




Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Directive	1996/0182(COD) Procedure completed
Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette Amended by 2003/0175(COD) Amended by 2008/0147(COD) Amended by 2017/0114(COD)	
Subject 2.70.02 Indirect taxation, VAT, excise duties 3.20.05 Road transport: passengers and freight	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	TRAN Transport and Tourism		24/07/1996
		PPE JARZEMBOWSKI Georg	
	Former committee responsible		24/07/1996
	TRAN Transport and Tourism	PPE JARZEMBOWSKI Georg	
			24/07/1996
	TRAN Transport and Tourism	PPE JARZEMBOWSKI Georg	
			24/07/1996
	Former committee for opinion	V TAMINO Gianni	17/12/1996
ENVI Environment, Public Health and Consumer Protection			
Council of the European Union	Council configuration	Meeting	Date
	Economic and Financial Affairs ECOFIN	2156	18/01/1999
	Transport, Telecommunications and Energy	2142	30/11/1998
	Transport, Telecommunications and Energy	2119	01/10/1998
	Transport, Telecommunications and Energy	2074	17/03/1998
	Transport, Telecommunications and Energy	2016	17/06/1997
	Transport, Telecommunications and Energy	1992	11/03/1997
	Transport, Telecommunications and Energy	1979	13/12/1996

Key events			
09/07/1996	Additional information		Summary
09/07/1996	Legislative proposal published	COM(1996)0331	Summary
13/12/1996	Debate in Council	1979	Summary
29/01/1997	Committee referral announced in Parliament, 1st reading		
11/03/1997	Debate in Council	1992	

17/06/1997	Debate in Council	2016	
03/07/1997	Vote in committee, 1st reading		Summary
02/07/1997	Committee report tabled for plenary, 1st reading	A4-0243/1997	
15/07/1997	Debate in Parliament		Summary
17/07/1997	Decision by Parliament, 1st reading	T4-0386/1997	Summary
17/03/1998	Debate in Council	2074	
12/07/1998	Modified legislative proposal published	COM(1998)0427	Summary
01/10/1998	Debate in Council	2119	
17/01/1999	Council position published	13651/3/1998	Summary
28/01/1999	Committee referral announced in Parliament, 2nd reading		
22/04/1999	Vote in committee, 1st reading		
21/04/1999	Committee report tabled for plenary confirming Parliament's position	A4-0259/1999	
22/04/1999	Vote in committee, 2nd reading		Summary
21/04/1999	Committee recommendation tabled for plenary, 2nd reading	A4-0245/1999	
04/05/1999	Debate in Parliament		
04/05/1999	Debate in Parliament		
04/05/1999	Decision by Parliament, 1st reading	T4-0358/1999	Summary
07/05/1999	Decision by Parliament, 2nd reading	T4-0473/1999	Summary
15/06/1999	Final act signed		
17/06/1999	End of procedure in Parliament		
20/07/1999	Final act published in Official Journal		

Technical information

Procedure reference	1996/0182(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
	Amended by 2003/0175(COD) Amended by 2008/0147(COD) Amended by 2017/0114(COD)
Legal basis	EC Treaty (after Amsterdam) EC 071
Stage reached in procedure	Procedure completed
Committee dossier	TRAN/4/10729

