenues/earmarking: N/A.</p> <p>A Swedish Maritime Administration certificate in accordance with the Administration's notice (SJÖFS 1998:13, 2008:5) is a condition for an environmental rebate.</p>
Sources	<p>Port of Stockholm, 2012. Prices and terms 2012. http://www.stockholmshamn.se/sv/Tjanster--prislista/Prislista/ Ports of Stockholm, 2010. Annual report 2010 (for revenues). Correspondence with Port of Stockholm Authority, August 2012.</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	Sweden, Port of Trelleborg.
Status	Implemented (dues/charges quoted are valid from 1/1/2012)
Brief description	<p>This factsheet covers the sea port dues of the Port of Trelleborg and its waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Port fee, 2. Cargo due, 3. Vehicles and passengers' fee. <p>The port gives a rebate of port fees on environmental grounds: environmental certificate of low sulphur and nitric oxide emissions.</p>
Objective of the scheme	N/A.
Legal basis	<i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation: National Maritime Administration Regulations and General Guidelines on reception of waste from ships (SJÖFS 2001:12).
Responsible authority	Trelleborgs Hamn AB Swedish Maritime Administration for sulphur and nitric oxide rebates
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Port fees: length of vessel (metre of LOA) per call or day or year 2. Cargo dues: tonne of cargo 3. Vehicles and passengers' fees: per vehicle/ per passenger. 4. Environmental discount: NOx and SOx emissions. 5. Waste charge: N/A
Charge structure and charge level	<p>PORT DUES</p> <p>Port (ship) fees: charged to all ships calling at the port. Charge base is length metre (per call, day, or year).</p> <p>Differentiated by ship type/length (4 categories):</p> <ul style="list-style-type: none"> - Ships that are not fishing vessels and are more than 20 metre in length: differentiated by ship type (2 categories): <ul style="list-style-type: none"> o Ro-Ro vessels o Other vessels - Ships that are not fishing vessels and are less than 20 metre in length - Registered fishing vessels, that is used on a regular basis for professional fishing - Other fishing vessels <p>Maximum port fees:</p> <ul style="list-style-type: none"> - for those charged on a number of call basis, highest for Ro –Ro vessels longer than 20 metres: € 17.79 per metre <i>per call</i> - For those charged on an daily basis, vessel under 20 metre of length that is not a fishing vessel is highest € 115.29 per metre <i>per day</i> - For those charged on a yearly basis, highest for registered fishing vessels: € 46.07 per metre <i>per year</i>.

Rebates on port ship fees available:

- **Sulphur and nitric oxide rebates (all ships):** Vessels that grant the environmental demands according to the agreements from 1996 between Swedish Ports, Swedish Maritime Administration and Swedish Ship Owners' Association with respect to reduced sulphur- (SO_x) and nitric acid content (NO_x) for ME and AUX.E get an environmental discount on ship port fees of 20 %.

Cargo dues: Cargo port fees have to be paid for cargo loaded and/or discharged from vessels in the port area. The charge base is tonne of cargo.

Cargo dues are differentiated by type of cargo (9 categories):

- Grains
- Sand, loam, gravel, shingel, macadam, dolomite, limestone, lime and cement
- Petroleum oils and oils obtained from bituminous minerals (other than crude), paraffin, diesel oil, Heating oil and road oil
- Fertilisers
- Timber and goods made of wood, charcoal
- Brick, pipe and tiles
- Paper
- Iron-, steel constructions, rails, pipes, nets, Steel chain, bolts and other products of iron and steel
- Other

Maximum cargo due: Ships unloading/loading 'other cargo': € 3.34/tonne.

For cargo that are loaded/discharged within the port without using the port's quays only 50% of cargo due has to be paid.

Vehicles and passengers' fee: The fee is payable for each vehicle including passengers, travelling by car to and from the port. Charge base is number of vehicles or number of passengers.

Vehicles and passengers' fee is differentiated by type cargo:

- Passenger
- Cars, motorcycles, caravans and other trailers for cars
- Buses
- Trucks and trailers
- Railway wagon

Maximum vehicles and passengers' fee:

- Not all categories are specified (most are 'acc. to agreement'), for those that are specified a ship with railway wagons will have the highest charge: € 13.10 per unit.

WASTE CHARGES

Waste charges: Are not in the standard price lists, as only few ships want to hand in waste. Waste activities are outsourced to other companies, so if ships

	<p>do want to hand in waste they are given a telephone number and can arrange their waste deliveries and prices with the other party.</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 36,500 - Panamax bulk carrier: € 12,700 - Handy container vessel: € 5,700 - RoPax vessel: € 3,100 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Revenues from port dues have not been made public.
Internalisation issues	<p>In 1998 an agreement between the Swedish Maritime Administration, the Swedish Ship Owners Association and the Swedish Ports' and Stevedores' Association the goal was set to reduce emissions of NOx and sulphur of ships calling at Swedish ports by 75% in the early years of the 21st century. The Port of Trelleborg therefore offers a discount on its port dues to vessels that have reduced their SOx and NOx emissions to certain amount. The requirements that have to be met for receiving the environmental rebate however are not clear.</p>
Other issues	<p>Use of port charge revenues/earmarking: N/A.</p> <p>A Swedish Maritime Administration certificate in accordance with the Administration's notice (SJÖFS 1998:13, 2008:5) is a condition for the environmental rebate.</p>
Sources	<p>Trelleborgs Hamn AB (2012). Prices and fees for services in the port of Trelleborg. http://www.trelleborgshamn.se/?id=572</p> <p>Communication with a representative of the Port of Trelleborg in July 2012 on waste charges.</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	United Kingdom, Ports of Grimsby & Immingham.
Status	Implemented (dues/charges quoted are valid from 1/1/2012 -31/12/2012).
Brief description	<p>This factsheet covers the sea port dues of the Ports of Grimsby and Immingham and their waste charges. Port dues consist of:</p> <ol style="list-style-type: none"> 1. Ship dues, 2. Dock rental fee, 3. International Ship and Port Security (IPSP) fee, 4. Goods due.
Objective of the scheme	N/A.
Legal basis	<i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation (The Merchant Shipping and Fishing Vessels (Port Waste Reception Facilities) Regulations 2003, S.I. 2003/1809).
Responsible authority	Associated British Ports (ABP).
Who are charged	Port users.
Charge base	<ol style="list-style-type: none"> 1. Ship dues: Net tonnage NT 2. Dock rental: NT, number of weeks or number of days 3. International Ship and Port Security (ISPS fee): - (per vessel) 4. Goods dues: per tonne, passenger, vehicle, or m³ 5. Waste charge: - (per vessel)
Charge structure and charge level	<p>PORT DUES</p> <p>Ship dues are levied on the cargo carrying voyage of the vessel. Ships entering and leaving to service the docks, quays or jetties are charged the inward or the outward dues, whichever is higher. The tariffs are based on the NT of the vessel. Ship dues of Grimsby and Immingham differ slightly, mostly with respect to the level of differentiated tariffs.</p> <p>Ship dues Grimsby are differentiated by type of vessel (2 categories):</p> <ul style="list-style-type: none"> - Cargo vessel; differentiated by class/country (2 categories): <ul style="list-style-type: none"> o Class 1: Vessels trading coastwise in Great Britain, Northern Ireland, Channel Islands and Isle of Man o Vessels trading to/from any foreign port - Non-cargo vessel <p>Maximum ship dues port of Grimsby:</p> <ul style="list-style-type: none"> - Cargo ship from foreign port (class 2); € 4.17 per NT <p>Ship dues Immingham are differentiated by type of vessel:</p> <ul style="list-style-type: none"> - Cargo vessel; differentiated by class/country (3 categories) and type of cargo (2 categories): <ul style="list-style-type: none"> o Class: <ul style="list-style-type: none"> ▪ Class 1: Vessels trading coastwise in Great Britain, Northern Ireland, Channel Islands and Isle of Man ▪ Class 2: Vessels trading to/from EU states, Norway

	<p>and Island</p> <ul style="list-style-type: none"> ▪ Class 3: Vessels trading to/from any other port <ul style="list-style-type: none"> ○ Type of cargo: <ul style="list-style-type: none"> ▪ Enclosed dock/dry bulk ▪ Bulk liquid/gas - Non-cargo vessel <p>Maximum ship dues port of Immingham:</p> <ul style="list-style-type: none"> - Cargo ship from class 3 (any other port) carrying enclosed dock/dry bulk: € 11.82 per NT <p>Dock rental: charged if cargo operations take >14 days, if occupying a berth while not involved in cargo operations (max 3 days), or when occupying a berth for purposes other than to discharge/load cargo will be subject to dock rents. Charge based on NT and number of weeks/days.</p> <p>Dock rental differentiated by total net tonnage (2 categories):</p> <ul style="list-style-type: none"> - Vessel >50NT - Vessels <50NT <p>Maximum dock rental charge:</p> <ul style="list-style-type: none"> - Depends on the total NT of the ship: Vessel >50NT: € 0.93 per NT per week and Vessels <50NT: € 33.74 per vessel per day <p>ISPS fee to cover security costs incurred under the ISPS code an ISPS charge is applied once to vessels more than 500GT. The ISPS fees of Grimsby and Immingham differ.</p> <p>Maximum ISPS fee: Grimsby: € 50.02 per vessel, Immingham: € 70.50 per vessel</p> <p>Goods dues (wharfage): A charge has to be paid for all goods loaded or unloaded. The charge base are tonnes, m3 (timber) or numbers (e.g. number of passengers, vehicles).</p> <p>Goods dues are differentiated by type of goods (39 categories)</p> <ul style="list-style-type: none"> - Ammonia, Sulphate of - Cement - Clay - Coal or Coke - Fertiliser - Fish - Fish Meal - Forest Products - Goods, N.O.E - Grain - (Iron and steel): Bars, Billets, Blooms, Rails, Plates, Flats, Angles, Pigs, Scrap, Channels, Bolts, Columns, Girders, Wire - (Iron and steel): Coils, Ingots, Rods, Strip, Slabs, Sheets - (Iron and steel): Chains and Cables, Pipes, Tubes - Iron Ore - Limestone - Meat
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	<ul style="list-style-type: none"> - Non Ferrous Ore - Non Ferrous Metal - Packaging - Passengers - Petroleum Coke - Phosphates - Potash - Project Cargo - Pyrites - Pyrites Burnt - Slag & Stone - Soda Ash - Sugar - Talc - Industrial - Timber- Softwood - Timber - Hardwood - Vegetables - Vehicles - Acrylonitrile - Chemicals, Liquid (in bulk) - Liquid Petroleum Gases (in bulk) - Oils and Spirits (in bulk) - Light Oils - Heavy Oils <p>Maximum goods dues tariff: Ship unloading/loading fish: € 28.21 per tonne</p> <p>WASTE CHARGES</p> <p>Waste charges: A mandatory charge per vessel is invoiced for the provision of ship waste reception facilities.</p> <p>Differentiated by total NT (4 categories):</p> <ul style="list-style-type: none"> - <800 NT - 801 - 3,000 NT - 3,001 - 10,000 NT - >10,001 NT <p>Maximum waste charge: Ship >10,001 NT: € 70.96 per vessel</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 237,600 - Panamax bulk carrier: € 140,000 - Handy container vessel: € 14,300 - RoPax vessel: € 159,300 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Ports and transport of ABP 2011: € 490,228,013. It has not been specified which proportion of the income has been raised by port dues.
Internalisation	With the waste charge an incentive not to discharge ship-generated waste at sea

issues	is given.
Other issues	Use of port charge revenues/earmarking: N/A.
Sources	<p>Grimsby & Immingham, Principal rates and charges and standard terms and conditions of trade - 1st January - 31st December 2012.</p> <p>http://www.humber.com/Pilotage_and_Charges/ABP_Commercial_Port_Tariffs/</p> <p>ABP Finance PLC – annual report and accounts 2011.</p> <p>Porto Novo, 2012, Governance activity.</p>

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	United Kingdom, Port of London.
Status	Implemented (dues quoted are valid from 1/1/2012).
Brief description	This factsheet covers the sea port dues of the Port of London and its waste charges. Port dues consist of: <ol style="list-style-type: none"> 1. Vessel charge, 2. Cargo charge, 3. Ship moorings charge.
Objective of the scheme	The objective of the port dues is to make profit and to reinvest the funds.
Legal basis	Waste charges have to be in line with Directive 2000/59/EC and the according national legislation (The Merchant Shipping and Fishing Vessels (Port Waste Reception Facilities) Regulations 2003, S.I. 2003/1809).
Responsible authority	The authority responsible for setting the port dues is the port authority.
Who are charged	Owners of ships are charged with these different port dues.
Charge base	Vessel charge: gross tonnage. Cargo charge: volume of cargo (tonne) Ship moorings charge: gross tonnage (per 24 hours or per 48 hours) Waste charge: -
Charge structure and charge level	<p>PORT DUES</p> <p>Conservancy Charges on Vessels</p> <p>1 Applicable to all vessels</p> <ul style="list-style-type: none"> - Estuary charge: € 0.0143 per gross tonnage. - Estuary charge – LNG carriers: € 0.0285 per gross tonnage. <p>2 Applicable to vessels subject to conservancy discharging / loading within Port of London Authority (PLA) limits.</p> <p>Class I</p> <p>All vessels other than Class II</p> <p>Up to 3.000 tonnes: € 0.0364 per gross tonnage.</p> <p>3.001 to 10.000 tonnes: € 0.0869 per gross tonnage.</p> <p>10.001 to 55.000 tonnes: € 0.1584 per gross tonnage.</p> <p>Over 55.000 tonnes: € 0.2279 per gross tonnage.</p> <p>Class II</p> <p>Ro Ro vessels:</p> <p>Up to 10.000 tonnes: € 0.0114 per gross tonnage.</p> <p>10.001 to 25.000 tonnes: € 0.0191 per gross tonnage.</p> <p>Over 25.000 tonnes: € 0.0364 per gross tonnage.</p> <p>Cruise vessels: € 0.0514 per gross tonnage.</p> <p>The minimum charge is € 23.27 (inclusive of the Estuary charge).</p> <p>Conservancy Charges on Cargo</p>

	<p>1 Goods other than container/trailers</p> <p>a. Mineral oils and products of their distillation; bituminous substance, mineral waxes: € 0.2479 per tonne.</p> <p>b. All other goods: € 0.1652 per tonne.</p> <p>2 Containers</p> <p>Up to 20': € 1.9311 per unit</p> <p>Over 20' and up to 30': € 2.792 per unit</p> <p>Over 30' and up to 40': € 3.21 per unit</p> <p>Over 40' and up to 45': € 3.21 per unit</p> <p>Over 45': Price on application.</p> <p>3 Trailers: € 2.56 per unit</p> <p>4. Overdue Manifest Fee, Chargeable on all manifests not received within 72 hours of the vessel arriving or leaving PLA limits. € 100 per manifest, per month</p> <p>Also, there is an additional conservancy charge on specific oil.</p> <p>Furthermore, there is an Annual Port Due that has to be paid once a year if a ship navigates the Thames, this charged is based on gross tonnage for barges and per vessel for passenger and other ships.</p> <p>Ship moorings charge</p> <p>On each vessel using ship moorings, a charge of € 0.328/GT and € 0.118/GT for the first 24 hours, and for each subsequent period of 12 hours, respectively are levied.</p> <p>WASTE CHARGES: -</p> <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 33,000 - Panamax bulk carrier: € 21,900 - Handy container vessel: € 7,700 - RoPax vessel: € 15,200 <p><i>All dues/charges quoted are exclusive VAT.</i></p>
Total annual revenues	N/A.
Internalisation issues	-
Other issues	<ul style="list-style-type: none"> - Port of London has 2 people working responsible for collecting the port dues. - A waste material is not applicable, all the private terminals make their own arrangements.

	<ul style="list-style-type: none"> - The port dues are regarded as generic income for the port, however the funds are used to reinvest in the port facilities. - The tariffs for the port dues are adjusted every year in January. - The port dues have to be paid afterwards by means of a bill.
Sources	Charges 2012, Port of London Authority. http://www.pla.co.uk/display_fixedpage.cfm/id/2260/site/pla Port of London Authority.

Sea port dues and waste charges

Transport mode	Maritime shipping.
Country/region	United Kingdom, Ports of Tees and Hartlepool.
Status	Implemented (dues/charges quoted are valid from 1/1/2012).
Brief description	<p>This factsheet covers the sea port dues of the Ports of Tees and Hartlepool and their waste charges. Port dues for seagoing vessels consist of:</p> <ol style="list-style-type: none"> 1. Dock dues, 2. Oil pollution preparedness, response and co-operation (OPRC) charge.
Objective of the scheme	<p>Sea port dues are used to fund the ongoing maintenance and development of the port facilities that fall under the jurisdiction of the port authority. This includes maintenance of the river channel in terms of dredging, navigational aids, soundings as well as the port traffic systems, and port security. In addition it funds capital expenditure associated with ensuring that the port authority's duties and responsibilities are met</p>
Legal basis	<p><i>Sea port dues</i> are charged in accordance with Sections 71 to 81 of the Tees and Hartlepool Port Authority Act, 1966.</p> <p><i>Waste charges</i> have to be in line with Directive 2000/59/EC and the according national legislation (The Merchant Shipping and Fishing Vessels (Port Waste Reception Facilities) Regulations 2003, S.I. 2003/1809).</p>
Responsible authority	PD Ports
Who are charged	Port users
Charge base	<ol style="list-style-type: none"> 1. Dock dues: GT 2. Ship dues for Barges: GT 3. Oil Pollution Preparedness, Response and Co-operation ("OPRC"): per call. 4. Waste charge: - (per vessel/visit)
Charge structure and charge level	<p>PORT DUES</p> <p>Dock dues: For ships discharging or loading full cargoes ("full cargo" is defined as a cargo discharged or loaded that exceeds 60% of the GT of the ship). The charge is based on GT's and a minimum charge of € 116.33 applies.</p> <p>Dock dues are differentiated by total GT (4 categories):</p> <ul style="list-style-type: none"> - 1 - 5,000 - 5,001 - 10,000 - 10,001 - 15,000 - > 15,001 <p>Maximum dock due tariff: Ship of more than 15,001 GT: € 3.35 per GT</p> <p>Rebates available on dock dues:</p> <ul style="list-style-type: none"> - Ships discharging a full cargo and loading a full cargo will be charged full dues inwards and 75% dues outward. - Ships discharging or loading less than a full cargo will pay 50% dues. - Ships discharging and loading cargoes which in total are less than one full

	<p>cargo will pay 50% dues once only.</p> <ul style="list-style-type: none"> - Ships entering for refuge, lay by or other non-commercial activity will pay 50% dues. <p>Oil Pollution Preparedness, Response and Co-operation ('OPRC'): Following the introduction of the OPRC scheme, all vessels will pay this fee per voyage.</p> <p>OPRC differentiated by type of cargo (2 categories) and total GT (3 categories):</p> <ul style="list-style-type: none"> - Type of cargo <ul style="list-style-type: none"> o Bulk Liquid Cargoes o All other cargoes - Total GT <ul style="list-style-type: none"> o <9,000 GT o 9,000-60,000 o 60,000> <p>Maximum OPRC Tariff: Ship of over 60,000GT carrying bulk liquid cargoes: € 118.66.</p> <p>WASTE CHARGES</p> <p>Waste charges: to be paid by all vessels visiting the port. Charged per vessel.</p> <p>Waste charge differentiated by total GT (3 categories):</p> <ul style="list-style-type: none"> - 0 - 1,000 GT - 1,001 - 4,000 GT - 4,000 + GT <p>Maximum waste charge: Ship of over 4000GT € 146.58 per vessel.</p> <p>Different rebates and/or surcharges available:</p> <ul style="list-style-type: none"> - Ships with a certificate issued by the MCA are exempted from waste charge. <p>Total sea port dues for exemplary vessels (see Table 51 of main report for further specifications):</p> <ul style="list-style-type: none"> - Aframax liquid bulk carrier: € 92,200 - Panamax bulk carrier: € 67,900 - Handy container vessel: € 25,100 - RoPax vessel: € 67,000 <p><i>All dues/ charges quoted are exclusive VAT.</i></p>
Total annual revenues	Turnover in 2011 was € 81,433,224. The revenue from seaport dues is not public.
Internalisation issues	<p>With the waste charge an incentive not to discharge ship-generated waste at sea is given.</p> <p>States which are party to the Oil Pollution Preparedness, Response and Co-operation (OPRC) Convention and the OPRC-HNS Protocol are required to</p>

	establish a national system for responding to oil and HNS (hazardous and noxious substances) pollution incidents. Ships calling at the Ports of Tees and Hartlepool make a contribution to the national system of the UK by paying a OPRC charge.
Other issues	-
Sources	PD Teesport - Port of Tees and Hartlepool - Schedule of dues and charges for traffic using Hartlepool Dock. http://www.pdports.co.uk/en/marine-operations/dues-charges/ Correspondence with PD Ports in August 2012 on revenues, objective of the scheme, legislation of the scheme.

