



**OVERVIEW OF EXISTING PRICING
COMPONENTS THAT INFLUENCE
THE COMPETITIVENESS BETWEEN
ROAD AND RAIL FREIGHT TRANSPORT**

ANNEX

Editorial Information

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A1 ANNEX 1

A1.1 Austria

A1.1.1 Road transport

A1.1.1.1 ENERGY TAXES

FUEL TAX	
Type of tax/charge	Fuel tax
Transport means	All road vehicles using fuel. The following exemptions apply: <ul style="list-style-type: none"> • For the use of vehicles from diplomats (only if reciprocity is given) • 100% Biogen fuel: Bio-ETBE 47% free, Bio-MTBE 36% free
Description of the scheme	The mineral oil tax law regulates not only fuel tax but tax on all mineral oil product (including heating oil and other products). This factsheet lists only road relevant parts of this law. All road vehicles have to pay this tax. The tax has no specific objective. Revenues go into general state budget.
Responsible authority	National government, Ministry of Finance
Charge base(s)	Fuel consumed. EUR/1,000l
Charge structure and level	Tax level is based on fuel type and a minimum content of biofuel. The following tax levels are relevant for fuels (in force since 2011): <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. • CNG: € 0
Auxiliary services	/
Other issues	Revenues were earmarked for road infrastructure maintenance until 1987, now they go into the general public budget. Since 2013, no reduction for agricultural vehicles and public busses anymore.
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • Gesamte Rechtsvorschrift für Mineralölsteuergesetz 1995, Bundesgesetz, mit dem die Mineralölsteuer an das Gemeinschaftsrecht angepaßt wird (Mineralölsteuergesetz 1995) in der geltenden Fassung (https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004908)

Table 1.1-1: Fuel tax applied in Austria

A1.1.2 VEHICLE TAXES

PURCHASE AND REGISTRATION TAX																							
Type of tax/charge	Purchase and registration tax																						
Transport means	All road vehicles																						
Description of the scheme	VAT is levied on the effective invoice price at the time of purchase of a new vehicle. Registration fees are due upon registration of motor vehicles.																						
Responsible authority	Austrian Ministry of Finance (BMF)																						
Charge base(s)	Depends on the tax																						
Charge structure and level	<p><u>VAT</u> All vehicles (new cars, second-hand cars, passenger cars, caravans, commercial vehicles, buses, etc) are subject to VAT (Umsatzsteuer) at a rate of 20% when the vehicle is acquired from a taxable person registered for VAT. VAT is levied on the effective invoice price.</p> <p>It is possible to deduct the VAT (through input VAT) on the purchase of commercial vehicles for professional use. Except for certain exemptions, such as cars for driving schools and taxis, deductions are not allowed for passenger cars and combination cars (Kombinationswagen). Since 1 January 2016 a deduction of VAT (through input VAT) is also applicable for zero-CO₂ emission passenger cars (eg electric vehicles and hydrogen-powered cars).</p> <p><u>Registration tax</u> For the registration of vehicles, the following administration fees are charged:</p> <table border="1"> <thead> <tr> <th>Vehicle type</th><th>New vehicles (€)</th><th>Second-hand vehicles (€)</th></tr> </thead> <tbody> <tr> <td>Passenger cars, combination cars</td><td>191.10</td><td>191.10</td></tr> <tr> <td>Lorries, coaches</td><td>191.10</td><td>191.10</td></tr> <tr> <td>Heavy machinery</td><td>180.60</td><td>180.60</td></tr> <tr> <td>Special vehicles, trailers</td><td>180.60</td><td>180.60</td></tr> <tr> <td>Motorcycles</td><td>182.10</td><td>182.10</td></tr> <tr> <td>Deregistration</td><td>-</td><td>-</td></tr> </tbody> </table>		Vehicle type	New vehicles (€)	Second-hand vehicles (€)	Passenger cars, combination cars	191.10	191.10	Lorries, coaches	191.10	191.10	Heavy machinery	180.60	180.60	Special vehicles, trailers	180.60	180.60	Motorcycles	182.10	182.10	Deregistration	-	-
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Deregistration	-	-																					
Auxiliary services	/																						
Other issues	/																						
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf 																						

Table 1.1-2: Purchase and registration tax applied in Austria

OWNERSHIP TAX	
Type of tax/charge	Ownership tax
Transport means	<p>All vehicles and trailer registered in Austria with more than 3.5 gvw, vehicles registered in Austria without obligation to have a liability insurance (based on "Kraftfahrgesetz 1967"), tractors</p> <p>All other vehicles are taxed by "motorbezogene Versicherungssteuer"</p> <p>Exemption: vehicles that do not have to register (e.g. vehicles with max Speed less than 10km/h); outnumbered trailers (only number of trailers per company that is less or equal the number of motor vehicles in the company are declarable), police vehicles, military vehicles, vehicles solely used for ambulance and fire brigade, vehicles for the commercial transport of persons, tractors for solely agricultural use, vehicles for disabled persons under specific circumstances, electric vehicles, self-propelled machines, vehicles solely used for pre- and end-haulage of combined transport to combined transport terminals in Austria.</p>
Description of the scheme	This tax is collected directly from the vehicle owner (by registration). It is calculated on a monthly base and has to be paid quarterly.
Responsible authority	The tax is levied by the national government / Ministry of Finance
Charge base(s)	For vehicles and trailers more than 3.5 t GVW: ton GVW
Charge structure and level	<p>For vehicles and trailers with more 3.5 t GVW:</p> <ul style="list-style-type: none"> up to 12 t GVW: EUR 1.55 / ton GVW per month, minimum EUR 15 per month more than 12 t GVW up to 18 t GVW EUR 1.70 / ton GVW per month more than 18 t GVW: EUR 1.90 / ton GVW per month, maximal EUR 80 for vehicles and EUR 66 for trailers per month <p>Every part of a ton has to be rounded up to the next full ton.</p>
Auxiliary services	/
Other issues	Revenues go into general public budget
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf Website Bundesministerium für Finanzen, https://www.bmf.gv.at/steuern/fahrzeuge/kraftfahrzeugsteuer.html#heading_Pkw_und_Kombi Gesamte Rechtsvorschrift für Kraftfahrzeugsteuergesetz 1992 in der geltenden Fassung (https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004742)

Table 1.1-3: Ownership tax applied in Austria

INSURANCE TAX	
Type of tax/charge	Insurance tax
Transport means	All road vehicles
Description of the scheme	All vehicles must be covered by a third-party insurance policy. Insurance policies are subject to an insurance tax (Versicherungssteuer) amounting to 11% of the annual fee.
Responsible authority	National government, Ministry of Finance
Charge base(s)	The insurance premium
Charge structure and level	<p>The following vehicle types are subject to engine-related insurance tax if registered in Austria:</p> <ul style="list-style-type: none"> • All other types of motor vehicles with a gross vehicle weight of up to 3.5 tons, with the exception of tractors and traction engines which are authorized for traffic use in Austria and for which a motor vehicle liability insurance contract (compulsory liability insurance or voluntary motor vehicle liability insurance) has been concluded. <p>The engine-related insurance tax is levied in addition to the 11% insurance tax levied on the insurance fee (premium) for motor vehicle liability insurance, and must be withheld and paid by the insurer. It consists of a fixed amount depending on the type of insured vehicle (motor cars: engine power in kilowatts; motorcycles: engine displacement) and the period of time for which the insurance premium is paid.</p>
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf • https://english.bmf.gv.at/taxation/taxable-objects.html

Table 1.1-4: Insurance tax applied in Austria

A1.1.3 INFRASTRUCTURE CHARGES

TOLL																																																																															
Type of tax/charge	Distance based toll																																																																														
Transport means	<p>Vehicles more than 3.5 t gross vehicle weight (GVW) on motorways</p> <p>Exemption: cars with visible blue lights, Austrian Military vehicles, cars used for peace mission within the contract of NATO and the other contracting states, cars used for peace mission based on a decision within the framework of the common foreign and safety policy of UNO, OSCE and EU.</p>																																																																														
Description of the scheme	<p>Distance based toll system for all vehicles with more than 3.5 t GVW driving on Austrian motorways and expressways. Toll technology is based on DSRC technology. Every km is registered (per gantries between all junctions) and tolled.</p> <p>Debtor is the driver and the registered owner of the vehicles. If more than one person is debtor they guarantee jointly and severally.</p> <p>Austrian motorway network is divided into one base network and additional special toll networks with different higher tariffs.</p> <p>Tariffs included an infrastructure charge and a charge for external costs of air pollution and noise. On the Brenner-Corridor a mark-up on the infrastructure charge is levied.</p>																																																																														
Responsible authority	Republic of Austria (Ministry for Transport, Innovation and Technology, Ministry of Finance) and ASFINAG																																																																														
Charge base(s)	Kilometres driven on motorways, number of axles, period of the day, Euroclass																																																																														
Charge structure and level	<p>Mileage-based toll including surcharges for air and noise pollution for motor vehicles with a maximum permissible weight of over 3.5 tonnes:</p> <table border="1"> <thead> <tr> <th colspan="2">DISTANCE-RELATED TOLL INCLUDING SURCHARGES FOR AIR AND NOISE POLLUTION FOR MOTOR VEHICLES WITH A MAXIMUM PERMISSIBLE WEIGHT OF OVER 3.5 TONNES</th> <th>2 AXLES</th> <th>3 AXLES</th> <th>4 AXLES AND</th> </tr> <tr> <th>RATE GROUPS</th> <th>CATEGORY 2</th> <th>CATEGORY 3</th> <th>CATEGORY 4+</th> </tr> </thead> <tbody> <tr> <td>A EURO-EMISSION CLASS EURO VI</td> <td>DAY 0,1810</td> <td>NIGHT* 0,1814</td> <td>DAY 0,2540</td> <td>NIGHT* 0,2549</td> <td>DAY 0,3806</td> <td>NIGHT* 0,3818</td> </tr> <tr> <td>B EURO-EMISSION CLASS EURO V AND EEV</td> <td>0,1984</td> <td>0,1988</td> <td>0,278</td> <td>0,2793</td> <td>0,4103</td> <td>0,4115</td> </tr> <tr> <td>C EURO-EMISSION CLASS EURO IV</td> <td>0,2047</td> <td>0,2051</td> <td>0,287</td> <td>0,2881</td> <td>0,4204</td> <td>0,4216</td> </tr> <tr> <td>D EURO-EMISSION CLASS EURO 0 TO III</td> <td>0,2247</td> <td>0,2251</td> <td>0,315</td> <td>0,3161</td> <td>0,4524</td> <td>0,4536</td> </tr> <tr> <td colspan="6">RATES IN EUR PER KM, EXCL. 20% VAT, VALID AS 1ST OF JANUARY 2018</td><td></td></tr> <tr> <td colspan="6">*THE NIGHT RATES APPLY BETWEEN 10 P.M. AND 5 A.M.</td><td></td></tr> </tbody></table> <p>These tariffs in total for infrastructure and external costs can be divided into following parts of tariffs:</p> <table border="1"> <thead> <tr> <th colspan="2">INFRASTRUCTURE BASIC KILOMETRE RATE</th> <th>2 AXLES</th> <th>3 AXLES</th> <th>4 AXLES AND</th> </tr> <tr> <th>RATE GROUPS</th> <th>CATEGORY 2</th> <th>CATEGORY 3</th> <th>CATEGORY 4+</th> </tr> </thead> <tbody> <tr> <td>A EURO-EMISSION CLASS EURO VI</td> <td>0,1810</td> <td>0,2540</td> <td>0,3806</td> </tr> <tr> <td>B EURO-EMISSION CLASS EURO V AND EEV</td> <td>0,1840</td> <td>0,2784</td> <td>0,4103</td> </tr> <tr> <td colspan="4">RATES IN EUR PER KM, EXCL. 20% VAT</td><td></td></tr> </tbody> </table>						DISTANCE-RELATED TOLL INCLUDING SURCHARGES FOR AIR AND NOISE POLLUTION FOR MOTOR VEHICLES WITH A MAXIMUM PERMISSIBLE WEIGHT OF OVER 3.5 TONNES		2 AXLES	3 AXLES	4 AXLES AND	RATE GROUPS	CATEGORY 2	CATEGORY 3	CATEGORY 4+	A EURO-EMISSION CLASS EURO VI	DAY 0,1810	NIGHT* 0,1814	DAY 0,2540	NIGHT* 0,2549	DAY 0,3806	NIGHT* 0,3818	B EURO-EMISSION CLASS EURO V AND EEV	0,1984	0,1988	0,278	0,2793	0,4103	0,4115	C EURO-EMISSION CLASS EURO IV	0,2047	0,2051	0,287	0,2881	0,4204	0,4216	D EURO-EMISSION CLASS EURO 0 TO III	0,2247	0,2251	0,315	0,3161	0,4524	0,4536	RATES IN EUR PER KM, EXCL. 20% VAT, VALID AS 1ST OF JANUARY 2018							*THE NIGHT RATES APPLY BETWEEN 10 P.M. AND 5 A.M.							INFRASTRUCTURE BASIC KILOMETRE RATE		2 AXLES	3 AXLES	4 AXLES AND	RATE GROUPS	CATEGORY 2	CATEGORY 3	CATEGORY 4+	A EURO-EMISSION CLASS EURO VI	0,1810	0,2540	0,3806	B EURO-EMISSION CLASS EURO V AND EEV	0,1840	0,2784	0,4103	RATES IN EUR PER KM, EXCL. 20% VAT				
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A EURO-EMISSION CLASS EURO VI	DAY 0,1810	NIGHT* 0,1814	DAY 0,2540	NIGHT* 0,2549	DAY 0,3806	NIGHT* 0,3818																																																																									
B EURO-EMISSION CLASS EURO V AND EEV	0,1984	0,1988	0,278	0,2793	0,4103	0,4115																																																																									
C EURO-EMISSION CLASS EURO IV	0,2047	0,2051	0,287	0,2881	0,4204	0,4216																																																																									
D EURO-EMISSION CLASS EURO 0 TO III	0,2247	0,2251	0,315	0,3161	0,4524	0,4536																																																																									
RATES IN EUR PER KM, EXCL. 20% VAT, VALID AS 1ST OF JANUARY 2018																																																																															
*THE NIGHT RATES APPLY BETWEEN 10 P.M. AND 5 A.M.																																																																															
INFRASTRUCTURE BASIC KILOMETRE RATE		2 AXLES	3 AXLES	4 AXLES AND																																																																											
RATE GROUPS	CATEGORY 2	CATEGORY 3	CATEGORY 4+																																																																												
A EURO-EMISSION CLASS EURO VI	0,1810	0,2540	0,3806																																																																												
B EURO-EMISSION CLASS EURO V AND EEV	0,1840	0,2784	0,4103																																																																												
RATES IN EUR PER KM, EXCL. 20% VAT																																																																															

TOLL

SURCHARGE AIR POLLUTION			
RATE GROUPS	CATEGORY 2	CATEGORY 3	CATEGORY 4+
A EURO-EMISSION CLASS EURO VI	2 AXLES	3 AXLES	4 AXLES AND
0,0000	0,0000	0,0000	0,0000
B EURO-EMISSION CLASS EURO V AND EV	0,0137	0,0192	0,0219
C EURO-EMISSION CLASS EURO IV	0,0200	0,0280	0,0320
A EURO-EMISSION CLASS EURO 0 TO III	0,0400	0,0560	0,0640
RATES IN EUR PER KM, EXCL. 20% VAT			
SURCHARGE NOISE POLLUTION			
RATE GROUPS	CATEGORY 2	CATEGORY 3	CATEGORY 4+
DAY	2 AXLES	3 AXLES	4 AXLES AND
0,0007	0,0016	0,0020	0,0020
NIGHT	0,0011	0,0025	0,0032
RATES IN EUR PER KM, EXCL. 20% VAT			
*THE NIGHT RATES APPLY BETWEEN 10 P.M. AND 5 A.M.			

Toll rates 2018 for the special toll routes as well as for A 12
 Mileage-based toll for motor vehicles with a maximum permissible
 weight of over 3.5 tonnes valid from 1 April 2018:

SPECIAL TOLL ROUTES A9, A10, A11, A13, S16				
RATE GROUPS	ROAD SECTION	KM	CATEGORY 2 2 AXLES	CATEGORY 3 3 AXLES
A9 PYHRN BOSRUCK	SPITAL / PYHRN - ARDNING	10	DAY	NIGHT*
A EURO-EMISSION CLASS EURO VI		4,09	4,09	5,73
B EURO-EMISSION CLASS EURO V AND EV		4,31	4,32	6,04
C EURO-EMISSION CLASS EURO IV		4,37	4,38	6,13
D EURO-EMISSION CLASS EURO 0 TO III		4,58	4,58	6,41
A9 GLEINALM	ST. MICHAEL - ÜBELBACH	25	DAY	NIGHT*
A EURO-EMISSION CLASS EURO VI		9,96	9,97	13,96
B EURO-EMISSION CLASS EURO V AND EV		10,5	10,51	14,72
C EURO-EMISSION CLASS EURO IV		10,65	10,66	14,93
D EURO-EMISSION CLASS EURO 0 TO III		11,14	11,15	15,62
A10 TAUERN	FLACHAU - RENNWEG	47	DAY	NIGHT*
A EURO-EMISSION CLASS EURO VI		17,48	17,50	24,51
B EURO-EMISSION CLASS EURO V AND EV		18,48	18,49	25,9
C EURO-EMISSION CLASS EURO IV		18,77	18,79	26,31
A EURO-EMISSION CLASS EURO 0 TO III		19,71	19,71	27,61

SPECIAL TOLL ROUTES A9, A10, A11, A13, S16				
RATE GROUPS	ROAD SECTION	KM	CATEGORY 2 2 AXLES	CATEGORY 3 3 AXLES
A11 KARAWANKEN	ST. JAKOB/ ROSENTAL - STAATSGRENZE KARAWANKEN- TUNNEL	10	DAY	NIGHT*
A EURO-EMISSION CLASS EURO VI		7,78	7,79	10,9
B EURO-EMISSION CLASS EURO V AND EV		8,07	8,08	11,31
C EURO-EMISSION CLASS EURO IV		8,13	8,14	11,39
D EURO-EMISSION CLASS EURO 0 TO III		8,33	8,33	11,67