Documentation gateway					
Legislative proposal		COM(1996)0331 OJ C 059 26.02.1997, p. 0009	10/07/1996	EC	Summary
Committee of the Regions: opinion		CDR0364/1996 OJ C 116 14.04.1997, p. 0058	15/01/1997	CofR	
Economic and Social Committee: opinion, report		CES0458/1997 OJ C 206 07.07.1997, p. 0017	23/04/1997	ESC	Summary
Committee report tabled for plenary, 1st reading/single reading		A4-0243/1997 OJ C 286 22.09.1997, p. 0008	03/07/1997	EP	
Text adopted by Parliament, 1st reading/single reading		T4-0386/1997 OJ C 286 22.09.1997, p. 0179-0217	17/07/1997	EP	Summary
Modified legislative proposal		COM(1998)0427 OJ C 261 19.08.1998, p. 0018	13/07/1998	EC	Summary
Council position		13651/3/1998 OJ C 058 01.03.1999, p. 0001	18/01/1999	CSL	Summary
Commission communication on Council's position		SEC(1999)0104	26/01/1999	EC	Summary
Committee final report tabled for plenary, 1st reading/single reading		A4-0259/1999 OJ C 279 01.10.1999, p. 0009	22/04/1999	EP	
Committee recommendation tabled for plenary, 2nd reading		A4-0245/1999 OJ C 279 01.10.1999, p. 0009	22/04/1999	EP	
Reconsultation		SEC(1999)0581	28/04/1999	EC	
Text adopted by Parliament confirming position adopted at 1st reading		T4-0358/1999 OJ C 279 01.10.1999, p. 0021-0057	04/05/1999	EP	Summary
Text adopted by Parliament, 2nd reading		T4-0473/1999 OJ C 279 01.10.1999, p. 0494-0500	07/05/1999	EP	Summary
Committee of the Regions: opinion		CDR0199/1999 OJ C 293 13.10.1999, p. 0021	02/06/1999	CofR	
Follow-up document		SWD(2013)0001	10/01/2013	EC	Summary
Follow-up document		SWD(2013)0269	03/07/2013	EC	Summary

Additional information	
European Commission	EUR-Lex

Final act
Directive 1999/62 OJ L 187 20.07.1999, p. 0042 Summary Final legislative act with provisions for delegated acts

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

PREVIOUS COMMUNITY LEGISLATION: Directive 93/89/EEC of 25 October 1993 on the application by Member States of taxes on certain vehicles used for the carriage of goods by road and tolls and charges for the use of certain infrastructures (OJ L 279, 12.11.93). This lists the vehicle taxes in force in the Member States and provides that, whatever their structure, their rate may not be lower than the minimum rates laid

down in the directive. It also lays down the conditions on which Member States may maintain or introduce tolls or user charges. On 5 July 1995, the Court of Justice upheld an action by the EP complaining that it had not been consulted by the Council before it adopted the proposal with substantial modifications (Case C-21/94), and annulled the directive, while preserving its effects pending the adoption of new measures. PREVIOUS POSITION OF EP: In its consideration of Directive 93/89/EEC the EP had adopted amendments, not incorporated in the final text, to distinguish between the harmonization phase from the phase of charging infrastructure costs, and to allow the refund of tax according to the distance travelled on toll motorways or by intermodal transport. In parliamentary questions and in the course of the debate within the Committee on Transport and Tourism on 20 February 1996 a number of Members (German and Italian in particular) expressed their concern at the increase in Austrian tolls which affected goods transit traffic between Germany and Italy in particular (point 6). SITUATION IN THE MEMBER STATES: The Member States apply various systems for apportioning and recovering the cost of road infrastructure, all on the basis of annual vehicle taxes and fuel taxes. There are motorway tolls in France, Italy, Austria, Spain, Greece and Portugal. Austria has just substantially increased its tolls (by up to 130% at night) with effect from 1 February 1996. Since last year, there are plans for road infrastructure user charges in Belgium, Denmark, Germany, Luxembourg and the Netherlands for goods vehicles on the basis of the time the network is used. According to CELEX, Greece, Spain and Luxembourg are the only countries which have implemented Directive 93/89/EEC.