5.4. Fairway dues

National fairway dues																									
Transport mode	Maritime shipping.																								
Country/region	Finland.																								
Status	Implemented (quoted dues are valid from 1 January 2012).																								
Brief description	Finnish Customs collects fairway dues from merchant ships calling at a Finnish port. The revenue from the fairway dues are earmarked for the Finnish Maritime Administration for covering the costs of channels, lighthouses, icebreakers etc.																								
Objective of the scheme	Fairway dues are levied to cover the costs of the Finnish Maritime Administration for channels, lighthouses, icebreakers etc.																								
Legal basis	Act on Fairway dues (last amendment 1320/2011).																								
Responsible authority	Finnish Customs is responsible for charging fairway dues and for supervising the charging process.																								
Who are charged	<p>Ships engaged in merchant shipping that call at a Finnish port.</p> <p>Exemptions:</p> <ul style="list-style-type: none">• Cruise and cargo ships < 300 NT.• Passenger ship (other than cruise and high speed ships) carrying at least 12 passengers < 600 NT.• When no cargo is loaded/unloaded and when no passengers embark/disembark. <p>The ship owner and his representative are liable for paying the fairway dues.</p>																								
Charge base	Net tonnage of ship.																								
Charge structure and charge level	<p>The fairway due that has to be paid by the merchant vessels when calling at a Finnish port is differentiated between cargo and passenger ships and also depends on the ice class of the vessel:</p> <table><tr><th rowspan="2">Ice class</th><th colspan="2">Cargo ship</th><th rowspan="2">Passenger ship</th></tr><tr><th><=25,000 NT</th><th>> 25,000 NT</th></tr><tr><td>IA Super</td><td>€ 1.277/NT</td><td>25,000*€1.277+ (NT-25,000)*1/2*€1.277</td><td>€ 0.86/NT</td></tr><tr><td>IA</td><td>€ 2.389/NT</td><td>25,000*€ 2.389+ (NT-25,000)*1/2*€ 2.389</td><td>€ 1.694/NT</td></tr><tr><td>IB, IC</td><td>€ 4.821/NT</td><td>25,000*€4.821+ (NT-25,000)*1/2*€ 4.821</td><td>€ 2.919/NT</td></tr><tr><td>II, III</td><td>€ 6.918/NT</td><td>25,000*€1.277+ (NT-25,000)*1/2*€6.918</td><td>€ 4.878/NT</td></tr></table> <p>Maximum fairway due per call:</p> <ul style="list-style-type: none">• Passenger ship (other than cruise and high speed ships) carrying at least 12 passengers: 32,430.• Cruise ship: € 44,500.• All other ships: € 107,750. <p>Maximum number of times per year that fairway due has to be paid per ship:</p> <ul style="list-style-type: none">• Passenger ship, high-speed craft: 30 times per year.• Cargo ship: 10 times per year. <p>Cargo ships can get the following rebates on fairway dues:</p>			Ice class	Cargo ship		Passenger ship	<=25,000 NT	> 25,000 NT	IA Super	€ 1.277/NT	25,000*€1.277+ (NT-25,000)*1/2*€1.277	€ 0.86/NT	IA	€ 2.389/NT	25,000*€ 2.389+ (NT-25,000)*1/2*€ 2.389	€ 1.694/NT	IB, IC	€ 4.821/NT	25,000*€4.821+ (NT-25,000)*1/2*€ 4.821	€ 2.919/NT	II, III	€ 6.918/NT	25,000*€1.277+ (NT-25,000)*1/2*€6.918	€ 4.878/NT
Ice class	Cargo ship		Passenger ship																						
	<=25,000 NT	> 25,000 NT																							
IA Super	€ 1.277/NT	25,000*€1.277+ (NT-25,000)*1/2*€1.277	€ 0.86/NT																						
IA	€ 2.389/NT	25,000*€ 2.389+ (NT-25,000)*1/2*€ 2.389	€ 1.694/NT																						
IB, IC	€ 4.821/NT	25,000*€4.821+ (NT-25,000)*1/2*€ 4.821	€ 2.919/NT																						
II, III	€ 6.918/NT	25,000*€1.277+ (NT-25,000)*1/2*€6.918	€ 4.878/NT																						

	<ol style="list-style-type: none"> 1. Rebate depending on their loading capacity utilization rate (= combined total of cargo imported to and exported from Finland compared to 90% of deadweight of ship): <ul style="list-style-type: none"> • Loading capacity utilization rate $\leq 15\%$: 75% rebate. • Loading capacity utilization rate 15-30%: 50% rebate. 2. Rebate when loading transit goods exported from a Finnish port, if the whole cargo of the ship is transit cargo: 50% rebate. 3. Rebate for large cargo ships for which holds that due to their size their cargo has to be transported by smaller ships to other Finnish ports: 75%. 4. Rebate for cargo ships carrying cargo from a foreign port to/taking cargo destined for a foreign port from a Finnish coastal port in connection with a voyage to the Saimaa Canal: 50%. <p>A ship that is calling at more than one Finnish port has to pay fairway dues only once:</p> <ul style="list-style-type: none"> • if on the same voyage cargo/passengers is loaded/do embark at different Finnish ports with the same foreign destination, • if on the same voyage cargo/passengers is unloaded/do disembark at different Finnish ports coming from the same foreign origin. • if on the same voyage cargo is loaded at different Finnish ports even if the ship calls on the same voyage at a foreign port for loading cargo between calling two Finnish ports.
Total annual revenues	N/A.
Internalisation issues	-
Other issues	The revenue from the fairway dues are earmarked for the Finnish Maritime Administration for covering the costs of channels, lighthouses, icebreakers etc.
Sources	<p>Finnish Transport Safety Agency, Act on Fairway dues (1122/2005, amendments up to 1320/2011 included).</p> <p>Per Kågeson (1999), Economic instruments for reducing emissions from sea transport.</p>

National fairway dues

Transport mode	Maritime shipping.
Country/region	Sweden.
Status	Implemented (dues/charges quoted are valid from 1/4/2011).
Brief description	<p>The Swedish Maritime Administration (SMA) is responsible for establishing and maintaining safe and environment-friendly seaways. To this end the Swedish Maritime Administration (SMA) raises environmentally differentiated fairway dues. These dues have three main components:</p> <ol style="list-style-type: none"> 1. A cargo based component, 2. a gross tonnage (GT) based component, and 3. a sulphur fee. <p>The GT-based component is environmentally differentiated: a rebate is available for ships with NOx emissions less than 10gNOx/kWh.</p>
Objective of the scheme	<p>The fairway dues cover the costs for activities that render services to merchant shipping, besides services where the individual user of services is identifiable. (SMA, 2010)</p> <p>The basic principle for the design of the fairway dues system is to include the environmental costs, where the most important factor is the airborne emissions from vessels. (SMA, 2010)</p>
Legal basis	<p>Fairway due ordinance (SFS 1997:1121)</p> <p>Swedish Maritime Administration's regulations SJÖFS 2008:5, amended by SJÖFS 2011:2.</p>
Responsible authority	Swedish Maritime Administration (SMA).
Who are charged	<p>Vessels calling at a Swedish port are liable for fairway dues:</p> <ul style="list-style-type: none"> • Vessels calling a Swedish port in foreign traffic and load or unload cargo or passengers, are liable for fairway dues in the first Swedish port of call. • Vessels in domestic traffic are liable for fairway dues in the port where cargo or passengers are loaded for a Swedish port. <p>Vessels carrying out ship to ship (STS) operations in Swedish waters are also liable for fairway dues:</p> <p>An STS operation between two or more vessels that takes place in Swedish waters will be charged only once with the cargo based fairway due. The gross tonnage based portion will be charged for all vessels engaged in the STS operation.</p> <p>There is no fairway due for an individual passenger, but the liability for fairway dues arises when passengers embark or disembark a vessel in a Swedish port. The following persons are not considered as passengers:</p> <ul style="list-style-type: none"> • Crew member travelling home from the vessel. • A shipwrecked person. • A dead person. • A person that is transported free of charge or as a maximum at a cost that corresponds to the shipowners cost for food.

	<p>The following types of vessels are exempted from fairway dues:</p> <ul style="list-style-type: none"> • Vessles with a gross tonnage below 400. • Towing-, salvage- and search and rescue vessels. • Drilling and accomodation platforms or similar arrangements. • Work vessels. • Vessels transporting cargo between ports located in the Gothenburg-, Brofjorden- or Lake Vänern area. • Vessels engaged in regional or local cargo or passenger traffic in public regime or within a county, e.g. the Waxholm and the Styrso traffic in the archipelagos of Stockholm and Gothenburg.
Charge base	<ol style="list-style-type: none"> 1. Cargo based component: volume of cargo loaded or unloaded. 2. Gross tonnage based component: gross tonnage. 3. Environmental rebate on GT-based due: NOx emissions. 4. Sulphur fee: sulphur content of fuel used.
Charge structure and charge level	<p>Cargo based fairway due component:</p> <ol style="list-style-type: none"> 1. Normal tariff: SEK 2.9/tonne (€ 0.317/tonne) of cargo loaded or unloaded. 2. Low value cargo tariff: SEK 0.8/tonne (€ 0.087/tonne) of cargo loaded or unloaded. <p>The following items are not considered as cargo with respect to the fairway dues:</p> <ol style="list-style-type: none"> 1. Towed cargo, less than 100 m³ 2. Buses, trucks, railway cars, containers etc. when they are used to transport cargo or passengers. 3. Bunker and ships' requisites and provisions to the vessel or to some other vessel belonging to the same shipowner. 4. Personal belongings. 5. Cargo that is unloaded because of ship-wreck, drydocking, repair etc. and that later is loaded on the same vessel again. 6. Destroyed cargo. 7. Ballast water containing oil and other waste or garbage emanating from the operation of the vessel. <p>Gross tonnage based component:</p> <ol style="list-style-type: none"> 1. Passenger vessels (excl. cruise vessels): SEK 1.8/GT (€ 0.197/GT) A maximum of five calls per calendar month are charged. 2. Cruise vessels: SEK 0.8/GT (€ 0.087/GT). <ul style="list-style-type: none"> • A maximum of two calls per calendar month are charged. • Is charged only once in the first Swedish port per cruise. • If more than 90% of passengers are switched in a Swedish port, no GT based fairway due has to be paid for whole cruise. 3. Other vessels: SEK 2.05/GT (€ 0,224/GT). A maximum of two calls per calendar month are charged. <p>Maximum GT based fairway dues per call:</p> <ul style="list-style-type: none"> • Oil tankers: <ul style="list-style-type: none"> ○ >10 g NO_x/kWh: SEK 77,000 (€ 8,407). ○ <10 g NO_x/kWh >1: amount is reduced by SEK 6,000 (€ 655) per g below 10g. ○ <1 gNO_x/kWh: SEK 9,500 (€ 1,037).

	<ul style="list-style-type: none"> Other vessels (excl. cruise and passenger vessels): <ul style="list-style-type: none"> >10gNO_x/kWh: SEK 51,000 (€ 5,568). <10 gNO_x/kWh >1: amount is reduced by SEK 4,000 (€ 437) per g below 10g. <1 gNO_x/kWh: SEK 6,500 (€ 710). <p>Environmental rebate on GT based fairway due: For vessels with an NO_x emissions level less than 10 g NO_x/kWh, a rebate on the gross tonnage based fairway component is available. The reduced GT fairway due rates, are as follows:</p> <ol style="list-style-type: none"> Passenger vessels: SEK 0 – 1.8/GT (€ 0 - 0.197/GT). Cruise vessels: SEK 0 – 0.8/GT (€ 0 - 0.087/GT). Other vessels: SEK 0 – 2.05/GT (€ 0 – 0.224/GT). <p>Twelve different NO_x emissions categories are thereby differentiated.</p> <p>Pure car and truck carrier (PCTC) rebate on GT based fairway due: Pure car and truck carriers get a rebate of 30%.</p> <p>Sulphur fee: Depending on the sulphur content of the fuel used, a sulphur fee has to be paid:</p> <ol style="list-style-type: none"> 0-0.2 percent by mass: SEK 0. 0.21-0.5 percent by mass: SEK 0.2 (€ 0.022). >=0.51 percent by mass: SEK 0.7 (€ 0.076). <p>The following general rebates are granted by the SMA:</p> <ul style="list-style-type: none"> A shipping line with frequent traffic between Sweden and ports located outside the area Iceland, Ireland and the Mediterranean Sea is charged with a maximum of SEK 1.2 million (€ 0.13 million) per shipping line and calendar year. A restitution of the paid fairway due for loaded transit cargo can be granted under certain conditions. A restitution with 50 % of the paid fairway due for loaded containers in transit can be granted under certain conditions.
Total annual revenues	N/A.
Internalisation issues	<p>The Swedish fairway due system has three environmental components:</p> <ol style="list-style-type: none"> The gross tonnage based component has a maximum level depending on a vessel's NO_x emissions. The rate of the gross tonnage based component is differentiated depending on a vessel's NO_x emissions. A fee depending on the sulphur content of the fuel used. <p>All three components give an incentive to reduce the air pollutant emissions of a vessel.</p>
Other issues	<p>Earmarking of revenues from fairway dues: the fairway dues cover the costs for activities that render services to merchant shipping, besides services where the individual user of services is identifiable.</p> <p>All vessels liable for fairway dues, must, at the latest one week after departure, submit a declaration for fairway dues. The declaration must be submitted by the</p>

	<p>shipowner or by an agent of him via the e-services available at the homepage of the Swedish Maritime Administration (SMA). Vessels sailing in scheduled traffic and have met an agreement on credit with the SMA, can be allowed to submit declaration of fairway dues once a month. A vessel, whose shipowner or an agent of him has been granted credit on the fairway dues, may depart without paying the fairway due. A shipowner that hasn't met an agreement on credit with the SMA must pay the fairway dues to the agent or directly to the SMA before the vessels' departure. It is possible for a ship owner to use a wedish port agent with credit at SMA.</p> <p>To be charged with a lower sulphur fee than SEK 0.70, shipowners have to send an attestation to the SMA where they certify that the vessel always and under all circumstances operates on a bunker oil with a sulphur level below 0.5% or below 0.2 % by mass. The SMA then issues a Document of Compliance that entitles the vessel to be charged with a lower sulphur fee. This document has to be kept in original onboard the vessel. The observance of the document is checked by the Maritime Inspectorate. If the sulphur level is higher than the stated level of the shipowner, the document of compliance is declared invalid and the vessel has to qualify again for a new document.</p> <p>The SMA issues a certificate (NOx-certificate) based on an application from the shipowner. A measurement report from an accredited control laboratory, where the emissions of nitric oxide from all engines of the vessel have been measured, has to be enclosed with the application. The observance of the document is checked by the Maritime Inspectorate. If a trespass is verified, the NOx-certificate is declared invalid and the vessel has to qualify again for a new document.</p>
Sources	<p>Swedish Maritime Administration (20/5/2010), The environmental differentiated fairway due system.</p> <p>Swedish Maritime Administration website (accessed August 2012): http://www.sjofartsverket.se/en/Our-Activities/Dues--Fees/Fairway-Dues/</p>

6. Factsheets aviation

6.1. Overview

Transport mode	Pricing instruments	Factsheets
Aviation	Fuel taxes	EU
Aviation	ETS	EU
Aviation	Airport charges	<p>Vienna International Airport, Austria.</p> <p>Brussels National Airport, Belgium.</p> <p>Prague Ruzyně International Airport, Czech Republic.</p> <p>Copenhagen Airport, Kastrup, Denmark.</p> <p>Helsinki Vantaa Airport, Finland.</p> <p>Paris - Charles de Gaulle Airport, France.</p> <p>Pairs - Orly Airport, France.</p> <p>Frankfurt Airport, Germany.</p> <p>Munich Airport, Germany.</p> <p>Athens International Airport, Greece.</p> <p>Budapest Ferenc Liszt International Airport, Hungary.</p> <p>Dublin Airport, Ireland.</p> <p>Milan Malpensa Airport, Italy.</p> <p>Rome Fiumicino Airport, Italy.</p> <p>Amsterdam Airport Schiphol, Netherlands.</p> <p>Warsaw Chopin Airport, Poland.</p> <p>Lisbon Airport, Portugal.</p> <p>Barcelona - El Prat Airport, Spain.</p> <p>Madrid - Barajas Airport, Spain.</p> <p>Palma de Mallorca Airport, Spain.</p> <p>Stockholm Arlanda Airport, Sweden.</p> <p>Manchester Airport, UK.</p> <p>London Heathrow Airport, UK.</p> <p>London Gatwick Airport, UK.</p> <p>London Stansted Airport, UK.</p>
Aviation	Aviation taxes	AT, DE, FR, IE, UK
Aviation	Eurocontrol route charges	EU
Aviation	Terminal navigation charge	EU Member States

6.2. Fuel taxes

Please see 5.2

6.3. ETS

Emissions Trading System (ETS)	
Transport mode	Aviation.
Country/region	EU Member States, EEA-EFTA states (Iceland, Liechtenstein, Norway). From 2014 on extended to Croatia.
Status	Implemented.
Brief description	<p>From 1 Jan 2012, CO₂ emissions from all domestic and international flights, subject to certain conditions⁹³, that arrive at or depart from an airport in the EU territory or an EEA-EFTA country (Iceland, Liechtenstein, Norway) will be covered by the EU Emissions Trading System: after each year, aircraft operators must surrender a number of allowances equal to their actual emissions in that year.</p> <p>If their actual emissions are lower than their allowances, they can sell their surplus allowances on the market or else "bank" them to cover future emissions. If they anticipate that their emissions will exceed their allowances, they can either take measures to reduce their emissions or they can buy additional emission allowances: allowances are auctioned, allowances can be bought from industrial installations, and operators can buy emissions credits from projects carried out in third countries under the Kyoto Protocol mechanism. Note that EU aviation allowances (EUAA) are not valid for surrendering for emissions by other than aircraft operators.</p> <p>The total quantity of allowances to be allocated to the aviation sector is based on the average EEA-wide historical aviation emissions for the years 2004-2006 which amounted to 221,420,279 tonnes of CO₂. The 2012 emissions cap is equal to 97% (214,777,670 tonnes CO₂) and in the period 2013-2020 95% (210,349,264 tonnes CO₂) of the historical emissions.</p> <p>In 2012 85% of total allowances (182,561,020) are allocated to the aviation sector free of charge and 15% are auctioned (32,216,650), whereas in the period 2013-2020 82% (172,486,397) are allocated free of charge, 15% are auctioned (31,552,389) and 3% (6,310,478) are reserved.</p> <p>The allowances that are allocated free of charge are allocated to the aircraft operators on the basis of EEA-wide benchmarks: in 2012 operators receive 0.6797, and in the period 2013 to 2020 0.6422 allowances per 1,000 tonne-kilometres.</p> <p>The Auctioning Regulation provides for the appointment of a common auction platform by EU Member States and the European Commission, but also permits individual Member States to opt out of the common platform. The UK, Germany and Poland have all opted to set up their own national auction</p>

⁹³ There are several categories of flight which are exempt from the EU ETS. These are contained in Annex I of the EU ETS Directive and include activities such as search & rescue, state flights transporting third countries' Heads of State, Head of Government and Government ministers, police flights amongst others. There is also a de minimis exemption in subparagraph (j) of Annex I to the EU ETS Directive below which an entity ceases to be an aircraft operator covered by the provisions of the EU ETS.

	platforms.
Objective of the scheme	Reduce the climate change impact attributable to aviation.
Legal basis	Main EU ETS and aviation legislation: Directive 2003/87/EC and Directive 2008/101/EC.
Responsible authority	When an aircraft operator is based in the European Union or an EEA-EFTA country and has a valid operating license issued by one of the states, this country will administer an aircraft operator. In all other cases, it will be the state with the greatest estimated attributed aviation emissions performed by that aircraft operator in the base year.
Who are charged	Aircraft operators. Exemptions are specified in Annex I of Directive 2008/101/EC. Exempted are for example flights performed by aircraft with a certified maximum take-off mass of less than 5,700 kg and flights with total annual emissions lower than 10,000 tonnes per year.
Charge base	CO ₂ emissions.
Charge structure and charge level	A share of the allowances is allocated free of charge to the aircraft operators. The price of the allowances and emissions credits that are available in the market is determined by the market.
Total annual revenues	<p>Allowances have not yet been auctioned to the aviation sector; thus only an estimation of the revenue can be provided. Assuming that the EUAA price in 2012 amounts to € 10/tonne CO₂ and assuming that all aviation allowances that are offered for primary auction are actually auctioned, total revenue in 2012 will amount to approximately € 322,167,999.</p> <p>Also assuming that the participating countries auction the same share of allowances as the share of the allowances that they issue free of charge, 2012 revenue per participating country is approximately as follows:</p> <ul style="list-style-type: none"> Austria € 3,412,000 Belgium (Flanders) € 5,382,000 Belgium (Wallonia) € 2,904,000 Bulgaria € 475,000 Cyprus € 815,000 Czech Republic € 1,423,000 Denmark € 1,896,000 Estonia € 103,000 Finland € 3,723,000 France € 39,677,000 Germany € 75,594,000 Greece € 1,331,000 Hungary € 1,937,000 Iceland € 767,000 Ireland € 12,331,000 Italy € 8,949,000 Latvia € 550,000 Lithuania € 99,000 Luxembourg € 4,621,000

	<p>Malta € 375,000</p> <p>Netherlands € 24,841,000</p> <p>Norway € 1,886,000</p> <p>Portugal € 4,061,000</p> <p>Romania € 710,000</p> <p>Slovakia € 97,000</p> <p>Slovenia € 1,664,000</p> <p>Spain € 16,868,000</p> <p>Sweden € 5,553,000</p> <p>UK € 100,124,000</p>
Internalisation issues	<p>For every tonne of CO₂ that is emitted on all domestic and international flights that arrive at or depart from an airport in the EU territory or an EEA-EFTA country, aircraft operators must surrender allowances. The structure of the instrument thus allows for the full internalisation of the external costs caused by CO₂ from commercial aircraft flying to/from the EU/ EEA-EFTA countries.</p>
Other issues	<p>Use of revenue:</p> <p>Directive 2008/101/EC, Article 3d (4) says that “<i>It shall be for Member States to determine the use to be made of revenues generated from the auctioning of allowances. Those revenues should be used to tackle climate change in the EU and third countries, inter alia, to reduce greenhouse gas emissions, to adapt to the impacts of climate change in the EU and third countries, especially developing countries, to fund research and development for mitigation and adaptation, including in particular in the fields of aeronautics and air transport, to reduce emissions through low-emission transport and to cover the cost of administering the Community scheme. The proceeds of auctioning should also be used to fund contributions to the Global Energy Efficiency and Renewable Energy Fund, and measures to avoid deforestation.</i>”</p> <p>Member States must report to European Commission on how they use revenues.</p> <p>Administrative costs accrue for:</p> <ol style="list-style-type: none"> (1) The cost of applying for, and maintaining, a regulatory permit which (a) signifies the registration of the operator with the relevant Member State competent authority and (b) lists the operator's requirements regarding monitoring and reporting of emissions and the surrendering of allowances. (2) The initial cost of setting up monitoring and reporting systems, and the annual cost of collecting and verifying the monitoring data. (3) The cost of applying for, and maintaining, a registry account through which allowances can be held and transferred. (4) The cost of setting up control systems for trading in the market, and the per transaction cost from trading in the market. (5) The cost to Member States from administering aircraft operators under their responsibility.
Sources	<p>EC, DG Climate Action</p> <p>http://ec.europa.eu/clima/policies/transport/aviation/index_en.htm</p>

6.4. Airport charges

Airport charges	
Transport mode	Aviation
Country/region	Vienna International Airport, Austria.
Status	Implemented as from April 16 th , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Vienna airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Handling or infrastructure charge. 4. Security charge. 5. Parking charge for aircraft. 6. Persons with reduced mobility (PRM) charge. 7. Noise charge.
Objective of the scheme	Charges are applied for the use of the airport as well as the complementary airport facilities.
Legal basis	Charges have to be set in line with Directive 2009/12/EC. Art. 15 of the Zivilflugplatzbetriebsordnung - ZFBO, BGBl. No. 1962/72
Responsible authority	Civil Aerodrome Operator
Who are charged	Users of the facilities and installations of the Vienna International Airport are subject to the present Tariff Regulations as Section 5 of the Civil Aerodrome Conditions of Use. Generally it is the airline operator in scheduled and non-scheduled traffic according to the flight number or according to the indications in the Air Traffic Control (ATC)-flight plan who is liable for the payment of the fees/charges due.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) 2. Passenger-related charge: per passenger. 3. Handling or infrastructure charge: per passenger, per aircraft type and per cubic metre fuel. 4. Security charge: per passenger 5. Parking charge: per 24 hours and depending on MTOW. 6. PRM charge: per departing passenger. 7. Noise charge: depending on individual noise values of aircraft and noise limit by ICAO
Charge structure and charge level	<p>1. LTO charge: tariff per landing</p> <p>For passengers charges vary from € 27.68-€ 55.41 (1 t to 4 t MTOW) For cargo flights charges vary from € 28.13-€ 56.22 (1 t to 4 t MTOW)</p> <p>For aircraft with a MTOW (5t-45t), a fixed part per landing (€ 205.38-€ 262.21) is charged and in addition a variable part (€ 5.59-€ 5.91) per tonne MTOW, depending on type of flight (passenger-cargo).</p> <p>Reductions to LTO charge in case of growth incentive for airlines (frequency, destinations).</p> <p>2. Passenger-related charge</p>

	<p>Charge per passenger: € 16.69. Including infrastructure charge: € 17.90</p> <p>A transfer incentive for airlines can be claimed when airline meets the conditions and terms of the incentive folder of Vienna Airport. The transfer incentive amounts € 8.21 for each departing transfer passenger:</p> <p>3. Handling or infrastructure charge</p> <ul style="list-style-type: none"> - Infrastructure charge ‘passenger’ is levied for the allocation and utilisation of infrastructural facilities and installations for supply of passenger handling services (passenger-handling counters). Charge per departing passenger: € 0.87 - Infrastructure charge ‘ramp’ is levied for the provision and utilisation of infrastructural facilities and installations for ground handling services. Charges vary for aircraft stand (pier/main apron) and type of aircraft: € 64.49-406.56. This includes the following handling service: 400 Hz-installation, Air bridges, baggage sorting area, container storage area, de-icing coordination, waste disposal and environmental control. - Charge for utilisation of infrastructural facilities and installations which are used for the ground handling services fuel and oil handling. Charge per uplifted cubic metre fuel: € 2.98. <p>4. Security charge Charge per passenger: € 7.70.</p> <p>5. Parking charge per hour < 4,000 kg MTOW: 20% of applicable landing fee > 4,000 kg MTOW: 15% of applicable landing fee</p> <p>Free parking period of 4 hours, no charge between 22:00-06:00.</p> <p>6. PRM charge: (persons with reduced mobility) Charge per departing passenger: € 0.34.</p> <p>7. Noise charge Noise charge is depending on individual noise values of the aircraft and the ICAO noise limits and are calculated through several formula’s (see ”internalisation issues”)</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 9,900 - Airbus A320-232: € 3,400 - Embraer 170 STD: € 1,300 				
Total annual revenues	<p>2010 total revenues: € 533,800,000</p> <p>Revenues from airport charges (2011): € 279,700,000</p> <table border="1"> <thead> <tr> <th>Revenues from airport charges in € m</th><th>2011</th></tr> </thead> <tbody> <tr> <td>LTO charge</td><td>65,30</td></tr> </tbody> </table>	Revenues from airport charges in € m	2011	LTO charge	65,30
Revenues from airport charges in € m	2011				
LTO charge	65,30				

	Passenger charge (incl. PRM)	118,50
	Infrastructure charge	27,50
	Security charge	68,10
	Passenger and baggage screening	0,30
	Total revenues from airport charges	279,70
(Source: communications with Vienna Airport)		
Internalisation issues	<p>Calculation of the noise charge is based on objective individual values of the respective aircraft.</p> <p>The basis for assessment and the resulting noise charge per movement are divided as follows:</p> <p>The individual noise values of the aircraft according to the noise certificate (noted in EPNdB) as well as the ICAO-noise limit for the according aircraft type are the initial values for the calculation of the noise charges. The individual noise values of an aircraft consist of :</p> <ul style="list-style-type: none"> - Take Off/Fly Over (K); - approach (L); - side-line/Full Power/Lateral (M). <p>Very specified calculations are included in tariff regulations:</p> <ol style="list-style-type: none"> 1. Both the individual Noise Values of the Aircraft (A) and the ICAO Maximum Noise Values (B) are averaged logarithmically. 2. $F=(A-X)*U$. The logarithmically averaged individual Noise Value of the Aircraft (A) is subtracted by the specified Target Value Noise (X). The resulting value is now multiplied with the respective Noise Charge per dB (U). This results in the individual Noise Charge of the Aircraft BEFORE Compensation and WITHOUT Consideration of the Noise Quality (F) 3. Noise quality is considered. When aircraft undercuts or exceeds the maximum noise levels of ICAO, a reduction or increase of the noise charge (C)is applied. $C=B-A$ 4. Noise charge after compensation (H) is calculated by $H=G-W$, where G = noise charge before compensation and with consideration of noise quality and W is compensation value. 	
Other issues	<p>For the determination of the basis for assessment and value for the noise charge, the aircraft operator/aircraft holder/airline/aircraft owner, respectively, is required to submit the necessary documentation to the civil aerodrome operator.</p>	
Sources	<ul style="list-style-type: none"> • Civil Aerodrome Conditions of Use, Tariff Regulations of Vienna International Airport, effective April 16th, 2012. http://www.viennaairport.com/jart/prj3/va/main.jart?rel=en&content-id=1249344074278&reserve-mode=active • Annual report 2010, Vienna international airport. • Correspondence with Vienna International Airport, July 2012. 	