TOLL

A13 BRENNER									
		INNSBRUCK AMRAS – STAATSGRENZE KARAWANKEN- TUNNEL	35	DAY	NIGHT*	DAY	NIGHT	DAY	NIGHT
A EURO-EMISSION CLASS EURO VI			20,68	20,68	28,94	28,94	43,4	86,8	
B EURO-EMISSION CLASS EURO V AND EEV			21,09	21,09	29,52	29,52	44,3	88,6	
C EURO-EMISSION CLASS EURO IV			21,09	21,09	29,52	29,52	44,3	88,6	
D EURO-EMISSION CLASS EURO 0 TO III			21,09	21,09	29,52	29,52	44,3	88,6	
A13 BRENNER		INNSBRUCK WILTEN – STAATSGRENZE KARAWANKEN- TUNNEL	34	DAY	NIGHT*	DAY	NIGHT	DAY	NIGHT
A EURO-EMISSION CLASS EURO VI			20,04	20,04	28,04	28,04	42,06	84,12	
B EURO-EMISSION CLASS EURO V AND EEV			20,44	20,44	28,61	28,61	42,93	85,86	
C EURO-EMISSION CLASS EURO IV			20,44	20,44	28,61	28,61	42,93	85,86	
D EURO-EMISSION CLASS EURO 0 TO III			20,44	20,44	28,61	28,61	42,93	85,86	
SPECIAL TOLL ROUTES A9, A10, A11, A13, S16									
RATE GROUPS		ROAD SECTION	KM	CATEGORY 2 2 AXLES	CATEGORY 3 3 AXLES	CATEGORY 4+ 4 AXLES AND MORE			
S16 ARLBERG		ST. ANTON AM ARLBERG - LANGEN AM ARLBERG	16	DAY	NIGHT*	DAY	NIGHT	DAY	NIGHT
A EURO-EMISSION CLASS EURO VI				7,71	7,71	10,8	10,81	16,19	16,21
B EURO-EMISSION CLASS EURO V AND EEV				8,08	8,09	11,33	11,34	16,87	16,89
C EURO-EMISSION CLASS EURO IV				8,18	8,19	11,47	11,48	17,03	17,05
D EURO-EMISSION CLASS EURO 0 TO III				8,5	8,51	11,92	11,93	17,55	17,57
SPECIAL TOLL ROUTE A12		BORDER KUFSTEIN – INNSBRUCK OST	75	DAY	NIGHT*	DAY	NIGHT	DAY	NIGHT
A EURO-EMISSION CLASS EURO VI				16,5	16,5	23,12	23,12	34,67	34,67
B EURO-EMISSION CLASS EURO V AND EEV				16,85	16,85	23,58	23,58	35,39	35,39
C EURO-EMISSION CLASS EURO IV				16,85	16,85	23,58	23,58	35,39	35,39
D EURO-EMISSION CLASS EURO 0 TO III				16,85	16,85	23,58	23,58	35,39	35,39
Auxiliary services	/								
Other issues	<p>Revenues of infrastructure charge is earmarked to ASFINAG and used for motorway operation, renewal, extension.</p> <p>Revenues of external cost charge: ASFINAG has to deliver the net revenues (revenues minus costs for collection and enforcement of external cost charge) to the state. The revenues have to be used for measures helping to design a sustainable transport system. Such measures are especially measures listed in directive 1999/62/EC as amended in directive 2013/22/EU.</p>								
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • Gesamte Rechtsvorschrift für Bundesstraßen-Mautgesetz 2002 (https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20002090) • Website ASFINAG: https://www.asfinag.at/maut#ap-inside-view-full • Website Austrian MAUT: https://www.go-maut.at/portal/portal 								

Table 1.1-5: Toll in Austria

A1.1.4 SUBSIDIES / GRANTS

REDUCTION OR EXEMPTION FROM MOTOR VEHICLE TAX	
Type of subsidy	Reduction or exemption from motor vehicle tax
Description of the scheme	If motor vehicles and their trailers exceeding 3.5 tonnes are used exclusively for Combined Transport within a calendar month, they are exempted from motor vehicle tax for that month. Alternatively, 15 % of the monthly motor vehicle tax can be reimbursed for every journey effected by unaccompanied Combined Transport or Rolling Roads.
Data sources	<ul style="list-style-type: none"> Heavy Goods Traffic Management Systems in the Alpine Area. Review on Combined Transport in Alpine countries. Suivi de Zurich – Working Group, 2014 https://www.bmvit.gv.at/en/verkehr/transportation/combinedtransport/index.html

Table 1.1-6: Subsidy on HGV applied in Austria

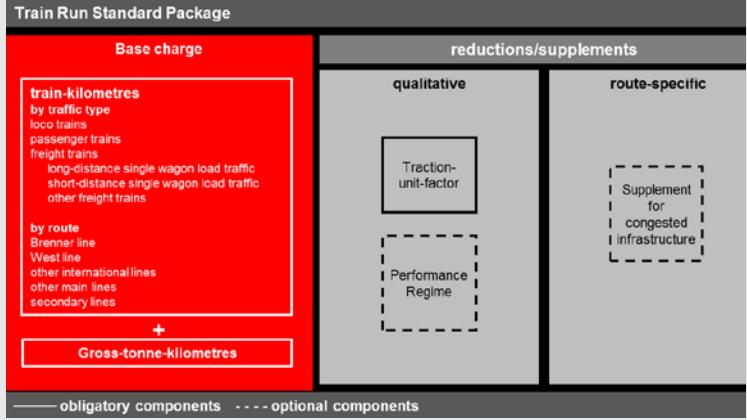
A1.1.2 Rail transport

A1.1.2.1 ENERGY TAXES

ELECTRICITY TAX	
Type of tax/charge	Electricity tax
Transport means	All electric trains Exemption: none
Description of the scheme	<p>The electricity tax is no specific tax for rail but due for all electricity supplied and used in Austria except:</p> <ul style="list-style-type: none"> Supply to suppliers that sell the energy Own use of electricity producers up to 5.000 kWh per year Produced for the production and transport of energy, natural gas and mineral oil Renewable energy production for own use up to 25 kWh per year <p>The above listed points are not relevant for rail transport and hence there are no exemptions for the rail sector</p>
Responsible authority	The tax is levied by the national government / Ministry of Finance
Charge base(s)	kWh
Charge structure and level	€ 15 / MWh
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. Website Wirtschaftskammer, https://www.wko.at/service/steuern/Energiebesteuerung_-_Die_Elektrizitaetsabgabe.html, 2017

Table 1.1-7: Electricity tax on rail applied in Austria

A1.1.2.2 INFRASTRUCTURE CHARGES

RAIL INFRASTRUCTURE CHARGES	
Type of tax/charge	Infrastructure charges
Transport means	All passenger and freight trains. No exemptions.
	<p>ÖBB-Infra is network manager for the core Austrian rail network (including all train path relevant for the assessed corridors). ÖBB-Infra publishes its product catalogue yearly. A catalogue exists for four different types of products in 2018: rail track, passenger stations, shunting and additional facilities.</p> <p>For trains paths: Differentiation per traffic type and route, specific reductions</p>  <p>The diagram illustrates the Train Run Standard Package structure. It is divided into two main sections: 'Base charge' (red background) and 'reductions/supplements' (grey background). The 'Base charge' section contains two boxes: one for 'train-kilometres by traffic type' (listing loco trains, passenger trains, freight trains, and specific traffic types like long-distance single wagon load traffic, short-distance single wagon load traffic, and other freight trains) and another for 'by route' (listing Brenner line, West line, other international lines, other main lines, and secondary lines). A '+' sign connects these to a 'Gross-tonne-kilometres' box. The 'reductions/supplements' section is divided into 'qualitative' and 'route-specific' components. The 'qualitative' component contains a box for 'Traction-unit-factor'. The 'route-specific' component contains a dashed box for 'Supplement for congested infrastructure' and a dashed box for 'Performance Regime'. A legend at the bottom indicates that solid lines represent 'obligatory components' and dashed lines represent 'optional components'.</p> <p>For Shunting: Shunting services are carried out by arrangement between the RU and ÖBBInfrastruktur AG insofar as resources exist, and are allocated in accordance with the priority rules stated in the product catalogue for shunting.</p> <p>For Additional facilities: usage charges for access to certain "facilities" (facilities providing services, including access via rail, and the services themselves) of ÖBB-Infrastruktur AG (e.g.: storage of vehicles, use of loading sidings, other facilities....).</p>
Responsible authority	ÖBB-Infrastructure AG, Regulation Authority: Schienen-Control Österreichische Gesellschaft für Schienenmarktregulierung mit beschränkter Haftung (Schienen-Control GmbH)
Charge base(s)	<p>For trains paths: variable charge/train-km (capacity) and per gross tonne-km (maintenance and renewal)</p> <p>For stations stops: per station stop</p> <p>For shunting: for different type of shunting services different bases for charging are relevant. Per wagon, per group of wagons, per number of activities (e.g brake tests), per hour</p> <p>For additional facilities: for different type of facility usage different bases for charging are relevant. Per day, per month, per year, per wagon, per rolling stock meters, per removal, per train.</p>
Charge structure and level	<p>Train path Base charge: see table below.</p> <p>Reductions and supplements: for different traction units, congested infrastructure, corridor specific freight traffic incentives (Semmering, Wechsel), capacity optimisation incentives, delays.</p>

RAIL INFRASTRUCTURE CHARGES					
Auxiliary services		/			
Other issues		/			
<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. Website Wirtschaftskammer, https://www.wko.at/service/steuern/Energiebesteuerung_-_Die_Elektrizitaetsabgabe.html, 2017 					
		NO.	BASE CHARGE	UNIT	FACTOR
		by Route Category (passenger trains)			
Data sources	1.1.1.1	PT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zpB	3.7877
	1.1.1.2	PT secondary lines	train-km	zpE	1.1261
	1.1.1.4	PT other international lines	train-km	zpSiA	2.1003
	1.1.1.5	PT other main lines	train-km	zpSK	1.5329
	1.1.1.6	PT West line	train-km	zpW	3.1039
	by Route Category (Freight trains) *				
	1.1.1.7	FT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zgB	2.4943
	1.1.1.8	FT secondary lines	train-km	zgE	0.7414
	1.1.1.10	FT other international lines	train-km	zgSiA	1.3832
	1.1.1.11	FT other main lines	train-km	zgSK	1.0094
	1.1.1.12	FT West line	train-km	zgW	2.0441
by Route Category for long-distance single wagon load traffic as part of freight traffic					
	1.1.1.18	LDSWT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zewfvB	2.1825
	1.1.1.19	LDSWT secondary lines	train-km	zewfvE	0.6488
	1.1.1.20	LDSWT other international lines	train-km	zewfvSiA	1.2103
	1.1.1.21	LDSWT other main lines	train-km	zewfvSK	0.8832
	1.1.1.22	LDSWT West line	train-km	zewfvW	1.7885
	by Route Category (loco trains)				
	1.1.1.13	LT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zdB	2.4943
	1.1.1.14	LT secondary lines	train-km	zdE	0.7414
	1.1.1.15	LT other international lines	train-km	zdSiA	1.3832
	1.1.1.16	LT other main lines	train-km	zdSK	1.0094
	1.1.1.17	LT West line	train-km	zdW	2.0441
	by Gross tonne-kilometres				
Data sources	1.1.2	gross tonne-kilometres	gtnm	btk	0.001289
	Shunting: Shunting tariffs are basically differentiated by				
<ul style="list-style-type: none"> Shunting services within the shunting operating hours of marshalling yards Shunting services outside marshalling yards during shunting operating hours Within these two categories subcategories of services are charges differently: Core services, additional services, other services. 					

RAIL INFRASTRUCTURE CHARGES				
	NO.	SERVICE	UNIT	CHARGE IN EUROS EXCL. 20% VAT
Shunting services in marshalling yards				
6.1.1 Core service				
Data sources	6.1.1.1	Train disassembling and train formation with train preparation (excluding initial registration of wagons in Infra-TIS)	Wagon	6.41
	6.1.1.2	Special handling of train formation groups, wagons and/or wagon groups and multi-group trains	Group	39.82
	6.1.1.4	Provision of wagons	Wagon	5.20
	Shunting services outside marshalling yards			
6.3.1 Shunting services according to the planned order at shunting locations or on an outgoing basis from published locations (NWS)				
Auxiliary services	6.3.1a	Staff deployment hour for shunting services	Hour	21.73
	6.3.1b	Staff deployment hour for shunting manager with traction unit operation for shunting services	Hour	49.97*)
Additional facilities				
Tariffs for additional facilities are basically differentiated by				
<ul style="list-style-type: none"> • Use of Stabling Capacity and Sidings for Loading and Unloading • Use of other facilities 				
Other issues				
Every service has its own rate and is charged separately. Detailed information, which services are included in which charge can be found in the product catalogues (see links in "data sources used")				
Within the services and charges listed in this Product Catalogue "facilities" is included the use of catenary and power supply lines up to and including the substation for the pre-heating/cooling of passenger coaches and for traction. Not included, however, is the supply of energy for traction or for pre-heating/cooling or the use of the energy feed facilities beyond the transformer substation.				
General administrative costs are part of the Minimum Access Package (train-km price) and are not paid through an extra price. Use of revenues: the revenues deriving from track access charge are used to cover operational costs- and maintenance costs.				

RAIL INFRASTRUCTURE CHARGES	
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. OBB INFRA (2018), Network Access Product Catalogue 2018 – Train Path, Train Run and other services 2018 of OBB-Infrastruktur AG, https://www.oebb.at/infrastruktur/en/_p_Network_Access/NetworkStatement/02_DMS_Dateien/_Train_Path.jsp OBB INFRA (2018), Network Access Product Catalogue 2018 – Stations 2018 of OBB-Infrastruktur AG, https://www.oebb.at/infrastruktur/en/_p_Network_Access/NetworkStatement/02_DMS_Dateien/_Product_catalogue_Stations.jsp OBB INFRA (2018), Network Access Product Catalogue 2018 – Shunting 2018 of OBB-Infrastruktur AG, https://www.oebb.at/infrastruktur/en/_p_Network_Access/NetworkStatement/02_DMS_Dateien/_Product_catalogue_Shunting.jsp OBB INFRA (2018), Network Access Product Catalogue 2018 – Facilities 2018 of OBB-Infrastruktur AG, https://www.oebb.at/infrastruktur/en/_p_Network_Access/NetworkStatement/02_DMS_Dateien/_Product_catalogue_Facilities.jsp

Table 1.1-8: Subsidy on HGV applied in Austria

A1.1.2.3 SUBSIDIES / GRANTS

FREIGHT RAIL SUBSIDY SCHEMES	
Type of tax/charge	Support programme for rail freight Förderprogramm "Schienengüterverkehr neu"
Transport means	All rail transport undertakings performing single wagon load transport, unaccompanied combined transport or accompanied transport may be granted by this scheme. The subsidy is based on the comparison of infrastructure use costs of road and rail and the difference in external costs of both modes. Differentiated subsidy levels are applied.
Description of the scheme	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017.

Table 1.1-9: Subsidy – support programme for rail freight – Austria

A1.2 France

A1.2.1 Road transport

A1.2.1.1 ENERGY TAXES

FUEL TAX	
Type of tax/charge	Fuel tax (Mineral oil tax)
Transport means	All road transport
Description of the scheme	<p>Unless a specific exemption applies, fuel taxes are to be paid by any person or organisation purchasing the fuel.</p> <p>At the national level, no specific objective for levying the tax is stated. However, 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>
Responsible authority	National government, Ministry of Finance
Charge base(s)	Volume of fuel purchased
Charge structure and level	<p>Excise duties (including CO2 tax):</p> <ul style="list-style-type: none"> Leaded petrol: 715.6 €/kl Unleaded petrol: 682.9 €/kl Gas oil (propellant): 594.0 €/kl * LPG (propellant): 159.0 €/ton Natural gas (propellant): 1.53 €/gigajoule ** VAT: 20% rate applies to all fuel types <p>* In order to discourage the use of diesel, it is planned to tax it as follows: 647.6 €/kl in 2019, 701.2 €/kl in 2020, 754.7 €/kl in 2021 and 782.3 €/kl in 2022.</p> <p>** The rate is actually 5.80 €/100m³ (which equals about 1.53 €/gigajoule).</p>
Auxiliary services	/
Other issues	Since 2005, operators who release motor fuels for consumption are held to meet specific biofuel admixture requirements defined by law, failing which they are liable to an additional tax. From 2014, the admixture proportion, expressed in terms of energy content, required to earn exemption from the tax is to set at 7% for the petrol fuel and 7.7% for gas oil fuel. The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf Errore. Riferimento a collegamento ipertestuale non valido. https://www.ecologique-solidaire.gouv.fr/fiscalite-des-energies

Table 1.2-1: Fuel tax applied in France

A1.2.1.2 VEHICLE TAXES

PURCHASE AND REGISTRATION TAX	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Transport means	All road transport
Description of the scheme	VAT is levied at the time of purchase of a new vehicle (or a second-hand vehicle if purchased through a professional trader) and a registration tax is levied at the time of first registration of a vehicle in France.
Responsible authority	VAT: National government, Ministry of Finance Registration tax: Regions
Charge base(s)	The uniform charge, per unit horsepower, as specified in the registration documents, will vary between €27 (minimum) and €51.2 (maximum) in 2017. Taxes applicable are in principle based on the fiscal power rating of the relevant vehicle, even if they increasingly tend to be based on parameters other than engine ratings. Since 1 July 1998, the fiscal power rating of passenger cars and commercial vehicles has been calculated as follows: $FP = CO2/45 + (HP/40)1.6$ where: <ul style="list-style-type: none">• FP is the administrative or fiscal power,• P is the real engine power, expressed in kilowatts (kW),• CO2 refers to the carbon dioxide emissions, expressed in grams per kilometre (g/km).
Charge structure and level	VAT Generally speaking, a VAT of 20% is due on the selling price of new vehicles. This tax is deductible in case the transaction involves a commercial vehicle and a purchaser liable for VAT. Sales of second-hand cars are subject to VAT only for transactions carried out by professional traders. In such cases, a 20% tax is levied on the difference between the purchase price and the selling price. It is recoverable for commercial vehicles when the purchaser is registered for VAT. Registration tax * Because the tax on vehicle registration is determined by the regions, it is difficult to set out precise indications of the vehicle registration cost for car owners throughout France. Depending on the region, the uniform charge per unit horsepower (as specified in the registration documents) varied between 27€ and 51.2€ in 2017. Note that the rate is reduced by half with respect to vehicles (PC, LCV under 3.5t) of more than 10 years, commercial vehicles over 3.5t and road tractors of less than 10 years. For commercial vehicles over 3.5t and road tractors of more than 10 years, the rate is reduced by 75%. The value of the tax on trailers is defined as 1.5 times the value of the regional tax on one unit of horse power. Regions have the option to provide an exemption (either total or 50%) for vehicles powered by compressed natural gas (CNG), liquefied petroleum gas (LPG) or electricity and for petroleum/diesel hybrid E85 vehicles. A supplement of €6.76 has been introduced to cover the overall cost of implementation of the new Vehicle Registration System (SIV).