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

OBJECTIVE: the proposal for a directive has four objectives: a) to develop further the internal market in road transport; b) to ensure better coverage of costs associated with use of road infrastructure; c) to enable charges to be more closely adjusted to costs; d) to ensure that the principle of territoriality plays a larger role in the recovery of costs arising from use of the road infrastructure. CONTENT: the proposal for a directive is intended to replace directive 93/89/EEC, which was annulled by the Court of Justice in July 1995 on the grounds of procedural irregularities, while preserving its effects pending the adoption of new legislation by the Council in order to prevent a legal lacuna. The main provisions of the new proposal are as follows: - rates of annual vehicle taxes and user charges for each category of vehicle to be more closely adjusted to costs. This adjustment will involve increasing the weighted average of annual user charges, which will rise from ECU 1,020 to ECU 1,258; in future, user charges applied for a given period should range from ECU 750 to 2000 per annum, taking account of the degree of damage to the roads which the heavy goods vehicle may cause (not less than 12 tonnes maximum permissible gross laden weight) and its emissions; - changes to the rules governing vehicle taxes, user charges and tolls in order to take greater account of the "use" factor (mainly user charges and tolls) and make greater use of the principle of territoriality in road user charges; - additional harmonization of the structure and rates of vehicle taxes and charges in the Community; - the possibility of incorporating a proportion of external costs in tolls and user charges; - the concept of "sensitive" routes for which a higher proportion of external costs can be imposed because they have higher external costs; - specific requirements for user charges over shorter periods.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Council held an exploratory debate on the new proposal put forward by the Commission in July 1996, which it had already debated at the meeting of 3-4 October 1996. This proposal differed considerably from the directive that had been revoked. The delegations agreed that Directive 93/89/EEC, which had been repealed by the Court of Justice, should be replaced as a matter of urgency. Pending Parliament's opinion, the Council instructed the Permanent Representatives Committee to continue to examine this matter and to submit a new report at the next Council session so that it could quickly reach an agreement on the common position.

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Committee appreciates the efforts made by the Commission to accompany its proposal with an analysis - which while open to debate is relatively complete and reliable - of what the practical implications of that proposal would be and to submit a draft which: respects the principle of differentiating between vehicle classes but is still simple enough for rapid application without additional administrative costs; complies with the principle whereby taxation is calculated as closely as possible in line with the actual use of the infrastructures; advocates, simply and straightforwardly, the integration of external costs into the various ways in which charges are levied, while at the same time guaranteeing the principle of non-discrimination and compatibility among these different forms; respects the specific character of certain circumstances and infrastructures. The Committee welcomes the Commission's progressive, measured and gradualist approach which, given the differing conditions and views in the Member States, should pave the way for agreement in the Council. The Committee stresses that, as things stand, it is necessary to proceed, as the Commission is doing, on a step-by-step basis towards more complete harmonization and to leave certain Member States the option of making their own vehicle taxation arrangements, without thereby introducing new competition distortions. ?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Committee on Transport adopted the report by Mr Georg JARZEMBOWSKI (PPE, D) on the proposal for a Council directive on the charging of heavy goods vehicles for the use of certain infrastructures. As directive 93/89/EEC was annulled by the Court of Justice on the grounds of procedural irregularities, the committee was asked to examine a proposal by the European Commission seeking to put the charging of heavy goods vehicles and the collection of tolls and user charges on a new legal basis. In a compromise amendment, the report called on the European Commission to submit a proposal (within twelve months) on the external costs of the individual modes of transport so that they can be charged simultaneously to all modes of transport. Another compromise amendment has reduced user charges by 50% for vehicles registered in peripheral regions. Tolls have been set so that the revenue which they generate does not exceed the costs of

construction, operation and development of the infrastructures for which they are charged, plus a rate of return equal to the potential return on similar investment projects. In the special case of the Brenner motorway, the Council was permitted, under the procedure laid down in the EC Treaty, to authorize the Member State concerned to increase toll charges by a cost component to help achieve and maintain a sustainable distribution of traffic in the Alpine region. Finally, another compromise amendment was adopted on the table in Annex III concerning the maximum annual rate of user charges (ecus/year) for the various categories of vehicles.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