Airport charges	
Transport mode	Aviation
Country/region	Brussels National Airport, Belgium
Status	Implemented as from 2011
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Brussels airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. LTO charge. 2. Passenger-related charge. 3. Parking charge for aircraft. 4. Passengers with reduced mobility (PRM) charge. 5. Security charge. 6. Handling charge. 7. Common Use of Terminal Equipment (CUTE) charge.
Objective of the scheme	N/A.
Legal basis	Charges have to be set in line with Directive 2009/12/EC.
Responsible authority	Brussels Airport Company
Who are charged	Airline operators and handling companies
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on MTO, environmental factor, day/night. 2. Passenger-related charge: based on type of passenger. 3. Parking charge: based on MTOW and hours. 4. PRM charge: per passenger. 5. Security charge: per passenger. 6. Handling charge: per passenger. 7. Common Use of Terminal Equipment (CUTE) charge: Common Use Terminal Equipment.
Charge structure and charge level	<p>1. LTO charge: for landing and take off Depends on formula: Charge to be paid = $U \times W \times E \times D$. U = unit tariff (€ 2.12 of which € 0.44 for security matters). W = weight factor for MTO (20-175 tonnes). E = environmental factor (0.85-1.70 based on aircraft noise category). D = day/night factor.</p> <p>2. Passenger-related charge: Originating passenger: € 19.16 per passenger, Transfer passenger: € 9.83 per passenger. No charge for transit passenger.</p> <p>3. Parking charge: Parking charge for passenger flight = € 0.64 x MTOW x #hours. Parking charge for cargo flight = € 0.18 x MTOW x #hours (first 8 h no charge). First 2 hours are free for aircraft below 100 tonnes, first 4 hours is free for</p>

	<p>aircraft over 100 tonnes.</p> <p>4. PRM charge: passengers with reduced mobility Charge per passenger: € 0.36 (for all passengers).</p> <p>5. Security charge Security charge for every type of passenger: € 6.12.</p> <p>6. Handling charge (for handling company) Charge for ground handling: € 0.35 per passenger.</p> <p>7. CUTE charge: Common Use Terminal Equipment Per local departing passenger: € 0.417. Per transfer passenger: € 0.2530.</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 10,900 - Airbus A320-232: € 4,200 - Embraer 170 STD: € 1,700
Total annual revenues	<p>Total revenues from aeronautical services (2010) : € 235,500,000. For MAp group (Sydney, Copenhagen and Brussels).</p> <p>Revenues from airport charges: data not available</p>
Internalisation issues	<p>Environmental charge is included in LTO charge, based on noise category according to ICAO Annex 16 chapters. Calculations are based on three measurement points of</p> <p>Fly-over (TKO), Sideline (LAT) and Approach (APP) noise, which mainly depend on the MTOW and number of engines. This results in a PRED value ($PRED = LAT + APP + TKO$), which gives the reference value in EPNdB. PRED is compared to the cumulated reductions (sum TOTNOISE of the noise levels expressed in EPBdB and the take off and landing noise).</p>
Other issues	-
Sources	<p>Charges and fees at Brussels Airport, effective as from April 2011.</p> <p>Annual report 2010, Map</p> <p>http://www.brusselsairport.be/en/b2b/aviation_marketing/</p>

Airport charges	
Transport mode	Aviation
Country/region	Prague Ruzyně International Airport, Czech Republic.
Status	Implemented as from April 1st, 2012
Brief description	The total charge an airline has to pay for operating a flight in and out of Prague airport is based on four elements: <ol style="list-style-type: none"> 1. LTO charge. 2. Passenger-related charge. 3. Parking charge for aircraft. 4. Noise charge.
Objective of the scheme	N/A.
Legal basis	Article 42f of the Act Nr. 49/1997 about Civil Aviation (based on Directive 12/2009/EC).
Responsible authority	Prague Airport.
Who are charged	Airline operators.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on MTOW. 2. Passenger-related charge: depending on type of passenger. 3. Parking charge: depending on time parking, MTOW and type of parking place. 4. Noise charge: depends on noise category and MTOW.
Charge structure and charge level	<p>1. LTO charge: Charges vary from a fixed charge of € 78.50 [CZK 1953] for aircraft up to 9 tonne to a fixed part plus variable part for aircraft over 100 tonne : € $7.07 \cdot 100 + € 3.54 \times (MTOW - 100)$ [176 CZK *100 + 88CZK x (MTOW-100)]</p> <p>2. Passenger-related charge Departure charge: € 21.10 [525 CZK] Transfer charge: € 7.64 [190 CZK]</p> <p>3. Parking charge</p> <ul style="list-style-type: none"> - charges for parking vary between € 0.12 - € 0.65 for short parking (depending on time parking, MTOW and type of parking place); [3.00 CZK - 16.20 CZK] - for long term parking, charges vary from € 1,885.20 - € 7,030.31 per month [46,900 CZK - 174,900 CZK] <p>First minutes free of charge: 60-240 min (depends on number of seats on aircraft).</p> <p>4. Noise charge Noise charges are based on noise category (1-5) and are levied per tonne of MTOW.</p>

	<p>Charges vary from € 0.22 (noise category 1) to € 4.58 (noise category 5). [5.50 CZK - 114 CZK]</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 10,300 - Airbus A320-232: € 3,600 - Embraer 170 STD: € 1,300
Total annual revenues	<p>Total revenues 2009: € 221,334,946.56 [CZK 5,488,000,000]</p> <p>Unknown what part is from airport charges.</p>
Internalisation issues	<p>Prague Airport is responsible for noise-prevention measures in the noise-protection zone around the airport. It uses the noise fees collected in a fund to finance those measures.</p>
Other issues	<p>Charges are adjusted for the amount up to the level of inflation of previous year. Prague Airport's incentive scheme (discounts per tonne MTOW for additional years of operation at the airport (from 25-95%, depending on short, medium, long haul or frequency)) available to all air carriers has been designed to support the growth of routes network and seat capacity increase on flights to/from Prague Airport.</p>
Sources	<p>Charges and incentive schemes valid from 1.4.2012 to 31.3.2013 (Prague airport).</p> <p>http://www.prg.aero/en/business-section/aviation-business/charges-and-incentives/airport-charges/</p> <p>Company profile Prague Airport (2009-2010)</p>

Airport charges

Transport mode	Aviation
Country/region	Copenhagen Airport, Kastrup, Denmark.
Status	Implemented as from April 1 st , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Copenhagen airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Handling charge. 4. Security charge. 5. Parking charge for aircraft. 6. CUTE (Common Use of Terminal Equipment) charge. 7. Charge on emissions.
Objective of the scheme	N/A.
Legal basis	Charges have to be set in line with Directive 2009/12/EC. Danish Air Navigation Act
Responsible authority	Copenhagen Airports A/S has the authority to determine charges for special services at Copenhagen Airport, Kastrup.
Who are charged	Airline operators using Copenhagen Airport, Kastrup's three terminals (Terminal 1, 2 and 3)
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) 2. Passenger-related charge: per passenger, depending on MTOW. 3. Handling charge: per passenger and depending on MTOW. 4. Security charge : per passenger. 5. Parking charge: based on MTO weight and charged per hour, in excess of 3 hours. 6. Common Use of Terminal Equipment (CUTE) charge: per passenger. 7. Charge on emissions: per kg NO_x.
Charge structure and charge level	<p>Charges vary for the different terminals on the airport.</p> <ul style="list-style-type: none"> - Terminal 1 is used when servicing routes do not require customs check of passengers or baggage departing from or arriving at Copenhagen Airport, Kastrup. - Terminal 2 and 3 are used when customs check of passengers or baggage are required. Furthermore, these terminals are used for aircraft not classified as "Code letter" A, B or C according to ICAO's reference codes, cf. Annex 14 to "The Convention on International Civil Aviation" <p>1. LTO charge: charge per take-off, based on MTOW</p> <p>Terminal 1, 2 and 3:</p> <ul style="list-style-type: none"> - Passenger flights: € 6.44 per tonne or part thereof [DKK 47.93] Minimum charge: € 112.69 [DKK838.64] - Cargo flights: € 8.59 per tonne or part thereof [DKK 63.90] Minimum charge: € 228.93 [DKK 1,703.77]

	<p>For terminal 2 and 3 aircraft with a total MTOW >200 tonne no take off charge shall be paid for the part of the aircraft's weight, exceeding 200 tonnes.</p> <p>2. Passenger-related charge</p> <p>Terminal 1: Charge per passenger</p> <ul style="list-style-type: none"> - For aircraft > 10 passenger seats or MTO weight > 5,700 kg: € 5.73 [DKK 42.61] - Charge for transfer passenger: € 3.46 [DKK 25.74] <p>Terminal 2 and 3: Charge per passenger</p> <ul style="list-style-type: none"> - For aircraft > 10 passenger seats or MTO weight > 5,700 kg: € 12.76 [DKK 94.99] - Charge for transfer passenger: € 7.71 [DKK 57.37] <p>Based on the total number of transfer passengers from all terminals (Terminal 1, 2 and 3), an adjustment shall be made with regard to all airline for each 12-month period.</p> <p>Adjustment limit varies from € 0.07 - € 0.54 per passenger [DKK 0.50-4.00]</p> <p>3. Handling charge</p> <p>Terminal 1: Charge per passenger</p> <ul style="list-style-type: none"> - For aircraft > 10 passenger seats or MTO weight > 5,700 kg: € 0.92 [DKK 6.81] - Charge for transfer passenger: € 0.92 [DKK 6.81] <p>Terminal 2 and 3: Charge per passenger</p> <ul style="list-style-type: none"> - For aircraft > 10 passenger seats or MTO weight > 5,700 kg: € 1.83 [DKK 13.62] - Charge for transfer passenger: € 1.83 [DKK 13.62] <p>4. Security charge: Charge per passenger (all terminals):</p> <ul style="list-style-type: none"> - For aircraft > 10 passenger seats or MTO weight > 5,700 kg: € 5.63 [DKK 41.92] - Charge for transfer passenger: € 3.76 [DKK 27.99.] - Express security charge: € 5.64 per passenger [DKK 41.95] <p>5. Parking charge: charge per tonne per hour (all terminals)</p> <p>Charge is payable per tonne MTOW or part thereof, in excess of three hours.</p> <p>Charge on numbered stands: € 0.95 per tonne [DKK 7.09] Min charge/hour: € 10.36 [DKK 77.11]</p> <p>No parking charge during night period from 22:00-06:00.</p> <p>Charge for aircraft parked in the open at the airport: € 1.89 [DKK 14.07].</p> <p>Minimum charge per 24 hours: € 7.54 [DKK 56.11]</p> <p>The charge is payable per 24-hour period or part thereof in excess of six hours.</p> <p>The parking charge is payable per 1,000 kg of aircraft MTOW or part thereof.</p>
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	<p>6. CUTE charge (Common Use terminal Equipment): per passenger For aircraft > 10 passenger seats or MTO weight > 5,700 kg: € 0.24 [DKK 1.80]</p> <p>7. Charge on emissions Charge is payable per take-off: € 2.22 per kg NO_x [DKK 16.50]</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 8,200 - Airbus A320-232: € 3,100 - Embraer 170 STD: € 900
Total annual revenues	<p>2011 revenues from airport charges (for group: Roskilde and Kastrup): € 246,293,985.86 [DKK 1835,900,000]</p> <p>Revenues from airport charges at Kastrup: data not available</p>
Internalisation issues	<p>The charge on emission is calculated based on the mass of NO_x generated from the aircraft's idealised landing/take-off cycle, cf. values listed in ICAO's Engine Emissions Databank prepared by ICAO's CAEP-committee.</p>
Other issues	<p>The total level of airport charges is increased each year on 1 April according to the development in the Consumer Price Index ("CPI"), published by "Statistics Denmark", with the addition of 1.0 %.</p>
Sources	<ul style="list-style-type: none"> • Charges regulations applying to Copenhagen Airport A/S, Copenhagen Airport Kastrup, Denmark, In force during the period 31 October 2010 to 31 March 2015. http://www.cph.dk/CPH/UK/ABOUT+CPH/Traffic+Statistics/Airport+Charges/ • Tariffs in force from 1 April 2012 to 31 March 2013. • Group Annual report 2011, Copenhagen airports, CPH

Airport charges	
Transport mode	Aviation
Country/region	Helsinki Vantaa Airport, Finland.
Status	Implemented as from January 1 st , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Helsinki airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft. 4. Passengers with reduced Mobility (PRM) charge 5. Security charge. 6. Noise charge.
Objective of the scheme	Charges are applied to the use of the airport and the complementary airport facilities
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Directive 2009/12/EC was implemented into Finnish law on March 15, 2011.</p>
Responsible authority	Finavia Corporation (hereinafter referred to as Finavia)
Who are charged	Airline operators.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW.) 2. Passenger-related charge: depending on type of passenger. 3. Parking charge: based on MTOW. 4. PRM charge: per passenger. 5. Security charge: per passenger. 6. Noise charge: based on noise levels during take off.
Charge structure and charge level	<p>1. LTO charge:</p> <p>Charges for landing are based on MTOW and consist of:</p> <ul style="list-style-type: none"> - a fixed charge between (€ 0-136.27) - a charge per tonne (between € 0.89-5.97) <p>Minimum charge per operation: € 55 (during peak hours) or € 30 (at other times). The LTO charge includes runway, taxi infrastructure, aprons, de-icing, rescue service.</p> <p>2. Passenger-related charge:</p> <p>Aircraft < 15,000kg MTOW: € 2.42-4.61 (depending on dom./int. passenger and destination).</p> <p>Aircraft > 15,000 kg MTOW; € 3.65-7.68 (depending on dom./int. passenger and destination). No charge for transit passenger.</p> <p>3. Parking charge:</p> <p>No parking charge for first 2 hours or during night time (21:30-06:00).</p> <p>> 2 hours (up to 24 hours): parking charges vary from € 1.31-3.92 per tonne.</p> <p>> 24 hours: € 5.22 per tonne (MTOW)</p> <p>Minimum charges vary also with parking time from € 5.22-15.67</p>

	<p>4. PRM charge: PRM charge: € 0.20 per passenger.</p> <p>5. Security charge: Security charge: € 3.93 per passenger.</p> <p>6. Noise charge: Noise charge are collected for departure and landings between 23:00-06:00</p> <p>Charge = $C_d * 10 [(L_d - T_d)/10]$ Unit prices (C_d) for take off: € 3.50-7.00 (high tariff between 00:30-05:29). Unit prices (C_d) for landing: € 3.50-9.00 (high tariff between 00:30-05:29). L_d = average of certified take off noise level, T_d = noise threshold at take off equalling 82 EPNdB</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 7,100 - Airbus A320-232: € 1,600 - Embraer 170 STD: € 600 																		
Total annual revenues	<p>Total revenues 2011: € 364,000,000. (Finavia group). The income from airport charges at Helsinki-Vantaa (2011): € 119,000,000</p> <table border="1"> <thead> <tr> <th>Charge category</th><th>€</th></tr> </thead> <tbody> <tr> <td>Landing charges</td><td>33,100,000</td></tr> <tr> <td>Parking charges</td><td>3,900,000</td></tr> <tr> <td>Electricity charges</td><td>1,300,000</td></tr> <tr> <td>Noise charges</td><td>100,000</td></tr> <tr> <td>Passenger charges</td><td>55,400,000</td></tr> <tr> <td>Security charges</td><td>23,800,000</td></tr> <tr> <td>PRM charges</td><td>1,400,000</td></tr> <tr> <td>TOTAL</td><td>119,000,000</td></tr> </tbody> </table>	Charge category	€	Landing charges	33,100,000	Parking charges	3,900,000	Electricity charges	1,300,000	Noise charges	100,000	Passenger charges	55,400,000	Security charges	23,800,000	PRM charges	1,400,000	TOTAL	119,000,000
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Internalisation issues	<p>Finavia offers airport and air navigation services under the terms of environmental permits granted for the operations. Finavia requires air carriers and other aircraft operators to comply with the provisions issued by it so as to reduce the adverse impacts of airport operation and air navigation services on the environment.</p> <p>Noise charge is collected for jet aircraft departures and landings at Helsinki-Vantaa Airport between 23:00–06:00 LMT. The charge is calculated from noise levels indicated in the aircraft noise certificate on the basis of take-off noise measurements in accordance with ICAO Annex 16 Volume I, Part II. For those aircraft not having a noise certificate in accordance with ICAO Annex 16, noise charges will be calculated in accordance with FAR Part 36 stage 3.</p>																		

	<p>Noise charge for one take-off and landing is calculated according to the following formula: $\text{Charge} = \text{Cd} * 10 [(L_d - T_d)/10]$</p> <p>$L_d$ = average of certified take-off noise levels measured at sideline and take-off noise measurement points as specified in ICAO Annex 16.</p> <p>T_d = noise threshold at take-off equalling 82 EPNdB.</p>
Other issues	<p>Before operating, the following basic details about the customer must be submitted to Finavia:</p> <ul style="list-style-type: none"> - aircraft maximum certificated take-off weight (MTOW) and any changes therein before the flight; - aircraft certificated noise levels and any changes therein; - copies of original documents concerning the information required above; - contact details for invoicing. <p>"Passenger and freight information must be submitted to Finavia in an electronic form as agreed or using Finavia's forms intended for the provision of passenger and freight information (Air Traffic Survey, ATS). Information to be provided:</p> <ul style="list-style-type: none"> - number of passengers by destination; - number of departing passengers; - number of transfer passengers (dom./int. and destination dom./int.); - number of arriving passengers. <p>Noise charges are not earmarked.</p>
Sources	<p>Terms of service 2012, Finavia.</p> <p>http://www.finavia.fi/airlines/Terms_and_conditions_and_airport_charges</p> <p>Annual report 2011, Finavia corporation.</p> <p>Correspondence with Finavia, August 2012.</p>

Airport charges

Transport mode	Aviation
Country/region	Paris - Charles de Gaulle Airport, France.
Status	Implemented at April 1, 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Paris Charles de Gaulle airport is based on five elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Noise charge. 3. Parking charge for aircraft. 4. Persons with reduced mobility (PRM) charge 5. Passenger related charge
Objective of the scheme	The charges are used to cover the use of airport infrastructure and equipment necessary for landing, taking off and taxiing, parking infrastructure and equipment.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Civil aviation Code, 2011-1015 Economic Regulation Agreement. The price rates of the airport fees for the general aviation airfields are subjected to the tariff general conditions of the aeronautical fees of Aéroports de Paris.</p>
Responsible authority	Aéroports de Paris SA.
Who are charged	Airport charges are levied on airline operators in connection with the landing, parking or taking off of aircraft at the airport (including charges that are to any extent determined by reference to the number of passengers on board the aircraft).
Charge base	<ol style="list-style-type: none"> 1. Landing charge: based on maximum take off weight (MTOW), noise charge and landing time. 2. Noise charge: based on the aircraft noise classification and landing time. 3. Parking charge: depends on type of parking area and MTOW. 4. PRM charge: per passenger 5. Passenger related charge
Charge structure and charge level	<ol style="list-style-type: none"> 1. Landing charge: rate per landing, depending on MTOW (excl. VAT): <ul style="list-style-type: none"> - MTO < 40 tonnes: € 173.72; - MTO > 41 tonnes: € 173.72 + 5.929 (t-40), where t equals MTOW in tonnes 2. Noise charge: landing charges are multiplied by a noise level coefficient, based on the aircraft noise classification (acoustic group 1-5b) and landing time. Day time (06:00-22:00): noise level coefficient varies from 0.7-1.3 Night time (22:00-06:00): noise level coefficient varies from 1.05 - 1.95 3. Parking charges are based on two different free parking areas and MTOW Active parking: <ul style="list-style-type: none"> - base charge: € 2.60 per MTOW tonne (pier stands with air bridge); - supplemental charge: € 0.056 per MTOW tonne (per 10 min interval, for all pier stands and remote stands).

	<p>Garage parking: € 0.120 per MTOW tonne per hour.</p> <p>4. PRM charge: Charge: € 1.14 per passenger</p> <p>5. Passenger related charge Charge per departing passenger vary from € 9.05-€ 22.03 (depending on destination)</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 11,400 - Airbus A320-232: € 2,000 - Embraer 170 STD: € 800
Total annual revenues	<p>Total revenue of Paris Aéroports Group (2011) € 2,501,514,000 (this is the sum of Charles de Gaulle, Orly and le Bourget).</p> <p>Revenues from airport charges: data not available</p>
Internalisation issues	<p>Landing charges are multiplied by a noise level coefficient, based on the aircraft noise classification and landing time.</p> <p>Factor values during the night period (22:00-06:00) vary from 1.05-1.95</p> <p>Factor values during day time (06:00-22:00) vary from 0.7-1.3</p>
Other issues	-
Sources	<ul style="list-style-type: none"> • Airport fee schedule 2011. Aéroports de Paris. https://www.aeroportsdeparis.fr/ADP/Resources/5bde803a-44d1-4070-9464-a7a2cf176582-Tarifs2011redevances_versionanglaise.pdf • Annual report 2011, Aéroports de Paris SA.