PURCHASE AND REGISTRATION TAX

	<p>Tax on second-hand vehicles Before 2018, in addition to the registration tax mentioned above, second-hand vehicles (registered as new since June 2004 and with CO2 emissions above 200g/km) are subject to a specific tax levied by ADEME (the French agency for energy efficiency). The finance law for 2018 has modified the calculation of the tax that is now based on the fiscal power as below: Fiscal power (hp) Amount of the tax (€)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Fiscal power (hp)</th><th style="text-align: left;">Amount of the tax (€)</th></tr> </thead> <tbody> <tr> <td>≤ 9</td><td>0</td></tr> <tr> <td>10 - 11</td><td>100</td></tr> <tr> <td>12 - 14</td><td>300</td></tr> <tr> <td>≥ 15</td><td>1.000</td></tr> </tbody> </table> <p>The amount of the tax is reduced by 10% a year per year after the first registration. Tax on high power passenger car (36hp and more) The finance law for 2018 has introduced a new tax based on the fiscal power of the vehicles starting from 36hp. The amount of the tax is €500 per hp, without exceeding € 8,000. The tax is due on the registration for new vehicles as for used vehicles. Collector vehicles are exempt. The amount of this charge is as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <td rowspan="4" style="text-align: center; vertical-align: middle;">Motorised goods vehicles</td><td style="text-align: center;">With a total permissible weight under 3.5t</td><td style="text-align: center;">34 €</td></tr> </thead> <tbody> <tr> <td style="text-align: center;">With a total permissible weight between 3.5t and 6t</td><td style="text-align: center;">127 €</td></tr> <tr> <td style="text-align: center;">With a total permissible laden weight between 6 and 11t</td><td style="text-align: center;">189 €</td></tr> <tr> <td style="text-align: center;">With a total permissible laden weight of 11t or more, articulated goods vehicles, public transport passenger vehicles</td><td style="text-align: center;">285 €</td></tr> </tbody> </table> <p><i>*When the registration certificates for new vehicles are issued, an additional para-fiscal charge is levied and set aside for the expansion of vocational training in the transport sector. However, note that certain types of vehicles – among which notably personal vehicles – are exempt from this tax.</i></p>	Fiscal power (hp)	Amount of the tax (€)	≤ 9	0	10 - 11	100	12 - 14	300	≥ 15	1.000	Motorised goods vehicles	With a total permissible weight under 3.5t	34 €	With a total permissible weight between 3.5t and 6t	127 €	With a total permissible laden weight between 6 and 11t	189 €	With a total permissible laden weight of 11t or more, articulated goods vehicles, public transport passenger vehicles	285 €
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Auxiliary services	/																			
Other issues	/																			
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf 																			

Table 1.2-2: Purchase and registration tax applied in France

OWNERSHIP TAX																																			
Type of tax/charge	Taxes applicable on the ownership of road vehicles																																		
Transport means	All road vehicles																																		
Description of the scheme	<p>There is a system of taxes in France, all of which make up the ownership tax. These taxes are settled annually irrespective of the use made of the vehicle (empty, full, passengers or goods, etc). These taxes are divided into:</p> <ul style="list-style-type: none"> • Annual malus • Tax on company cars (TVS) • Special tax on certain motor vehicles (e.g. axle tax) 																																		
Responsible authority	National government, Ministry of Finance																																		
Charge base(s)	Depends on the component (cf. infra).																																		
	<p>The TVS involves a component based on atmospheric pollutants emissions, depending on the type of fuel (in €):</p> <table border="1"> <thead> <tr> <th>Year of first registration</th><th>Diesel and assimilated¹</th><th>Gasoline and assimilated</th></tr> </thead> <tbody> <tr> <td>Until 31 December 1996</td><td>600</td><td>70</td></tr> <tr> <td>From 1997 to 2000</td><td>400</td><td>45</td></tr> <tr> <td>From 2001 to 2005</td><td>300</td><td>45</td></tr> <tr> <td>From 2006 to 2010</td><td>100</td><td>45</td></tr> <tr> <td>From 2011 to 2014</td><td>40</td><td>20</td></tr> <tr> <td>From 2015</td><td>40</td><td>20</td></tr> </tbody> </table> <p>Electric vehicles and vehicles emitting less than 60g/km are not subject to this component of the TVS.</p> <p>The TVS is extended to vehicles used by employees or executives and for which they receive a reimbursement based on the number of kilometres. The tax is based on a coefficient that varies according to the number of kilometres reimbursed by the company:</p> <table border="1"> <thead> <tr> <th>Number of kilometres reimbursed by the company</th><th>Coefficient applicable to the tax on company cars (%)</th></tr> </thead> <tbody> <tr> <td>0-15,000</td><td>0</td></tr> <tr> <td>15,001-25,000</td><td>25</td></tr> <tr> <td>25,001-35,000</td><td>50</td></tr> <tr> <td>35,001-45,000</td><td>75</td></tr> <tr> <td>> 45,000</td><td>100</td></tr> </tbody> </table> <p>In the case of use of the vehicles by employees or executives, a reduction of €15,000 is applicable to the total amount of tax due by companies.</p> <p>Special tax on certain motor vehicles (eg axle tax)</p> <p>This tax is levied on vehicles with a total maximum permissible weight of $\geq 12t$ (except in the case of vehicles for the transportation of persons). From the 1 July 2016, the tax is payed each semester. From 1 January 2017, a discount of 50% is applied on certain vehicles (vehicles for circuses or horses, collector vehicles) if they do not travel more than 25 days per semester.</p> <p>The tax rates below apply from 1July 2016.</p>		Year of first registration	Diesel and assimilated ¹	Gasoline and assimilated	Until 31 December 1996	600	70	From 1997 to 2000	400	45	From 2001 to 2005	300	45	From 2006 to 2010	100	45	From 2011 to 2014	40	20	From 2015	40	20	Number of kilometres reimbursed by the company	Coefficient applicable to the tax on company cars (%)	0-15,000	0	15,001-25,000	25	25,001-35,000	50	35,001-45,000	75	> 45,000	100
Year of first registration	Diesel and assimilated ¹	Gasoline and assimilated																																	
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25,001-35,000	50																																		
35,001-45,000	75																																		
> 45,000	100																																		

OWNERSHIP TAX					
	Vehicle category	Total permissible laden weight (t)	Biannual tariff (€)		
			Pneumatic suspension or motor axle suspension	Other suspension system	
	I. Motor Vehicles				
	a) two axles	≥ 12	62	138	
	b) three axles	≥ 12	112	174	
	c) four axles and more	12-27	74	114	
		≥ 27	182	270	
	II. Articulated vehicles with tractive unit and semi-trailer				
	a) Semi-trailer with one axle	12-20	8	16	
		≥ 20	88	154	
	b) Semi-trailer with two axle	12-27	58	86	
		27-33	168	234	
		33-39	234	354	
		≥ 39	314	466	
	c) Semi-trailer with three axle	12-38	186	258	
		≥ 38	258	350	
III. Trailers		≥ 16	60		
		This tax is reduced by 75% for vehicles using combined rail-road systems.			
Auxiliary services	/				
Other issues	/				
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf 				

Table 1.2-3: Ownership tax applied in France

INSURANCE TAX	
Type of tax/charge	Insurance tax
Transport means	All road transport
Description of the scheme	<p>As of 1 January 2016, compulsory third-party insurance (responsabilité civile) is subject to a 33% tax.</p> <p>Certain types of contracts, on specific vehicles, are exempt.</p> <p>In contrast to VAT, these charges are never deductible.</p> <p>Commercial vehicles whose total permissible laden weight is higher than 3.5t are subject to a 15% tax.</p> <p>Additionally, basic insurance premiums (third-party cover) for all vehicles are subject to a parafiscal charge of 2%, and for other types of guarantee there is another parafiscal tax of €5.90 as of 1 January 2017 per insurance policy.</p>
Responsible authority	National government, Ministry of Finance
Charge base(s)	Premium
Charge structure and level	/

INSURANCE TAX	
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf

Table 1.2-4: Insurance tax applied in France

A1.2.1.3 INFRASTRUCTURE CHARGES

TOLL	
Type of tax/charge	Toll
Transport means	All road transport
Description of the scheme	Within the frame of contracts signed with the State (the grantor, who remains the owner of the work) and under its permanent control, the concessionaire companies see themselves entrusted with a mandate by the public service to finance, to build, to run and to maintain their networks. In return, they collect a tolling revenue based on the 'user pays' principle (as opposed to taxpayers contribute to the financing). Payments differ per vehicle class.
Responsible authority	Sanef (concessionary)
Charge base(s)	Fixed price (related to length and infrastructure cost of toll road), based on the vehicle category:

CLASSE 1 VÉHICULES LÉGERS	CLASSE 4 POIDS LOURDS ET AUTRES VÉHICULES À 3 ESSIEUX ET PLUS
 Hauteur totale inférieure ou égale à 2 mètres et PTAC inférieur ou égal à 3,5 tonnes  Types de véhicules : berline, coupé, cabriolet, break, monospace, petit utilitaire, 4x4. Possibilité de tracter une remorque dont la hauteur totale est inférieure ou égale à 2 mètres et le PTAC inférieur ou égal à 3,5 tonnes.	  Hauteur supérieure ou égale à 3 mètres ou PTAC supérieur à 3,5 tonnes. Types de véhicules : Ensemble roulant ayant une hauteur totale supérieure ou égale à 3 mètres. Ensemble roulant ayant un véhicule tracteur d'un PTAC supérieur à 3,5 tonnes.
CLASSE 2 VÉHICULES INTERMÉDIAIRES	CLASSE 5 MOTOS, SIDE-CARS ET TRIKES
 Hauteur totale supérieure à 2 mètres et inférieure à 3 mètres et PTAC inférieur ou égal à 3,5 tonnes.  Types de véhicules : grands utilitaires, camping-cars, pick-up avec cellule habitable, véhicule de classe 1 tractant une caravane ou une remorque dont la hauteur hors chargement ou accessoire est comprise entre 2 et 3 mètres et PTAC inférieur ou égal à 3,5 tonnes.	 Moto, side-car, trike ⁽¹⁾   ⁽¹⁾ sont autorisés les trikes d'une puissance > 15 kW, dont le poids à vide dépasse les 550 kg. (article R421-2 du Code de la Route).
CLASSE 3 POIDS LOURDS ET AUTRES VÉHICULES À 2 ESSIEUX	 Les véhicules de classe 2 aménagés pour le transport des personnes handicapées bénéficient de la classe 1. Pour bénéficier de ce déclassement, utilisez l'interphone placé sur la borne ou à proximité, à votre hauteur. Pour les véhicules immatriculés en France, seule la mention « Handicap » pour les cartes grises émises avant juin 2004 ou la mention « Handicap » à la rubrique « j3 » pour les cartes émises après juin 2004 fait foi.

TOLL					
Charge structure and level	See here the relevant toll prices in € (including VAT and as applicable as of 1 February 2018):				
AUTOROUTES & LIAISONS	PRIX EN € CLASSE 1	PRIX EN € CLASSE 2	PRIX EN € CLASSE 3	PRIX EN € CLASSE 4	PRIX EN € CLASSE 5
A7/A8 Lyon / Marseille - Aix	24,70 €	39,30 €	52,60 €	72,50 €	15,10 €
A7/A9 Lyon / Montpellier	27,00 €	42,50 €	59,00 €	78,40 €	16,10 €
A7/A9 Lyon / Espagne (Perthus)	44,80 €	69,90 €	98,80 €	129,10 €	26,30 €
A54/A7/A8 Arles / Marseille - Aix	4,40 €	6,70 €	9,80 €	13,00 €	2,60 €
A9 Montpellier / Espagne (Perthus)	17,80 €	27,40 €	39,80 €	50,70 €	10,20 €
A9/A61 Montpellier / Toulouse sud-ouest	22,90 €	35,10 €	51,80 €	63,90 €	13,10 €
A9 Montpellier / Narbonne-est	7,90 €	12,20 €	17,10 €	22,00 €	4,60 €
A8 Aix / Nice	17,60 €	26,80 €	39,20 €	55,20 €	10,90 €
A51 Aix / Gap (La Saulce)	12,90 €	18,60 €	27,40 €	39,00 €	7,70 €
A89 Bordeaux / Clermont-Ferrand	37,40 €	57,90 €	83,50 €	119,40 €	22,60 €
A89 Bordeaux / Lyon (La Tour de Salvagny)	53,10 €	82,00 €	118,30 €	166,10 €	31,80 €
A62/A61/A9/A54/A7 Bordeaux / Marseille	53,70 €	83,30 €	121,60 €	155,30 €	32,00 €
A10 Paris (La Folie-Bessin) / Orléans-nord	10,60 €	16,50 €	25,80 €	35,00 €	6,30 €
A10 Paris (La Folie-Bessin) / Tours-centre	23,10 €	35,60 €	57,10 €	71,40 €	14,00 €
A10 Paris (La Folie-Bessin) / Poitiers	35,60 €	54,10 €	86,80 €	111,60 €	21,70 €
A10 Paris (La Folie-Bessin) - Bordeaux (Virbac)	55,60 €	85,60 €	130,80 €	169,30 €	34,10 €
A10 Tours Centre (Sorigny) Bordeaux (Virbac)	32,50 €	50,00 €	73,70 €	97,90 €	20,10 €
A28 Tours (Saint-Christophe) / Alençon-sud	12,30 €	19,70 €	31,80 €	38,30 €	7,60 €
A10/A71 Paris (La Folie-Bessin) / Bourges	22,20 €	36,10 €	57,40 €	75,10 €	14,10 €
A11 Paris (La Folie-Bessin) / Le Mans-nord	18,60 €	28,50 €	44,10 €	62,00 €	11,70 €
A11/A81 Paris (La Folie-Bessin) / La Gravelle (Vitré)	29,10 €	44,30 €	65,50 €	96,00 €	18,80 €
A11 Paris (La Folie-Bessin) / Angers (Corzé)	28,40 €	43,70 €	66,20 €	87,40 €	17,30 €
A11 Paris (La Folie-Bessin) / Nantes	37,00 €	57,60 €	87,60 €	115,80 €	22,50 €
A83/A10 Nantes / Bordeaux	29,40 €	44,70 €	63,00 €	83,00 €	17,50 €
A11 Nantes / Angers	8,60 €	13,90 €	21,40 €	28,40 €	5,20 €
A85 Angers / Tours	8,60 €	13,90 €	21,40 €	28,40 €	5,20 €
A11/A85 Nantes / Vierzon-nord	30,30 €	47,60 €	73,30 €	96,20 €	18,40 €
A62 Toulouse nord-est / Bordeaux	19,80 €	31,70 €	45,80 €	59,30 €	12,30 €
A62/A61/A9 Bordeaux / Toulouse / Montpellier	43,30 €	67,70 €	99,00 €	125,00 €	25,80 €
A61/A9 Toulouse nord-est / Espagne (Perthus)	21,90 €	34,00 €	47,40 €	64,70 €	13,40 €

TOLL	
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.vinci-autoroutes.com/sites/default/files/2018-01/ASF%20-%20Tarifs%202018.pdf http://www.asecap.com/member-s-national-reports.html https://www.sanef.com/#/

Table 1.2-5: Toll in France

A1.2.1.4 SUBSIDIES / GRANTS

SUBSIDY / GRANT	
Type of subsidy	Excise duties reduction
Description of the scheme	Transport companies may require a reduction on the excise duties. The reduction is: EUR 0.1775 per litre of diesel fuel. The beneficiaries of this reduction are all heavy goods vehicles with a maximum laden mass of 7.5 tonnes or more.
Data sources	<ul style="list-style-type: none"> http://www.douane.gouv.fr/articles/a12259-transporteurs-routiers-remboursement-des-taxes-de-carburant

Table 1.2-6: Subsidy – reduction on the excise duties applied in France

A1.2.2 Rail transport

A1.2.2.1 ENERGY TAXES

ELECTRICITY TAX	
Type of tax/charge	Electricity tax
Transport means	All rail transport
Description of the scheme	Unless a specific exemption applies, fuel taxes are to be paid by any person or organisation purchasing the fuel. At the national level, no specific objective for levying the tax is stated. However, 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."
Responsible authority	National government, Ministry of Finance
Charge base(s)	Amount of fuel or electricity purchased
Charge structure and level	<p>Excise duties (including CO2 tax):</p> <ul style="list-style-type: none"> Gas oil (propellant): 188.2 €/kl Electricity: 0.5 €/MWh (reduced rate applied for railways) <p>VAT: 20% rate applies to all fuel types and electricity</p>
Auxiliary services	n/a
Other issues	Since 2005, operators who release motor fuels for consumption are held to meet specific biofuel admixture requirements defined by law, failing which they are liable to an additional tax. From 2014, the admixture proportion, expressed in terms of energy content, required to earn exemption from the tax is to set at 7% for the petrol fuel and 7.7% for gas oil fuel. The tax rate decreases in proportion to the volume of biofuels that operators blend into the motor fuels released for consumption.
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf

Table 1.2-7: Electricity tax on rail applied in France

A1.2.2.2 INFRASTRUCTURE CHARGES

RAIL INFRASTRUCTURE CHARGES																																								
Type of tax/charge	Various fees and tariffs																																							
Transport means	All rail transport																																							
Description of the scheme	<p>SNCF Réseau is entitled to raise charges for use of the national rail network in application of the Transport Code. The charges raised:</p> <ul style="list-style-type: none"> • entitle railway undertakings to network access on a non-discriminatory transparent basis, • make allowance for the costs of the infrastructure, the characteristics of supply and demand, the need to optimise use of the national rail network and, in appropriate market circumstances, the economic value to be derived from the use of the national rail network. <p>The rates charged are calculated on the basis of work units obtained from the Information Systems of SNCF Réseau or those polled and recognised by SNCF Réseau.</p> <p>The charges for the so-called minimum services on the main lines include:</p> <ul style="list-style-type: none"> • the charge for reserving capacity on the main lines of the national rail network (RR), • the charge for running trains on these same lines (RC), • the network access charge (RA), • the special charges to take account of the investment costs incurred by SNCF Réseau (RP), • the charge for the use of electric traction facilities (RCE), • the charge for covering the losses in electrical systems (RCTE – component A). <p>The calculation of charges for minimum services in 2017 is based on a grouping of the main lines of the national rail network into four categories of basic section and 23 sub-categories, corresponding to the traffic characteristics shown below:</p>																																							
	<table border="1"> <thead> <tr> <th>Basic section categories</th><th>Sub-categories</th><th>Classification</th></tr> </thead> <tbody> <tr> <td rowspan="3">Suburban lines</td><td>Heavy traffic</td><td>A</td></tr> <tr><td>Medium traffic</td><td>B</td></tr> <tr><td>Medium traffic, workable at 220 km/h</td><td>B-GV(1)</td></tr> <tr> <td rowspan="5">Main intercity lines</td><td>Heavy traffic</td><td>C</td></tr> <tr><td>Heavy traffic, workable at 220 km/h</td><td>C-GV</td></tr> <tr><td>Medium traffic</td><td>D</td></tr> <tr><td>Medium traffic, workable at 220 km/h and Haut-Bugey line</td><td>D-GV</td></tr> <tr><td>Medium traffic eligible under the Rail Plan Clause</td><td>D-pr</td></tr> <tr> <td rowspan="7">High speed lines</td><td rowspan="2">South-East corridor</td><td>Heavy traffic</td><td>SE-1</td></tr> <tr><td>Medium traffic</td><td>SE-2</td></tr> <tr> <td rowspan="5">Atlantic corridor</td><td rowspan="3">Atlantic LGV</td><td>ATL-0</td><td></td></tr> <tr><td>ATL-1</td><td></td></tr> <tr><td>ATL-2(2)</td><td></td></tr> <tr><td>BPL HSL</td><td>BPL</td></tr> </tbody> </table>			Basic section categories	Sub-categories	Classification	Suburban lines	Heavy traffic	A	Medium traffic	B	Medium traffic, workable at 220 km/h	B-GV(1)	Main intercity lines	Heavy traffic	C	Heavy traffic, workable at 220 km/h	C-GV	Medium traffic	D	Medium traffic, workable at 220 km/h and Haut-Bugey line	D-GV	Medium traffic eligible under the Rail Plan Clause	D-pr	High speed lines	South-East corridor	Heavy traffic	SE-1	Medium traffic	SE-2	Atlantic corridor	Atlantic LGV	ATL-0		ATL-1		ATL-2(2)		BPL HSL	BPL
Basic section categories	Sub-categories	Classification																																						
Suburban lines	Heavy traffic	A																																						
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			ATL-1																																					
			ATL-2(2)																																					
		BPL HSL	BPL																																					

RAIL INFRASTRUCTURE CHARGES					
High speed lines	North corridor	Heavy traffic	NOR-1		
		Medium traffic	NOR-2		
	East corridor	Heavy traffic	EST-1		
		Medium traffic	EST-2		
	Interconnection		ICO-1		
	Rhine-Rhone HSL		RH-1		
	Other lines	Excluding high speed lines	E		
		Excluding high speed lines, eligible for the Rail Plan Clause	E-pr		
<p>Charging for the minimum services is further based on the list of basic sections (SELs).</p> <p>This list specifies the rate category, length, origin and end of each basic national rail network section applicable from December 2016.</p>					
Responsible authority		SNCF Réseau			
Charge base(s)		These tables describe the bases on which the various fees and tariffs are based:			
Charge structure and level		The following tables allow the calculation of the minimum services charges for freight trains in some more detail:			

- RR – the reservation charge:

Reservation charge (RR)					
RR per freight train for each section (SEL) = (Fixed term + adjusted term * C5) x length of the SEL					
Price per km booked (PKR) per train path-km					adjustment for freight trains and light running freight trains on conventional lines
Conven-tional lines	Type of line	Rate category	Fixed term	Adjusted term	
		A	0,020	2,569	6,991
		B	0,020	1,042	2,013
	B-GV	0,020	1,042	2,013	4,555
	C	0,020	1,042	1,042	2,153
	C-GV	0,020	1,042	1,042	2,153
	D	0,000	0,013	0,071	0,071
	D-GV	0,000	0,013	0,071	0,071
	D-PR(1)	0,000	0,013	0,071	0,071
	E	0,000	0,000	0,006	0,006
High speed lines	E-PR(2)	0,000	0,000	0,006	0,006
	SE-1	1,430	8,302	16,902	20,606
	SE-2	1,430	1,942	7,561	10,823
	ATL-0	1,430	1,942	7,561	10,823
	ATL-1	1,430	8,302	16,902	20,606
	ATL-2	1,430	1,942	7,561	10,823
	BPL	1,430	8,302	16,902	20,606

(1) In rate category D-pr, all paths other than regional passenger trains will be charged rate D.