While welcoming the emphasis placed on external costs by Parliament, Commissioner Kinnock said that the Commission had proposed, in the directive, the possibility ? but not the obligation ? for Member States to add a modest external-cost element. As a result, he rejected Amendments Nos 9 and 17. Amendments Nos 14, 18, 19, 20, 21 and 22, on the provisions of the original proposal on ?sensitive routes?, were also rejected. Mr Kinnock could also not accept Amendment No 7 on the concept of sensitive areas which was too vague as the whole world could fall within this concept. On the other hand, he accepted Amendment No 3 calling for a reference to the Alpine Convention. Amendments Nos 5, 11, 12 and 13 were also accepted. However, Mr Kinnock rejected Amendment No 6 providing for an open-ended rather than a time-limited derogation for minimum taxes and No 1 on external costs. In this respect, the Commissioner said that the amendment in question could not be accepted partly because it would restrict the application of external cost principles to road transport only. The Commissioner also did not agree with the content of Amendment No 24, which aimed to simplify the structure of minimum vehicle taxes. As for user charges, he accepted Amendment No 9, calling for differentiated user charge rates during rush hours and night-time, and Amendment No 15, proposing a 50% reduction in rates for vehicles from peripheral regions, which was time-limited. With regard to levels of user charges and their structure, the Commissioner stressed that the maximum annual levels proposed in Amendment No 26, ranging between ECU 1 000 and 2 500, were too high. Finally, Mr Kinnock confirmed the validity of the system for classifying vehicles into three categories, according to their capacity to cause damage to infrastructures, and therefore rejected the other system proposed in Amendments Nos 16 to 25. He also rejected Amendments Nos 27 to 42, which had also been rejected by the Committee on Transport.

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

In adopting the report by Mr Georg JARZEMBOWSKI (PPE, D), the European Parliament amended the proposal for a Council Directive on the charging of heavy goods vehicles for the use of certain infrastructures. In one of its amendments, Parliament called on the Commission to submit within twelve months a proposal concerning the external costs of the individual modes of transport so that they could be charged simultaneously to all modes of transport. Parliament deleted the 'sensitive routes'. It called for Member States to have the option of not imposing user charges for urban motorways. It also proposed that user charges should be reduced by 50% for vehicles registered in peripheral regions. In the special case of the Brenner motorway, the Council was permitted, under the procedure laid down in the EC Treaty, to authorize the Member State concerned to increase toll charges by a cost component to help achieve and maintain a sustainable distribution of traffic in the Alpine region. The maximum amounts of annual user charges (in ECU per year) for the various vehicles were amended to read as follows: - Vehicle category with 2, 3 or 6 axles: non-Euro vehicles: ECU 2000; Euro I: ECU 1500; Euro II or better: ECU 1000. - Vehicle category with 4 or 5 axles: non-Euro vehicles: ECU 2500; Euro I: ECU 2000; Euro II or better: ECU 1500. ?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Commission's amended proposal incorporates 10 of the 26 amendments adopted by the European Parliament at first reading. These amendments relate to the following areas: - modifying the third recital by deleting reference to maximum levels for the vehicle taxes; - deleting the recital allowing Member States to charge a lower road tax than the minimum rates provided that they apply to a user charge system; - deleting the requirement that vehicle taxes should not go beyond a certain ceiling proposed by the Commission; - authorising exemptions from minimum rates where a user charge system is in operation; - introducing a new recital referring to the Alpine Convention; - calling for a differentiation in rates instead of the limited differentiation proposed by the Commission; - adding reference to the territoriality principle; - making provision for regular review of vehicle taxes; - making provision for a 50% reduction in user charges for vehicles registered in peripheral regions; - calling for the information to be forwarded to the Commission to specify the degree to which road traffic costs are covered, by category of vehicle and road. Among those amendments rejected by the Commission, the following are worthy of particular note: - deletion of provisions relating to external costs and sensitive routes, which the Commission considers are extremely important aspects if a more differentiated system of taxes is to be introduced; - introduction of the concept of "sensitive areas"; - suggestion that substantial differentiation of charges according to infrastructure damage and air pollution may be undertaken initially only through user charges; - proposal for a differentiation of user charges according to two classes based on the number of the vehicle's axles; - modification of the existing structure for minimum vehicle taxes.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Council common position incorporates 6 of the European Parliament's amendments already accepted by the Commission and introduced in its amended proposal. The main result of the incorporation of these amendments is that there is no upper limit for vehicle taxes, which have to be above the minimum levels in the directive, irrespective of whether a user charge system is in operation or not. Also, on the basis of a specific provision, Greece can be granted temporarily a 50% reduction in the user charges. The common position departs from the amended proposal in a number of areas: - the Council did not follow the Commission with regard to the concepts of external costs and sensitive routes