Airport charges

Transport mode	Aviation
Country/region	Pairs - Orly Airport, France.
Status	Implemented at April 1, 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Paris Orly airport is based on five elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Noise charge. 3. Parking charge for aircraft. 4. Persons with reduced mobility (PRM) charge. 5. Passenger related charge.
Objective of the scheme	The charges are used to cover the use of airport infrastructure and equipment necessary for landing, taking off and taxiing, parking infrastructure and equipment.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Civil aviation Code, 2011-1015 Economic Regulation Agreement. The price rates of the airport fees for the general aviation airfields are subjected to the tariff general conditions of the aeronautical fees of Aéroports de Paris.</p>
Responsible authority	Aéroports de Paris SA.
Who are charged	Airport charges are levied on operators of airline operators in connection with the landing, parking or taking off of aircraft at the airport (including charges that are to any extent determined by reference to the number of passengers on board the aircraft).
Charge base	<ol style="list-style-type: none"> 1. Landing charge: based on maximum take off weight (MTOW), noise charge and landing time. 2. Noise charge: based on the aircraft noise classification and landing time. 3. Parking charge: depends on type of parking area and MTOW. 4. PRM charge: per passenger 5. Passenger related charge
Charge structure and charge level	<ol style="list-style-type: none"> 1. Landing charge: rate per landing, depending on MTOW (excl. VAT): <ul style="list-style-type: none"> - MTO =< 40 tonnes: € 173.72; - MTO => 41 tonnes: € 173.72 + 5.929 (t-40), where t equals MTOW in tonnes. 2. Noise charge: landing charges are multiplied by a noise level coefficient, based on the aircraft noise classification (acoustic group 1-5b) and landing time. Day time (06:00-22:00): noise level coefficient varies from € 0.7-1.3 Night time (22:00-06:00): noise level coefficient varies from € 1.05-1.95 3. Parking charges are based on the different type's of parking area's, duration of parking and MTOW Active parking: <ul style="list-style-type: none"> - base charge: € 2.60 per MTOW (pier stands with air bridge) - supplemental charge: € 0.056 per MTOW(per 10 min interval, for all pier stands and remote stands)

	<p>Garage parking: € 0.120 per MTOW tonne per hour.</p> <p>4. PRM charge: per passenger Charge: € 0.63 per departing passenger</p> <p>5. Passenger related charge Charge per departing passenger vary from € 9.05 - € 22.03 (depending on destination)</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 11,200 - Airbus A320-232: € 2,000 - Embraer 170 STD: € 800
Total annual revenues	<p>Total revenue of Paris Aéroports Group (2011) € 2,501,514,000 (this is the sum of Charles de Gaulle, Orly and le Bourget).</p> <p>Revenues from airport charges: data not available</p>
Internalisation issues	<p>Landing charges are multiplied by a noise level coefficient, based on the aircraft noise classification and landing time.</p> <p>Factor values during the night period (22:00-06:00) vary from 1.050-1.950.</p> <p>Factor values during day time (06:00-22:00) vary from 0.7-1.3.</p>
Other issues	-
Sources	<p>Airport fee schedule 2011. Aéroports de Paris. https://www.aeroportsdeparis.fr/ADP/Resources/5bde803a-44d1-4070-9464-a7a2cf176582-Tarifs2011redevances_versionanglaise.pdf Annual report 2011, Aéroports de Paris SA.</p>

Airport charges.	
Transport mode	Aviation.
Country/region	Frankfurt Airport, Germany.
Status	Implemented as from January 2012.
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Frankfurt airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing and take-off (LTO) charge 2. Passenger-related LTO charge 3. Noise charge 4. Emission charge 5. Passenger-related charge 6. Security charge 7. Parking charge for aircraft
Objective of the scheme	<p>The objective of levying airport charges is to cover the airport's costs for providing facilities and services related to landing, take-off, lighting and parking of aircraft, and processing of passengers and freight.</p> <p>With the noise charge an incentive is given for replacing relative noisy by relative quiet aircraft and to fly at day time instead of night time.</p> <p>The emissions related charge aims at improving local air quality.</p>
Legal basis	Charges have to be set in line with Directive 2009/12/EC, Luftverkehrsgesetz
Responsible authority	<p>Fraport AG levies the airport charges.</p> <p>The Ministry of Economics, Transport and Development of the federal state Hessen has to give approval.</p>
Who are charged	<p>Debtors of the landing and take-off, passenger, security and parking charges are as joint debtors</p> <ol style="list-style-type: none"> a) the airline carrying out the respective flight with its airline code/flight number; b) the airlines carrying out the respective flight with their airline codes/flight numbers (code sharing); c) the registered keeper of the aircraft; d) the natural or legal person using the aircraft without being registered keeper of the aircraft or owner.
Charge base	<ol style="list-style-type: none"> 1. Landing and take-off (LTO) charge: based on maximum take-off mass (MTOM) of aircraft 2. Passenger-related LTO charge: per passenger aboard aircraft upon departure 3. Noise charge: depends on average take-off noise level of aircraft 4. Emission charge: based on NO_x and HC emissions within standardized LTO cycle of aircraft 5. Passenger-related charge: based on number of passengers aboard aircraft upon departure 6. Security charge: based on number of passengers aboard the aircraft upon departure 7. Parking charge for aircraft: based on aircraft stand size and parking time required.
Charge structure and charge level	<ol style="list-style-type: none"> 1. Mass-related LTO charge: € 0.87 per aircraft: per 1,000 kg of MTOM or fraction thereof per landing and per take-off. Minimum fixed LTO charge (except helicopters):

	<p>a. MTOM \leq 15,000 kg: € 210 per landing and take-off, b. MTOM > 15,000 kg and \leq 35,000 kg: € 155 per landing and take-off</p> <p>2. Passenger-, freight- and mail-related LTO charge:</p> <ul style="list-style-type: none"> • € 1.16/passenger aboard the aircraft upon departure. • € 0.16/100 kg freight and mail or fraction thereof aboard the aircraft upon arrival and departure. <p>3. Noise charge Noise charge has to be paid per landing and take off. Charge differs per noise category and the time of landing/take-off. Aircraft is allocated to one of 12 noise categories, depending on aircraft and engine type. Basic charge: € 26.7 – 19,550. Additional charge:</p> <ul style="list-style-type: none"> • 10 -10.59 p.m. and 5-5.59 a.m.: € 68.5-45,300 per landing and take-off, • 11 p.m. – 4.59 a.m.: € 88 – 51,500 per landing and take-off. <p>4. Emission charge amounts to € 3/kg of LTO NO_x equivalent. Charges are invoiced for each landing and take-off. Depending on number and type of engines of an aircraft, NO_x and HC emissions of aircraft within standardized LTO cycle are determined.</p> <p>5. Passenger-related charge</p> <ul style="list-style-type: none"> • Charge amounts to € 11.84 - 22.8/passenger aboard a departing aircraft, depending on destination and type of passenger (transfer etc). <p>If seat load factor (SLF) of an airline based upon all departing passenger flights is higher than 83% per calendar year a refund is given in the range of € 9 – 10 per departing passenger exceeding the SLF.</p> <p>6. Security charge:</p> <ul style="list-style-type: none"> • € 1.21 /passenger aboard aircraft upon departure, • € 0.20 /100 kg or fraction thereof of freight and mail aboard aircraft upon arrival and departure. <p>7. Parking charge Parking charge depends on position size categories, time of day, duration of parking, location of stand (pier/no pier). Aircraft is allocated to one of 9 position size categories, depending on wing span and length of aircraft. Charge per hour:</p> <ul style="list-style-type: none"> • 0:00 – 24:00 : € 9.50 – 95.00 (from 10 up to more than 24 hours parking) • 6 a.m. – 21.59 p.m.: € 21.00 – 57.00 (up to 5 hours) • 22 p.m. – 5.59 a.m.: € 10.00 – 31.00 • Surcharge for additional time: € 36.00 – 77.50 • Surcharge for pier stand: € 22.50 – 125.00
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	<p>Note that the quoted charges are exclusive VAT.</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 11,500 - Airbus A320-232: € 3,200 - Embraer 170 STD: € 1,300
Total annual revenues	2011 total airport charges revenues: € 634,700,000.
Internalisation issues	<p>Noise and emissions charges have to be revenue-neutral for the airport.</p> <p>The emission-related charge amounts to € 3.00 per kg of nitrogen oxide equivalent (the emission value) within the standardized LTO cycle of an aircraft. The emission-oriented basic charge is calculated using the ERLIG 1 formula on the basis of the certified nitrogen oxide (NO_x) and hydrocarbon (HC) emission values per engine in the LTO-cycle pursuant to ICAO Annex 16 Volume II as follows:</p> <p>Formula:</p> $\text{NO}_{x,\text{aircraft}} [\text{kg}] = (\text{No. of engines} \times \text{SMode time} [\text{s}] \times \text{fuel consumption} [\text{kg/s}] \times \text{NO}_{x\text{-index}} [\text{g/kg}]) / 1000$ <p>If HC LTO > 19.6 g/kN the NO_{x,aircraft} is multiplied by a factor a:</p> <p>a = 1; if DpHC/Foo ≤ 19.6 g/kN</p> <p>a = (DpHC/Foo)/19.6 g/kN ; if DpHC/Foo > 19.6 g/kN (amax = 4).</p> <p>Nitrogen oxide equivalent per aircraft = a x NO_x per aircraft.</p>
Other issues	<p>Airlines have to provide the following information:</p> <ol style="list-style-type: none"> MTOM has to be proved by the Airplane Flight Manual (AFM). A file has to be provided for the registration of in- and outbound number of passengers, and the weight of cargo and mail. When engines are used which emit less than the registered amount of nitrogen oxide equivalent, documentation must be provided to the airport operator by presenting the AFM along with the ICAO certification or the manufacturer's documentation.
Sources	<p>Airport Charges 2012, Fraport Airport – valid as per January 1, 2012.</p> <p>http://www.fraport.com/content/fraport-ag/en/products_services/traffic_terminalmanagement/airport_charges.html</p> <p>Fraport Annual report, 2011.</p>

Airport charges	
Transport mode	Aviation
Country/region	Munich Airport, Germany.
Status	Implemented as from January 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Munich airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing and take-off (LTO) charge. 2. Noise related charges. 3. Emission-related charges. 4. Passenger-related charges. 5. Security charge. 6. Parking charge on aircraft. 7. Persons with reduced mobility (PRM) charge
Objective of the scheme	No stated general objective. Emissions-based landing charges aim to reduce organisations footprint and are designed to encourage organisations at the airport to follow our lead.
Legal basis	Charges have to be set in line with Directive 2009/12/EC, Luftverkehrsgesetz
Responsible authority	Flughafen Munchen GmbH (FMG), levies the airport charges according to the tariff regulations and the General Terms and Conditions of Business. FMG Traffic Accounting Department service division is concerned with invoicing the airport charges.
Who are charged	<p>Debtors of the airport charges are:</p> <ol style="list-style-type: none"> a. The airlines carrying out the flight under its airline code/flight number. b. The airlines carrying out the respective flight with their airline codes/flight numbers (code sharing). c. Any other company who applies for the invoicing of airport charges on one's own behalf or in the name of the company. d. The aircraft operator. e. The natural or legal person using the aircraft without being registered keeper of the aircraft or owner.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) of the aircraft. 2. Noise-related charges: depends on noise category (dB). 3. Emission related charge: charged per landing, per kg NO_x equivalent. Required data on engine and aircraft type. 4. Passenger-related charge: number of passengers aboard aircraft upon departure. 5. Security charge: charged per passenger (passenger flights) or per workload unit (cargo and mail flights). 6. Parking charge: based on MTOW. 7. PRM charge: per passenger
Charge structure and charge level	<ol style="list-style-type: none"> 1. LTO charge: based on MTOW of the aircraft <ol style="list-style-type: none"> a. MTOW ≤ 5,700 kg: € 89.84-201.85, lumpsum for each landing and take-off. Rate depends on MTOW in kg, noise certificate, commercial/non commercial traffic. b. MTOW > 5,700 kg: € 2.38-9.70 for each 1,000 kg of MTO mass per landing and take-off. Rate depends on commercial/non commercial traffic, day/night time and whether included in the Bonus list (noise certified as ICAO chapter 4**).

	<p>Aircraft listed in Bonus list pay lower tariff of LTO charge For aircraft not listed in the bonus list and not certified in accordance with ICAO Annex 16, a surcharge of 430% applies.</p> <p>2. Noise charge: Aircraft is allocated to one of 11 noise categories, according to ICAO Annex 16. The charge differs per noise category and range from: € 97,80 (Category 1: < 68,9 dB) to € 773,84 (Category 11: >91,0 dB).</p> <p>For aircraft up to 5,700 kg, the LTO charge includes basic noise and emission based charges.</p> <p>3. Emission charge: Depending on number and type of engines of an aircraft, NO_x and HC emissions of aircraft within standardized LTO cycle are determined.</p> <p>The emission-based basic charge amounts to € 3/kg of LTO NO_x equivalent. Charges are invoiced for each landing. See for more information on calculations at 'internalisation issues'.</p> <p>For aircraft up to 5,700 kg the LTO charge includes basic noise and emission based charges.</p> <p>4. Passenger-related charge (for commercial transport): Depending on destination (domestic/international) and type of passenger (transfer, etc.) , the passenger-related charge amounts to € 14.74 -18.43 per passenger aboard a departing aircraft</p> <p>5. Security charge: € 0.66 per passenger aboard aircraft upon departure.</p> <p>6. Parking charge: Parking charge for every 24 hours or part thereof for every 1,000 kg of MTO is € 2.78. (Minimum charge is € 9.60).</p> <p>No charge for first 4 hours between landing and take-off, or between 10 p.m. and 6 a.m.</p> <p>7. PRM charge: PRM charge : € 0.31 per passenger</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications): - Boeing 747-400: € 9,600</p>
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	<ul style="list-style-type: none"> - Airbus A320-232: € 3,200 - Embraer 170 STD: € 1,600
Total annual revenues	<p>Net sales revenue: € 1,081,100,000 (for FMG Group, 2010).</p> <p>Revenues from airport charges: data not available</p> <p>Revenue per passenger € 31.12</p> <p># passengers Munich 34,700,000</p> <p>Total revenue Munich € 1,079,864,000</p>
Internalisation issues	<p>Noise charge is invoiced as a fixed amount for each noise category. The classification of aircraft in to one of 11 noise categories is based on the average noise levels as measured for the landing and take-off of, according to ICAO Annex 16.</p> <p>The charge differs per noise category and depends on the limit dB(A) and type of aircraft.</p> <p>Emission charge is invoiced for each landing and is calculated using the ERLIG (Emission Related Landing Charges Investigation Group) formula on the basis of the certified nitrogen oxide (NO_x) and hydrocarbon (HC) emission values per engine in the LTO-cycle:</p> $\text{NO}_x (\text{aircraft, kg}) = \text{No. of engines} \times \sum \text{mode}(\text{time[s]} \times \text{fuel flow[kg/s]} \times \text{NO}_x\text{-index [g/kg]}) / 1000$ <p>If HC lto > 19.6 g/kN the NO_x (aircraft) is multiplied by a factor 'A'</p> $A = 1 \text{ if } D_{p\text{HC}}/F_{\infty} \leq 19.6 \text{ g/kN}$ $A = (D_{p\text{HC}}/F_{\infty}) / 19.6 \text{ g/kN if } D_{p\text{HC}}/F_{\infty} > 19.6 \text{ g/kN}$
Other issues	-
Sources	<ul style="list-style-type: none"> • Tariff regulations, Flughafen München GmbH, 23 January 2012. http://www.munich-airport.de/en/business/branchen/aviation/entgelte/index.jsp • Annual report 2010, FMG Group.

Airport charges	
Transport mode	Aviation
Country/region	Athens International Airport, Greece.
Status	Implemented as from July 1 st , 2010
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Athens airport is based on eight elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft. 4. Security charge. 5. General aviation fee. 6. Handling or infrastructure charge. 7. Common Use of Terminal Equipment (CUTE) charge 8. Persons with reduced mobility charge (PRM)
Objective of the scheme	N/A.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Article 14 of law 2338/1995, the “Airport Development Agreement”, sets the rules for defining the charges levied to the users of the airport with respect of the facilities and services provided at the airport.</p>
Responsible authority	Athens International Airport
Who are charged	Airline carriers
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) 2. Passenger-related charge: depending on type of passenger, levied per departing pax. 3. Parking charge: depending on MTOW 4. Security charge: per passenger 5. General aviation fee: depending on MTOW 6. Handling or infrastructure charge: diverse 7. Common Use of Terminal Equipment (CUTE) charge: per passenger 8. PRM charge: per passenger
Charge structure and charge level	<p>1. LTO charge: landing charge</p> <p>Calculation of LTO charge: Unit Rate x Weight Factor.</p> <p># Weight Factor:</p> <p>Aircraft up to 120 tonnes : MTOW</p> <p>Aircraft over 120 tonnes: $MTOW \times (120 / MTOW)^{0.4}$.</p> <p># Unit Rate:</p> <p>Aircraft up to 55 tonnes: € 7.40.</p> <p>Aircraft over 55 tonnes: € 8.21.</p> <p>Min. Charge (up to 3000 kg): € 28.98, (up to 6000 kg): € 44.38</p>

	<p>2. Passenger-related charge: Domestic: € 8.51 per departing passenger. International : € 12.16 per departing passenger No charge for transit passenger.</p> <p>3. Parking charge Charge is based on weight factor: Aircraft up to 120 tonnes: MTOW. Aircraft over 120 tonnes: $MTOW \times (120/MTOW)^{0.4}$.</p> <p>Charges vary for different terminals, remote stand or cargo stand from € 0.27-2.12 per weight factor for the first 90 minutes. Additional parking time charges (>90 minutes) vary from € 0.09 – 0.35 per weight factor/15 mins. Free night parking (24:00-05:00) for aircraft whose night stop starts before midnight or extends after 05:00.</p> <p>4. Security charge: Security charge: € 5.00 per departing passenger</p> <p>5. General aviation fee: General aviation fee varies from € 36-300, depending on MTOW.</p> <p>6. Handling or infrastructure charge:</p> <ul style="list-style-type: none"> - Boarding bridge charge (incl. pre-conditioned air and 400Hz): € 116.00-618.72, depending on time using boarding bridge and type of aircraft (narrow/wide); - Baggage handling charge: € 1.92 per departing passenger; - Common user terminal Equipment (CUTE) charge: € 0.28-0.32 depending on number of passengers; - Persons with reduced mobility (PRM) charge: € 0.75 per departing passenger. <p>7. Common Use of Terminal Equipment (CUTE) charge Charge per passenger: € 0,28 - € 0,32 per passenger</p> <p>8. PRM charge Charge per passenger: € 0.75</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 10,500 - Airbus A320-232: € 3,800 - Embraer 170 STD: € 1,500
Total annual	Total revenues (2011) :€ 332,786,636.



revenues	Revenues from airport charges (2011): € 158,475,431. Revenues from centralized infrastructure and handling services: € 37,430,138.
Internalisation issues	No emissions or noise charge levied on this airport.
Other issues	-
Sources	Airport charges 2010, Athens international airport. http://www.aia.gr/pages.asp?pageid=810&clangid=2 Financial statement as at 31 December 2011 in accordance with the International financial reporting standards

Airport charges	
Transport mode	Aviation
Country/region	Budapest Ferenc Liszt International Airport, Hungary.
Status	Implemented as from 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Budapest airport is based on five elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft 4. Security charge 5. Noise charge.
Objective of the scheme	Charges are applied to the use of the airport and the complementary airport facilities
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>The tariffs are set on the basis of the authorization of Subsection z) paragraph (1) Section 74 of Act XCVII of 1995 on aviation of the Aviation Act, the decree 61/2011 (XI.25.) issued by the Minister of National Development.</p>
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft.
Who are charged	It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number - shall be obliged to pay the charge.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on MTOW 2. Passenger-related charge: per passenger. 3. Parking charge: MTOW 4. Security charge: per passenger 5. Noise charge: based on noise category, hour of landing/take off
Charge structure and charge level	<p>1. LTO charge:</p> <p>< 10 t MTOW: fixed charge of € 103.00</p> <p>> 10 t MTOW: charge of € 7.00 - 10.30 per tonne</p> <p>2. Passenger-related charge</p> <p>Departing passenger: € 9.85-15.49 (depending on terminal).</p> <p>Transfer passenger: € 7.83.</p> <p>These charges contain CUTE charge (Common user of Terminal Equipment) and PRM charge (Persons with Reduced Mobility).</p> <p>3. Parking charge:</p> <p>Parking charge for remote position (no passenger bridge): € 0.20/hour/1,000kg.</p> <p>No charge between 22:00-06:00. Charge for electricity: € 0.50/minute.</p> <p>First 30 min no charge</p> <p>Parking charge for stand with passenger bridge and 400 Hz: € 60.00 (first 60</p>

	<p>min) + € 37.00 for every further 15 min. Night time parking: € 90/night + charge applicable for remote stands (€ 0.20/hour/1000kg)</p> <p>4. Security charge Departing passenger: € 8.06. Transfer passenger: € 1.95.</p> <p>5. Noise charge The amount of the noise charge depends on 3 different factors, namely:</p> <ul style="list-style-type: none"> - the noise category (K): there are four noise categories, 1-4. - the time period (N) - operation of landing or take off (M) <p>The charge is calculated on the basis of the following formula:</p> $Z = A * K * N * M$ <p>Where A is a base charge</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 11,400 - Airbus A320-232: € 3,900 - Embraer 170 STD: € 1,700
Total annual revenues	<p>In 2009, Budapest Airport generated revenues of € 173,700,000 of which € 100,100,000 is from aviation-related charges. Out of these revenues, € 97,700,000 is from services regulated by the decree, whilst the remaining € 2,400,000 was obtained as consideration for non-regulated activities.</p>
Internalisation issues	<p>According to Section 66/A (6) of the Aviation Act, Budapest Airport Zrt. may collect the costs for noise protection from those operating aircraft causing noise as an element of the charge for the use of the airport in order to provide for the funds necessary to the performance of the duties prescribed by the Aviation Act and by the 176/97 government decree on the rules of the marking, utilization and termination of the noise prevention areas to be established in the vicinity of airports.</p> <p>The amount of the noise charge (Z) is calculated on the basis of the following formula:</p> $Z = A * K * N * M$ <p>where</p> <p>“A” is the base charge, A = € 7.21/movement.</p> <p>“K” is the (noise) category factor (1-4): Category factor I=0.4, II=1, III=1.8, IV=3.</p>



	<p>“N” is the factor related to the parts of the day (day, evening, morning, night): factor varies from 1.0 to 10.</p> <p>“M” is the factor related to the LTO operations: (take-off 0.91/ landing 1.1)</p>
Other issues	<p>Budapest Airport Zrt. can freely establish the different rates of charges, provided that the regulated revenue per passenger remains below the Price Cap in effect with exceptions laid down in the Decree.</p> <p>Airport users operating flights should regularly submit the following data of the aircraft they intend to operate at the Airport : registration number, aircraft type-model, take-off weight, noise emission data</p>
Sources	<p>Tariff Manual 2012, Budapest Airport, Annex III, Annex XIII.</p> <p>http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</p>

Airport charges	
Transport mode	Aviation
Country/region	Dublin Airport, Ireland.
Status	Implemented as from 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Dublin airport is based on four elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft. 4. Air bridge charge.
Objective of the scheme	Airport charges are used to pay for the operation of and investment in Dublin Airport.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Dublin Airport Authority (DAA)'s Airport Charges structure complies with national legislation, specifically the Air Navigation and Transport Acts 1936 to 1998, the Air Navigation and Transport (International Conventions) Act 2004 and the State Airports Act 2004.</p>
Responsible authority	The Commission for Aviation Regulation regulates Airport Charges at Dublin Airport. DAA (Dublin Airport Authority) is responsible for the management of Cork, Dublin and Shannon airports.
Who are charged	Airline operators.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: per passenger, based on maximum take off weight (MTOW). 2. Passenger-related charge per passenger. 3. Parking charge: per 15 min, depending. 4. Air bridge charge: per 15 min.
Charge structure and charge level	<p>1. LTO charge (runway charge): for landing and take-off</p> <p>Standard charge per air traffic movement : € 8.60 per MTOW (summer season), € 4.90 MTOW (winter season)</p> <p>2. Passenger-related charge:</p> <ul style="list-style-type: none"> • Passenger Charge for departure on a Contact Stand: € 10.62 - 12.22 (winter-summer season). • Passenger Charge for departure on a Remote Stand: € 8.20. • Passenger Charge for transfer passenger: € 2.00. <p>The passenger service charge and airport security charges are consolidated into a single Passenger Charge. This charge contributes to airport security, passenger screening and provision of infrastructure for hold baggage screening.</p> <p>3. Parking charge (after first 30 minutes):</p> <p>Standard Charges per 15 minutes or part thereof vary from € 2.65 to 34.90,</p>