(2) In rate category E-pr, all paths other than regional passenger trains will be charged rate E.

NB : Capacity reservations (train path-kilometres) that are not received by the information systems are invoiced at € 1.285, excluding VAT, per train path-kilometre for freight transport.

High speed lines	NOR-1	1,430	8,302	16,902	20,606
	NOR-2	1,430	1,942	7,561	10,823
	ICO-1	1,430	1,393	3,869	6,524
	EST-1	1,430	1,236	3,458	5,958
	EST-2	1,430	0,618	1,729	2,979
	RH-1	1,430	1,825	3,650	5,475

- RC – the charge for running trains

Train running charge (RC)		
<i>RC = PKC x running distance</i>		
PKC (price per train runned-km)	Freight trains and light running freight trains	0,624

- RCE – the charge for the use of electric traction facilities:

Charge for use of electric traction installations (RCE)		
<i>RCE = PU x running distance</i>		
Unitary price (per train-km)	Electric trains	0,228

- RCTE (component A) – the charge for covering the losses in electrical systems:

Charge for transmission and distribution of electric power (RCTE - component A)	
Traffic type	Rate per electric train-kilometre in euros, excluding VAT
Freight trains	0,700
Other trains (light running, rolling stock, etc.)	0,035

And these are some specific charges that may need to be taken into account:

Charge for use of electric traction installations (RCE)		
Nature of the service	Method for calculating the charge	Unit Price
Use by freight train of the section 38080 "Montérolier-Buchy-Motteville"	Rate per train path-km to allow for the investment incurred by SNCF Réseau	1,021

Charge for use by freight trains of the line "Saint-Pierre-d'Albigny-Modane Frontière"		
Nature of the service	Method for calculating the charge	Unit Price
Use by freight trains of the sections 54044 „Saint- Pierre-d'Albigny-Saint-Jean de Maurienne“, 54045 „Saint-Jean de Maurienne-Modane“ et 58091 „Modane-Modane Frontière“	Rate per train path-km to allow for the investment incurred by SNCF Réseau	0,500

Charge for use by freight trains of the piggy back corridor through the Alps of the line "Saint-Pierre-d'Albigny-Modane Frontière"		
Nature of the service	Method for calculating the charge	Unit Price
Use by freight trains of the piggy back corridor through the Alps of the sections 54044 „Saint-Pierre d'Albigny-Saint-Jean de Maurienne“, 54045 „Saint- Jean de Maurienne-Modane“ et 58091 „Modane-Modane Frontière“	Rate per train path-km to allow for the investment incurred by SNCF Réseau	1,291

Charge for use by freight trains of the piggy back corridor through the Alps of the line "Saint-Pierre-d'Albigny-Modane Frontière"		
Nature of the service	Method for calculating the charge	Unit Price
Use by freight trains of the piggy back corridor through the Alps of the sections 54044 „Saint-Pierre d'Albigny-Saint-Jean de Maurienne“, 54045 „Saint- Jean de Maurienne-Modane“ et 58091 „Modane-Modane Frontière“	Rate per train path-km to allow for the investment incurred by SNCF Réseau	1,291
Charges for use of electric trains on the sections 53003 A "Pasilly-Le Creusot" et 53003 B "Le Creusot-Mâcon+A3"		
Nature of the service	Method for calculating the charge	Unit Price
Use by electric trains of the sections 53003 A „Pasilly-Le Creusot“ et 53003 B „Le Creusot-Mâcon“	Rate per train path-km to allow for the investment incurred by SNCF Réseau	0,686
Charge for use of the short link line at Mulhouse		
Nature of the service	Method for calculating the charge	Unit Price
Use by high speed trains of the short link line at Mulhouse	Rate per train path-km to allow for the investment incurred by SNCF Réseau	389,768
Auxiliary services	/	
Other issues	/	
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.sncf-reseau.fr/sites/default/files/upload/DRR/guides/Tutoriel_sur_la_Tarification.pdf https://www.sncf-reseau.fr/en/drr-timetable-2018 https://www.sncf-reseau.fr/en 	

Table 1.2-8: Rail infrastructure charges applied in France

A1.3 Germany

A1.3.1 Road transport

A1.3.1.1 ENERGY TAXES

FUEL TAX	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Transport means	All road vehicles using fuel Exceptions for public transport vehicles and agriculture vehicles
Description of the scheme	Based on council directive 2003/96/EC
Responsible authority	Hauptzollämter (custom agencies) in behalf of the Bundesministerium der Finanzen (federal ministry of finance)
Charge base(s)	Litres fuel

FUEL TAX	
Charge structure and level	<p>Amount of charge by type (2018):</p> <ul style="list-style-type: none"> • Gasoline/Petrol (low sulphur): EUR 654.50 / kl • Gas oil (propellant – low sulphur): 470.40 €/kl • LPG (propellant): 180.32 €/ton (level from 01.01.2019 –31.12.2019: 226.06 €/ton, 01.01.2020–31.12.2020 271,79 €/ton, 01.01.2021–31.12.2021 317.53 €/ton, 01.01.2022–31.12.2022 363.94 €/ton, level from 01.01.2023 409.00 €/ton) • Natural gas (propellant): 13.90 €/gigajoule (level from 01.01.2024–31.12.2024 18.38 €/gigajoule, 01.01.2025–31.12.2025 22.85 €/gigajoule, 01.01.2026–31.12.2026 27.33 €/gigajoule, level from 01.01.2027 31.80 €/gigajoule) <p>VAT: 19% rate applies to all fuel types</p>
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf • http://www.gesetze-im-internet.de/energiestg/index.html

Table 1.3-1: Fuel tax applied in Germany

A1.3.1.2 VEHICLE TAXES

PURCHASE AND REGISTRATION TAX	
Type of tax/charge	Purchase and registration taxation
Transport means	All road vehicles
Description of the scheme	Fix VAT rate is applied on the sale of new vehicles. Private sales between individuals are not subject to taxation
Responsible authority	Federal Ministry of Finance
Charge base(s)	Depends on the tax
Charge structure and level	<p>VAT VAT is applied at the rate of 19% on the sale of new vehicles. VAT is imposed on the commercial sale of every second-hand vehicle. It is computed on the difference between the selling price and the purchase price. Private sales between individuals are not subject to taxation.</p> <p>Registration tax The average duties collected at the time of an initial registration amount to €26.30.</p>
Auxiliary services	/
Other issues	/

PURCHASE AND REGISTRATION TAX	
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf https://www.gesetze-im-internet.de/ustg_1980/index.html

Table 1.3-2: Purchase and registration tax applied in Germany

OWNERSHIP TAX	
Type of tax/charge	Vehicle ownership / Circulation tax
Transport means	Two wheels vehicles, passenger car, bus, trucks., trailers, motor caravans Temporary exception for Electric vehicles of 10 years from first registration.
Description of the scheme	/
Responsible authority	Bundesfinanzverwaltung / Zollverwaltung (custom agencies)
Charge base(s)	<p>Two wheels vehicles: cylinder capacity Trucks and buses: Total weight in kilograms, exhaust emission group and noise Trailers: Total weight in kilograms</p>
Charge structure and level	<p>VCommercial vehicles (busses, trucks): PTW (Permissible Total Weight)</p> <p>PTW \geq 3,500kg: for every 200 kg:</p> <p>Pollution categories S2, S3, S4, S5 and EEV</p> <p>2,000kg 6.42 € 2,000kg - 3,000kg 6.88 € 3,000kg - 4,000kg 7.31 € 4,000kg - 5,000kg 7.75 € 5,000kg - 6,000kg 8.18 € 6,000kg - 7,000kg 8.62 € 7,000kg - 8,000kg 9.36 € 8,000kg - 9,000kg 10.07 € 9,000kg - 10,000kg 10.97 € 10,000kg - 11,000kg 11.84 € 11,000kg - 12,000kg 13.01 € 12,000kg - 13,000kg 14.32 € Up to a maximum of 556 € (> 12,200kg)</p> <p>Pollution categories S1</p> <p>< 2,000kg 6.42 € 2,000kg - 3,000kg 6.88 € 3,000kg - 4,000kg 7.31 € 4,000kg - 5,000kg 7.75 € 5,000kg - 6,000kg 8.18 € 6,000kg - 7,000kg 8.62 € 7,000kg - 8,000kg 9.36 € 8,000kg - 9,000kg 10.07 € 9,000kg - 10,000kg 10.97 €</p>

OWNERSHIP TAX	
	<p>10,000kg - 11,000kg 11.84 € 11,000kg - 12,000kg 13.01 € 12,000kg - 13,000kg 14.32 € 13,000kg - 14,000kg 15.77 € 14,000kg - 15,000kg 26.00 € > 15,000kg 36.23 € Up to a maximum of 914 € (> 15,400kg)</p> <p>Noise category G1:</p> <p>< 2,000kg 9.64 € 2,000kg - 3,000kg 10.30 € 3,000kg - 4,000kg 10.97 € 4,000kg - 5,000kg 11.61 € 5,000kg - 6,000kg 12.27 € 6,000kg - 7,000kg 12.94 € 7,000kg - 8,000kg 14.03 € 8,000kg - 9,000kg 15.11 € 9,000kg - 10,000kg 16.44 € 10,000kg - 11,000kg 17.74 € 11,000kg - 12,000kg 19.51 € 12,000kg - 13,000kg 21.47 € 13,000kg - 14,000kg 23.67 € 14,000kg - 15,000kg 39.01 € > 15,000kg 54.35 € Up to a maximum of 1,425 € (> 15,600kg)</p>
Charge structure and level	<p>Others vehicles:</p> <p>< 2,000kg 11.25 € 2,000kg - 3,000kg 12.02 € 3,000kg - 4,000kg 12.78 € 4,000kg - 5,000kg 13.55 € 5,000kg - 6,000kg 14.32 € 6,000kg - 7,000kg 15.08 € 7,000kg - 8,000kg 16.36 € 8,000kg - 9,000kg 17.64 € 9,000kg - 10,000kg 19.17 € 10,000kg - 11,000kg 20.71 € 11,000kg - 12,000kg 22.75 € 12,000kg - 13,000kg 25.05 € 13,000kg - 14,000kg 27.61 € 14,000kg - 15,000kg 45.50 € > 15,000kg 63.40 €</p> <p>Up to a maximum of 1,681 € (> 15,800kg)</p> <p>Trailers: Except trailers that exclusively used in the pre- post haulage of combined transport road/rail For every 200kg 7.46 € Up to a maximum of 373.24 € (10,000kg)</p>

OWNERSHIP TAX	
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.gesetze-im-internet.de/kraftstg/

Table 1.3-3: Ownership tax applied in Germany

INSURANCE TAX	
Type of tax/charge	Insurance tax
Transport means	All vehicles
Description of the scheme	/
Responsible authority	Bundeszentralamt für Steuern e (federal authority for taxes)
Charge base(s)	Premium
Charge structure and level	19% on the whole insurance premium
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.gesetze-im-internet.de/versstg/index.html

Table 1.3-4: Insurance tax applied in Germany

A1.3.1.3 INFRASTRUCTURE CHARGES

TOLL	
Type of tax/charge	Distance-based road charges (tolls)
Transport means	Road toll for all vehicles with permitted gross weight >7.5t Except coaches
Description of the scheme	<p>The toll rates are set down in the German Federal Trunk Road Toll Act (BFStrMG). The total amount is based on the distance that a vehicle or a vehicle combination travels on a road subject to toll and a toll rate per kilometre that includes the infrastructure costs and costs due to the air pollution caused by the vehicle.</p> <ul style="list-style-type: none"> The partial toll rate for infrastructure costs is different for trucks with two axles, three axles, four axles and five or more axles. The partial toll rate for air pollution costs is determined according to the emission class, which is used as the basis for assigning each vehicle to one of the six categories: A, B, C, D, E or F. <p>No costs for modern trucks of emission class Euro 6 (category A) will be charged for causing air pollution. Only the infrastructure costs are calculated for the partial toll rate for this type of truck. From 01.01.2019 it will be applied an air pollution surcharge of 1.1 €ct/km for Euro VI vehicles.</p>

TOLL						
Responsible authority	Toll Collect					
Charge base(s)	Distance based, with differentiated rates depending on PGW, number of axles and EURO class. All motorways and selected national roads					
Charge structure and level	Emission classes according to the German Federal Trunk Road Toll Act (BFStrMG)					
	Category A	Category B	Category C	Category D	Category E	Category F
Emission class	S6			S3, S2 with particulate	S2	
		EEV class 1, S5	S4, S3 with particulate reduction class 2*	S3, S2 with particulate reduction class 1*	S2	S1, no emission class
Euro emission class	Euro 6	EEV 1, Euro 5	Euro 4, Euro 3 + with particulate reduction class 2*	Euro 3, Euro 2 + with particulate reduction class 1*	Euro 2	Euro 1, Euro 0
<p><i>* Particulate reduction classes are retrofitting standards to lower particulate emissions. Particulate reduction class 1 or higher is required for category; for category C, particulate reduction class 2 or higher is required.</i></p>						
Charge structure and level	Category	Proportion of toll rate (in cents) Costs for air pollution	Number of axles**	Proportion of toll rate (in cents) Costs for infrastructure	Toll rate (in cents)	
A	0	2	8.1	8.1		
		3	11.3	11.3		
		4	11.7	11.7		
		5 or higher	13.5	13.5		
B	2.1	2	8.1	10.2		
		3	11.3	13.4		
		4	11.7	13.8		
		5 or higher	13.5	15.6		
C	3.2	2	8.1	11.3		
		3	11.3	14.5		
		4	11.7	14.9		
		5 or higher	13.5	16.7		
D	6.3	2	8.1	14.4		
		3	11.3	17.6		
		4	11.7	18.0		
		5 or higher	13.5	19.8		
E	7.3	2	8.1	15.4		
		3	11.3	18.6		
		4	11.7	19.0		
		5 or higher	13.5	20.8		
F	8.3	2	8.1	16.4		
		3	11.3	19.6		
		4	11.7	20.0		
		5 or higher	13.5	21.8		
<p><i>**The tandem axle counts as two axles, the tridem axle counts as three axles. Lift and retractable axles are always taken into account, regardless of whether a vehicle axle is being used or is lifted during transportation, in other words has no road contact.</i></p>						

TOLL		
Auxiliary services	/	
Other issues	/	
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.toll-collect.de/en/toll_collect/bezahlen/maut_tarife/maut_tarife.html http://www.gesetze-im-internet.de/bfstrmg/BJNR137810011.html 	
EMISSIONSKLASSE		
Euro VI		
Euro V / EEV	<i>Kategorie A</i> 7,5 bis <12 t: 9,3 Cent/km 12 bis 18 t: 12,8 Cent/km >18 t mit bis 3 Achsen: 17,3 Cent/km >18 t mit 4 und mehr Achsen: 18,7 Cent/km	
Euro VI	<i>Kategorie B</i> 7,5 bis <12 t: 10,4 Cent/km 12 bis 18 t: 13,9 Cent/km >18 t mit bis 3 Achsen: 18,4 Cent/km >18 t mit 4 und mehr Achsen: 19,8 Cent/km	
Euro VI	Euro III mit Filter PMK 2 oder höher	<i>Kategorie C</i> 7,5 bis <12 t: 11,4 Cent/km 12 bis 18 t: 14,9 Cent/km >18 t mit bis 3 Achsen: 19,4 Cent/km >18 t mit 4 und mehr Achsen: 20,8 Cent/km
Euro III	Euro II mit Filter PMK 1 oder höher	<i>Kategorie D</i> 7,5 bis <12 t: 14,6 Cent/km 12 bis 18 t: 18,1 Cent/km >18 t mit bis 3 Achsen: 22,6 Cent/km >18 t mit 4 und mehr Achsen: 24,0 Cent/km
Euro II		<i>Kategorie E</i> 7,5 bis <12 t: 15,6 Cent/km 12 bis 18 t: 19,1 Cent/km >18 t mit bis 3 Achsen: 23,6 Cent/km >18 t mit 4 und mehr Achsen: 25,0 Cent/km
Euro I / Euro 0		<i>Kategorie F</i> 7,5 bis <12 t: 16,7 Cent/km 12 bis 18 t: 20,2 Cent/km >18 t mit bis 3 Achsen: 24,7 Cent/km >18 t mit 4 und mehr Achsen: 26,1 Cent/km

Table 1.3-5: Toll in Germany

A1.3.2 Rail transport

A1.3.2.1 ENERGY TAXES

ELECTRICITY TAX	
Type of tax/charge	Electricity tax
Transport means	All electric locos and electric rail cars
Description of the scheme	/
Responsible authority	Hauptzollämter (custom agencies) in behalf of the Bundesministerium der Finanzen (federal ministry of finance)
Charge base(s)	MWh
Charge structure and level	A reduced tax of € 11.42/MWh is applied (instead of €20.50/ MWh normally applied.) In addition, 19% VAT
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.gesetze-im-internet.de/stromstg/BJNR037810999.html

Table 1.3-6: Electricity tax on rail applied in Germany

A1.3.2.2 INFRASTRUCTURE CHARGES

RAIL INFRASTRUCTURE CHARGES	
Type of tax/charge	Rail infrastructure charges
Transport means	All trains
Description of the scheme	Charge based on path quality and service priority in combination with performance based factors.
Responsible authority	DB Netz – railway infrastructure manager – Bundesnetzagentur (Federal Network agency) – railway regulator
Charge base(s)	Train-km, gross tonne-km, section category, train type.
Charge structure and level	<p>Basic calculation is based on different components:</p> <ul style="list-style-type: none"> Usage based component path category: <ul style="list-style-type: none"> Division into 12 main path categories (basic price per train-km) path product: <ul style="list-style-type: none"> Division into 4 train path product factors for freight and passenger transport

RAIL INFRASTRUCTURE CHARGES	
Charge structure and level	<ul style="list-style-type: none"> Performance -based components Incentive system based on <ul style="list-style-type: none"> Reducing disruption by delays Increase efficiency (minimum speed and noise-based components) Other components: <p>E.g. load component; offer, cancellation and discount charges, etc. Detailed calculation for reference trains can be done by using: https://cis-online.rne.eu/uc1/loginE.jsp</p>
Auxiliary services	Additional charges for auxiliary and incidental services have to be paid., e.g. placing trains beside allocated train path, driving outside path opening hours, consumption costs
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://fahrtweg.dbnetze.com/resource/blob/1359284/c10d1d601005dbf594cd9e426a9783/brosch%C3%BCre_tps_2018-data.pdf

Table 1.3-7: Rail infrastructure charges applied in Germany

A1.4 Italy

A1.4.1 Road transport

A1.4.1.1 ENERGY TAXES

FUEL TAX	
Type of tax/charge	Excise duties / VAT
Transport means	All road vehicles
Description of the scheme	At the national level, no specific objective for levying the tax is stated. However, 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."
Responsible authority	National government
Charge base(s)	Volume of fuel purchased
Charge structure and level	<p>Excise duties:</p> <ul style="list-style-type: none"> Leaded petrol: 728.40 €/kl Unleaded petrol: 728.40 €/kl Gas oil (propellant): 617.40 €/kl * LPG (propellant): 267.77 €/ton Natural gas (propellant): 0.09 €/gigajoule ** <p>VAT: 22% rate applies to all fuel types</p> <p>* Reduced rates apply for:</p> <ul style="list-style-type: none"> Buses (403.21 €/kl) Taxis, ambulances and armed forces vehicles (330.00 €/kl) <p>** The rate is actually 0.331 €/100m³ (which equals about 0.09 €/gigajoule)</p>