and all provisions and references to those concepts have been left out of the common position; - the Council did not follow either the Commission or the European Parliament with respect to the differentiation of vehicle taxes according to emission (EURO) categories of vehicles. It has therefore maintained the same minimum rates of vehicle taxes as in Directive 93/89/EEC; - with respect to user charges, the common position is closer to Parliament's opinion than to the Commission's in that it contains a differentiation of minimum rates by two axle classes and three vehicle emission classes. However, the maximum user charge rates in the common position are lower than those proposed by either Parliament or the Commission. The Council has introduced new provisions in the following areas: - with regard to the legal basis of the directive: the Council added article 99 of the EC Treaty because of the fiscal nature of the provisions in Chapter II of the directive on annual vehicle taxes; - concerning tolls, the common position introduces the possibility of differentiating rates according to the emission classes of the vehicle and the time of day when the infrastructure is used; - with respect to user charges, a special provision has been introduced in the common position allowing Austria to apply a toll on the motorway section between Kufstein and Brenner in a way that complies with the general conditions of application of user charges in the directive.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Commission supports the common position, believing that it is a step forward towards a common framework for more differentiated charging systems in the EU for the use of road infrastructure by heavy goods vehicles. It should be noted that in a statement entered into the Council minutes, the Commission maintains that Article 75 of the EC Treaty constitutes the appropriate legal basis for the common transport policy, even though that policy may contain fiscal aspects.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

By adopting the Council's common position on the charging of heavy good vehicles for the use of certain infrastructures, the Committee has given the green light for a further development of the internal market in road transport, thus ensuring that the costs associated with use of road infrastructure will be better covered. The proposal will also enable charges to be more closely adjusted to costs. The principle of territoriality will play a larger role in the recovery of the costs arising from use of the road infrastructure. A majority in the Committee decided not to follow its rapporteur Georg JARZEMBOWSKI (EPP, D), who had proposed far-going modifications. Consequently, the common position was adopted as it stood. The proposal applies to annual vehicle taxes, user charges and tolls for haulage vehicles with a maximum permissible gross laden weight of not less than 12 tonnes. The common position differs to a large extent from the original proposal of the Commission as well as from the amended proposal following the European Parliament's first reading. The Council incorporated some key amendments by the EP. Now, there will be no upper limit for vehicle taxes and on the basis of a specific provision, Greece will be granted a 50% temporary reduction on user charges, thus taking into consideration its geographical position. With respect to user charges, a special provision has been introduced in the common position allowing Austria to apply a toll on the motorway between Kufstein and Brenner. It was felt that the problem of the Brenner route and in particular its heavy traffic and strategic position should be taken into account, as recommended in the EP's opinion. The proposal will not affect vehicles in the overseas territories of member states or registered in the Canary Islands, Ceuta and Melilla, the Azores or Madeira. Although the report is scheduled for the May plenary session in Strasbourg, the further procedure remained unclear. Under the Maastricht Treaty, which expires on 30 April 1999, the proposal was under the cooperation procedure. Under the Treaty of Amsterdam, which comes into force on 1 May 1999, it is subject to the codecision procedure.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

Following the entry into force of the Treaty of Amsterdam on 01/05/99, the European Parliament confirmed (without debate) as its first reading under codecision procedure its vote of 17/07/97 on the proposal for a European Parliament and Council directive on the charging of heavy goods vehicles for the use of certain infrastructures. The Parliament's rapporteur is Georg Jarzembowski (DE,PPE).?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

Adopting the recommendation for second reading by Georg Jarzembowski (PPE,DE), the European Parliament approved, without amendment, the common position on the directive concerning the charging of heavy goods vehicles for the use of certain infrastructures.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