	<p>depending on type (light aircraft parking, wide/narrow remote, wide/narrow contact).</p> <p>Surcharge of 100% for 48 hours up to 72 hours (including night-time) Surcharge of 200% for > 72 hours. No charge during night time (between 23:00-06:00).</p> <p>4. Air bridge charge: Charge per 15 min or part thereof: € 7.35. First 30 minutes are without charge, no charge during night time.</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 11,700 - Airbus A320-232: € 3,200 - Embraer 170 STD: € 1,500 												
Total annual revenues	<p>Total revenues from aeronautical services (2011) for Dublin airport: € 192,484,891.76</p> <table border="1"> <tr> <td>Passenger Service Charge</td><td>€ 104.074.102</td></tr> <tr> <td>Landing and Take off Tonnage</td><td>€ 79.364.366</td></tr> <tr> <td>Aircraft parking</td><td>€ 13.745.957</td></tr> <tr> <td>Airbridge Hire</td><td>€ 1.514.012</td></tr> <tr> <td>Discounts</td><td>€ -6.213.546</td></tr> <tr> <td>Aeronautical Revenue</td><td>€ 192.484.892</td></tr> </table>	Passenger Service Charge	€ 104.074.102	Landing and Take off Tonnage	€ 79.364.366	Aircraft parking	€ 13.745.957	Airbridge Hire	€ 1.514.012	Discounts	€ -6.213.546	Aeronautical Revenue	€ 192.484.892
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Landing and Take off Tonnage	€ 79.364.366												
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Airbridge Hire	€ 1.514.012												
Discounts	€ -6.213.546												
Aeronautical Revenue	€ 192.484.892												
Internalisation issues	No external costs like emissions or noise taken into account.												
Other issues	<p>Operators and Ground Handlers must provide to DAA, in a format defined by DAA from time to time, the name, postal address, phone, fax, email address, IATA/ICAO prefix and local Dublin, Cork or Shannon Airport SITA address of the organisation which is to be invoiced for Airport Charges as set out in the 1998 Act, or for other services.</p> <p>Operators shall submit electronically an Aircraft Fleet Declaration Form (AFDF) in the form set out in Appendix 2 to DAA prior to the arrival of an aircraft at Dublin Airport detailing the following required data: Construction Number [Manufacturer's Serial Number/Fuselage Number] Aircraft Registration Manufacturer Type Manufacturer Name Aircraft MTOW in Kilograms:</p> <ul style="list-style-type: none"> - The MTOW value will be used for the purposes of the calculation and invoicing of runway charges. - Aircraft submissions on MTOW will be rounded up to the nearest metric tonne. - For the purposes of validation of the submitted aircraft weight data, relevant pages of the Approved Flight Manual or related information may be requested. ICAO Aircraft Type Designator IATA Aircraft Type Designator 												



	<p>Passenger Capacity (Maximum Capacity) Engine Type Nacelles Acoustical Treatment (if any) Certified Noise Levels Noise Chapter Such other information as DAA may specify from time to time.</p> <p>The required operational data includes: Turnaround linked flight numbers and registrations (including changes) Aircraft registration (including aircraft substitutions) Variations to schedule (including flight number, aircraft type, route and scheduled time of information) Estimated times of operation Actual times on and off stand Flight plan call signs Baggage information services BSM messages Total number of terminal, Transfer and Transit Passengers, including the class, children, infants and jump seat Passengers. Total weight of flown and trucked cargo</p>
Sources	<p>Dublin Airport Charges 2012, including terms and conditions of use in relation to airport charges. Dublin Airport Authority (DAA) http://www.dublinairport.com/gns/about-us/airport-charges/airport-charges.aspx</p> <p>Annual report 2011, Dublin Airport Authority (DAA)</p> <p>Correspondence with Dublin Airport Authority.</p>

Airport charges	
Transport mode	Aviation
Country/region	Milan Malpensa Airport, Italy.
Status	Implemented as from June 6 th , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Milano Malpensa airport is based on eight elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge 2. Passenger-related charge 3. Parking charge for aircraft 4. Infrastructure charge. 5. Charges for the use of special lighting equipment for runways. 6. Persons with reduced mobility (PRM) charge. 7. Security charge. 8. Common Use of Terminal equipment charge (CUTE)
Objective of the scheme	Charges are applied for covering operative costs, investments, shareholders' dividends.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Infrastructure and Transport Ministerial Decree, dated 11.11.2011(LTO charge, passenger charge).</p> <p>Memorandum from ENAC, dated 1.20.2006 (parking charge).</p> <p>Memorandum from Ministry of Transport, dated 6.20.1968 (lighting equipment charge).</p> <p>Ministerial Decree of 3.14.2003 (security charge).</p> <p>Legislative Decree no. 18 dated January, 13th 1999 has introduced the principle of market liberalisation for ground handling services.</p>
Responsible authority	SEA Group
Who are charged	Airline operators
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW). 2. Passenger-related charge: depending on type of passenger. 3. Parking charge: based on MTOW. 4. Infrastructure charge: based on different factors 5. Charges for the use of special lighting equipment for runways. 6. PRM charge: per passenger. 7. Security charge: per passenger. 8. Common Use of Terminal equipment charge (CUTE): per passenger
Charge structure and charge level	<p>1. LTO charge:</p> <p>Charges payable for each landing and take off, based on MTOW</p> <ul style="list-style-type: none"> • Flights within EU: charge for each tonne or part thereof for the first 25 tonnes of the aircraft's weight : € 1.54. For each subsequent tonne or part thereof € 2.03 • Flights outside EU: charge for each tonne or part thereof for the first 25 tonnes of the aircraft's weight € 2.04. For each subsequent tonne or

	<p>part thereof € 2.55</p> <p>2. Passenger-related charge:</p> <ul style="list-style-type: none"> Domestic flights and EU destinations: € 5.92 per passenger. Non-EU destinations: € 7.81 per passenger <p>3. Parking charge: € 0.07 per tonne (first two hours no charge)</p> <p>Charges apply to all aircraft that stop in the aircraft parking areas or in the hangars. They are calculated on the basis of the MTOW indicated in the aircraft's airworthiness certificate, for each hour or part thereof:</p> <p>4. Infrastructure charge:</p> <ul style="list-style-type: none"> Loading bridges (the charges for the use of the loading bridges apply on the basis of aircraft size and the time of occupation of the bridges. <ul style="list-style-type: none"> Narrow body : € 111.10-288.86 (60-150 min), Wide Body: € 222.20-399.96 (90-180 min). Use of 400 Hz fixed generator in the remote parking stands, for each hour and fraction thereof: € 21.54. Baggage handling and sorting system for each piece of departing luggage € 3.54. CUTE charge: per checked passenger € 0.29. <p>5. Charges for the use of special lighting equipment for runways: Charge for each landing and each take-off, whether at night or during daytime, when the special lighting system is in use on runways:</p> <ul style="list-style-type: none"> for the use of Center Lighting: € 2.5823 per movement; for the use of the Touchdown zone: € 1.5494 per landing. <p>6. PRM assistance (passengers with reduced mobility): (effective from 7.26.2008 – ENAC n. 0046833/DIRGEN/CE - 7.22.2008)</p> <ul style="list-style-type: none"> per departing passenger : € 0.58. <p>7. Security charge:</p> <ul style="list-style-type: none"> Security charge for check operations for passengers and hand luggage € 1.81 per passenger. 100% Hold Baggage Screening: € 2.07 per passenger. <p>8. Common Use of Terminal equipment charge (CUTE): Charge of € 0,29 per passenger</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> Boeing 747-400: € 8,700 Airbus A320-232: € 2,300 Embraer 170 STD: € 600
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Total annual revenues	Revenues from airport charges: € 193,000,000 (year 2011 data)	
	Revenue from airport charges	Milano Malpensa
	1. Landing and take off (LTO) charge	€ 35,600,000
	2. Passenger-related charge	€ 59,000,000
	3. Parking charge for aircraft	€ 1,900,000
	4. Infrastructure charge.	€ 47,200,000
	5. Charges for the use of special lighting equipment for runways.	€ 300,000
	6. Persons with reduced mobility (PRM) charge	€ 5,500,000
	7. Security charge.	€ 36,100,000
	8. Freight charge	€ 7,600,000
	Total revenues from airport charges	€ 193,100,000
Internalisation issues	No emissions or noise charge.	
Other issues	-	
Sources	SEA: the fees for airport charges, security services and centralized infrastructure (June 2012). SEA Aeroporti di Milano – Airport regulations for Malpensa airport (May 2010). Correspondence with with Milano Malpensa Airport.	

Airport charges	
Transport mode	Aviation
Country/region	Rome Fiumicino Airport, Italy.
Status	Implemented as from June 6 th , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Rome airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charges. 3. Security charge 4. Parking charge for aircraft. 5. Persons with reduced mobility (PRM) charge 6. Cargo charge 7. Common Use of Terminal Equipment (CUTE) charge
Objective of the scheme	Charges are applied for the use of the airport as well as the complementary airport facilities.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Infrastructure and Transport Ministerial Decree, dated 11.11.2011(LTO charge, passenger charge).</p> <p>Memorandum from ENAC, dated 1.20.2006 (parking charge).</p> <p>Memorandum from Ministry of Transport, dated 6.20.1968 (lighting equipment charge).</p> <p>Ministerial Decree of 3.14.2003 (security charge).</p> <p>Legislative Decree no. 18 dated January, 13th 1999 has introduced the principle of market liberalisation for ground handling services.</p>
Responsible authority	Aeroporti di Roma Group
Who are charged	Airlines, air operators
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) and destination. 2. Passenger-related charge: based on passenger- age and destination. 3. Security charge : per passenger. 4. Parking charge: based on MTOW. 5. PRM charge: per passenger. 6. Cargo charge: based on gross weight. 7. CUTE charge: per passenger.
Charge structure and charge level	<p>1. LTO charge:</p> <p>< 25,000 MTO weight: € 1.19 per movement (domestic and EU), for non-EU flights</p> <p>€ 2.04</p> <p>> 25,000 MTO weight: € 1.81 per movement (domestic and EU), for non-EU flights :</p> <p>€ 2.54</p> <p>2. Passenger-related charge:</p> <p>Adults: € 5.32-7.80 (domestic, EU - non-EU)</p>

	<p>Children (2-12 years): € 2.66-3.90 (domestic, EU - non-EU) Infants: free of charge Additional tax: € 5.50</p> <p>3. Security charge € 1.81 per departing passenger (all flights) for body check and hand baggage € 2.05 per departing passenger (all flights) for 100% screening hold baggage</p> <p>4. Parking charge: Parking charge for first 2 hours: free of charge. Each following hour or fraction thereof: € 0.07 (per tonne or fraction).</p> <p>5. PRM charge: PRM departing charge: € 0.91 (all flights)</p> <p>6. Cargo charge: Charges are calculated on gross weight or fraction thereof, over 500 gram (€ per kg): € 0.0191. Minimum charge: € 0.207 (all flights).</p> <p>1. CUTE charge: € 0,17 per passenger</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications): - Boeing 747-400: € 6,700 - Airbus A320-232: € 1,700 - Embraer 170 STD: € 900</p>
Total annual revenues	<p>2011 total revenues ADR Group (Fiumicino + Ciampino) : € 620,000,000. 2011 revenues from airport fees ADR Group : € 181,600,000 Revenues from airport charges for Roma Fiumicino: data not available.</p>
Internalisation issues	<p>No emissions or noise charge.</p>
Other issues	<p>-</p>
Sources	<p>Airport charges 2012, Aeroporti di Roma. http://www.adr.it/web/aeroporti-di-roma-en/-/bsn-airport-charges Annual report 2011, Aeroporti di Roma Group.</p>

Airport charges	
Transport mode	Aviation
Country/region	Amsterdam Airport Schiphol, Netherlands.
Status	Implemented as from April 1 st , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Schiphol airport is based on six elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Noise-related charges. 3. Passenger-related charges. 4. Security charge 5. Parking charge for aircraft. 6. Persons with reduced mobility charge (PRM)
Objective of the scheme	Charges are applied for the use of the airport as well as the complementary airport facilities.
Legal basis	Charges have to be set in line with Directive 2009/12/EC. Article 8.25d of the Aviation Act
Responsible authority	N.V. Luchthaven Schiphol
Who are charged	Charges are levied on airline operators for the use of the designated airport Schiphol, as well as a natural or legal person other than the airline that operates flights.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) of the aircraft. 2. Noise-related charges: based on noise category and time period. 3. Passenger-related charge: based on number of departing passengers on board. 4. Security charge : depending on type of passenger and number of passengers on board. 5. Parking charge: depending on MTOW of aircraft. 6. Persons with reduced mobility charge (PRM): per passenger
Charge structure and charge level	<p>1 LTO charge</p> <p>Passengers: < 20,000 kg MTOW: € 49.00-97.20 > 20,000 kg MTOW: € 2.45-4.86 per 1000 kg Charge depends on location (East Schiphol) without or with connected handling)</p> <p>Cargo: < 20,000 kg MTO: € 50.60 > 20,000 kg MTO: € 2.53 per 1,000 kg Charges for take offs carried out between 11:00 pm and 6:00 am local time are incread by 50%.Charges for landings carried out between 11:00 pm and 6:00 am local time are incread by 27%.</p> <p>2 Noise charge:</p>

	<p>Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The noise charges are levied for each landing or take off and differs per noise category.</p> <p>Charges range from a 20% reduction on the LTO charge (for noise category C) to 40-60% increase (for category A and MCC3).</p> <p>3 Passenger-related charge: Depending on type of passenger (local or transfer), the passenger-related charge amounts to: € 14.81 (for local passengers) € 6.22 (for transfer passengers) Lower rates apply for LTO at Schiphol East.</p> <p>4 Security charge:</p> <ul style="list-style-type: none"> • € 12.93 per departing local passenger • € 7.24 per departing local passenger <p>5. Parking charge: € 1.70 per 1,000 kg of MTOW for each 24 hours. No parking charge for a period of less than 6 hours and 15 minutes.</p> <p>6. PRM charge: Charge per passenger: € 0,38</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 15,600 - Airbus A320-232: € 4,600 - Embraer 170 STD: € 1,900
Total annual revenues	<p>2011 total revenues from airport charges : € 734,000,000.</p> <p>Total revenue Schiphol (2011): € 11,100,000,000.</p>
Internalisation issues	<p>The determination of the noise levy is in accordance with the Order, Civil Aircraft Noise Disturbance Levy (Heffingenbesluit Geluidshinder Burgerluchtvaartuigen) of October 8, 1982, no. 584.article 77 of the Aviation Act. The noise charges are levied for each landing or take off and differs per noise category. Charges range from a 20% reduction on the LTO charge (for noise category C) to 40-60% increase (for category A and MCC3).</p>
Other issues	-
Sources	<p>Schiphol Airport charges and conditions, 1 April 2012 http://www.schiphol.nl/B2B/AirportChargesPricing/AviationChargesAndConditions1.htm Annual report 2011, Schiphol Group</p>

Airport charges	
Transport mode	Aviation
Country/region	Warsaw Chopin Airport, Poland.
Status	Implemented as from January 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Warsaw airport is based on five elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft 4. Hangar charge. 5. Noise charge.
Objective of the scheme	Airport charges are levied for the provision of standard services connected with aircraft take-off, landing and parking operations at Warsaw Chopin Airport as well as making the terminal and its technical infrastructure available to passengers.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Airport charges in Poland are regulated by the Polish aviation law and the Ministry of Infrastructure order on airport charges. Airport charges are subject to approval by Polish Civil Aviation Office.</p>
Responsible authority	Warsaw Chopin Airport. Charges are collected by Polish State Enterprise (PPL).
Who are charged	<p>PPL provides services connected with the handling of aircraft take-off, landing or parking operations. A customer may be one of the following:</p> <ol style="list-style-type: none"> a. An airline operator. b. Other entity performing an aircraft take-off or landing operation or an entity on behalf of whom such an operation is performed.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW.) 2. Passenger-related charge: per passenger. 3. Parking charge: based on MTOW, long/short term, number of seats. 4. Hangar charge. 5. Noise charge: dependent on the aircraft noise category (1-5), the hour of landing and the hour of take-off.
Charge structure and charge level	<p>1. LTO charge: on landing</p> <p>Fixed charge of € 45.65 + charge of € 4.79 per tonne MTOW [200 PLN plus 21-45 PLN].</p> <p>2. Passenger-related charge:</p> <p>The passenger charge is levied for services provided to departing, arriving and transfer passengers. The charge covers making the terminal and its technical infrastructure available to passengers in order for them to commence, complete or continue air travel as well as related standard services provided by airport units in connection therewith,</p>

	<p>excluding ground handling services. Passenger charge: € 13.69 - € 45.65 depending on terminal. [60-200 PLN]</p> <p>3. Parking charge: Parking charge is € 1.26 for each tonne or part of a tonne of an aircraft's MTOW for each 24-hour. [PLN 5.50] No charge is payable for parking up to 3 hours. No charge for night time (22:00-05:59 local time).</p> <p>4. Hangar charge: The hangar charge is levied for the provision by PPL of aircraft parking space in the hangar for small General Aviation aircraft and standard services provided by airport units in connection therewith, excluding ground handling services.</p> <p>Charge:</p> <ul style="list-style-type: none"> - € 8.44 for each tonne or part of a tonne of an aircraft's MTOW and each hour of parking; [37 PLN] - € 25.33 for each tonne or part of a tonne of an aircraft's MTOW and each 24-hour period. [111 PLN] <p>5. Noise charge: The unit charge rate (for each tonne or part of a tonne of MTOW) is dependent on the aircraft noise category (1-5), the hour of landing and the hour of take-off.</p> <ul style="list-style-type: none"> - lowest charges are during day time (06:00-21:59): € 0- 21.45 depending on noise category 1-5); [0-94 PLN] - highest charges are in the night (0:00-04:59): € 1.53 – 41.08 depending on noise category 1-5. [6.7-180 PLN] <p>Aircraft of category 1 pay least: € 0 – 3.06 [0-13.40 PLN] , aircraft of category 5 highest amount: € 2.05 – 41.08 [9-180 PLN]</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 9,000 - Airbus A320-232: € 2,600 - Embraer 170 STD: € 1,100
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Total annual revenues	<p>Total revenues 2010: € 160,637,164.81 [PLN 618,712,000]</p> <p>The annual income of Warsaw Chopin airport from airport charges in 2011 was € 104,880,581.52 [414,100,000 PLN]. It does not include PRM and infrastructure charges, as according to Polish law charges for these services are not included in airport charges.</p> <p>Warsaw Chopin income for 2011 was:</p> <table><tr><td>Type of charge</td><td>Income from charges in € (2011)</td><td>Income from charges in PLN (2011)</td></tr><tr><td>LTO</td><td>€ 33,963,984.50</td><td>PLN 134,100,000</td></tr><tr><td>passenger</td><td>€ 67,877,314.29</td><td>PLN 268,000,000</td></tr><tr><td>aircraft parking</td><td>€ 1,089,076.31</td><td>PLN 4,300,000</td></tr><tr><td>noise</td><td>€ 1,468,986.65</td><td>PLN 5,800,000</td></tr><tr><td>hangar</td><td>€ 481,219.77</td><td>PLN 1,900,000</td></tr></table>	Type of charge	Income from charges in € (2011)	Income from charges in PLN (2011)	LTO	€ 33,963,984.50	PLN 134,100,000	passenger	€ 67,877,314.29	PLN 268,000,000	aircraft parking	€ 1,089,076.31	PLN 4,300,000	noise	€ 1,468,986.65	PLN 5,800,000	hangar	€ 481,219.77	PLN 1,900,000
Type of charge	Income from charges in € (2011)	Income from charges in PLN (2011)																	
LTO	€ 33,963,984.50	PLN 134,100,000																	
passenger	€ 67,877,314.29	PLN 268,000,000																	
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noise	€ 1,468,986.65	PLN 5,800,000																	
hangar	€ 481,219.77	PLN 1,900,000																	
Internalisation issues	<p>The noise charge is levied in connection with the emission of noise by aircraft during take-off and landing operations performed at Warsaw Chopin Airport, for the provision of services related to noise monitoring and aviation noise protection, and compensation for the impact of aviation noise on the environment. The aircraft are classified into a given noise category according to ICAO Annex 16.</p>																		
Other issues	<p>Customers are obliged to submit to PPL valid information about aircraft they intend to operate in a given calendar year, including aircraft registration numbers, types and versions, MTOW and the number of passenger seats, not later than on the day preceding the planned commencement of flights. The unit charge rate (for each tonne or part of a tonne of MTOW) is dependent on the aircraft noise category and the hour of landing and take-off.</p> <p>The information must be accompanied by the document, officially confirming an aircraft's MTOW, and a noise certificate, indicating in particular the relevant information about the section of the Convention on International Civil Aviation, Annex 16, Part II, Volume 1 in accordance with which a given aircraft was certified, noise levels measured at reference points and permissible noise levels at reference points for a given aircraft.</p>																		
Sources	<p>Airport charges for standard services at Warsaw Chopin Airport, effective as of 1 October 2009.</p> <p>http://www.lotnisko-chopina.pl/en/business</p> <p>Polish airports' state enterprise - Annual report 2010</p> <p>Correspondence with Warsaw Chopin Airport.</p>																		

Airport charges	
Transport mode	Aviation
Country/region	Lisbon Airport, Portugal.
Status	Implemented as from April 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Lisbon airport is based on six elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft 4. Security charge. 5. Persons with reduced mobility (PRM) charge. 6. Handling or infrastructure charge.
Objective of the scheme	N/A.
Legal basis	Portuguese Civil Aviation legislation, European Directive 2009/12/EC.
Responsible authority	ANA Aeroportos de Portugal, SA (ANA)
Who are charged	Airline operators.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: based on maximum take off weight (MTOW) 2. Passenger-related charge: depending on type of passenger. 3. Parking charge: based on MTOW. 4. Security charge: per passenger. 5. PRM charge: per passenger. 6. Handling or infrastructure charge: per minute
Charge structure and charge level	<p>1. LTO charge: per landing operation Charges for landing are based on MTOW and vary between € 4.35- 6.21 per tonne. Minimum charge per operation: € 106.64 (up to 10 t) or € 170.63 (11-25 t).</p> <p>2. Passenger-related charge: Inside Schengen: € 7.45 per passenger. Intra EU, outside Schengen: € 9.50 per passenger. International : € 12.66 per passenger. No charge for transit passenger.</p> <p>3. Parking charge: No parking charge for first 90 minutes after landing and first 90 minutes before take off. Charge for traffic area's (≤ 14 t): € 21.75 - 86.98 from 24 to over 72 hours Charge for traffic area's (> 14 t): € 1.46 - 5.85 from 24 to over 72 hours Surcharge per 15 min: € 43.92</p> <p>4. Security charge: Inside Schengen: € 2.39 per passenger.</p>

	<p>Intra EU, outside Schengen: € 4.06 per passenger. International: € 7.07 per passenger.</p> <p>5. PRM charge: PRM charge: € 0.47 per departing passenger.</p> <p>6. Handling or infrastructure charge: Air bridge charge : € 3.22-3.84 per minute (incl. use of GPS equipment).</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 10,100 - Airbus A320-232: € 2,700 - Embraer 170 STD: € 1,100
Total annual revenues	<p>Total revenues (ANA SA, 2008): € 155,000,000. From traffic activities: € 17,000,000. From handling: € 33,000,000. Revenues from airport charges for Lisbon airport: data not available</p>
Internalisation issues	<p>No emissions or noise charge levied on this airport.</p>
Other issues	<p>To operate at Lisbon airport, it is necessary to fulfil a traffic form, regarding aircraft arrival and departure.</p>
Sources	<p>Charges guide 2012, Aeroportos de Portugal. http://www.ana.pt/en-US/Topo/Institucional/negocios/Sobre_aeroportos/Pages/aeroportos.aspx Management and accounts report 2008, Aeroportos de Portugal.</p>

Airport charges	
Transport mode	Aviation
Country/region	Barcelona - El Prat Airport, Spain.
Status	Implemented as from January, 2012.
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Barcelona airport is based on eight elements:</p> <ol style="list-style-type: none"> 1. Landing service charge. 2. Noise-related charges. 3. Passenger-related charge. 4. Aerodrome service charge. 5. Security charge. 6. Persons with reduced mobility (PRM) charge. 7. Parking charge for aircraft. 8. Charge for air bridge use.
Objective of the scheme	Charges are applied for the use of the airport as well as the complementary airport facilities.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Law 1/2011 of March 4, establishes the charges for certain services rendered at the airports operated by Aena Aeropuertos, as specified in Article 68.2.</p>
Responsible authority	Aena Aeropuertos
Who are charged	Airline operators, legal entities or natural persons are required to pay charges for airport services, such as making use of runways and services for groundhandling to aircraft, passengers and goods.
Charge base	<ol style="list-style-type: none"> 1. Landing service charge: based on maximum take off weight (MTOW) of the aircraft. 2. Noise-related charges: depends on noise category (dB) and time of landing/take-off. 3. Passenger-related charge: Number of passengers aboard aircraft upon departure. 4. Aerodrome service charge: based on MTOW. 5. Security charge: per passenger. 6. PRM charge: per passenger. 7. Parking charge: based on MTOW 8. Charge for air bridge use.
Charge structure and charge level	<ol style="list-style-type: none"> 1. Landing service charge: <ul style="list-style-type: none"> • Landing charge amounts € 6.65 per tonne MTOW. Minimum charge per operation € 133.00. 2. Noise charge: Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The charge differs per noise category (category 1 -4) and range from: <ul style="list-style-type: none"> • 20-70% during the day (07:00-22:59) – category 1 and 2 • 40- 140% during the night (23:00-06:59) – category 1 and 2

	<ul style="list-style-type: none"> 0% for category 3 and 4 <p>The lower bound represents charges for category 2 (between 5 and 10 EPNdB), the upper bound represents charges for category 1 (up to 5 EPNdB). No surcharges for category 3 and 4.</p> <p>3. Passenger-related charge: Depending on destination, the passenger-related charge amounts to :</p> <ul style="list-style-type: none"> European Economic Area: € 6.12 per passenger. International: € 9.18 per passenger <p>4. Aerodrome service charge:</p> <ul style="list-style-type: none"> Charge: € 3.14 per tonne MTOW. Minimum charge per operation: € 69.80 <p>5. Security</p> <ul style="list-style-type: none"> Security charge : € 2.08 per departing passenger. Security rates will be increased by F-factor (0.13) for the financial of services related to baggage inspection and control services in the airport area. <p>6. PRM charge</p> <ul style="list-style-type: none"> PRM charge: € 0,55 per departing passenger (levied in order to finance assistance to disabled passengers and passengers with reduced mobility). <p>7. Parking charge: Parking rate that is applied depends on MTOW and length of parking. Formula: Charge = unit rate * MTOW * parking time per quarter hour. Unit rate: 0.1097. Rate is not applied between 0:00-06:00, when aircraft is in bridge position or in hangar.</p> <p>8. Charge for air bridge use: Charge depends on MTO weight of aircraft and on time using air bridge. Formula: Charge = (unit rate for time in position at air bridge + unit rate depending on MTOW and time at air bridge * MTOW)* parking time per quarter hour. Unit rate for time at air bridge € 27.1175. Unit rate depending on MTOW = 0.00.</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 8,900 - Airbus A320-232: € 2,300 - Embraer 170 STD: € 1,200
Total annual revenues	<p>2010 total consolidated airport revenues: € 3,094,000,000 (AENA). Air traffic revenues (consolidated): € 1,150,000,000.</p>

	Revenues from airport charges for Barcelona: data not available			
Internalisation issues	Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The charge differs per noise category (category 1 -4)			
	Noise category	07:00-22:59	23:00-06:59	Criteria (aircraft with accumulative margin)
	Category 1	70%	140%	up to 5 EPNdB
	Category 2	20%	40%	between 5 and 10 EPNdB
	Category 3	0%	0%	10 and 15 EPNdB
	Category 4	0%	0%	over 15 EPNdB
Other issues	-			
Sources	Price Guide 2012, AENA Aeropuertos. http://www.aena-aeropuertos.es/csee/Satellite/conocenos/en/Page/1237548073480/ AENA, Annual report 2010.			

