












Procedure file

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

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 TRAN Transport and Tourism	 CLUNE Deirdre	30/06/2017
		Shadow rapporteur	
		 APARDEL Claudia	
		 VAN DALEN Peter	
		 RIQUET Dominique	
	 CRAMER Michael		
	 PAKSAS Rolandas		
	Committee for opinion	Rapporteur for opinion	Appointed
	 ECON Economic and Monetary Affairs	 FERBER Markus	05/10/2017
	 ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
Council of the European Union			
European Commission	Commission DG Mobility and Transport	Commissioner BULC Violeta	

Key events			
31/05/2017	Legislative proposal published	COM(2017)0276	Summary
03/07/2017	Committee referral announced in Parliament		
24/05/2018	Vote in committee		
05/06/2018	Committee report tabled for plenary, 1st reading/single reading	A8-0200/2018	Summary

04/07/2018	Results of vote in Parliament		
04/07/2018	Decision by Parliament	T8-0289/2018	Summary

Technical information

Procedure reference	2017/0115(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 1999/62/EC 1996/0182(COD)
Legal basis	Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Awaiting final decision
Committee dossier	TRAN/8/10067

Documentation gateway

Legislative proposal		COM(2017)0276	31/05/2017	EC	Summary
Document attached to the procedure		SWD(2017)0180	31/05/2017	EC	
Document attached to the procedure		SWD(2017)0181	31/05/2017	EC	
Economic and Social Committee: opinion, report		CES2888/2017	18/10/2017	ESC	
Committee draft report		PE615.498	20/12/2017	EP	
Committee of the Regions: opinion		CDR3560/2017	01/02/2018	CofR	
Amendments tabled in committee		PE616.845	22/02/2018	EP	
Committee opinion	ECON	PE615.443	26/04/2018	EP	
Committee report tabled for plenary, 1st reading/single reading		A8-0200/2018	05/06/2018	EP	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0289/2018	04/07/2018	EP	Summary
Commission response to text adopted in plenary		SP(2018)547	12/09/2018	EC	

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

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

PROPOSED ACT: Council Directive.

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

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

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

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

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

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

IMPACT ASSESSMENT: the option chosen is the one which includes the variation of charges for light vehicles according to their CO₂ and pollutant emissions. This variation may be complemented with the requirement of external cost charging on at least part of the network for heavy duty vehicles and the phasing-out of time-based charging for light vehicles over a sufficiently long period.

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

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

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

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

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

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

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

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

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

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

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

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

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

Parliament approved the Commission proposal subject to amendments.

More flexibility for Member States: Members seek to offer Member States more scope to reduce their vehicle tax rates in order to support the introduction of distance-based tolls and avoid any possible administrative burdens. To this end, they propose to reduce the minimum rates of taxation in a single step, starting on 1 January 2024, instead of the gradual reduction of five steps as proposed by the Commission. This would give Member States as much flexibility as possible to decide on the level of reduction and the speed of its implementation.

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

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