PURPOSE : to deepen the development of the interior transport market; to ensure a better cover of costs associated with the use of the road infrastructure, including the externalities; to allow one more large differentiation between taxes or charges, in relation to the costs; greater use of the principle of territoriality in the recovery of the costs resulting from the use of the road infrastructure. COMMUNITY MEASURE : Directive 1999/62/EC of the European Parliament and of the Council on the charging of heavy goods vehicles for the use of certain infrastructures. CONTENT : the current Directive applies to the taxes on vehicles, tolls and user charges imposed on vehicles. Its main elements include : - maximum rate of user charges annually, monthly and weekly. The maximum amounts in euro of user charges, including administrative costs, as from 01/07/2000 are : annually (maximum 3 axles) : NON-EURO: 960 euro; EURO 1: 850 euro; EURO II and less polluting: 750 euro.

These categories define the charges imposed on heavy goods vehicles according to damage caused to infrastructures and the air pollution created by the same heavy goods vehicles. Maximum and weekly rates are in proportion to the duration of the use made of the infrastructure. The daily user charge is equal for all vehicle categories and amounts to EUR 8. - Temporary reduction of user charges: the Member States applying a user charge shall, until 2 years after entry into force of this Directive, apply a 50% reduction in the rates of user charges for vehicles registered in Greece because of its geopolitical position. The Commission may decide to authorise an extension of this reduction by these Member States from year to year; - Temporary derogation from minimum taxes on vehicles: until 2 years after entry into force of the Directive, Greece, Italy, Portugal and Spain shall be authorised to apply rates that are lower than, but not less than, 65% of the minima laid down in Annex 1. ENTRY INTO FORCE : 20/07/1999. DEADLINE SET FOR THE TRANSPOSITION : 01/07/2000.?

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

The Commission presents a staff working document containing an ex-post evaluation analysis of the effects of Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures.

The analysis bears in mind the strategy outlined in the [2011 Transport White Paper](#) to move towards the full application of the 'user pays' and 'polluter pays' principles. The ex-post evaluation, which primarily is based on information provided by Member States supplemented by information obtained from research literature, provides conclusions as to whether the key objectives of the Directive were achieved. They also highlight possible gaps, which remain to be addressed in line with the above-mentioned strategy.

The report notes that [Directive 2011/76/EU](#) which recently amended Directive 1999/62/EC has now created an opportunity for Member States to move towards a higher degree of internalisation of external costs generated by heavy goods vehicles. The new Directive gives Member States the option of charging heavy goods vehicles for the costs of air and noise pollution they generate. The opportunity for a wider differentiation of toll rates according to the time of road use allows road operators to better manage traffic and reduce congestion. Additionally, the new Directive provides a strong incentive to earmark some of the tolling revenues to contribute to the financing of projects for alternative transport infrastructure, innovative clean transport systems or safe parking areas.

A separate assessment will be made of this Directive with a view to highlighting any areas that may need to be addressed in accordance with the strategy of the 2011 Transport White Paper to move towards the full application of the 'user pays' and 'polluter pays' principles.

Road transport: the charging of heavy goods vehicles for the use of certain infrastructures, Eurovignette

This Commission Staff Working Document has been prepared in accordance with Article 11(4) of Directive 1999/62/EC. It provides a summary of the measures that internalise or reduce transport externalities related to environment, noise and health.

The report:

- introduces the principal findings of a study that was carried out by external consultants to collect information on existing policies for the pricing of externalities in transport. The focus is on pricing measures rather than on regulation, in line with the economic concept of internalisation of externalities;
- summarises, following the request of the Eurovignette Directive, the regulatory measures that aim at reducing transport externalities. It does so by complementing with the latest developments the information contained in the Greening Transport Inventory accompanying the [Communication on Greening Transport](#), which summarised the different kinds of measures taken to reduce the negative impact of transport until 31 March 2008;

refers to some other non-regulatory measures that also contribute to the abatement of negative externalities and provides updated information on the implementation of the Commission's internalisation strategy.