FUEL TAX	
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf

Table 1.4-1: Fuel tax applied in Italy

A1.4.1.2 VEHICLE TAXES

PURCHASE AND REGISTRATION TAX					
Type of tax/charge	Purchase and registration taxation				
Transport means	All road vehicles				
Description of the scheme	VAT is levied at the time of purchase of a new vehicle (or a second-hand vehicle if purchased from a taxable person). Registration and provincial transfer taxes are due upon registration of motor vehicles.				
Responsible authority	VAT and the registration tax benefit the national government. Provincial authorities administer the transfer tax.				
Charge base(s)	Depends on the tax (cf. infra).				
Charge structure and level	<p>VAT VAT is applied at the rate of 22% on the sales of new vehicles. The purchase of second-hand vehicles from a taxable person is subject to VAT. Sales of cars or commercial vehicles between private citizens are not taxable.</p> <p>Registration tax A series of duties, relating to the fulfilment of formalities with the various public institutions such as the Italian Public Automobile Register (PRA), are imposed on the registration of motor vehicles. These are duties of administrative or fiscal nature ('stamp'), but apply only to motor vehicles (there is no equivalent duty on any other product). Their total amount is approximately:</p> <table border="1"> <tr> <td>First registration of vehicle <i>Emoluments, stamp duty, registration fees, licence plate</i></td><td>±€145.00</td></tr> <tr> <td>Transfer of property (second-hand vehicle) <i>Emoluments, stamp duty, registration fees</i></td><td>±€85.00</td></tr> </table> <p>Transfer tax A tax on both the registration and transfer of both new and second-hand vehicles is levied at a provincial level (IPT). Concretely, each province can increase taxes for registration and transfer by up to 30% above the national base rate.</p>	First registration of vehicle <i>Emoluments, stamp duty, registration fees, licence plate</i>	±€145.00	Transfer of property (second-hand vehicle) <i>Emoluments, stamp duty, registration fees</i>	±€85.00
First registration of vehicle <i>Emoluments, stamp duty, registration fees, licence plate</i>	±€145.00				
Transfer of property (second-hand vehicle) <i>Emoluments, stamp duty, registration fees</i>	±€85.00				

PURCHASE AND REGISTRATION TAX

The national rate:

Type and horsepower	Amount IPT (€)
A. Motor vehicles ≤ 53kW and buses and road tractors ≤ 110kW	150.81
B. Motor vehicles > 53kW	3.5119/kW
C. Buses and road tractors > 110kW	1.7559/kW
D. Motor vehicles constructed to carry goods (tonnes)	≤ 0.7 199.35
	> 0.7-1.5 290.25
	> 1.5-3.0 326.40
	> 3.0-4.5 380.63
	> 4.5-6.0 452.93
	> 6.0-8.0 519.56
	> 8.0 646.60
E. Trailers to carry goods (tonnes)	≤ 2.0 265.98
	> 2.0-5.0 356.36
	> 5.0 452.93
F. Trailers to carry passenger (seats)	≤ 15 229.82
	16-25 253.58
	26-40 302.13
	> 40 362.55

The provincial mark-ups:

Increase rate	Province
30%	Agrigento, Alessandria, Ancona (¹), Ascoli Piceno, Asti, Bari, Barletta-Andria-Trani, Belluno, Bergamo, Biella, Bologna, Brescia (²), Brindisi, Cagliari, Caltanissetta, Campobasso, Casterta, Catania, Catanzaro, Chieti, Como, Cosenza, Cremona, Cuneo, Enna, Firenze, Fermo (³), Foggia, Forlì-Cesena, Frosinone, Genova, Gorizia, Imperia, Isernia, L'Aquila, La Spezia, Lecce, Lecco, Livorno, Lodi, Lucca, Macerata, Mantova, Massa Carrara, Medio-Campidano, Messina, Milano, Modena, Monza e Brianza, Napoli, Novara, Nuoro, Ogliastra, Olbia-Tempio, Oristano, Padova (⁴), Palermo, Parma, Pavia, Perugia, Pesaro Urbino (⁵), Piacenza, Pisa, Pistoia, Potenza (⁶), Prato, Ragusa, Ravenna (⁷), Reggio Calabria, Rieti, Rimini, Roma, Rovigo, Salerno, Sassari, Savona, Siena, Taranto, Teramo, Terni, Torino (⁸), Torino, Trapani, Treviso, Varese, Venezia, Verbano-Cusio-Ossola, Vercelli, Verona, Vibo Valentia, Viterbo
25%	Crotone, Sondrio, Ferrara
20%	Arezzo, Avellino, Benevento, Carbonia-Iglesias, Grosseto, Latina, Pordenone, Reggio Emilia, Siracusa, Trieste, Udine, Vicenza (⁹)
10%	Matera
0%	Aosta, Bolzano, Trento

(1) In case of cars with CO2 emissions < 120g/km, the uplift is +10%.

(2) In case of vehicles powered by LPG, CNG or electricity, the uplift is +15%.

(3) In case of vehicles > 53kW powered by liquefied petroleum gas (LPG) or compressed natural gas (CNG) and electric vehicles, the uplift is +20%.

(4) In case of vehicles powered by LPG or CNG and electric and hybrid vehicles, the uplift is +20%.

(5) The uplift is +30% for acts that are not subject to not VAT and +10% for acts that are subject to VAT.

(6) No increase in the case of vehicles powered by LPG, CNG or electricity.

And further note that each province can also reduce IPT for particular types of vehicles or owners (e.g. green vehicles, national non-profit organisations, taxis...).

Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf • http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf

OWNERSHIP TAX																																																																																																																																																																																																													
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Transport means	All road vehicles																																																																																																																																																																																																												
Description of the scheme	An ownership tax (former circulation tax) is levied on all vehicles registered by the PRA, irrespective of whether they are on the road or stationary. Individual regions can modify the base rate.																																																																																																																																																																																																												
Responsible authority	National government																																																																																																																																																																																																												
Charge base(s)	Depends on the vehicle category:																																																																																																																																																																																																												
	Cars							Engine rating calculated on the basis of kW and Euro standards (except cars powered by electricity, LPG or CNG and hybrid cars)																																																																																																																																																																																																					
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	Commercial vehicles with GVW ≥ 12t							Global weight, number of axles and full pneumatic																																																																																																																																																																																																					
	Special vehicles (eg road tractors, motor caravans)							Engine rating calculated on the basis of kW																																																																																																																																																																																																					
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OWNERSHIP TAX													
Charge structure and level	Class	v	2 axles	v	3 axles	v	4 or more axles	Tuscany	Prov. Trento, Valle d'Aosta	Molise	Prov. Bolzano	Umbria	Campania
	1	12	15	15	19			394.88	205.55	254.20	185.00	312.97	298.08
	2		19	21	23	25	441.42	229.31	283.49	206.38	349.12	333.08	
	3		21	23	25	27	486.75	253.06	313.33	227.75	385.28	267.45	
	4	15					547.00	300.58	352.01	270.52	432.79	413.06	
	5		23				622.76	378.56	425.51	340.70	493.73	499.31	
	6			27	29	699.11	396.64	449.83	356.98	552.61	528.05		
	7				29		810.06	587.21	661.47	528.49	644.02	775.51	
	Only regions attributed to ACI services. The taxes are reduced by 20% when the commercial vehicles are equipped with a full pneumatic shock absorption system.												
Charge structure and level	Vehicle type	Abruzzo, Campania	Basilicata, Valle d'Aosta	Prov. Bolzano	Emilia Romagna	Piemonte Puglia	Tuscany	Lazio, Liguria	Prov. Trento, Umbria	Molise	Lombardia		
	Global weight ≤ 3.5t	31.25	25.82	-	-	-	-	28.41	-	27.63			
	Global weight > 3.5t and ≤ 8t	93.74	77.47	70.20 (> 6t)	77.47	-	89.48 (> 6t)	85.22	77.47 (> 6t)	82.89			
	Global weight > 8t and ≤ 18t	312.46	258.23	234.00	258.23	258.00* (> 6t)	298.25	284.05	258.23	276.31	26700* (> 6t)		
	Global weight ≥ 18t	687.40	568.10	513.00	568.10	568.00	656.16	624.91	568.10	607.87	585.00		
	Road tractors with two axles	687.40	568.10	513.00	568.10	568.00	656.16	624.91	568.10	607.87	585.00		
	Road tractors with three axles	968.62	800.51	720.00	800.51	800.00	924.19	880.56	800.51	856.55	825.00		
	Only regions attributed to ACI services.												
	Exemptions/reductions from ownership tax												
Charge structure and level	100%	Cars used by disable persons (up to 2,000cc petrol and 2,800cc diesel)											
	100%	30-year-old cars in private use											
	100%	Cars owned by a non-profit organisation											
	100%	Hybrid vehicles (for five years from first registration)											
	100%	Electric cars (for five years from first registration)											
	75%	Cars used in public											
	75%	Electric, CNG, LPG cars (after five years from first registration)											
	50%	Commercial vehicles (up to 12t GVW) for specific purposes (eg garbage trucks)											
	50%	Cars for hire (with driver)											
Auxiliary services	30%	Buses for hire (with driver) and buses for public transport											
	40%	Cars used by driving schools											
Other issues	20%	Commercial vehicles > 12t GVW with full pneumatic shock absorption system											
	/												
Data sources	/												
	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf 												

Table 1.4-2: Purchase and registration tax applied in Italy

INSURANCE TAX	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Transport means	All road vehicles, as third-party insurance is mandatory
Description of the scheme	Different types and levels of charges depending on the type of insurance and vehicle insured
Responsible authority	National government
Charge base(s)	The insurance premium
Charge structure and level	<p>Charges levied on the premiums for compulsory liability insurance (collected by insurance companies) are the following:</p> <ul style="list-style-type: none"> • a 12.5% fiscal tax (which may be varied upwards or downwards by a maximum of 3.5 percentage points by the provinces, almost all of which increase the rate by the maximum, thus bringing the total rate to 16%), • a 10.5% para-fiscal tax allocated to the National Health Service (as contribution for emergency treatment costs related to road accidents) and • a 2.5% para-fiscal tax (due on 96.4% of the premium) allocated to a Road Accident Victims Warranty Fund.
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf

Table 1.4-3: Ownership tax applied in Italy

A1.4.1.3 INFRASTRUCTURE CHARGES

TOLL	
Type of tax/charge	Toll – Genoa – Como (Rotterdam-Genoa corridor)
Transport means	All road vehicles
Description of the scheme	Charge for the use of Italian motorways
Responsible authority	Various concessionaire companies
Charge base(s)	Vehicle type
Charge structure and level	<ul style="list-style-type: none"> • Base route Map

TOLL

Charge structure and level



Prices (per vehicle type and including VAT)

Toll amount for car/motorbike: **16.10 €**

Tolling is partially calculated by km (145 Km) and partially is fixed, regardless of covered km.

BEWARE: the journey you selected includes part of a stretch of motorway managed by Autostrade per l'Italia and part of a stretch of motorway managed by other motorway concessionaires, and in addition includes parts of motorway with fixed toll independent of the distance. To calculate the toll you have first to determine the number of km driven on each stretch of motorway and apply the unit tariff (for Autostrade per l'Italia it is published on the web site). For the stretches with fixed toll, where no ticket is issued showing where you get in and out of the motorway, the toll is calculated for a fixed distance with the agreement of ANAS. We remind you that since the opening of the motorway, the toll calculation takes into account the stretches of entrance and exit lanes encountered on the stretch of motorway between you entrance and exit toll gates, together with the free stretches of motorway before and after the toll gate, managed by a concessionaire company. Then taxes are added to the total (IVA 22%), which is then rounded up or down to the nearest 10 cents of euro.

Toll on the highlighted route is paid at:

Charge structure and level

Milano Ovest : 10.60 €

[CLOSE TABLE ▾](#)

tolling calculation useful km: 145.0 Km

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
10.60 €	10.80 €	14.40 €	21.80 €	25.70 €

You can pay toll by:
Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti



Barriera Di Terrazzano : 3.20 €

[CLOSE TABLE ▾](#)

Fixed price stretches

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
3.20 €	3.30 €	4.30 €	6.60 €	7.80 €

You can pay toll by:
Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti



TOLL						
		Como Grandate : 2.30 € Fixed price stretches <div style="float: right;">CLOSE TABLE <</div>				
Charge structure and level		car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
		2.30 €	2.30 €	3.10 €	4.70 €	5.50 €
You can pay toll by: Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti <div style="text-align: center; margin-top: 10px;">           </div>						
Auxiliary services		/				
Other issues		/				
Data sources		<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.asecap.com/member-s-national-reports.html http://www.autostrade.it/autostrade_en-gis/percorso.do 				

TOLL	
Type of tax/charge	Toll – A5 Torino – Aosta Autostrada della Valle d'Aosta
Transport means	All road vehicles
Description of the scheme	Charge for the use of Italian motorways
Responsible authority	Various concessionaire companies
Charge base(s)	Vehicle type
<ul style="list-style-type: none"> Base route Map 	
Charge structure and level	

TOLL

Prices (per vehicle type and including VAT)

Toll amount for car/motorbike: **39.60 €**

Tolling is partially calculated by km (178 Km) and partially is fixed, regardless of covered km.

BEWARE: the journey you selected refers to a stretch of motorway managed by other concessionaire company. In part the toll is calculated multiplying the km per the unit tariffs applied by those companies, and in part, on a stretch where no ticket is issued, showing where you get in and out of the motorway, the toll is calculated for a fixed distance with the agreement of ANAS. We remind you that since the opening of the motorway, the toll calculation takes into account the stretches of entrance and exit lanes encountered on the stretch of motorway between you entrance and exit toll gates, together with the free stretches of motorway before and after the toll gate, managed by a concessionaire company. Then taxes are added to the total (IVA 22%), which is then rounded up or down to the nearest 10 cents of euro.

Toll on the highlighted route is paid at:

Aosta : 30.70 €

CLOSE TABLE «

tolling calculation useful km: 178.0 Km

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
30.70 €	34.20 €	45.90 €	71.90 €	83.70 €

You can pay toll by:

Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti

TELEPASS



Aosta Ovest : 8.90 €

CLOSE TABLE «

Fixed price stretches

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
8.90 €	11.80 €	15.80 €	25.10 €	29.10 €

You can pay toll by:

Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti

TELEPASS



Charge structure and level

Auxiliary services

/

Other issues

/

Data sources

- European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017.
- <http://www.asecap.com/member-s-national-reports.html>
- http://www.autostrade.it/autostrade_en-gis/percorso.do

TOLL	
Type of tax/charge	Toll – A22 Mantova – Brennero (Autostrada del Brennero)
Transport means	All road vehicles
Description of the scheme	Charge for the use of Italian motorways
Responsible authority	Various concessionaire companies
Charge base(s)	Vehicle type
Charge structure and level	<ul style="list-style-type: none"> Base route <p>Map</p> <img alt="Map of the Italian motorway network showing the Autostrada del Brennero (A22) highlighted in blue, connecting Mantova to Brennero. Other major routes like A1, A4, A5, A6, A7, A10, A12, A14, A16, A18, A21, A22, A24, A25, A26, A27, A28, A29, A30, A31, A32, A33, A34, A35, A36, A37, A38, A39, A40, A41, A42, A43, A44, A45, A46, A47, A48, A49, A50, A51, A52, A53, A54, A55, A56, A57, A58, A59, A60, A61, A62, A63, A64, A65, A66, A67, A68, A69, A70, A71, A72, A73, A74, A75, A76, A77, A78, A79, A80, A81, A82, A83, A84, A85, A86, A87, A88, A89, A90, A91, A92, A93, A94, A95, A96, A97, A98, A99, A100, A101, A102, A103, A104, A105, A106, A107, A108, A109, A110, A111, A112, A113, A114, A115, A116, A117, A118, A119, A120, A121, A122, A123, A124, A125, A126, A127, A128, A129, A130, A131, A132, A133, A134, A135, A136, A137, A138, A139, A140, A141, A142, A143, A144, A145, A146, A147, A148, A149, A150, A151, A152, A153, A154, A155, A156, A157, A158, A159, A160, A161, A162, A163, A164, A165, A166, A167, A168, A169, A170, A171, A172, A173, A174, A175, A176, A177, A178, A179, A180, A181, A182, A183, A184, A185, A186, A187, A188, A189, 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TOLL	
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.asecap.com/member-s-national-reports.html http://www.autostade.it/autostade_en-gis/percorso.do

TOLL	
Type of tax/charge	Toll – A4 Trieste Lisert – Settimo torinese (A4 Serenissima)
Transport means	All road vehicles
Description of the scheme	Charge for the use of Italian motorways
Responsible authority	Various concessionaire companies
Charge base(s)	Vehicle type
Charge structure and level	<ul style="list-style-type: none"> Base route <p>Map</p> 

TOLL

Toll amount for car/motorbike: **47.40 €**

tolling calculation useful km: 530 Km

BEWARE: the journey you selected refers partly to a stretch of motorway managed by Autostrade per l'Italia and partly to a stretch of motorway managed by other motorway concessionaire companies. In this case the calculation of the toll is based on the distance of each stretch of motorway, to which is applied the unit tariff (per km) (for Autostrade per l'Italia the tariff are published on the web site). We remind you that since the opening of the motorway, the toll calculation takes into account the stretches of entrance and exit lanes encountered on the stretch of motorway between you entrance and exit toll gates, together with the free stretches of motorway before and after the toll gate, managed by a concessionaire company. Then taxes are added to the total (IVA 22%), which is then rounded up or down to the nearest 10 cents of euro.

Toll on the highlighted route is paid at:

Milano Est : 30.60 €

[CLOSE TABLE](#)

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
30.60 €	31.30 €	41.60 €	62.80 €	74.10 €

You can pay toll by:
Telepass, Carte (Viacard, Bancomat,
Carte di Credito), Contanti



Torino : 16.80 €

[CLOSE TABLE](#)

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
16.80 €	17.20 €	21.50 €	33.70 €	40.20 €

You can pay toll by:
Telepass, Carte (Viacard, Bancomat,
Carte di Credito), Contanti



Charge structure and level

Auxiliary services

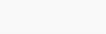
/

Other issues

/

Data sources

- European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017.
- <http://www.asecap.com/member-s-national-reports.html>
- http://www.autostrade.it/autostrade_en-gis/percorso.do

TOLL																			
Type of tax/charge	Toll – A32 Autostrada del Frejus																		
Transport means	All road vehicles																		
Description of the scheme	Charge for the use of Italian motorways																		
Responsible authority	Various concessionaire companies																		
Charge base(s)	Vehicle type																		
Charge structure and level	<ul style="list-style-type: none"> • Base route <p>Map</p> 																		
Charge structure and level	<p>Toll amount for car/motorbike: 14.10 €</p> <p>Fixed price stretches</p> <p>BEWARE: the journey you selected refers to a stretch of motorway managed by other motorway concessionaires, on a stretch of motorway where no ticket is issued, showing where you get in and out of the motorway, the toll is calculated for a fixed distance with the agreement of ANAS. The distance is multiplied by the unit tariff per km (published on the web site). Then taxes are added to the total (IVA 22%), which is then rounded up or down to the nearest 10 cents of euro.</p> <p>Toll on the highlighted route is paid at:</p> <table border="1"> <thead> <tr> <th colspan="5">Salbertrand : 7.30 €</th> <th>CLOSE TABLE</th> </tr> </thead> <tbody> <tr> <td>car/motorbike</td> <td>2 Axles - B (higher than 1.3m)</td> <td>3 Axles</td> <td>4 Axles</td> <td>5 or more Axles</td> <td></td> </tr> <tr> <td>7.30 €</td> <td>8.50 €</td> <td>13.90 €</td> <td>18.10 €</td> <td>21.00 €</td> <td></td> </tr> </tbody> </table> <p>You can pay toll by: Telepass, Carte (Viacard, Bancomat, Carte di Credito)</p> <div style="text-align: right;">         </div>	Salbertrand : 7.30 €					CLOSE TABLE	car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles		7.30 €	8.50 €	13.90 €	18.10 €	21.00 €	
Salbertrand : 7.30 €					CLOSE TABLE														
car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles															
7.30 €	8.50 €	13.90 €	18.10 €	21.00 €															

TOLL									
		Avigliana : 5.30 € CLOSE TABLE ▾							
		car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles				
		5.30 €	6.30 €	10.20 €	13.30 €				
You can pay toll by: Telepass, Carte (Viacard, Bancomat, Carte di Credito)									
		TELEPASS 							
		Bruere : 1.50 € CLOSE TABLE ▾							
		car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles				
		1.50 €	1.50 €	1.60 €	2.40 €				
You can pay toll by: Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti, Contanti									
		TELEPASS 							
Auxiliary services	/								
Other issues	/								
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.asecap.com/member-s-national-reports.html http://www.autostrade.it/autostrade_en-gis/percorso.do 								

TOLL	
Type of tax/charge	Toll – A10 Autostrada dei Fiori
Transport means	All road vehicles
Description of the scheme	Charge for the use of Italian motorways
Responsible authority	Various concessionaire companies
Charge base(s)	Vehicle type
Charge structure and level	<ul style="list-style-type: none"> Base route Map

TOLL

Charge structure and level



Toll amount for car/motorbike: **18.80 €**

tolling calculation useful km: 149 Km

BEWARE: the journey you selected refers partly to a stretch of motorway managed by Autostrade per l'Italia and partly to a stretch of motorway managed by other motorway concessionaire companies. In this case the calculation of the toll is based on the distance of each stretch of motorway, to which is applied the unit tariff (per km) (for Autostrade per l'Italia the tariff are published on the web site). We remind you that since the opening of the motorway, the toll calculation takes into account the stretches of entrance and exit lanes encountered on the stretch of motorway between you entrance and exit toll gates, together with the free stretches of motorway before and after the toll gate, managed by a concessionaire company. Then taxes are added to the total (IVA 22%), which is then rounded up or down to the nearest 10 cents of euro.