Airport charges	
Transport mode	Aviation
Country/region	Madrid - Barajas Airport, Spain.
Status	Implemented as from January, 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Madrid airport is based on eight elements:</p> <ol style="list-style-type: none"> 1. Landing service charge. 2. Noise charge 3. Passenger-related charge. 4. Aerodrome service charge 5. Security charge 6. Persons with reduced mobility (PRM) charge. 7. Parking charge for aircraft. 8. Charge for air bridge use.
Objective of the scheme	Charges are applied for the use of the airport as well as the complementary airport facilities.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Law 1/2011 of March 4, establishes the charges for certain services rendered at the airports operated by Aena Aeroportus, as specified in Article 68.2.</p>
Responsible authority	Aena Aeropuertos
Who are charged	Airline operators, legal entities or natural persons are required to pay charges for airport services, such as making use of runways and services for groundhandling to aircraft, passengers and goods.
Charge base	<ol style="list-style-type: none"> 1. Landing service charge: based on maximum take off weight (MTOW) of the aircraft. 2. Noise charges: depends on noise category (dB) and time of landing/take-off. 3. Passenger-related charge: Number of passengers aboard aircraft upon departure. 4. Aerodrome service charge: based on MTOW 5. Security charge: charged per passenger 6. PRM charge: charged per passenger 7. Parking charge: based on MTOW. 8. Charge for air bridge -use.
Charge structure and charge level	<p>1. Landing service charge:</p> <p>Landing charge amounts € 7.55 per tonne MTOW. Minimum charge per operation € 151.00</p> <p>2. Noise charge:</p> <p>Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The charge differs per noise category (category 1 -4) and range from:</p> <ul style="list-style-type: none"> • 20-70% during the day (07:00-22:59) – category 1 and 2 • 40- 140% during the night (23:00-06:59) – category 1 and 2 • No surcharges for category 3 and 4

	<p>The lower bound represents charges for category 2 (between 5 and 10 EPNdB), the upper bound represents charges for category 1 (up to 5 EPNdB). No surcharges for category 3 and 4.</p> <p>3. Passenger-related charge: Depending on destination, the passenger-related charge amounts to :</p> <ul style="list-style-type: none"> • € 6.95 per passenger (European Economic Area) • € 10.43 per passenger (International) <p>4. Aerodrome service charge:</p> <ul style="list-style-type: none"> • Charge of € 3.16 per tonne MTOW. Minimum charge per operation € 70.20 <p>5. Security</p> <ul style="list-style-type: none"> • Security charge: € 2.08 per departing passenger. Security rates will be increased by F-factor (0.13) for the financial of services related to baggage inspection and control services in the airport area. <p>6. PRM charge:</p> <ul style="list-style-type: none"> • PRM charge: € 0,55 per departing passenger (levied in order to finance assistance to disabled passengers and passengers with reduced mobility). <p>7. Parking charge: Parking rate that is applied depends on MTOW and length of parking. Formula: Charge = unit rate * MTOW * parking time per quarter hour. Unit rate for Madrid : € 0.1150. Rate is not applied between 0:00-06:00, when aircraft is in bridge position or in hangar.</p> <p>8. Charge for air bridge use: Charge depends on MTOW of aircraft and on time using air bridge. Formula: Charge = (unit rate for time in position at air bridge + unit rate depending on MTOW and time at air bridge * MTOW)* parking time per quarter hour. Unit rate for time at air bridge: € 29.91 Unit rate depending on MTO = 0.00.</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 9,900 - Airbus A320-232: € 4,000 - Embraer 170 STD: € 1,800
Total annual revenues	<p>2010 total consolidated airport revenues: € 3,094,000,000. (AENA). Air traffic revenues (consolidated): € 1,150,000,000. Revenues from airport charges for Madrid: data not available.</p>

Internalisation issues	<p>Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The charge differs per noise category (category 1 -4)</p>			
	Noise category	07:00-22:59	23:00-06:59	Criteria (aircraft with accumulative margin)
	Category 1	70%	140%	up to 5 EPNdB
	Category 2	20%	40%	between 5 and 10 EPNdB
	Category 3	0%	0%	10 and 15 EPNdB
	Category 4	0%	0%	over 15 EPNdB
Other issues	-			
Sources	<p>Price Guide 2012, AENA Aeropuertos. http://www.aena-aeropuertos.es/csee/Satellite/conocenos/en/Page/1237548073480/ AENA, Annual report 2010.</p>			

Airport charges	
Transport mode	Aviation
Country/region	Palma de Mallorca Airport, Spain.
Status	Implemented as from January, 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Palma de Mallorca airport is based on seven elements:</p> <ol style="list-style-type: none"> 1. Landing service charge. 2. Noise-related charges. 3. Passenger-related charge. 4. Aerodrome service charge. 5. Security charge 6. Persons with reduced mobility (PRM) charge. 7. Parking charge for aircraft. 8. Charge for air bridge use.
Objective of the scheme	Charges are applied for the use of the airport as well as the complementary airport facilities.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Law 1/2011 of March 4, establishes the charges for certain services rendered at the airports operated by Aena Aeroportus, as specified in Article 68.2.</p>
Responsible authority	Aena Aeropuertos
Who are charged	Airline operators, legal entities or natural persons are required to pay charges for airport services, such as making use of runways and services for groundhandling to aircraft, passengers and goods.
Charge base	<ol style="list-style-type: none"> 1. Landing service: based on maximum take off weight (MTOW) of the aircraft. 2. Noise-related charges: depends on noise category (dB) and time of landing/take-off. 3. Passenger-related charge: Number of passengers aboard aircraft upon departure. 4. Aerodrome service charge: based on MTOW. 5. Security charge: per passenger 1. PRM charge: per passenger. 7. Parking charge: based on MTOW 8. Charge for air bridge use.
Charge structure and charge level	<p>1. Landing service charge:</p> <p>Landing charges vary from € 1,89 to € 6.31 per tonne MTOW</p> <ul style="list-style-type: none"> • Landing charge amounts € 6.31 per tonne MTOW (international and EU flights) • Landing charge amounts € 5,36 per tonne MTOW (domestic flights) • Landing charge amounts € 1,89 per tonne MTOW for inter-islands flights and domestic flights in Canary Islands, Balearic islands, Ceuta and Mellila. <p>Minimum charge per operation : € 94.65.</p>

	<p>2. Noise charge: Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The charge differs per noise category (category 1 -4) and range from:</p> <ul style="list-style-type: none"> • 20-70% during the day (07:00-22:59) – category 1 and 2 • 40- 140% during the night (23:00-06:59) – category 1 and 2 • 0% for category 3 and 4 <p>The lower bound represents charges for category 2 (between 5 and 10 EPNdB),, the upper bound represents charges for category 1 (up to 5 EPNdB). No surcharges for category 3 and 4.</p> <p>3. Passenger-related charge: Passenger charges vary from € 1,71 to € 8.60, depending on destination:</p> <ul style="list-style-type: none"> • European Economic Area: € 5.70 per passenger. • International: € 8.60 per passenger • Domestic flights: € 4.85. • Inter-island flights : € 1,71 <p>4. Aerodrome service charge</p> <ul style="list-style-type: none"> • Charge of € 3.09 per tonne MTOW. Minimum charge per operation: € 50.00 <p>Extra charges for aerodrome service (€ 3,09 per tonne mTOW) for inter-islands flights and domestic flights in Canary Islands, Balearic islands, Ceuta and Mellila.</p> <p>5. Security charge Security charges vary from € 0,31 to € 2.08 per departing passenger</p> <ul style="list-style-type: none"> • Security charge : € 2.08 per departing passenger (international/EU) • Security charge : € 1,77 per departing passenger (domestic) • Security charge : € 0,31 per departing passenger for inter-islands or domestic flights in Canary Islands, Balearic islands, Ceuta and Mellila <p>Security rates will be increased by F-factor (0.13) for the financial of services related to baggage inspection and control services in the airport area.</p> <p>6. PRM charge: Charge is levied in order to finance assistance to disabled passengers and passengers with reduced mobility). PRM charges vary from € 0.17 to € 0,55 per departing passenger:</p> <ul style="list-style-type: none"> • PRM charge: € 0,55 per departing passenger (international/EU) • PRM charge: € 0,47 per departing passenger (domestic) • PRM charge: € 0.17 per passenger for inter-islands or domestic flights in Canary Islands, Balearic islands, Ceuta and Mellila.
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	<p>7. Parking charge:</p> <p>Parking rate that is applied depends on MTO weight and length of parking. Formula: Charge = unit rate * MTO* parking time per quarter hour. Unit rate: 0.1087. Rate is not applied between 0:00-06:00, when aircraft is in bridge position or in hangar.</p> <p>8. Charge for air bridge use:</p> <p>Charge depends on MTO weight of aircraft and on time using air bridge. Formula: Charge = (unit rate for time in position at air bridge + unit rate depending on MTO weight and time at air bridge * MTO)* parking time per quarter hour. Unit rate for time at air bridge: € 23.8483 Unit rate depending on MTO = 0.00.</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none">- Boeing 747-400: € 8,600- Airbus A320-232: € 2,100- Embraer 170 STD: € 900																				
Total annual revenues	2010 total consolidated airport revenues: € 3,094,000,000 (AENA). Air traffic revenues (consolidated): € 1,150,000,000. Revenues from airport charges for Palma de Mallorca: data not available.																				
Internalisation issues	<p>Surcharges on landing charge according to the noise level of each aircraft and to the schedule of the landing or take off. The charge differs per noise category (category 1 -4)</p> <table><tr><td>Noise category</td><td>07:00-22:59</td><td>23:00-06:59</td><td>Criteria (aircraft with accumulative margin)</td></tr><tr><td>Category 1</td><td>70%</td><td>140%</td><td>up to 5 EPNdB</td></tr><tr><td>Category 2</td><td>20%</td><td>40%</td><td>between 5 and 10 EPNdB</td></tr><tr><td>Category 3</td><td>0%</td><td>0%</td><td>10 and 15 EPNdB</td></tr><tr><td>Category 4</td><td>0%</td><td>0%</td><td>over 15 EPNdB</td></tr></table>	Noise category	07:00-22:59	23:00-06:59	Criteria (aircraft with accumulative margin)	Category 1	70%	140%	up to 5 EPNdB	Category 2	20%	40%	between 5 and 10 EPNdB	Category 3	0%	0%	10 and 15 EPNdB	Category 4	0%	0%	over 15 EPNdB
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Category 4	0%	0%	over 15 EPNdB																		
Other issues	-																				
Sources	Price Guide 2012, AENA Aeropuertos. http://www.aena-aeropuertos.es/csee/Satellite/conocenos/en/Page/1237548073480/ AENA, Annual report 2010.																				

Airport charges	
Transport mode	Aviation
Country/region	Stockholm Arlanda Airport, Sweden.
Status	Implemented as from April 1 st , 2012
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Stockholm airport is based on eight elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passenger-related charge. 3. Parking charge for aircraft. 4. Handling or infrastructure charge. 5. Emissions charge. 6. Noise charge. 7. Persons with reduced mobility charge (PRM).
Objective of the scheme	The airport charge are used to partially finance the infrastructure and services connected to that infrastructure, used by the users/airlines
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>The Swedish Act on Airport Charges was implemented in August 1, 2011, by the Swedish Transport Agency.</p>
Responsible authority	Swedavia AB.
Who are charged	Airline operators using civil airports administered by Swedavia AB and Civil aircraft using such military airports that are available for civil scheduled traffic by agreement between the Commander-in-Chief of the Swedish Air Force on one hand and the Swedavia AB on the other hand.
Charge base	<ol style="list-style-type: none"> 1. LTO charge; based on MTOW, engine emission, noise level. 2. Passenger-related charge: per passenger. 3. Parking charge: based on MTOW. 4. Handling or infrastructure charge: per tonne or per passenger. 5. Emissions charge: per kg NO_x. 6. Noise charge: on threshold at approach and departure, and on the unit charge. 7. Persons with reduced mobility charge (PRM): per departing passenger.
Charge structure and charge level	<p>1. LTO charge:</p> <p><u>Take off charge for aircraft < 5,700 kg:</u></p> <p>Annual fee for aircraft for an unspecified number of take offs.</p> <ul style="list-style-type: none"> • < 2000 kg and not engaged in scheduled operations : Annual fee of € 34.83- € 1,574.15 depending on MTOW. [in local currency: SEK 319.00- SEK14,418] • Between 2,000-4,000 kg: Annual fee of € 1,883.35 (daily 22:00-06:00). [in local currency SEK 17,250] • Between 4,000-5,700 kg: Annual fee of € 3,329.99 (daily 22:00-06:00). [in local currency SEK

	<p>30,500]</p> <p>Minimum charge per take off for aircraft < 5,700kg : € 27.29 [SEK 250]</p> <p>Charges for landing and take off outside operating hours vary per season (summer/winter) and to MTOW. Price is per 30 minutes:</p> <ul style="list-style-type: none"> • Summer: € 94.11 [SEK 862] • Winter: € 137.78 [SEK 1262] <p>Special option for aircraft < 2,000 kg to purchase a weekly season card for € 87.34 [SEK 800], which can be used for a continuous period of seven days. For domestic traffic valid from 22:00-06:00, for international traffic valid from 16:00-06:00.</p> <p><u>Take off charge for aircraft > 5,700 kg:</u></p> <ul style="list-style-type: none"> - Passenger flights: fixed charge of € 27.29 - € 305.70 plus a charge per tonne of € 1.09 - € 3.71 [SEK 250-2,800 plus SEK 10 – SEK 34 per tonne] Min. charge : € 27.29 [SEK 250] - Other flights: fixed charge of € 0 - € 30.02 plus a charge per tonne of € 1.20 - € 4.15 [SEK 0 - SEK 275 plus SEK 11- SEK 38 per tonne] Min. charge: € 27.29 [SEK 250] <p>Charges for landing and take off outside operating hours vary per season (summer/winter) and to MTOW. Price is per 30 minutes:</p> <ul style="list-style-type: none"> • 5,700-27,000 kg: € 225.13 (summer), € 268.80 (winter) [SEK 2062- 2462] • > 27,000 kg: € 268.80 (summer), € 312.47 (winter). [SEK 2462- SEK 2862] <p>2. Passenger-related charge: only for aircraft > 5,700 kg MTOW</p> <ul style="list-style-type: none"> • Domestic: € 5.79 per passenger [SEK 53] • International: € 9.83 per passenger [SEK 90] • No charge for transit passenger. <p>3. Parking charge:</p> <p><u>Aircraft < 5,700 kg:</u></p> <p>Parking charges are include in the take off charge when the aircraft is pared at a space assigned by the airport manager.</p> <p><u>Aircraft > 5,700 kg:</u></p> <p>Charge per tonne and 24 hour period : € 1.75 , first 2 hours no charge [SEK 16.00] Minimum charge: € 10.92 [SEK 100]</p> <p>4. Handling or infrastructure charge: only for aircraft > 5,700 kg MTOW</p> <ul style="list-style-type: none"> - A Traffic Handling Charge is levied on ground handling companies and is
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	<p>based on the use of services and infrastructure for traffic handling at the airport, such as the baggage system: € 2.30 per passenger [SEK 21.03].</p> <ul style="list-style-type: none"> - A Ramp Handling Charge is levied on ground handling companies and is based on the use of services and infrastructure for ramp (apron) handling at the airport, such as 400 Hz power: € 0.22 per passenger [SEK 2.00]. - A Glycol Handling Charge is levied on ground handling companies and is based on the use of services and infrastructure for the suctioning and handling of de-icing fluid at the airport: € 0.78 per litre de-icing liquid [SEK 7.10]. <p>5. Emissions charge for aircraft > 5,700 kg MTOW Charge per kg NO_x = € 5.46 [SEK 50]</p> <p>6. Noise charge: for aircraft > 5,700 kg MTOW Noise charge depends on threshold at approach and departure, and on the unit charge.</p> <p>Formula used to calculate charge: $C_{tot} = C \times (10[(L_a - T_a)/10] + 10[(L_d - T_d)/10])$ C_{tot} charge for one take-off C = unit noise charge, ranges from € 3.28 - € 65.51 [SEK30- SEK 600] L_a = Approach level of the individual aircraft. T_a = Minimum threshold at approach = 91 EPNdb. L_d = Average of the sideline and take-off levels of the individual aircraft. T_d = Minimum threshold at departure = 86 EPNdB. For formula see 'internalisation issues'</p> <p>7. PRM charge PRM (persons with reduced mobility charge): € 0.15 per departing passenger [SEK 1.40]</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 6,400 - Airbus A320-232: € 2,000 - Embraer 170 STD: € 800
Total annual revenues	<p>Total revenues from Swedavia Group (2011) : € 507,911,426.65 [SEK 4,693,000,000] Revenues related to passenger activities (2011): € 192,428,407.54 [SEK 1778,000,000]</p> <p>Revenues related to airport charges: confidential</p>
Internalisation issues	<p>The Emission Charge follows the LTO cycle, which is based on certified emission values of NO_x and HC in the LTO cycle. The absolute amount of NO_x in the LTO cycle is calculated based on the average measured values for all LTO modes of the individual engine. An adjustment to Swedish conditions is made for certain modes in ICAO's LTO cycle and taxi times. The average taxi time is 15.6 minutes at Stockholm Arlanda and six minutes at the other airports.</p> <p>1. NO_x aircraft = Engines (60 x fuel flow x NO_x index divided by 1,000) (in kg NO_x).</p>

	<p>2. If HC LTO > 19.6 g/kN, the NO_x aircraft is multiplied by a factor of: $a = 1$ if HC DP/FOO ≤ 19.6 g/kN. $a > 1$ if HC DP/FOO > 19.6 g/kN. Emission value per aircraft = $a \times \text{NO}_x$ per aircraft engine.</p> <p>The Noise Charge is calculated based on the aircraft's certificated noise level in accordance with ICAO Annex 16 Volume 1, Chapter 3 or Chapter 5. The Noise Charge for a non-certified aircraft is calculated based on ICAO Annex 16 Volume 1, Chapter 3 or Chapter 5, and FAR Part 36 Stage 3.</p> <p>If the user of an aircraft is unable to show a certified noise level according to these regulations, the Noise Charge is calculated based on the highest noise level for the specific type of aircraft. The Noise Charge is applied to aircraft with an MTOW exceeding 9 tonnes and is calculated based on the table shown below.</p> <p>Formula: $C_{\text{tot}} = C \times (10[(L_a - T_a)/10] + 10[(L_d - T_d)/10])$ C_{tot} charge for one take-off</p> <p>C = unit noise charge. L_a = Approach level of the individual aircraft. T_a = Minimum threshold at approach = 91 EPNdb. L_d = Average of the sideline and take-off levels of the individual aircraft. T_d = Minimum threshold at departure = 86 EPNdB.</p>
Other issues	<p>A load sheet evidencing the number of passengers of various categories to be carried on a flight has to be submitted by the owner or user of the aircraft to the appropriate airport.</p> <p>About 3% of the revenues from airport charges on noise charges and emissions are earmarked.</p>
Sources	<p>Price list: Swedavia's conditions of use and airport charges for all Swedavia airports, 2011 edition: Valid for aircraft with an authorized MTOW not exceeding 5700 kg.</p> <p>Price list: Swedavia's conditions of use and airport charges for all Swedavia airports valid for aircraft with an authorized MTOW exceeding 5700 kg. Valid from April 1, 2012</p> <p>Annual report 2011, Swedavia Swedish airports http://www.swedavia.com/our-services/aviation-business/flygplatsavgifter/ Correspondence with Swedavia AB.</p>

Airport charges	
Transport mode	Aviation
Country/region	Manchester Airport, United Kingdom
Status	Implemented from April 1, 2011
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Manchester airport is based on nine elements:</p> <ol style="list-style-type: none"> 1. Passenger Facility charge. 2. Passenger security charge. 3. Runway charge. 4. Aircraft parking charge. 5. Environmental charge. 6. Noise Jet Surcharge 7. Persons with reduced mobility (PRM) charge 8. Common use of terminal equipment (CUTE) charge
Objective of the scheme	Pricing is based on cost recovery and is designed to incentivise the most efficient use of constrained airport infrastructure and/or other drivers e.g. environmental signalling.
Legal basis	<p>Charges have to be set in line with Directive 2009/12/EC.</p> <p>Under the Civil Aviation Act 1982, the Airport Company has the power to detain aircraft where default is made in the payment of Airport Charges.</p>
Responsible authority	Manchester Airport
Who are charged	The airline operator shall pay the appropriate charges for landing, taking-off and parking of an aircraft, as set out in the Schedule of Charges.
Charge base	<ol style="list-style-type: none"> 1. Passenger Facility charge: charge paid for each departing passenger. 2. Passenger security charge: levied per departing passenger. 3. Runway charge: paid for every departing aircraft and based on maximum take off weight (MTOW) and time period. 4. Aircraft parking charge. 5. Environmental charge: depending on the time period and noise rating. 6. Noise Jet Surcharge. 7. PRM charge: per passenger 8. Common use of terminal equipment (CUTE) charge: per departing passenger
Charge structure and charge level (excl. VAT)	<ol style="list-style-type: none"> 1. Passenger Facility charge (PFC): charge paid for each departing passenger: <ul style="list-style-type: none"> - International passengers: € 5.58 -€ 9.41 (low tariff in April, Nov-March; high tariff from May-October) [in local currency: £4.80-£8.09] - Domestic passengers: <ul style="list-style-type: none"> < 25 tonnes: € 1.74 [£ 1.50] > 25 tonnes: € 5.58 - € 6.15 (low tariff April, Nov-March; high tariff May-Oct.) [in local currency: £ 4.80-5.29] <p>Rebate rate from -€ 1.16 to - € 4.65 [-£ 1.00 to -£4.00] in off peak period 5:30-5:59, 6:30-6:59, 13:00-13:29, 19:00-19:59, 22:00-22:59 (applicable only with certain QC ratings for noise).</p> 2. Passenger security charge: € 4.65 per terminal or transit passengers [£