Charge structure and level

Toll on the highlighted route is paid at:

Ventimiglia : 18.80 €

CLOSE TABLE «

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
18.80 €	22.60 €	35.30 €	46.00 €	52.80 €

You can pay toll by:
Telepass, Carte (Viacard, Bancomat,
Carte di Credito), Contanti



Auxiliary services

Other issues

Data sources

- European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017.
- <http://www.asecap.com/member-s-national-reports.html>
- http://www.autostrade.it/autostrade_en-gis/percorso_dominante.html

Table 1.4-5: Toll in Italy

A1.4.1.4 SUBSIDIES / GRANTS

SUBSIDY / GRANT																																								
Type of tax/charge	Toll reduction																																							
	<p>Transport companies may require a reduction on the toll. This reduction is based on:</p> <ul style="list-style-type: none"> • annual turnover of the company • emission class of the vehicle <p>The reduction percentage ranges from 2 to 13 %:</p> <table border="1"> <thead> <tr> <th>ANNUAL TURNOVER</th><th>EMISSION CLASS OF THE VEHICLE</th><th>REDUCTION PERCENTAGE</th></tr> </thead> <tbody> <tr> <td rowspan="3">From EUR 200,000.000 to 400,000.000</td><td>Euro 3</td><td>2%</td></tr> <tr> <td>Euro 4</td><td>3%</td></tr> <tr> <td>Euro 5 and more</td><td>4%</td></tr> <tr> <td rowspan="3">From EUR 400,001.000 to 1.2 millionen</td><td>Euro 3</td><td>4%</td></tr> <tr> <td>Euro 4</td><td>5%</td></tr> <tr> <td>Euro 5 and more</td><td>6%</td></tr> <tr> <td rowspan="3">From EUR 1,200,001.00 to 2.5 millionen</td><td>Euro 3</td><td>6%</td></tr> <tr> <td>Euro 4</td><td>7%</td></tr> <tr> <td>Euro 5 and more</td><td>8%</td></tr> <tr> <td rowspan="3">From EUR 2,500,001.00 to 5 millionen</td><td>Euro 3</td><td>7%</td></tr> <tr> <td>Euro 4</td><td>9%</td></tr> <tr> <td>Euro 5 and more</td><td>10%</td></tr> <tr> <td rowspan="3">Over EUR 5 million</td><td>Euro 3</td><td>9%</td></tr> <tr> <td>Euro 4</td><td>11%</td></tr> <tr> <td>Euro 5 and more</td><td>13%</td></tr> </tbody> </table>		ANNUAL TURNOVER	EMISSION CLASS OF THE VEHICLE	REDUCTION PERCENTAGE	From EUR 200,000.000 to 400,000.000	Euro 3	2%	Euro 4	3%	Euro 5 and more	4%	From EUR 400,001.000 to 1.2 millionen	Euro 3	4%	Euro 4	5%	Euro 5 and more	6%	From EUR 1,200,001.00 to 2.5 millionen	Euro 3	6%	Euro 4	7%	Euro 5 and more	8%	From EUR 2,500,001.00 to 5 millionen	Euro 3	7%	Euro 4	9%	Euro 5 and more	10%	Over EUR 5 million	Euro 3	9%	Euro 4	11%	Euro 5 and more	13%
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Description of the scheme																																								
Data sources	<ul style="list-style-type: none"> • https://www.trasporti-italia.com/autotrasporto/autotrasporto-ecco-i-criteri-per-la-riduzione-dei-pedaggi-autostradali-2016/30140 																																							

Table 1.4-6: Subsidy – reduction on toll in Italy

SUBSIDY / GRANT		
Type of tax/charge	Excise duties reduction	
Description of the scheme	<p>Transport companies may require a reduction on the excise duties. The reduction is: EUR 0.21418 per litre of diesel fuel. The beneficiaries of this reduction are all heavy goods vehicles with an emission class greater than and equal to EURO 3 and a maximum laden mass of 7.5 tonnes or more.</p>	
Data sources	<ul style="list-style-type: none"> • https://www.confindustria.av.it/autotrasporto-imborsaccise-gasolio-autotrazione-primo-trimestre-2018/ 	

Table 1.4-7: Subsidy – reduction on the excise duties applied in Italy

A1.4.2 Rail transport

A1.4.2.1 ENERGY TAXES

ELECTRICITY TAX	
Type of tax/charge	Excise duties / VAT
Transport means	All rail transport
Description of the scheme	At the national level, no specific objective for levying the tax is stated. However, 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."
Responsible authority	National government
Charge base(s)	Amount of fuel or electricity purchased.
Charge structure and level	Excise duties: <ul style="list-style-type: none"> • Gas oil (propellant): 185.22 €/kl • Electricity: exempted VAT: 22% rate applies to all fuel types and electricity
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf

Table 1.4-8: Electricity tax on rail applied in Italy

A1.4.2.2 INFRASTRUCTURE CHARGES

RAIL INFRASTRUCTURE CHARGES	
Type of tax/charge	Rail infrastructure charges
Transport means	Electric and diesel train
Description of the scheme	In Italy, the charging system applied to the conventional lines is based on the economic and technical parameters contained in a Decree issued in 2000 (MD 43T/2000). Therein, the network is divided into slots (tracks and nodes) and each slot has a particular price computed through a fixed algorithm, where two components are identified: an access charge (specific to the node or the category of the track: fundamental or complementary) and a running charge in euro/train.km (fundamental and complementary tracks) and euro/minute (nodes). The model differentiates also for speed, density and wear (though coefficients are only applied to the running charge for the fundamental tracks) and time slots and category of station (only for nodes).

RAIL INFRASTRUCTURE CHARGES																														
Responsible authority	Autorità di Regolazione dei Trasporti																													
Charge base(s)	<p>Access charge: €/track €/node Running charge: €/path.km €/ min</p> <p>There are different kinds of charges: a fixed access charge, for node and network, that doesn't depend on traffic intensity, in which is contained a train path reservation fee (this charge covers approximately 40% of charging revenue), and a variable charge, calculated per train/km on network (approximately 48% of charging revenue) or per train-minutes at nodes (approximately 12% of charging revenues). The fixed charge is applied indifferently for passenger and freight trains, because this charge is differentiated only by quality of the track.</p>																													
Charge structure and level																														
Charge structure and level	<p>The network is divided in two parts: trunk network and a complementary network. The complementary network is divided between secondary, scarce traffic and shuttle lines. 248 sections of track are individuated, and 78 of which are in the fundamental network.</p> <div style="border: 1px solid black; padding: 10px;"> <p>Access charge Market segmentation: Depending on the track; no differentiation for nodes. Cost covered: A share of direct and indirect overhead relating to traffic movement, costs of traffic management and salary costs. Every section has a particular fixed access charge.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Typology of section/nodes (typology of tariff areas)</th> <th>Price (euro)</th> </tr> </thead> <tbody> <tr> <td rowspan="5">Fundamental</td> <td>Node</td> <td>F_{node}</td> <td>51.65</td> </tr> <tr> <td>Double track sections – 250 km/h</td> <td>F_{fund}</td> <td>64.56</td> </tr> <tr> <td>Double track sections – 200 km/h</td> <td>F_{fund}</td> <td>56.81</td> </tr> <tr> <td>Other double track sections</td> <td>F_{fund}</td> <td>54.23</td> </tr> <tr> <td>Single track lines</td> <td>F_{fund}</td> <td>49.06</td> </tr> <tr> <td rowspan="3">Complementary</td> <td>Secondary network (single tariff area)</td> <td>F_{com}</td> <td>46.48</td> </tr> <tr> <td>Lightly trafficked lines</td> <td>F_{com}</td> <td>0.00</td> </tr> <tr> <td>Shuttle service lines</td> <td>F_{com}</td> <td>1</td> </tr> </tbody> </table> </div>	Typology of section/nodes (typology of tariff areas)		Price (euro)	Fundamental	Node	F_{node}	51.65	Double track sections – 250 km/h	F_{fund}	64.56	Double track sections – 200 km/h	F_{fund}	56.81	Other double track sections	F_{fund}	54.23	Single track lines	F_{fund}	49.06	Complementary	Secondary network (single tariff area)	F_{com}	46.48	Lightly trafficked lines	F_{com}	0.00	Shuttle service lines	F_{com}	1
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RAIL INFRASTRUCTURE CHARGES																			
	<p>Running charges Operating charges were between €1.40 and €6.99 per train-km, depending on the type of train. The usage charges are calculated for nodes, for fundamental network and for complementary network in different ways, as follows described.</p>																		
	<table border="1"> <tr> <td></td><td>Nodes</td><td>F_{node}</td><td>F variable with time period</td></tr> <tr> <td rowspan="2">New system</td><td>Fundamental network</td><td>F_{fund}</td><td>F variable with demand and speed</td></tr> <tr> <td></td><td></td><td>F variable with line, direction and time period</td></tr> <tr> <td></td><td>Complementary network</td><td>F_{com}</td><td>F constant</td></tr> </table>					Nodes	F_{node}	F variable with time period	New system	Fundamental network	F_{fund}	F variable with demand and speed			F variable with line, direction and time period		Complementary network	F_{com}	F constant
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New system	Fundamental network	F_{fund}	F variable with demand and speed																
			F variable with line, direction and time period																
	Complementary network	F_{com}	F constant																
	<p>Nodes For the use of nodes, the railway undertakings have to pay a base charge (p_{base}) of 1 Euro per minute. This base charge is multiplied by a factor (φ), that depends on the time period of use, and by another factor (ϕ), that depends on the kind of stations of the node used (for main station of the node the coefficient ϕ is maximum).</p> <p>$P_{node} = p_{base} * \varphi * \phi * minutes$</p> <p>The time periods individuated are:</p> <ul style="list-style-type: none"> • 22:00-06:00 • 06:00-09:00 • 09:00-22:00 																		
Charge structure and level																			
	<p>Fundamental network For the fundamental network, the base charge is calculated by multiplying the distance travelled by a coefficient M. The base charge is 1 Euro per train-km. Coefficient M is the mean of three factors:</p> <ul style="list-style-type: none"> • a velocity coefficient M_v (calculated in function of the difference between the operating speed and the “commercial speed” of the section, variable with the time period); • a traffic density coefficient M_d (based on the interval between trains); • a usage coefficient M_u (based on the weight and the number of pantographs). <p>$M = (M_v + M_d + M_u) / 3$</p> <p>Running charge for fundamental network is calculated as below:</p> $P_{fund} = p_{base} * M * km$ <p>Complementary network</p> <p>For the complementary network, there is a base charge (1 Euro per train-km), which is multiplied by the number of train-km.</p> <ul style="list-style-type: none"> • $P_{com} = p_{base} * km$ <p>Costs covered: A share of direct and indirect overhead relating to traffic movement, costs of traffic management and salary cost.</p>																		
Auxiliary services	/																		
Other issues	<p>This system applies to all types of traffic (passenger and freight). The access charges do include direct costs as well as other components that, following the Recast, should be included in the mark-ups.</p>																		
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • http://www.rfi.it/rfi-en/About-us/Data-and-financial-statements • IRG-Rail - Review of charging practices in Europe, November 2015: https://www.irg-rail.eu/irg/documents/position-papers/23,2015.html • http://www.thredbo-conference-Series.org/downloads/thredbo9_papers/thredbo9-workshopD-Impastato-Vivaldi.pdf 																		

Table 1.4-9: Rail infrastructure charges applied in Italy

RAIL BORDER CHARGES																																													
Type of tax/charge	Rail infrastructure charges																																												
Transport means	Border sections and connecting stations with Foreign Networks																																												
Description of the scheme	<p>The charges due for the Border Sections with Foreign Networks, which are subject to dedicated agreements with the rail operators of the bordering countries, are calculated as the sum of two components:</p> <ul style="list-style-type: none"> • Access charge to network connecting stations: only for trains originating from or ending in the network connection stations, without using the remaining network of the IM. • Usage charge, multiplied by the number of km travelled on the border section 																																												
Responsible authority	/																																												
Charge base(s)	/																																												
Charge structure and level	<p>The relevant fee is shown in the following Table:</p> <table border="1"> <thead> <tr> <th>Foreign Network Connecting Station</th><th>Access charge (€/train)</th><th>Sections between the connecting stations and the border</th><th>Section (km)</th><th>Usage charge (€/km)</th></tr> </thead> <tbody> <tr> <td>Ventimiglia</td><td>5.00</td><td>Ventimiglia – Border</td><td>7.287</td><td>1.00</td></tr> <tr> <td>Domodossola</td><td>5.00</td><td>Domodossola – Iselle</td><td>18.799</td><td>1.00</td></tr> <tr> <td>Luino</td><td>5.00</td><td>Luino – Border</td><td>14.857</td><td>1.00</td></tr> <tr> <td>Brenner</td><td>5.00</td><td>The border passes through the station</td><td>-</td><td>1.00</td></tr> <tr> <td>Tarvisio Boscoverde</td><td>5.00</td><td>Tarvisio – Border</td><td>5.460</td><td>1.00</td></tr> <tr> <td>Villa Opicina</td><td>5.00</td><td>Villa Opicina – Border</td><td>3.978</td><td>1.00</td></tr> <tr> <td>San Candido</td><td>5.00</td><td>San Candido – Border</td><td>8.059</td><td>1.00</td></tr> </tbody> </table>					Foreign Network Connecting Station	Access charge (€/train)	Sections between the connecting stations and the border	Section (km)	Usage charge (€/km)	Ventimiglia	5.00	Ventimiglia – Border	7.287	1.00	Domodossola	5.00	Domodossola – Iselle	18.799	1.00	Luino	5.00	Luino – Border	14.857	1.00	Brenner	5.00	The border passes through the station	-	1.00	Tarvisio Boscoverde	5.00	Tarvisio – Border	5.460	1.00	Villa Opicina	5.00	Villa Opicina – Border	3.978	1.00	San Candido	5.00	San Candido – Border	8.059	1.00
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Table 1.4-10: Rail border fees applied in Italy

A1.4.2.3 SUBSIDIES / GRANTS

FREIGHT RAIL SUBSIDY SCHEMES	
Type of subsidy	Ferrobonus
Description of the scheme	<p>This subsidy scheme is meant to strengthen the intermodal transport chain in Italy and develop the modal shift of freight traffic from road to rail. The destination of the incentive is aimed at users of intermodal and / or trans-shipment railway transport services and combined transport operators (MTOs) who commission complete trains to railway undertakings and undertake to maintain train traffic volumes and increase them during the incentive period. The amount of the subsidy is up to € 2.50 per train-km to be equally divided (50/50) between MTO and the company that commissioned the transport (customer).</p>
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.gtslogistic.com/it/contributo-ferrobonus-2017-2019/

Table 1.4-11: Subsidy – FERROBONUS – Italy

FREIGHT RAIL SUBSIDY SCHEMES	
Type of subsidy	Lombardia Region Ferrobonus
Description of the scheme	<p>This subsidy is meant to integrate the one already provided by the central government to users of intermodal and / or trans-shipment railway transport services and combined transport operators (MTOs) who commission complete trains to railway undertakings and undertake to maintain train traffic volumes and increase them during the incentive period. The sum of the amounts of the national Ferrobonus and regional Ferrobonus should not exceed € 2.50 per train-km.</p>
Data sources	<ul style="list-style-type: none"> http://www.ship2shore.it/it/logistica/anche-la-lombardia-definisce-il-suo-ferrobonus-regionale_67796.htm

Table 1.4-12: Subsidy – Lombardia Region Ferrobonus – Italy

FREIGHT RAIL SUBSIDY SCHEMES	
Type of subsidy	Piedmont Region Ferrobonus
Description of the scheme	<p>This subsidy is meant to integrate the one already provided by the central government to users of intermodal and / or trans-shipment railway transport services and combined transport operators (MTOs) who commission complete trains to railway undertakings and undertake to maintain train traffic volumes and increase them during the incentive period. The sum of the amounts of the national Ferrobonus and regional Ferrobonus should not exceed € 2.50 per train-km.</p>
Data sources	<ul style="list-style-type: none"> http://www.ship2shore.it/it/logistica/anche-la-lombardia-definisce-il-suo-ferrobonus-regionale_67796.htm https://www.confindustria.piemonte.it/attachments/article/3156/ Decreto%202014%20luglio%202017%20n.%2020125%20-%20Ferrobonus.pdf

Table 1.4-13: Subsidy – Piedmont Region Ferrobonus – Italy

A1.5 Liechtenstein

A1.4.1 Road transport

The rules applied to road transport in Liechtenstein correspond to the Swiss case.

These are therefore summarised in the section A1.7.1.

A1.5.2 Rail transport

As for the road case, also in the case of rail Liechtenstein does not apply individual rules. In the rail domain however, the reference case is Austria; consequently, the chapter summarising the rules valid in the countries is A1.1.2.