	<p>4.00]</p> <p>3. Runway charge (peak, off peak*)</p> <p>Charge rate per tonne for passenger Aircraft: < 25t: peak € 6.18, off peak € 6.18 [£ 5.31; £5.31] Aircraft between 25 and 120t: peak € 7.60, off peak € 6.18 [£ 6.53; £5.31] Aircraft >120: peak € 4.13, off peak € 0.00 [£ 3.55; £ 0.00]</p> <p>Charge rate per tonne for freight : peak € 5.98, off peak € 3.11 [£ 5.14; £2.67]</p> <p>* Off peak period runway charges are only applicable for aircraft achieving specific QC ratings for noise.</p> <p>Minimum and maximum runway charges applied: depending on departure time and QC rating: - For passenger aircraft: € 29.08 - € 1,861.33 [£ 25.00- £1,600.00] - For freight aircraft: : € 29.08 - € 1,861.33 [£ 25.00- £ 1,600.00]</p> <p>4. Aircraft parking charge: daily rates: - for first 24/48 hours: no charge for aircraft for aircraft < 120t/>120 t Above that: charges range from € 48.86 to € 317.59 (plus € 24.43 per 10t or part thereof for aircraft > 100t) [£ 42.00 to £ 273 (+ £ 21.00)]</p> <p>Rebate stand: - € 0.87 [-£ 0.75] per departing passenger (departing between 07h00 and 11h59 local time). Lower rates for airlines (3,5-120t) departing > 364 days a year: € 16.75 - € 108.89 [£ 14.40-93.60]</p> <p>5. Environmental charge: Only aircraft meeting the definitions of ICAO Annex chapter 3 or above will be scheduled to land or take off between the hours of 23:30 and 05:59. Aircraft failing to meet these requirements are subject to a charge of 70% of the runway charge.</p> <p>6. Noise Jet Surcharge: Surcharge of € 872.50 [£ 750] plus an extra €174.50 [£ 150] for each full PNdB above the following limits: - 90 dB (A) (103PNdB) 07:00-22:59; - 83 dB (B) (96 PNdB) 23:00-06:59.</p> <p>8. PRM charge: Charge per passenger: € 0.31</p> <p>9. CUTE charge: Charge per departing passenger : € 0.19</p>
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	Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications): - Boeing 747-400: € 7,400 - Airbus A320-232: € 2,600 - Embraer 170 STD: € 1,000																								
Total annual revenues	Total revenues for year (2010): € 279,437,418.23 [£ 256,300,000] Revenues from airport charges for Manchester Airport (2011-2012): € 166,240,000 [£142,900,000]. <table><tr><th>Income</th><th>€</th><th>£</th></tr><tr><td>Runway Charge</td><td>36,761,284</td><td>31,600,000</td></tr><tr><td>Air Traffic Services</td><td>13,727,315</td><td>11,800,000</td></tr><tr><td>Passenger Facilities</td><td>56,188,925</td><td>48,300,000</td></tr><tr><td>Passenger Security</td><td>44,555,607</td><td>38,300,000</td></tr><tr><td>Aircraft Parking</td><td>3,0246,626</td><td>2,600,000</td></tr><tr><td>Baggage System</td><td>11,982,317</td><td>10,300,000</td></tr><tr><td>Total</td><td>166,240,112</td><td>142,900,000</td></tr></table>	Income	€	£	Runway Charge	36,761,284	31,600,000	Air Traffic Services	13,727,315	11,800,000	Passenger Facilities	56,188,925	48,300,000	Passenger Security	44,555,607	38,300,000	Aircraft Parking	3,0246,626	2,600,000	Baggage System	11,982,317	10,300,000	Total	166,240,112	142,900,000
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Internalisation issues	Environmental charge: Only aircraft meeting the definitions of ICAO Annex chapter 3 or above will be scheduled to land or take off between the hours of 23:30 and 05:59. Aircraft failing to meet these requirements are subject to a charge of 70% of the runway charge. Noise Jet Surcharge: Surcharge of € 872.50 [£ 750] plus an extra € 174.50 [£ 150] for each full PNdB above the following limits: 90 dB (A) (103PNdB) 07:00-22:59; 83 dB (B) (96 PNdB) 23:00-06:59.																								
Other issues	Airport charges are used to cover the costs that the Manchester incurs to provide the appropriate service to its users. <ul style="list-style-type: none">• Runway Charge covers the use of Manchester’s 2 runways as well as the use of the taxiways between the runways and the main terminal buildings• Passenger Facilities covers the costs incurred in the Terminal Building such as lighting, heating etc• Passenger Security covers the cost of security provided by the Airport as well as covering policing costs• Aircraft Parking charges cover the costs incurred from aircraft parking on stands• Baggage System Charges are made up of three elements. The Baggage Handling Charge, Accounting and Authorisation (AAA) and Hold Baggage Security Labour (HBSL).																								
Sources	Manchester Airport plc, Schedule of charges and terms and conditions of use, 1																								



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	<p>April 2011 to 31 March 2012.</p> <p>http://www.manchesterairport.co.uk/manweb.nsf/Content/FeesAndChargesArchive</p> <p>Annual report and accounts 2010-2011, Manchester Airport Group</p> <p>Correspondence with Manchester Airport.</p>
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Airport charges	
Transport mode	Aviation
Country/region	London Heathrow Airport, United Kingdom.
Status	Implemented from October 28 th 2011
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Heathrow airport is based on five elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge (incl. noise charge) 2. Emissions charge. 3. Passenger charge. 4. Parking charge for aircraft.
Objective of the scheme	Charges are used to cover operational costs. The structural review of parking charges focused on Heathrow's desire to promote behaviours to encourage efficient use of scarce resources at the airport, by making most efficient use of the airfield, particularly with regard to stand utilisation, stand capacity and resilience.
Legal basis	Charges have to be set in line with Directive 2009/12/EC. Airport Act 1986. This regulation determines the level of airport charges the airport can charge its customers for the provision of services and establishes quality standards for those services.
Responsible authority	London Heathrow Airport
Who are charged	Airport charges are levied on airline operators of aircraft in connection with the landing, parking or taking off of aircraft at the airport (including charges that are to any extent determined by reference to the number of passengers on board the aircraft).
Charge base	<ol style="list-style-type: none"> 1. LTO charge: depends on peak/off peak period and noise category. 2. Emissions charge: charge per kg of NO_x. 3. Passenger charge. per departing passenger, level of charge depends on destination. 4. Parking charge for aircraft. depending on its MTOW and time period of parking
Charge structure and charge level	<p>1. LTO charge (incl. noise charge):</p> <p>Landing charge is based on peak/off peak period and noise category. Aircraft is allocated to one of 6 noise categories (chapter 2-chapter 4 minus), depending on aircraft and engine type. Noise charge has to be paid that differs per noise category and the time of landing/take-off (peak and super night peak).</p> <p>Charges during peak range from € 671.50 to € 6,715.03 [£ 577.22 to £ 5,772.24]</p> <p>Charges during super night peak differ from € 1,678.75 to € 16,787.58 [£ 1,443.05 to £ 14,430.60].</p> <p>Remote stand rebate: -€ 5.34 [-£ 4.59]</p>

	<p>2. Emissions charge: Depending on the amount of NO_x emitted. Emission charge amounts to € 7.78/kg of NO_x per landing. [£ 6.69 per kg]</p> <p>3. Passenger charge: Departing passenger charge depends on destination (Europe, other) and type of passenger (transfer or OD). The passenger-related charge amounts to € 21.42-€ 40.12/passenger aboard a departing aircraft [£ 18.41-£34.49] Minimum charge : € 1,309.91 [£1,126.00]</p> <p>4. Parking charges are based on two different free parking periods for narrow bodied and wide bodied aircraft, 30 minutes and 90 minutes respectively. Thereafter a parking charge will start for each 15 minute slot for a narrow bodied aircraft and wide bodied aircraft with a charge differential of 1:2:4 ratio.</p> <ul style="list-style-type: none"> chargeable period for narrow bodied aircraft : € 16.94 per 15 min (after first 30 min); [£ 14.56] chargeable period for wide bodied aircraft : € 40.66 per 15 min (after first 90 min). [£ 34.95] <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 17,400 - Airbus A320-232: € 6,400 - Embraer 170 STD: € 3,500
Total annual revenues	Net revenue from airport charges 2010/2011: € 1,152,379,852.13 [£ 997,500,000]
Internalisation issues	<p>‘Noise: Aircraft is allocated to one of 6 noise categories (chapter 2-chapter 4 minus), depending on aircraft type and engine type. Noise charge is levied depending on noise category and the time of landing/take-off (peak and super night peak). With respect to emissions, charges depend on the amount of NO_x emitted.</p> <p>No calculation method included.</p>
Other issues	<p>If an airline carrier uses facilities and services that are subject to charges based on passenger numbers and aircraft movement, they must provide the following information</p> <p>at the end of each day on which they use those facilities and services:</p> <p>(a) the number of embarking passengers on the aircraft operating at the airport on that day;</p> <p>(b) the number of disembarking passengers who are transfer passengers or transit passengers from the aircraft operating at the airport on that day; and</p> <p>(c) any other further information and/or disaggregation of passenger numbers reasonably required to determine the charges</p>
Sources	<p>Heathrow Airport unlimited, Airport charges for 2012-2013.</p> <p>http://www.heathrowairport.com/about-us/doing-business-with-us/airline-conditions-of-use</p>

	Heathrow airport limited, Regulatory accounts for the year ended 31 march 2011
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Airport charges	
Transport mode	Aviation
Country/region	London Gatwick Airport, United Kingdom
Status	Implemented from April 1st, 2011
Brief description	<p>The total charge an airline has to pay for operating a flight in and out of Budapest airport is based on five elements:</p> <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge. 2. Passengers charge 3. Parking charge for aircraft. 4. Emissions charge. 5. Persons with reduced mobility charge (PRM)
Objective of the scheme	Pricing is based on cost recovery and is designed to incentivise the most efficient use of constrained airport infrastructure and/or other drivers e.g. environmental signalling.
Legal basis	Charges have to be set in line with Directive 2009/12/EC. Airport Act of 1986. This regulation determines the level of airport charges the airport can charge its customers for the provision of services and establishes quality standards for those services.
Responsible authority	London Gatwick Airport
Who are charged	Airline operators
Charge base	<ol style="list-style-type: none"> 1. LTO charge: depends on peak/off peak period, maximum take off weight (MTOW), and noise category. 2. Passenger charge: per departing passenger, level of charge depends on destination. 3. Parking charge: depending on its MTOW and time period of parking. 4. Emissions charge: charge per kg of NO_x. 5. PRM charge: per passenger
Charge structure and charge level	<ol style="list-style-type: none"> 1. LTO charge: charge on landing and departure <p>Charge on landing depends on peak or off peak period, MTO weight, and noise category:</p> <ul style="list-style-type: none"> • Aircraft < 16 Metric tonnes: € 1,54.72 - € 1,849.52 [£ 133.00-1,589.85] • Aircraft > 16 metric tonnes: € 1,572.08 - € 5,548.58 [£ 1,351.36 - 4,769.56] • Aircraft > 50 metric tonnes: € 1,572.08 - € 5,548.58 (peak, noise category 4-2), € 516.00 - € 1,821.18 (off peak, noise category chapter 4-2). [peak : £ 1,351.36 -4,769.56] [off peak: £ 443.55-1,565.49] <p>Departure charge: Minimum charge on departure: € 232.67 [£ 200]</p> <p>Peak Period: 06:00-11:59 UTC (GMT) and 17:00-18:59 UTC (GMT), 1st April to 31st October ; Off Peak: all other times.</p> 2. Passenger charge: Charges payable per terminal departing passenger,

	<p>depending on destination:</p> <ul style="list-style-type: none"> • Domestic: € 8.55 [£ 7.35] • International: € 13.04 [£ 11.21] • Ireland: € 10.50 [£ 9.03] <p>Remote Stand Bate is € 2.93 [-£ 2.52]</p> <p>Remote stand by rate applies per terminal passenger for flights arriving at or departing from stands which have been designated remote.</p> <p>3. Parking charge :</p> <p>Charges per quarter hour or part thereof: € 5.61 + € 0.09 per metric tonne [£4.82+7.5p] At peak parking - occupation of a pier served stand in the Passenger Terminal Area between 06:00 and 11:59 UTC (GMT), 1st April to 31st October - each minute will count as three minutes. At other times the standard charge will apply</p> <p>4. Emissions charge:</p> <p>A NO_x emission charge is payable on each landing by a fixed wing aircraft over 8,618 Kg. The charge per kg of NO_x is € 5.26 [£ 4.52] and is based on the Aircraft's Ascertained NO_x Emission.</p> <p>5. PRM charge</p> <p>Charge of € 0.18 -€ 0.26 per departing passenger [£0.215-£0.30] without and with pre-notification</p> <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 7,600 - Airbus A320-232: € 3,900 - Embraer 170 STD: € 2,500
Total annual revenues	<p>Total revenues (2011): € 532,809,611.83 [£ 461,200,000]</p> <p>Net revenue from airport charges (2010): € 263,737,461.84 [£ 241,900,000]</p>
Internalisation issues	<p>Noise charge is internalised in LTO charge and is based on one of the five noise categories : Ch 2 non cert, Ch3 high, Ch3 base, Ch3 minus, Ch 4 or equivalent</p> <p>‘Aircraft’s Ascertained NO_x Emission’ means the product of the Engine NO_x Emission as set out in the GAL Emission Database and the number of engines on the aircraft.</p> <p>“Engine NO_x Emission” means the figure expressed in kilograms for emissions of oxides of nitrogen for the relevant engine derived from ERLIG recommended sources and which in the case of Jet aircraft engines of 26.7n thrust or more are based on the standardised ICAO landing and take off cycle as set out in ICAO Annex 16 Volume II published in Document 9646 AN1943 (1995) as amended.</p> <p>This data can be accessed at: www.caa.co.uk/default.aspx?categoryid=702&pagetype=90.</p> <p>In the case of Non-Jet aircraft engines the figure shall be that provided by the</p>



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	engine manufacturer or if no such figure is provided then as provided in the emissions value matrix.
Other issues	-
Sources	Gatwick Airport, General Notice, Airport Charges, Specified Activities and PRM Tariffs with effect from 1 st April 2011. http://www.gatwickairport.com/cou/ Gatwick airport limited, Regulatory accounts For the year ended 31 march 2010.

Airport Charges	
Transport mode	Aviation
Country/region	London Stansted Airport, United Kingdom
Status	Implemented from April 1, 2011
Brief description	The total charge an airline has to pay for operating a flight in and out of London Stansted airport is based on four elements: <ol style="list-style-type: none"> 1. Landing and take off (LTO) charge 2. Passenger charge 3. Parking charge for aircraft.
Objective of the scheme	Pricing is based on cost recovery and is designed to incentivise the most efficient use of constrained airport infrastructure and/or other drivers e.g. environmental signalling.
Legal basis	Charges have to be set in line with Directive 2009/12/EC. Under the Civil Aviation Act 1982, the Airport Company has the power to detain aircraft where default is made in the payment of Airport Charges.
Responsible authority	Stansted Airport Limited
Who are charged	The airline operator shall pay the appropriate charges for landing, taking-off and parking of an aircraft, as set out in the Schedule of Charges.
Charge base	<ol style="list-style-type: none"> 1. LTO charge: depending on peak/off peak period, maximum take off weight (MTOW), and noise category. 2. Passenger charge: per departing passenger, level of charge depends on destination. 3. Parking charge : depending on its MTOW and time period of parking.
Charge structure and charge level	<ol style="list-style-type: none"> 1. LTO charge Landing charge depends on peak/off peak period, MTO weight, and noise category: <ul style="list-style-type: none"> • Aircraft < 16 Metric tonnes: € 126.17- € 140.39 [£ 108.46 - £120.68] • Aircraft from 16 to 55 metric tonnes:€ 188.70 - € 629.00 [£ 162.21- £540.69] • Aircraft from 55 to 250 metric tonnes: € 308.60 - € 1,028.66 [£ 265.27- £884.24] • Aircraft > 250 metric tonnes:€ 531.70 - € 1,772.34 [£457.05-£1,523.50] <p>Peak Period: 0600-1159 UTC (GMT) and 1700-1859 UTC (GMT), 1st April to 31st October ; Off Peak period: all other times.</p> <p>Departure charge: Minimum charge on departure: € 144.29 [£ 124.03.]</p> 2. Passenger charge: Charges payable per terminal departing passenger, depending on destination: <ul style="list-style-type: none"> - domestic: € 7.56 [£ 6.50] - international: € 11.47 [£ 9.86]

	<p>- Ireland: € 9.25 [£ 7.95]</p> <p>Remote Stand Bate is € 2.48 [-£ 2.13]</p> <p>Remote stand by rate applies per terminal passenger for flights arriving at or departing from stands which have been designated remote.</p> <p>3. Parking charge :</p> <ul style="list-style-type: none"> • Aircraft < 15 metric tonnes: charge per 24 hours or part thereof in excess of 24 hours € 125.80 [£ 108.14.] • Aircraft > 15 metric tonnes: charge per quarter hour or part thereof € 3.64 plus € 0.22 per metric tonne [£ 3.13 plus 19.20p] <p>Total airport charges for exemplary aircraft (see Table 58 of main report for further specifications):</p> <ul style="list-style-type: none"> - Boeing 747-400: € 6,000 - Airbus A320-232: € 2,200 - Embraer 170 STD: € 800
Total annual revenues	<p>Total revenues(2011): € 253,119,223.66 [£ 219,100,000]</p> <p>Net revenue from airport charges(2011): € 140,480,591.50 [£ 121,600,000]</p>
Internalisation issues	Noise charge is internalised in LTO charge and is based on one of the five noise categories: Ch 2 non cert, Ch3 high, Ch3 base, Ch3 minus, Ch 4 or equivalent
Other issues	The Operator shall, or shall ensure that its appointed handling agent, furnish on demand, in such form as the Airport Company may from time to time determine: reference data, payload data and operational data
Sources	<p>Stansted Airport, Conditions of use including airport charges from April 2011. http://www.stanstedairport.com/about-us/doing-business-with-us/conditions-of-use</p> <p>Stansted airport limited, Regulatory accounts.</p> <p>Performance report for the year ended 31 march 2011.</p>

6.5. Aviation taxes

Air passenger tax (Flugabgabe)	
Transport mode	Aviation.
Country/region	Austria.
Status	Implemented (quoted tax rates are 2012 tax rates).
Brief description	Since April 2011, an air passenger tax is levied for passengers on domestic and international flights departing from an Austrian international airport (in 2012 six airports).
Objective of the scheme	N/A.
Legal basis	National legal basis: Flugabgabengesetz.
Responsible authority	Tax office for charges, transaction taxes and gambling.
Who are charged	Keeper of the aircraft carrying out the departing flight or an authorized representative.
Charge base	Number of passengers transported.
Charge structure and charge level	<p>The tax rate depends on the destination of the departing passenger.</p> <p>Three groups of destinations/three tax rates are differentiated: Short-distance flights: € 8/passenger. Medium-distance flights: € 20/passenger. Long-distance flights: € 35/passenger.</p> <p>The location of stopover is regarded as destination when interception lasts more than 24 hours.</p> <p>Transit- and transfer passengers and passengers transported in small aircraft (MTOW <2000 kg) are exempted from the tax. For the other minor exemptions see http://english.bmf.gv.at/Allgemeines/AirTransportLevy_918.htm</p> <p>From 2012 on, the aviation sector falls under EU ETS. With a rising income from EU ETS, the tax rates of the aviation tax will be reduced.</p>
Total annual revenues	Revenue in 2011: € 59,000,000.
Internalisation issues	The tax rate of the Flugabgabe is differentiated, depending on the distance travelled. Since only three rates/destination groups are differentiated, the tax paid and the CO ₂ emissions of the respective flight are only roughly correlated.
Other issues	<p>The keeper of the aircraft has to register at the tax office; he also has to collect data relevant for the air passenger tax and has to transmit this data on a monthly basis to the tax office and to the airport.</p> <p>The international airports also have to collect data relevant for the air passenger tax, check the data transmitted by the keepers of the aircraft and</p>



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	send the consolidated data to the tax office on a monthly basis.
Sources	<ul style="list-style-type: none">• Statistik Austria.• Flugabgabengesetz in der Fassung des Abgabenänderungsgesetzes 2011.

Air passenger tax (Taxe de solidarité sure les billets d'avion)	
Transport mode	Aviation
Country/region	France
Status	Implemented (quoted rates are 2012 tax rates).
Brief description	Since July 2006, a tax is levied on passengers departing from an airport located on French territory. The tax comes on top of the passenger-related part of the civil aviation tax; the use of the revenue of the two air passenger related taxes differs.
Objective of the scheme	The revenue of the tax is earmarked for the Solidarity Fund for Development. "The aim of this fund administered by the French Agency for Development is to contribute to finance the developing countries and to reach "the millenium objectives for development", particularly in the health field."(Solidarity tax on aircraft tickets, Notice 2012, Ministry of Ecology, Sustainable Development, Transport and Housing)
Legal basis	National legal basis: Code général des impôts, Chapter VII, Paragraph VI.
Responsible authority	French Civil Aviation Authority (DGAC); since May 2012 one central office (<i>Guichet Fiscal Unique</i>) located in Aix-en Provence, is responsible for the administration and collection of the four aeraonautical taxes in France.
Who are charged	Public air transport companies which embark passengers from the French territory.
Charge base	Number of passengers boarding at airport on French territory.
Charge structure and charge level	<p>The tax rated depends on the final destination of the passenger and on the passenger's travel class:</p> <ol style="list-style-type: none"> 1. Metropolitan France, French Overseas Departments, Collectivities and Territories, other EU countries, EEA countries, Switzerland: <ol style="list-style-type: none"> a) First/business class: € 10/passenger. b) Other classes: € 1/passenger. 2. Other destinations: <ol style="list-style-type: none"> a) First/business class: € 40/passenger. b) Other classes: € 4/passenger. <p>Main exemptions:</p> <ol style="list-style-type: none"> 1. Private flights. 2. Transit- and transfer passengers (chang over time < 24 hours).
Total annual revenues	Total 2012 revenue as expected in budget: € 173,000,000.
Internalisation issues	The tax rates of the Taxe de solidarité are differentiated, depending on the distance travelled. Since only two rates/destination groups are differentiated, the tax paid and the CO ₂ emissions of the respective flight are only roughly correlated.
Other issues	The revenue of the tax is earmarked for the Solidarity Fund for

	Development which is administered by the French Agency for Development. Monthly declaration and tax payment is required from the airlines.
Sources	<ul style="list-style-type: none"> • Ministry of Ecology, Sustainable Development, Transport and the Housing, Solidarity Tax on Aircraft Tickets allocated to the Solidarity Fund for Development, Notice 2012, N° 51175#06. • Correspondence with DGAC.