A1.6 Slovenia

A1.6.1 Road transport

A1.6.1.1 ENERGY TAXES

FUEL TAX	
Type of tax/charge	Fuel tax (Mineral oil tax)
Transport means	All road vehicles using fuel
Description of the scheme	Part of excise taxes. This factsheet lists only the road relevant parts. All road vehicles have to pay this tax.
Responsible authority	National government, Ministry of Finance (Customs authorities)
Charge base(s)	Fuel type
Charge structure and level	Amount of charge by type (2018): <ul style="list-style-type: none">• Gasoline (only unleaded available): EUR 576.28 / kl• Gas oil (propellant): 502.32 €/kl• Gas oil (when used as motor fuel for agricultural purposes): 174.53 €/kl• LPG (propellant): 200.57 €/ton• Natural gas (propellant): 3.74 €/gigajoule VAT: 22% rate applies to all fuel types
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none">• European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017.• https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf

Table 1.6-1: Fuel tax applied in Slovenia

A1.6.1.2 VEHICLE TAXES

PURCHASE AND REGISTRATION TAX																																			
Type of tax/charge	Motor vehicle tax																																		
Transport means	All road vehicles which are registered in Slovenia.																																		
Description of the scheme	<p>Fix VAT rate is applied on the sale of new vehicles. Motor vehicle tax is paid for passenger motor vehicles which are put into circulation in Slovenia for the first time (first registration in Slovenia).</p> <p>Exemptions:</p> <ul style="list-style-type: none"> • Vehicles exported or supplied to another EU Member State before the first registration • Temporarily imported vehicles and vehicles introduced to Slovenia from another EU Member State • Transfer of vehicles in the case of statutory reorganisations • Emergency rescue motor vehicles used for transport of victims and patients • 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 • Vehicles acquired for transport of families with three or more children • Vehicles purchased for carrying disabled people • Old Timers • Sport vehicles that have not been adapted for road use and are intended only for driving on circuits 																																		
Responsible authority	National government, Ministry of Finance																																		
Charge base(s)	The tax is expressed as a percentage of the vehicle's purchase price and based on the engines fuel type and CO ₂ emissions of the vehicle.																																		
Charge structure and level	<p>VAT VAT is applied at the rate of 22% on the sale of new vehicles.</p> <p>Tax rates (2017/2018):</p> <table border="1"> <thead> <tr> <th>CO₂ emissions (g/km)</th> <th>Petrol (%)</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> <tr> <td>191-210</td> <td>13.0</td> <td>18.0</td> </tr> <tr> <td>211-230</td> <td>18.0</td> <td>22.0</td> </tr> <tr> <td>231-250</td> <td>23.0</td> <td>26.0</td> </tr> <tr> <td>> 250</td> <td>28.0</td> <td>31.0</td> </tr> </tbody> </table>		CO ₂ emissions (g/km)	Petrol (%)	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	191-210	13.0	18.0	211-230	18.0	22.0	231-250	23.0	26.0	> 250	28.0	31.0
CO ₂ emissions (g/km)	Petrol (%)	Diesel (%)																																	
0-110	0.5	1.0																																	
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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																																	

PURCHASE AND REGISTRATION TAX	
	<p>Following rules apply for special vehicles:</p> <ul style="list-style-type: none"> • If a vehicle uses any other type of fuel, including electric energy or a combination of different fuels (e.g. hybrid vehicle) the tax rate shall be determined taking into account the scale used for gasoline vehicles. • Vehicles with at least 8 seats: 30% decrease of the tax. • Vehicles worse than Euro 3: 10% decrease of the tax. • Euro 3 vehicles: 5% decrease of the tax. • Euro 4 vehicles: 2% decrease of the tax. • Euro 6 diesel vehicles: Gasoline table applies. • Diesel vehicles with a particulate matter emission rate exceeding 0.005g/km: 5% decrease of the tax. • If there is no information on CO2 emissions available: 28% decrease of the tax for gasoline vehicles and 31% decrease of the tax for diesel vehicles.
Auxiliary services	/
Other issues	Revenues of the tax go to the general public budget.
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf • http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf

Table 1.6-2: Purchase and registration tax applied in Slovenia

OWNERSHIP TAX	
Type of tax/charge	Road tax (motor vehicles fee on car ownership)
Transport means	All road vehicles
Description of the scheme	<p>All road vehicles, including those covered by the Motor vehicles tax, are subject of payment of an annual motor vehicles fee.</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 cm³ • 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
Responsible authority	National government
Charge base(s)	<p>Motorcycles and passenger cars: Engine size of the vehicle Buses: Number of seats Trucks and trailers: GVW</p>

OWNERSHIP TAX	
Charge structure and level	<p>Charge level in 2018:</p> <p>For trucks (depending on the max. allowed weight):</p> <ul style="list-style-type: none"> • till 4 t: 101.94 EUR • over 4 t: 22.86 EUR/t <p>For trucks with trailer depending on the designated power of the motor - kW:</p> <ul style="list-style-type: none"> • till 190 kW: 5.37 EUR/kW • over 190 kW: 1,019.37 EUR/truck <p>For trailers (depending on the weight):</p> <ul style="list-style-type: none"> • till 2 t: 38.22 EUR • over 2 t: 19.11 EUR/t
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2018.pdf • http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf

Table 1.6-3: Ownership tax applied in Slovenia

OWNERSHIP TAX	
Type of tax/charge	Road tax (motor vehicles fee on car ownership)
Transport means	All road vehicles
Description of the scheme	<p>All road vehicles, including those covered by the Motor vehicles tax, are subject of payment of an annual motor vehicles fee.</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 cm³ • 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
Responsible authority	National government, Ministry of Finance
Charge base(s)	Insurance premium

OWNERSHIP TAX	
Charge structure and level	8.5% of the insurance premium 8.5%+1% of the premium. Additional 1% represents the Fire brigade tax which is only applicable to insurance contracts which also cover fire risks.
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf

Table 1.6-4: Insurance tax applied in Slovenia

A1.6.1.3 INFRASTRUCTURE CHARGES

TOLL	
Type of tax/charge	Distance based toll
Transport means	<p>Motor vehicles with the maximum permissible weight over 3.500 kg, regardless of the maximum permissible weight of trailers.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> Transport by vehicles with priority and escort vehicles, including escorted vehicles Transport with Slovenian Armed Forces military vehicles Transport with foreign military vehicles to perform duties of national defence, international peacekeeping missions and other defence and security missions, if so stipulated by international treaties Transport with vehicles used for performing the tasks of humanitarian assistance to those affected in peace or war, due to natural and other disasters or armed conflicts Transport using the toll road operator's vehicles for the implementation of maintenance activities of toll roads and toll activities
Description of the scheme	The DarsGo electronic toll system has been in place since 1 April 2018 for all vehicles with the maximum permissible weight exceeding 3.5 tonnes. The outdated system of collecting toll at toll stations has been replaced by a modern microwave technology system that tolls heavy vehicles with the help of gantries installed above motorways and expressways. The DarsGo system does not allow toll payment at each individual passing of a tollbooth anymore. Instead, users have many simpler options of paying their toll - on either a pre-paid or post-paid basis.
Responsible authority	National government, Motorway Company in the Republic of Slovenia (DARS)
Charge base(s)	Kilometres driven on the tolled roads

TOLL

Network



Charge structure and level

There exist 2 toll classes:

- R3 (1st toll class): Motor vehicles with two or three axles and whose maximum permissible weight exceeds 3,500 kg, and groups of vehicles with two or three axles and whose maximum permissible towing vehicle weight exceeds 3,500 kg. Also differentiated on EURO class.
- R4 (2nd toll class): Motor vehicles with more than three axles and whose maximum permissible weight exceeds 3,500 kg, and groups of vehicles with more than three axles and whose maximum permissible towing vehicle weight exceeds 3,500 kg. Also differentiated on EURO class.

Rates can be calculated online:

<https://www.darsgo.si/portal/en/toll-calculator>

Example for section:

Vrtojba - Ljubljana Barjanska (center) 101.77 km

CLASS	EURO 0-3	EURO 4	EURO 5	EURO EEV, E6
R3	25.57	20.46	17.90	15.34
R4	53.18	42.55	37.23	31.91

All prices are in EUR and include VAT (22%)

Example for section:

Vrtojba - Karavanke - mejni prehod 190.60 km

CLASS	EURO 0-3	EURO 4	EURO 5	EURO EEV, E6
R3	52.26	42.95	38.30	33.65
R4	108.25	88.89	79.21	69.53

All prices are in EUR and include VAT (22%)

THE KARAVANKE TUNNEL: With the implementation of the DarsGo system, DARS d.d. began tolling its own section in both directions on 1.4.2018, namely from the Hrušica junction to the state border in the tunnel and in the opposite direction. The section is being tolled electronically and stopping at a toll booth is no longer necessary. The price list for using the Karavanke road tunnel is stipulated by the government of the Republic of Slovenia in the Decree on the Karavanke tunnel toll. The Karavanke tunnel is exempt from toll charging based on the EURO emission standard.

Charge structure and level

TOLL		
Charge structure and level		Toll tariffs for the use of Karavanke road tunnel
R3		€ 5.72
R4		€ 11.44
All prices are in EUR and include VAT (22%)		
Auxiliary services	/	
Other issues	/	
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2018-01-0654/cenik-cestnine-za-uporabo-cestninskih-cest/# https://www.darsgo.si/portal/en/toll-calculator https://www.dars.si/TOLLING https://www.dars.si/Karavanke_tunnel 	

Table 1.6-5: Toll in Slovenia

A1.6.1.4 SUBSIDIES / GRANTS

SUBSIDY / GRANT	
Type of tax/charge	Excise duties reduction
Description of the scheme	Transport companies may require a reduction on the excise duties. The reduction is: EUR 0.0853 per litre of diesel fuel. The beneficiaries of this reduction are all heavy goods vehicles with a maximum laden mass of 7.5 tonnes or more.
Data sources	http://www.vialtis.com/Documents/NewProduct%20Sheets/Excise%20duty/SI_Excise%20duty_rates.pdf

Table 1.6-6: Subsidy – reduction on the excise duties applied in Slovenia

A1.6.2 Rail transport

A1.6.2.1 ENERGY TAXES

ELECTRICITY TAX	
Type of tax/charge	Electricity tax
Transport means	Electric locomotives and electric multiple units
Description of the scheme	Part of energy taxes
Responsible authority	National government, Ministry of Finance
Charge base(s)	MWh
Charge structure and level	Amount of charge (2018): EUR 3.85 / MWh No tax exemption or reduced rates are applied in the railway sector.
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf https://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf

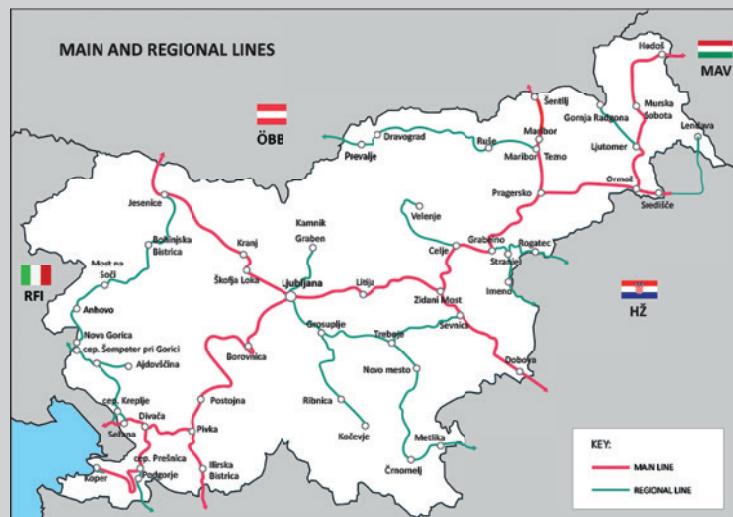
Table 1.6-7: Electricity tax on rail applied in Slovenia

A1.6.2.2 INFRASTRUCTURE CHARGES

RAIL INFRASTRUCTURE CHARGES	
Type of tax/charge	Infrastructure charges
Transport means	All kind of trains using the railway infrastructure
Description of the scheme	Capacity allocation fee plus charge for usage of the infrastructure for passenger and freight transport as well as charges for rail line services and additional services.
Responsible authority	Public Agency of the Republic of Slovenia for Railway Transport (AŽP), Public Railway Infrastructure Manager of the Republic of Slovenia (SŽ – Infrastruktura / Slovenian Railways – Infrastructure)
Charge base(s)	<ul style="list-style-type: none"> Train type Train-km Gross-tonne-km Category of infrastructure Time table path request.

RAIL INFRASTRUCTURE CHARGES

Network of SŽ-Infrastruktura:



Total length of railway lines (2018): 1.208 km

- single-track: 874 km
- double-track: 334 km
- electrified rail lines: 504 km

The public rail infrastructure usage charge is calculated for every allocated train path, in accordance with the following formula:

$$U = \left(\sum_{i=1}^I \sum_{vv=1}^{VV} Q_{vlkm(vv,i)} \cdot F_{vv} \cdot P_i \cdot C_{vlkm} \cdot C_{vp} \right)$$

whereas

U ... Usage charge for the allocated train path

Q_{vlkm}(vv,i) ... Number of train-km and gross-tonne-km performed on certain line categories (i) and by the same power car (vv)

F_{vv} ... Coefficient of the power car category (vv) – the power cars are divided into three categories with appurtenant coefficients; values: 0.95-1.00)

P_i ... Weighting of the line category (seven categories, depending on the line equipment and the traffic volume; values: 0.411-1.104)

C_{vlkm} ... Cost per train-km; amounts to EUR 1.133, VAT excluded

C_{vp} ... Cost of supplement or deduction for the type of transport (depends on the type of the train; values: 0.10-1.86)

Charge structure and level

Auxiliary services

Service facilities connected to the railway network managed by SŽ-Infrastruktura:

- Passenger stations and halts
- Freight terminals
- Marshalling yards and train formation facilities
- Storage sidings
- Maintenance facilities
- Refuelling facilities (track access to refuelling facilities)
- Organisation of shunting movement and setting a shunting route
- Use of the loading gauge
- Use of the compressor to test the brakes
- Traction current
- Preheating of passenger trains
- Services for exceptional transports and dangerous goods

RAIL INFRASTRUCTURE CHARGES	
Auxiliary services	<ul style="list-style-type: none"> Access to telecommunication networks Provision of additional information Technical inspection of rolling stock Sailing tickets on passenger stations; Heavy maintenance services in maintenance facilities dedicated to high-speed trains or to other types of rolling stock that require special facilities
Other issues	There are no particular arrangements regarding the use of the revenues deriving from access charges and no administrative costs are considered.
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. http://www.slo-zeleznice.si/images/infrastruktura/Network_statement/2018/NS_2018_3.pdf https://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf

Table 1.6-8: Rail infrastructure charges applied in Slovenia

A1.7 Switzerland

A1.7.1 Road transport

A1.7.1.1 ENERGY TAXES

FUEL TAX	
Type of tax/charge	Fuel tax (Mineral oil tax)
Transport means	<p>All road vehicles</p> <p>The tax is refunded:</p> <ul style="list-style-type: none"> a) for gaseous hydrocarbons from the fuel surcharge, for the purpose of recovery of liquid fuels become back-transferred in fuel depots b) for paid tax on goods which become back-transferred in an admitted depot if the depot owner makes a restitution application within 30 days after maturity of the tax. <p>The tax is refunded all or part for fuels which are used by the transport companies licensed by the state.</p> <p>The proportion of tax which is determined for duties and expenditures in connection with the traffic is refunded for the fuel by piste vehicles.</p> <p>The tax on oil surcharge is refunded if the fuel has been used for the agriculture or forestry, the dismantling by natural work stone or the commercial fishing.</p>
Description of the scheme	<p>The tax on oil is a tax upraised by the alliance and encloses oil, other mineral oil, and natural gas and on the products won by his processing as well as fuels of different basic materials. The tax exists of the following components:</p> <ul style="list-style-type: none"> a tax on oil and other mineral oil, natural gas as well as on fuels a tax on oil surcharge on fuels <p>The number of taxable persons should, for administrative reasons, be kept as low as possible. As a rule, tax liability is therefore incurred at the level of traders. Traders then pass the tax on to consumers by way of the product price.</p>
Responsible authority	FCA Federal Customs Administration
Charge base(s)	Litres fuel

FUEL TAX	
Charge structure and level	<p>The petroleum tax varies heavily depending on the product and the use of the product (engine fuel, heating fuel, technical purposes). Relevant tax for road transport per litre is:</p> <ul style="list-style-type: none"> • 73.12 Rappen for unleaded petrol (65 cents) • 75.87 Rappen for diesel oil (70 cents) <p>The uniform oil tax surcharge is CHF 300 - per 1000 litre (265.83 Euro) at 15 °C</p> <p>Tax reductions are provided for engine fuels used in agriculture, forestry, professional fishing, licensed transport companies, and so on.</p> <p>Biofuels: Fuels are generally subject to the mineral oil tax. Biofuels (as for instance biogas, bioethanol, biodiesel, vegetable and animal oils) may currently profit - if the ecological and social requirements are met - from a full tax relief (depending on the product up to 75 Rappen per litre (66 cents per litre). Thereby environmentally compatible biofuels are fiscally promoted.</p> <p>The fiscal measures shall be neutral for the federal budget which is why the reduction of revenues is compensated with a higher taxation of petrol. The tax relief on biofuels is only granted, if the domestic manufacturer or importer, in their request to the Directorate General of Customs (DGC), has provided evidence, that the fuels comply with the ecological and social requirements.</p>
Auxiliary services	/
Other issues	<p>Appropriation of mineral oil tax on fuel: 50% to the Federal Treasury and 50% earmarked for tasks associated with road transport and aviation</p> <p>Appropriation of mineral oil surtax on fuel: 100% earmarked for tasks associated with road transport and aviation</p>
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • Swiss Mineralölsteuergesetz (1996), https://www.admin.ch/opc/de/classified-compilation/19960320/201701010000/641.61.pdf • Website Federal Customs Administration, https://www.ezv.admin.ch/ezv/en/home/information-companies/taxes-and-duties/importation-into-switzerland/petroleum-tax.html • Currency calculator. Retrieved September 24, 2018 from https://www.umrechner-euro.de/schweizer-franken-in-euro

Table 1.7-1: Fuel tax applied in Switzerland

A1.7.1.2 VEHICLE TAXES

PURCHASE AND REGISTRATION TAX	
Type of tax/charge	Purchase and registration tax
Transport means	All road vehicles
Description of the scheme	<p>A motor vehicle may only be driven on public roads if it has a vehicle registration document and number plates. The vehicle must comply with regulations and meet road safety requirements and be covered by third party insurance.</p> <p>The canton responsible for registering your vehicle is the one in which the vehicle is based. This is generally where your vehicle is parked overnight and is usually the same as your canton of residence. This is deemed to be the case when the vehicle is kept in the vehicle holder's canton of residence at least two weekends in every month.</p>
Responsible authority	Cantonal authorities
Charge base(s)	/
Charge structure and level	<p>VAT VAT is applied at the rate of 7.7% on the sales of new vehicles.</p>
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.ch.ch https://www.ch.ch/en/vat-rates-switzerland/

Table 1.7-2: Purchase and registration tax applied in Switzerland

OWNERSHIP TAX - PSVA	
Type of tax/charge	Lump-sum heavy vehicle charge – Heavy vehicle charge (PSVA – Pauschalierte Schwerverkehrsabgabe)
Transport means	All road vehicles
Description of the scheme	<p>A performance-related heavy vehicle charge is payable for transport motor vehicles and trailers with a total weight of over 3.5 tonnes each: Heavy passenger vehicles, Heavy campervans, motorhomes and caravans, Vehicles used for transporting passengers (coaches, buses), Tractors and motor carriages, Motor vehicles for fun fairs and circuses, Other motor vehicles for the carriage of goods and with a maximum speed of 45 km/h</p> <p>Overview of the vehicles that are exempted:</p> <ul style="list-style-type: none"> Military vehicles with military number plates or with civilian number plates and an M+ sticker Vehicles used by the police, fire service and oil and chemical hazard units, as well as ambulances Vehicles used for transporting passengers within the scope of an FOT licence