Airport tax (Taxe d'aéroport)	
Transport mode	Aviation.
Country/region	France.
Status	Implemented (quoted rates are 2012 tax rates).
Brief description	Since January 1999, a tax is levied for passengers and freight/mail embarking at French airports. The tax revenue is allocated to the respective airports; the airports have to use the financial means for safety measure and/or environmental checks.
Objective of the scheme	Financing of airport operations.
Legal basis	National legal basis: Code général des impôts, Chapter I bis, Section VI.
Responsible authority	French Civil Aviation Authority (DGAC); since May 2012 one central office (<i>Guichet Fiscal Unique</i>) located in Aix-en Provence, is responsible for the administration and collection of the four aeronautical taxes in France.
Who are charged	Aircraft operators are liable; tax is directly passed onto the customers.
Charge base	Number of passengers and weight of freight and mail embarking.
Charge structure and charge level	<p>The passenger tax rate differs between airports. The airports are grouped, depending on the total annual work load units embarked/disembarked at the airports. Three airport groups/tax rates are differentiated:</p> <ol style="list-style-type: none"> 1. Class 1 airports: from 10,000,001 work load units: € 4.3-€ 11.5/passenger. 2. Class 2 airports: 2,200,001-10,000,000 work load units: € 3.5-9.5/passenger. 3. Class 3 airports: 5,001-2,200,000 work load units: € 2.6-€ 12/passenger. <p>The exact rate depends on the financial needs of the specific airport. Since January 2008 an extra passenger charge of € 1.25/passenger has been introduced for the class 3 airports.</p> <p>Since 2011 a tax reduction for transfer passengers holds.</p> <p>For freight/mail there is a single tax rate: € 1/tonne.</p> <p>Exemptions:</p> <ol style="list-style-type: none"> 1. Passengers, freight, mail in direct transit. 2. Transfer passenger/freight/mail on domestic flights inside the French collectivities.
Total annual revenues	Total 2012 revenue as expected in budget: € 905,000,000.
Internalisation issues	-
Other issues	<p>Tax is collected for the benefit of airports at which more than 5000 work load units embarked or disembarked in the course of the last calendar year. Airports have to use the financial means for safety measures and/or environmental checks.</p> <p>Airlines have to fill in declaration forms and pay the tax on a monthly basis.</p>

Sources	<ul style="list-style-type: none"> • Ministry of Ecology, Sustainable Development, Transport and the Housing, Notice for Completion of the Airport Tax Declaration Form, N° 51020#08. • Correspondence with DGAC.
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Civil Aviation Tax (Taxe de l'Aviation Civile)	
Transport mode	Aviation.
Country/region	France.
Status	Implemented (quoted rates are 2012 tax rates).
Brief description	Since January 1999, a civil aviation tax is levied on passengers and freight/mail departing from airports on French territory.
Objective of the scheme	N/A; revenue is partially used to finance French Civil Aviation Authority.
Legal basis	National legal basis: Code général des impôts, Chapter VII.
Responsible authority	French Civil Aviation Authority (DGAC); since May 2012 one central office (<i>Guichet Fiscal Unique</i>) located in Aix-en Provence, is responsible for the administration and collection of the four aeronautical taxes in France.
Who are charged	Public air transport companies which embark passenger, freight, mail from the French territory.
Charge base	Number of passengers departing. Weight of freight and mail departing.
Charge structure and charge level	<p>Two passenger rates are differentiated, depending on the final destination of the passengers:</p> <ol style="list-style-type: none"> 1. Passengers departing for France (incl. overseas departments/territories), an EU or EEA country, for Switzerland: € 4.24/passenger. 2. Passengers with all other destinations: € 7.62/passenger. <p>A single rate holds for freight and mail: € 1.27/tonne freight or mail.</p> <p>Tax rates are adjusted each year, based on the consumer price index.</p> <p>Main exemption: directly transiting passengers, freight, mail.</p>
Total annual revenues	Total 2012 revenue as expected in budget: € 398,000,000.
Internalisation issues	<p>The passenger tax rates of the Taxe de l'Aviation Civile are differentiated, depending on the distance travelled. Since only two rates/destination groups are differentiated, the tax paid and the CO₂ emissions of the respective flight are only roughly correlated.</p> <p>The freight/mail tax rate is not differentiated and thus not correlated with the CO₂ emissions of the respective flight.</p>
Other issues	The tax revenue is partially used to finance the French Civil Aviation Authority (DGAC).
Sources	<ul style="list-style-type: none"> • Ministry of Ecology, Sustainable Development, Transport and the Housing, Civil Aviation Tax, Article 302 bis K of the French tax code, Notice 2012, N° 51174#06. • Correspondence with DGAC.

Tax on air transport noise pollution (Taxe sur les nuisances sonores aérienne, TNSA)	
Transport mode	Aviation.
Country/region	France.
Status	Implemented (quoted rates are 2012 tax rates).
Brief description	<p>Since January 2005, a noise tax is levied on aircraft taking off at certain airports in France. In 2012 aircraft taking off at the following eleven airports are subject to the tax:</p> <ol style="list-style-type: none"> 1. Paris-Orly, 2. Toulouse-Blagnac, 3. Paris CDG, 4. Nantes-Atlantique, 5. Paris le Bourget, 6. Beauvais-Tille, 7. Bordeaux-Mérignac, 8. Lyon-St-Exupéry, 9. Marseille-Provence, 10. Nice-Côte d'Azur, 11. Strasbourg-Entzheim.
Objective of the scheme	N/A.
Legal basis	National legal basis: code général des impôts, Chapitre I bis, Section VI bis.
Responsible authority	French Civil Aviation Authority (DGAC); since May 2012 one central office (<i>Guichet Fiscal Unique</i>) located in Aix-en-Provence, is responsible for the administration and collection of the four aeronautical taxes in France.
Who are charged	Operator of the aircraft that is taking off.
Charge base	Noise of aircraft that is taking off.
Charge structure and charge level	<p>The tax to be paid depends on the maximum take off weight of the aircraft, its noise level, on the time of the take-off and where (at which airport) the aircraft takes off. The formula for determining the tax to be paid is as follows:</p> <p>Tax due = LOG(MTOW) * modulation coefficient * airport rate.</p> <p>The modulation coefficient lies in the range of 0.5-120, depending on acoustic group (1-6) and on part of day/night when take-off takes place (6am-6pm, 6pm-10pm, 10pm-6am).</p> <p>The airports are assigned to four different groups. Per group a range is given for the according airport rate:</p> <ol style="list-style-type: none"> 1. First group: € 30-€ 68, 2. Second group: € 10-€ 22. 3. Third group: € 4-€ 8.



	<p>4. Fourth group: € 0.5-€ 3.</p> <p>The airport rate that actually is applied at an airport depends on the financial need of the airport.</p> <p>Exemptions:</p> <ol style="list-style-type: none"> 1. Aircraft with MTOW < 2 tonnes. 2. State-owned aircraft or those used for civilian rescue or fire fighting.
Total annual revenues	Total 2012 revenue as expected in budget: € 59,000,000.
Internalisation issues	The noise pollution tax that has to be paid depends on the noise level of the aircraft and on the time of the take off of the aircraft, thus giving an incentive for using less noisy aircraft and to fly at daytime.
Other issues	<p>The tax proceeds are used to provide financial assistance to the neighbourhood of the airports concerned and to finance noise reduction measures at the airport.</p> <p>Only airports where the number of take offs exceeds a certain threshold can profit from the tax revenue.</p> <p>Aircraft operators must fill in tax forms and pay the tax on a monthly or a quarterly basis.</p>
Sources	<ul style="list-style-type: none"> • Ministry of Ecology, Sustainable Development, Transport and the Housing, Notice for completion of the “Tax on air transport noise pollution” declaration (TSNA), N° 51058#07. • Correspondence with DGAC.

Air passenger tax (Luftverkehrsteuer)	
Transport mode	Aviation.
Country/region	Germany.
Status	Implemented (quoted rates are 2012 tax rates).
Brief description	Since January 2011, an air passenger tax is levied for passengers on domestic and international flights starting their journey by departing from a German airport.
Objective of the scheme	Objective of the air passenger tax is twofold: the generation of income and giving an environmental incentive.
Legal basis	National legal basis: Luftverkehrsteuergesetz
Responsible authority	A regional main custom office is responsible (depending on where in Germany an airline or the authorized representative of the airline is registered).
Who are charged	Airline/authorized representative
Charge base	Number of passengers transported.
Charge structure and charge level	<p>The tax rate depends on the destination of the departing passenger.</p> <p>Three groups of destinations/three tax rates are differentiated:</p> <p>First group of destinations: domestic flights, flights to EU & EU candidate countries, to EFTA member countries and countries that lie on a comparable distance: € 7.5/passenger.</p> <p>Second group of destinations: Destinations not falling in group 1 that are located at a distance less than 6000 km: € 23.43/passenger.</p> <p>Third group of destinations: All other countries: € 42.18/passenger.</p> <p>The location of stopover is regarded as destination when interception lasts more than twelve hours (final destination group 1) and more than 24 hours (final destination group 2 or 3).</p> <p>The tax is not raised for transit- and transferpassengers that do not start their journey at a German airport.</p> <p>Some other exemptions from the tax exist such as for example for passengers living on domestic islands or passengers that are transported in small aircraft (MTOW <2000 kg); see for all exemptions http://www1.zoll.de/english_version/b1_luftverkehrsteuer/index.html</p> <p>From 2012 on, the aviation sector falls under EU ETS. With a rising income from EU ETS, the tax rates of the aviation tax will be reduced.</p>
Total annual revenues	Revenue in 2011: ~ € 905,100,000.
Internalisation	The tax rates of the Luftverkehrssteuer are differentiated, depending on the



issues	distance travelled. Since only three rates/destination groups are differentiated, the tax paid and the CO ₂ emissions of the respective flight are only roughly correlated.
Other issues	An airline that is carrying a departing flight at a German airport has to register at competent main tax office.
Sources	<ul style="list-style-type: none"> • Luftverkehrsteuergesetz and Luftverkehrsteuer-Absenkungsverordnung 2012. • Verordnung zur Absenkung der Steuersätze nach § 11 Absatz 2 des Luftverkehrssteuergesetzes im Jahre 2012. • Website of Ministry of Finance of Germany (Bundesfinanzministerium), Steuereinnahmen des Bundes und der Länder, (accessed July 2012).

Air passenger tax (Air travel tax, ATT)	
Transport mode	Aviation.
Country/region	Ireland (quoted tax rate holds from March 2011 on).
Status	Implemented.
Brief description	Since March 2009 an excise duty is levied on the departure of passengers on flights from Irish airports.
Objective of the scheme	N/A.
Legal basis	National legal basis: Section 55 of the Finance (No. 2) Act 2008 (No. 25 of 2008), as amended by section 18 of the Finance Act 2009 and section 48 of the Finance Act 2011.
Responsible authority	Irish Tax and Customs, Office of the Revenue Commissioners.
Who are charged	Airline operator is liable to pay the ATT; in certain circumstances the airline operator's ground handling supplier may become liable.
Charge base	Number of passengers transported.
Charge structure and charge level	<p>€ 3/departing passenger.</p> <p>Main exemptions:</p> <ol style="list-style-type: none"> 1. ATT does not apply where an aircraft is not capable of carrying twenty or more passengers. 2. Departures from an airport from which the number of departures of passengers in the previous calendar year was less than 10,000 are not subject to the tax. 3. Departing transit- and transferpassengers are exempted.
Total annual revenues	Total net receipts from ATT in 2011: € 47,900,000.
Internalisation issues	The air travel tax rate is not differentiated and thus not correlated with the CO ₂ emissions of a respective flight.
Other issues	<p>Every airline operator must register with Revenue for the purposes of ATT. Airline operators, groundhandling suppliers and airports are required to keep specified records relating to ATT.</p> <p>The tax has to be paid on a monthly basis.</p> <p>Taxpayers also have to furnish a detailed annual return in relation to the tax to the Revenue Commissioners.</p>
Sources	Revenue, Irish Tax and Customs, Online guide to air travel tax from October 2011, accessed July 2012: http://www.revenue.ie/en/tax/excise/leaflets/air-travel-tax.html

Air passenger tax (Air passenger duty, APD)	
Transport mode	Aviation.
Country/region	United Kingdom.
Status	Implemented (quoted duty rates are valid from April 2012).
Brief description	Since November 1994 a tax on passengers departing from airports located in the United Kingdom is levied.
Objective of the scheme	N/A.
Legal basis	National legal basis: Finance Act 1994 (sections 28 to 44 inclusive and schedules 5A and 6), as amended.
Responsible authority	HM Revenue & Customs.
Who are charged	Payable by the aircraft operator.
Charge base	Number of passengers transported.
Charge structure and charge level	<p>Rate depends on the final destination and the travel class of the passenger:</p> <ol style="list-style-type: none"> 1. Four destinations bands are differentiated: 0-2000, 2001-4000, 4001-6000, over 6000 miles; bands are mostly based on the distance between London and the capital city of the destination country/territory. 2. A reduced rate (half of the normal rate) holds for the lowest class of travel. <p>Depending on the band, normal rates are £26-184/passenger (€ 30-214/passenger), reduce rates £13-92/per passenger (€ 15-107/passenger).</p> <p>For direct long-haul flights departing from an airport in Northern Ireland, the rate for the lowest destination band is applied.</p> <p>Main exemptions:</p> <ol style="list-style-type: none"> 1. Aircraft with take off weight < 10 tonnes. 2. Aircraft with less than 20 seats. 3. Private aircraft. 4. Transit- and transfer passengers.
Total annual revenues	Total receipts in 2011: £2,580,000,000 (€ 2,980,591,000).
Internalisation issues	The air passenger duty rate is differentiated, depending on the distance travelled. Since only four rates/destination bands are differentiated, the duty paid and the CO ₂ emissions of the respective flight are only roughly correlated.
Other issues	Aircraft operators have to register at HM Revenue & Customs and have to keep specific records. An APP return has to be submitted monthly; the duty has to be paid on a monthly basis.
Sources	HM Revenue & Customs (April 2012), Notice 550, Air Passenger Duty. APD bulletin-May 2012; HM Revenue & Customs.

6.6. Air navigation service charges

EUROCONTROL En-Route Charge	
Transport mode	Aviation.
Country/region	Eurocontrol Member States: EU Member States, Albania, Armenia, Bosnia & Herzegovina, Croatia, Macedonia, Moldavia, Monaco, Montenegro, Norway, Serbia, Switzerland, Turkey, Ukraine.
Status	Implemented (quoted rates are August 2012 rates).
Brief description	Air service navigation providers from the states participating in the Route Charges System recover the cost for facilities and services provided to airspace users by means of route charges. A charge is levied for each flight performed in the airspace falling within the competence of the contracting states. EUROCONTROL collects en route charges on behalf of EUROCONTROL's Member States and disburses the charges collected to the States.
Objective of the scheme	The EUROCONTROL Route Charges System funds the costs of en route air traffic management (ATM) services provided by EUROCONTROL's Member States.
Legal basis	Multilateral Agreement signed in 1981.
Responsible authority	The EUROCONTROL Central Route Charges Office (CRCO) is responsible for establishing, billing and collecting en route charges, on behalf of EUROCONTROL's Member States, and for disbursing the charges collected to the States. Each EUROCONTROL Member State establishes the unit rate of en route charges (basic unit rate) for the airspace falling in its responsibility. In November of each year, the enlarged Commission approves the basic unit rates for the following year.
Who are charged	In principle, all flights are subject to route charges. Nevertheless, the Contracting States have accepted to exempt the following categories of flights from the payment of route charges: <ul style="list-style-type: none"> flights performed by aircraft of which the maximum take-off weight authorised is less than two (2) metric tonnes; flights performed exclusively for the transport, on official mission, of the reigning Monarch and his/her immediate family, Heads of State, Heads of Government, and Government Ministers. In all cases, this must be substantiated by the appropriate status indicator or remark on the flight plan; search and rescue flights authorised by the appropriate competent body. Furthermore, Contracting State(s) may, in respect of the charging zone falling within their competence, exempt the following from payment of route charges: <ul style="list-style-type: none"> military flights performed by the military aircraft of any State; training flights performed exclusively for the purpose of obtaining a licence, or a rating in the case of cockpit flight crew, and where this is substantiated by an appropriate remark on the flight plan. Flights must be performed solely within this charging zone. Flights must not serve for the

	<p>transport of passengers and/or cargo, nor for positioning or ferrying of the aircraft;</p> <ul style="list-style-type: none"> • flights performed exclusively for the purpose of checking or testing equipment used or intended to be used as ground aids to air navigation, excluding positioning flights by the aircraft concerned; • flights terminating at the aerodrome from which the aircraft has taken off and during which no intermediate landing has been made (circular flights); • flights performed exclusively under Visual Flight Rules (VFR) within this charging zone; • humanitarian flights authorised by the appropriate competent body; • customs and police flights. <p>Where exemption is granted, the state concerned bears the cost which would otherwise be chargeable to the flights.</p>																																								
Charge base	Distance flown and aircraft weight (MTOW).																																								
Charge structure and charge level	<p>States divide the airspace falling under their responsibility into charging zones. The total charge per flight collected by EUROCONTROL equals the sum of the charges generated in the different charging zones. For a single charging zone the charge is</p> $r = d \times t \times \sqrt{\frac{MTOW}{50}}$ <p>whereas d is the distance factor, t is the unit rate, and MTOW is the maximum take off weight of the respective aircraft.</p> <p>In August 2012, the unit rates of the different Member States are as follows.</p> <table> <tr> <th>Zone</th><th>Unit rate (€)</th></tr> <tr> <td>Portugal Santa Maria</td><td>9.79</td></tr> <tr> <td>Belg.-Luxembourg</td><td>73.91</td></tr> <tr> <td>Germany</td><td>74.33</td></tr> <tr> <td>Finland</td><td>50.14</td></tr> <tr> <td>United Kingdom</td><td>88.15</td></tr> <tr> <td>Netherlands</td><td>65.72</td></tr> <tr> <td>Ireland</td><td>30.22</td></tr> <tr> <td>Denmark</td><td>37.33</td></tr> <tr> <td>Norway</td><td>77.58</td></tr> <tr> <td>Poland</td><td>30.13</td></tr> <tr> <td>Sweden</td><td>47.62</td></tr> <tr> <td>Latvia</td><td>30.13</td></tr> <tr> <td>Lithuania</td><td>47.62</td></tr> <tr> <td>Spain - Canarias</td><td>58.52</td></tr> <tr> <td>Albania</td><td>44.30</td></tr> <tr> <td>Bulgaria</td><td>36.56</td></tr> <tr> <td>Cyprus</td><td>37.65</td></tr> <tr> <td>Croatia</td><td>38.67</td></tr> <tr> <td>Spain - Continent.</td><td>71.84</td></tr> </table>	Zone	Unit rate (€)	Portugal Santa Maria	9.79	Belg.-Luxembourg	73.91	Germany	74.33	Finland	50.14	United Kingdom	88.15	Netherlands	65.72	Ireland	30.22	Denmark	37.33	Norway	77.58	Poland	30.13	Sweden	47.62	Latvia	30.13	Lithuania	47.62	Spain - Canarias	58.52	Albania	44.30	Bulgaria	36.56	Cyprus	37.65	Croatia	38.67	Spain - Continent.	71.84
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Total annual revenues	<p>The European Commission provides an overview on the revenues and costs of route charges per Member State:</p> <p>http://ec.europa.eu/transport/modes/air/single_european_sky/ans/ans_enroute_en.htm</p>																																				
Internalisation issues	<p>- (The route charge is a charge to cover direct costs for services.)</p>																																				
Other issues	<p>The EUROCONTROL Central Route Charges Office (CRCO) is responsible for establishing, billing and collecting en route charges, on behalf of EUROCONTROL's Member States, and for disbursing the charges collected to the States.</p> <p>Basic unit rates are adjusted every month if the national currency of a Member State is not the euro. The monthly unit rate is recalculated by applying an exchange rate between the euro and the national currency.</p> <p>The European Commission provides an overview on the revenues and costs of route charges per Member State:</p> <p>http://ec.europa.eu/transport/modes/air/single_european_sky/ans/ans_enroute_en.htm</p>																																				
Sources	<p>Website of EUROCONTROL (accessed August 2012):</p> <p>http://www.eurocontrol.int/articles/route-charges-system</p>																																				

Terminal Air Navigation Service Charge (TNC)

Transport mode	Aviation.																																																										
Country/region	European Union.																																																										
Status	In 2012 TNCs are levied in most EU Member States; the charge structure however does in 2012 differ between Member States; a common charging scheme has to be implemented in the EU not later than January 2014.																																																										
Brief description	TNCs are levied at airports for providing services and facilities for during take-off and landing by air navigation services.																																																										
Objective of the scheme	TNCs are levied to cover, at least a share, of the terminal air navigation service costs.																																																										
Legal basis	Regulation (EU) 1191/2010 amending Regulation (EC) 1794/2006.																																																										
Responsible authority	Aerodromes.																																																										
Who are charged	Aircraft operator.																																																										
Charge base	Charge base of the common charging scheme (from January 2014): Fixed unit rate plus the service unit rate that is based on the maximum takeoff weight (MTOW) of the aircraft.																																																										
Charge structure and charge level	<p>Under the common charging scheme, the TNC consists of a fixed unit rate, which differs between countries, and a service unit rate that is based on the MTOW of the aircraft. Under the common charging scheme, the service unit rate will be determined as follows: $(MTOW/50)^{0.7}$.</p> <p>In the following table the 2012 fixed unit rate and the 2012 service unit formula are given, as well as the number of airports per charging zone. In 2012, Sweden and the UK had two charging zones, whereas the other EU countries had one charging zone.</p> <table border="1"> <thead> <tr> <th></th><th>Number of airports in 2012</th><th>Final 2012 TNC Unit Rate (in Euro)</th><th>Service Unit Formula in 2012</th></tr> </thead> <tbody> <tr> <td>Austria</td><td>6</td><td>209</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>Belgium</td><td>1</td><td>N/A</td><td>N/A</td></tr> <tr> <td>Bulgaria</td><td>5</td><td>212.48</td><td></td></tr> <tr> <td>Cyprus</td><td>:</td><td>N/A</td><td>N/A</td></tr> <tr> <td>Czech Republic</td><td>4</td><td>277.29</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>Denmark</td><td>1</td><td>182.9</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>Estonia</td><td>2</td><td>96.9</td><td>$(MTOW/50)^{0.5}$</td></tr> <tr> <td>Finland</td><td>1</td><td>128.45</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>France</td><td>61</td><td>219.63</td><td>$(MTOW/50)^{0.8}$</td></tr> <tr> <td>Germany</td><td>16</td><td>171.29</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>Greece</td><td>1</td><td>228.37</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>Hungary</td><td>1</td><td>329.35</td><td>$(MTOW/50)^{0.7}$</td></tr> <tr> <td>Ireland</td><td>3</td><td>160.24</td><td></td></tr> </tbody> </table>				Number of airports in 2012	Final 2012 TNC Unit Rate (in Euro)	Service Unit Formula in 2012	Austria	6	209	$(MTOW/50)^{0.7}$	Belgium	1	N/A	N/A	Bulgaria	5	212.48		Cyprus	:	N/A	N/A	Czech Republic	4	277.29	$(MTOW/50)^{0.7}$	Denmark	1	182.9	$(MTOW/50)^{0.7}$	Estonia	2	96.9	$(MTOW/50)^{0.5}$	Finland	1	128.45	$(MTOW/50)^{0.7}$	France	61	219.63	$(MTOW/50)^{0.8}$	Germany	16	171.29	$(MTOW/50)^{0.7}$	Greece	1	228.37	$(MTOW/50)^{0.7}$	Hungary	1	329.35	$(MTOW/50)^{0.7}$	Ireland	3	160.24	
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	Italy	47	121.5	$(MTOW/50)^{0.7}$
	Latvia	3	232.35	$(MTOW/50)^{0.7}$
	Lithuania	4	214.23	$(MTOW/50)^{0.7}$
	Luxembourg	1	N/A	N/A
	Malta	1	N/A	N/A
	Netherlands	4	163.12	$(MTOW/50)^{0.7}$
	Norway	4	237.96	$(MTOW/50)^{0.9}$
	Poland	12	180.22	$(MTOW/50)^{0.7}$
	Portugal	9	126.25	$(MTOW/50)^{0.7}$
	Romania	1	217.58	$(MTOW/50)^{0.7}$
	Slovak Republic	6	6.47	MTOW
	Slovenia	3	256.74	$(MTOW/50)^{0.7}$
	Spain	12	17.12	$(MTOW/50)^{0.9}$
	Sweden-Arlanda	1	202.3	$(MTOW/50)^{0.7}$
	Sweden-Landvetter	1	100.09	$(MTOW/50)^{0.7}$
	Switzerland	2	310.06	$(MTOW/50)^{0.65}$
	UK-Zone A	9	N/A	N/A
	UK-Zone B	4	N/A	N/A
Total annual revenues	~ €1,400,000,000/year			
Internalisation issues	- (TNC is a charge to cover direct costs for services.)			
Other issues	<p>Member States may decide not to apply provisions of Regulation (EU) 1191/2010 until 31 December 2013. 29 Member States, except France and Poland, have decided to do so.</p> <p>Terminal air navigation service costs represent typically some €1,600,000,000/year of which about 90% are charged to users through TNC as in several instances terminal air navigation services are subsidised.</p> <p>An overview on the terminal air navigation service costs by individual Terminal Charging Zones has been published by EUROCONTROL (June 2012).</p>			
Sources	EUROCONTROL (June 2012), Overview of Terminal ANS costs and charges for States participating in the SES Performance Scheme (RP1), Data collection, verification, consolidation and dissemination, Preliminary data – June 2012.			