OWNERSHIP TAX - PSVA

Description of the scheme	<ul style="list-style-type: none"> • Agricultural vehicles with pale green number plates • Vehicles with Swiss interim number plates • Vehicles with Swiss commercial number plates • Driving school vehicles that are used exclusively for driving school purposes and are registered by a registered driving school • Vintage vehicles that are designated as such in the vehicle registration document • Electrically propelled motor vehicles • Caravans and trailers for the carriage of goods used by fun fairs and circuses • Tracked vehicles • Transport axles 						
Description of the scheme	<p>If vehicles tow trailers that are subject to the heavy vehicle charge, the towing weight of the tractor unit is also subject to the charge. This means that the PSVA has to be paid also for such trailers that are towed by motor vehicles that alone would not be subject to the heavy vehicle charge (e.g. passenger vehicles weighing less than 3.5 tonnes). In this case, the charge is calculated based only on the towing weight.</p> <p>In the case of liable vehicles with interchangeable number plates, the charge is payable only for the vehicle with the highest rate.</p>						
Responsible authority	Federal Customs Administration						
Charge base(s)	Total weight of the tractor unit or the towing weight						
Charge structure and level	<p>The charge is calculated based on the total weight of the tractor unit or the towing weight. The data in the vehicle registration document is decisive.</p> <p>Due date of charge (collection)</p> <p>The charge is payable in advance for the calendar year. It becomes due upon official registration or at the start of the year, and liability ends on the day when the number plates are returned or the vehicle registration document is cancelled.</p> <p>The vehicle licensing offices collect the PSVA on Swiss vehicles. The payment deadline and method are thus based on the cantonal provisions on the collection of motor vehicle taxes.</p> <p>Table of the charge rate:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Tractors and motor carriages, other motor vehicles for the carriage of goods and with a maximum speed of 45 km/h</td><td style="width: 50%;">The rate of charge per 100 kg of total weight: CHF 11,-- (≤ EUR 9.75)</td></tr> <tr> <td>Semi-trailers, which are pulled of passenger cars or motorhomes with a total weight of over 3.5t</td><td>The rate of charge per 100 kg of trailer load: CHF 22,-- (≤ EUR 19.49)</td></tr> <tr> <td>Semi-trailers, which are pulled of tractors and motor carriages, other motor vehicles for the carriage of goods and with a maximum speed of 45 km/h</td><td>The rate of charge per 100 kg of trailer load: CHF 11,-- (≤ EUR 9.75)</td></tr> </table>	Tractors and motor carriages, other motor vehicles for the carriage of goods and with a maximum speed of 45 km/h	The rate of charge per 100 kg of total weight: CHF 11,-- (≤ EUR 9.75)	Semi-trailers, which are pulled of passenger cars or motorhomes with a total weight of over 3.5t	The rate of charge per 100 kg of trailer load: CHF 22,-- (≤ EUR 19.49)	Semi-trailers, which are pulled of tractors and motor carriages, other motor vehicles for the carriage of goods and with a maximum speed of 45 km/h	The rate of charge per 100 kg of trailer load: CHF 11,-- (≤ EUR 9.75)
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Semi-trailers, which are pulled of tractors and motor carriages, other motor vehicles for the carriage of goods and with a maximum speed of 45 km/h	The rate of charge per 100 kg of trailer load: CHF 11,-- (≤ EUR 9.75)						
Auxiliary services	/						

OWNERSHIP TAX - PSVA	
Other issues	<p>The Federal Custom Administration and the police check compliance with the obligation to display a motorway charge sticker on motorways. Anyone using the motorway without a motorway charge sticker is subject to a fine of CHF 200 (EUR 177.22) This applies also if the motorway charge sticker is misused (not affixed correctly or affixed in the wrong place). In addition, a motorway charge sticker must be purchased and correctly affixed to the vehicle.</p> <p>Forging a motorway charge sticker or using such a sticker leads to a report being filed with the Office of the Attorney General of Switzerland. A fine is likewise imposed if the motorway charge sticker is reused (i.e. used on several vehicles).</p>
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. Website Federal Customs Administration: https://www.ezv.admin.ch/ezv/de/home/information-firmen/transport--reisedokument--strassenabgaben/schwerverkehrsabgaben--lsva-und-psva-.html Currency calculator. Retrieved September 24, 2018 from https://www.umrechner-euro.de/schweizer-franken-in-euro

OWNERSHIP TAX	
Type of tax/charge	Ownership tax
Transport means	All road Transport
Description of the scheme	You have to pay an annual tax on each registered vehicle you own. The amount of this tax and the way it is calculated differ depending on the canton in which the vehicle is registered. You can get the information you need from the cantonal authorities.
Responsible authority	Cantonal authorities
Charge base(s)	/
Charge structure and level	Example – Calculation of ownership tax for an HGV in Canton of Ticino: Ownership tax= constant + [Power (kW) * 10] constant= CHF 105,-- (EUR 92.28)
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://www.ch.ch/en/vehicle-tax/ https://www4.ti.ch/index.php?id=22661 Currency calculator. Retrieved September 24, 2018 from https://www.umrechner-euro.de/schweizer-franken-in-euro

Table 1.7-3: Ownership tax applied in Switzerland

INSURANCE TAX	
Type of tax/charge	Insurance tax
Transport means	All road vehicles
Description of the scheme	Any motor vehicle driven on public highways must be covered by third party liability insurance. This covers the vehicle owner and persons for whom the owner is responsible under the Road Traffic Act in the event of damage caused to third parties, i.e. any driver of the insured vehicle who causes the damage through negligence, and any persons assisting the driver who have also acted negligently. This scenario may arise, for example, if the driver requests a person to guide him/her out of a blind exit.
Responsible authority	National government, Ministry of Finance
Charge base(s)	Premium
Charge structure and level	7.7% (VAT) on the whole insurance premium
Auxiliary services	/
Other issues	/
Data sources	https://www.ch.ch/en/driving-insurance/

Table 1.7-4: Insurance tax applied in Switzerland

A1.7.1.3 INFRASTRUCTURE CHARGES

INSURANCE TAX														
Type of tax/charge	Distance based road charge - Performance-related heavy vehicle charge (LSVA- Leistungsabhängige Schwerverkehrsabgabe)													
Transport means	Lorries and trailers over 3.5t													
Description of the scheme	<p>The performance-related heavy vehicle charge is a federal charge that depends on the total weight, emissions level and kilometres driven in Switzerland and the Principality of Liechtenstein.</p> <p>It must be paid for all the vehicles and trailers which</p> <ul style="list-style-type: none"> • have a total weight of more than 3,5 tons, • are used for the carriage of goods and • are licensed in Switzerland and abroad and drive on Switzerland's public roads network. 													
Responsible authority	Federal Customs Administration													
Charge base(s)	Kilometres driven in Switzerland and the Principality of Liechtenstein													
Charge structure and level	<p>The LSVA is calculated on the basis of the kilometres driven, the total permissible laden weight as well as the emission values of the towing vehicle.</p> <table border="1"> <thead> <tr> <th>Tax category</th><th>Euro category</th><th>Rate</th></tr> </thead> <tbody> <tr> <td>I</td><td>Euro 3*, 2*, 1 and 0</td><td>3.10 ct./tkm (\leq 2.75 ct)</td></tr> <tr> <td>II</td><td>Euro 4 and 5 (EEV)</td><td>2.69 ct./tkm (\leq 2.38 ct)</td></tr> <tr> <td>III</td><td>Euro 6</td><td>2.28 ct./tkm (\leq 2.02 ct)</td></tr> </tbody> </table> <p>* 10% discount for vehicles retrofitted with particle filter systems which keeps the particle limit value Euro 4 (0,02 g/kWh)</p>		Tax category	Euro category	Rate	I	Euro 3*, 2*, 1 and 0	3.10 ct./tkm (\leq 2.75 ct)	II	Euro 4 and 5 (EEV)	2.69 ct./tkm (\leq 2.38 ct)	III	Euro 6	2.28 ct./tkm (\leq 2.02 ct)
Tax category	Euro category	Rate												
I	Euro 3*, 2*, 1 and 0	3.10 ct./tkm (\leq 2.75 ct)												
II	Euro 4 and 5 (EEV)	2.69 ct./tkm (\leq 2.38 ct)												
III	Euro 6	2.28 ct./tkm (\leq 2.02 ct)												

INSURANCE TAX									
Charge structure and level	<p>The relevant weight for the charge corresponds to the lowest value of the following options:</p> <ul style="list-style-type: none"> total permissible laden weight of the truck plus total permissible laden weight of the trailer – for articulated lorries: net weight tractor plus total permissible laden weight semi-trailer or total permissible laden weight of the vehicle train or national weight limit (40 tons) 								
	Example of calculation:								
	<table border="1"> <tr> <td>Relevant weight</td><td>18 t</td></tr> <tr> <td>Rate according to emission (Euro 6)</td><td>2.28 ct./tkm</td></tr> <tr> <td>Kilometres driven</td><td>100 km</td></tr> <tr> <td>Total (18 x 2.28 x 100 = 4105)</td><td>CHF 41.05 (≈ EUR 36.37)</td></tr> </table>	Relevant weight	18 t	Rate according to emission (Euro 6)	2.28 ct./tkm	Kilometres driven	100 km	Total (18 x 2.28 x 100 = 4105)	CHF 41.05 (≈ EUR 36.37)
Relevant weight	18 t								
Rate according to emission (Euro 6)	2.28 ct./tkm								
Kilometres driven	100 km								
Total (18 x 2.28 x 100 = 4105)	CHF 41.05 (≈ EUR 36.37)								
Auxiliary services	/								
Other issues	<p>The Federal Customs Administration collects the mileage-related heavy vehicle charge. Two-thirds of the receipts go to the Confederation and one third to the cantons. In 2015, the receipts amounted to CHF 1457 million. The cantons use this money to finance road transport costs, and the Confederation uses it for major public transport projects.</p> <p>The registration office issues permits for installing, testing and repairing digital and/or analogue tachographs, speed limitation devices (V-Limiter) and mileage-related heavy vehicle charge on-board units to companies in Switzerland and Liechtenstein.</p>								
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. Website Federal Customs Administration: https://www.ezv.admin.ch/ezv/en/home/information-companies/transport--travel-documents--road-taxes/heavy-vehicle-charges--performance-related-and-lump-sum-.html Currency calculator. Retrieved September 24, 2018 from https://www.umrechner-euro.de/schweizer-franken-in-euro 								

Table 1.7-5: Toll in Switzerland

TOLL	
Type of tax/charge	Tunnel fees
Transport means	Passenger vehicles, motorbikes, vans, trailers; Classic vehicles (vintage vehicles) are also subject to the motorway charge
Description of the scheme	In the Grand St. Bernhard tunnel and Munt la Schera a special toll must be paid here.
Responsible authority	Federal Customs Administration
Charge base(s)	Fixed rate per year

TOLL

Grand St. Bernhard Tunnel: Current Prices:

CLASS	ONE WAY	RETURN WITHIN 30 DAYS	10 CROSSINGS VALIDITY 1 YEAR	20 CROSSINGS VALIDITY 1 YEAR
B2/B3 	72.50 EUR 84.50 CHF	118.00 EUR 137.00 CHF	544.00 EUR 631.00 CHF	948.00 EUR 1099.00 CHF
3A/3B 	106.00 EUR 123.00 CHF	169.50 EUR 197.00 CHF	796.00 EUR 924.00 CHF	1376.00 EUR 1596.00 CHF
4 	161.50 EUR 187.00 CHF	257.50 EUR 298.50 CHF	1214.00 EUR 1409.00 CHF	2080.00 EUR 2413.00 CHF

B2/B3: 2-axle truck with total height exceeding 3 m / 2-axle bus with height exceeding 3m

3A/3B: 3-axle truck with total height exceeding 3m / 3-axle bus with total height exceeding 3m

4: vehicles with 4 or more axles and total height exceeding 3 m

Grand St. Bernhard Tunnel. Special offers:

HEAVY VEHICLES OFFER (CLASS 4)

Transport companies purchasing cards for 10 or 20-crossings between 1.1.2018 and 31.12.2018 will be granted 2% discount every 500 crossings. Companies interested in receiving this discount must send SISEX SA proof of payment for 500 crossings in the form of a 10 or 20-crossing card in order to be entitled to their free crossings

Tunnel Munt La Schera. Price list summer, valid from 1st May 2018

Charge structure and level

VEHICLE	Day		Night*	
	EUR	CHF	EUR	CHF
Truck up to 18 t	33.00	38.00	35.00	40.00
Truck over 18 t	39.00	44.00	41.00	47.00

*Night Tariff from 8:00 pm to 8:00 am

Tunnel Munt La Schera. Price list winter, valid from 23rd November 2018 – 30th April 2019:

VEHICLE	EUR	CHF
Truck up to 18 t	33.00	38.00
Truck over 18 t	39.00	44.00

Munt la Schera: Subscription

EKW Card	Saving	CHF	EUR
Card value of CHF 500.00	10%	450.00	400.00
for local population (Martina to Sils i.E. / Livigno / Val Müstair)	20%	400.00	350.00
Card value of CHF 1'000.00	15%	850.00	750.00
for local population (Martina to Sils i.E. / Livigno / Val Müstair)	25%	750.00	660.00
Unique tax		8.00	7.00

Auxiliary services

/

Other issues

/

TOLL	
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. Swiss Mineralölsteuergesetz (1996), https://www.admin.ch/opc/de/classified-compilation/19960320/201701010000/641.61.pdf Website Federal Customs Administration, https://www.ezv.admin.ch/ezv/en/home/information-companies/taxes-and-duties/importation-into-switzerland/petroleum-tax.html https://www.ekwstrom.ch/fileadmin/user_upload/Pdfs/Winterpreisliste_Englisch.pdf https://www.ekwstrom.ch/fileadmin/user_upload/Pdfs/Sommerpreisliste_2018_Englisch.pdf http://letunnel.com/datapage.asp?id=12&l=3 Currency calculator. Retrieved September 24, 2018 from https://www.umrechner-euro.de/schweizer-franken-in-euro

Table 1.7-6: Road tunnel fees in Switzerland

A1.7.1.4 SUBSIDIES / GRANTS

TRANSALPINE UNACCOMPANIED COMBINED TRANSPORT SUBSIDY	
Type of tax/charge	Subsidy for transalpine unaccompanied transport
Description of the scheme	<p>The granting of all subsidy amounts is based on legally valid agreements between the Federal Office of Transport (FOT) and the operators concerned. Such agreements specify the numbers of trains and consignments planned and the maximum subsidies payable. These agreements are based on bids showing the numbers of trains and consignments planned and projected income statements. The Confederation reserves the right not to conclude any subsidy agreement with any operator planning to operate an average of fewer than 24 trains per quarter. The Confederation will grant subsidies agreed in advance for every train operated and every consignment transported. The Confederation's subsidy will amount to a maximum of the uncovered costs as shown on the projected income statement, which shall be the difference between projected costs and projected revenue (as stated in the bid). The subsidy per transalpine consignment shall be the same for all unaccompanied combined transport consignments, and will be paid for every consignment sent. The definition of a transalpine UCT consignment is based on that of the UIRR (International Union of combined Road-Rail transport companies).</p> <p>According to this, a consignment shall be:</p> <ul style="list-style-type: none"> one semi-trailer; one swap-body longer than 8.3 metres (e.g. 30-foot, 40-foot or 45-foot container) one swap-body with a length of between 6.0 and 8.3 metres, if heavier than 16 tonnes; two swap-bodies with a length of between 6.0 and 8.3 metres (e.g. 20-, 23- or 25-foot containers), and weighing less than 16 tonnes; three swap-bodies smaller than 20-foot containers. <p>The amount of subsidy payable per train is determined by the train's northern departure or destination station/terminal (hereinafter referred to as "place of origin" and "destination"). The subsidy is granted for every train that the operator actually operates.</p> <p>Subsidies are paid only where the transalpine UCT service obviously reduces the number of road journeys via a Swiss alpine crossing by heavy goods vehicles. The key determiner, therefore, is whether the vehicle concerned would have been most likely to make its road journey through Switzerland in business-economic terms.</p>

TRANSALPINE UNACCOMPANIED COMBINED TRANSPORT SUBSIDY

TRANSALPINE UNACCOMPANIED COMBINED TRANSPORT SUBSIDY																												
Description of the scheme	<p>Subsidy rates are set annually by the FOT and take into account the expected traffic volumes, the relative competitive position of road and rail, the general pricing trends for road and rail, projected productivity trends, CHF/EUR exchange rates, cost and revenue developments and the amount of funding available.</p> <p>For 2019 the maximum subsidy rates in Swiss francs are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 5px;">Region of train's place of origin/destination</th><th style="text-align: left; padding: 5px;">Subsidy per consignment (in CHF)</th><th style="text-align: left; padding: 5px;">Subsidy per train (in CHF)</th><th style="text-align: left; padding: 5px;">Max. subsidy for a train (since 2017: 32 eligible consignments)</th></tr> </thead> <tbody> <tr> <td style="padding: 5px;">France</td><td style="padding: 5px;">82</td><td style="padding: 5px;">450</td><td style="padding: 5px;">CHF 3,074</td></tr> <tr> <td style="padding: 5px;">The Netherlands (excluding Limburg)</td><td style="padding: 5px;">82</td><td style="padding: 5px;">530</td><td style="padding: 5px;">CHF 3,154</td></tr> <tr> <td style="padding: 5px;">Limburg (NL)</td><td style="padding: 5px;">82</td><td style="padding: 5px;">700</td><td style="padding: 5px;">CHF 3,324</td></tr> <tr> <td style="padding: 5px;">UK, Belgium, Luxembourg, Scandinavia, northern Germany, Rhine-Ruhr and main area</td><td style="padding: 5px;">82</td><td style="padding: 5px;">800</td><td style="padding: 5px;">CHF 3,424</td></tr> <tr> <td style="padding: 5px;">Southwest Germany and Switzerland</td><td style="padding: 5px;">82</td><td style="padding: 5px;">1650</td><td style="padding: 5px;">CHF 4,274</td></tr> </tbody> </table> <p>If the uncovered costs shown in the projected income statement are lower than the maximum subsidy rates given above, the Confederation will not pay more than the uncovered costs in the projected income statement. As a further general principle, the average subsidy payable per consignment for an existing route will not be higher than in the previous year. An average maximum of 32 consignments per train operated will be eligible for subsidies.</p> <p>The maximum per-train subsidy rate listed above will be reduced by up to 50% for trains with a planned average of less than 20 consignments.</p>				Region of train's place of origin/destination	Subsidy per consignment (in CHF)	Subsidy per train (in CHF)	Max. subsidy for a train (since 2017: 32 eligible consignments)	France	82	450	CHF 3,074	The Netherlands (excluding Limburg)	82	530	CHF 3,154	Limburg (NL)	82	700	CHF 3,324	UK, Belgium, Luxembourg, Scandinavia, northern Germany, Rhine-Ruhr and main area	82	800	CHF 3,424	Southwest Germany and Switzerland	82	1650	CHF 4,274
Region of train's place of origin/destination	Subsidy per consignment (in CHF)	Subsidy per train (in CHF)	Max. subsidy for a train (since 2017: 32 eligible consignments)																									
France	82	450	CHF 3,074																									
The Netherlands (excluding Limburg)	82	530	CHF 3,154																									
Limburg (NL)	82	700	CHF 3,324																									
UK, Belgium, Luxembourg, Scandinavia, northern Germany, Rhine-Ruhr and main area	82	800	CHF 3,424																									
Southwest Germany and Switzerland	82	1650	CHF 4,274																									
Data sources	https://www.bav.admin.ch																											

Table 1.7-7: Subsidy for transalpine unaccompanied transport – Switzerland

A1.7.2 Rail transport

A1.7.2.1 ENERGY TAXES

ELECTRICITY TAX	
Type of tax/charge	Electricity tax
Transport means	In Switzerland no tax on electricity is existing
Description of the scheme	/
Responsible authority	/
Charge base(s)	/
Charge structure and level	/
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. https://steuerportal.ch/steuern-kompakt-steuerrecht-schweiz

Table 1.7-8: Electricity tax on rail applied in Switzerland

A1.7.2.2 INFRASTRUCTURE CHARGES

RAIL INFRASTRUCTURE CHARGES	
Type of tax/charge	Rail infrastructure charges
Transport means	All trains
Description of the scheme	<p>The train-path price is made up of the prices of basic and ancillary services:</p> <p>Basic service price components:</p> <ul style="list-style-type: none"> The base price: The base price components must cover marginal infrastructure costs. Incentives and product-related factors (such as stopping or hazardous-goods surcharges and a discount for the ETCS train control system) can result in a variable price per train. The contribution margin: The contribution margin is specified by the franchising authority and, for franchise-holders' passenger trains, it is calculated in accordance with sales revenues, which currently amounts to 13 percent in passenger services and 8 percent in regional passenger services. The revenue-related contribution margin in passenger operations makes an important contribution to fixed costs. The energy price: The FOT determines the electricity price on the basis of information provided by the infrastructure operator so that no uncovered costs arise.

RAIL INFRASTRUCTURE CHARGES	
Description of the scheme	<p>Ancillary services:</p> <ul style="list-style-type: none"> • Ancillary services include route setting for shunting runs, shunting in SBB marshalling yards, the stabling of rail vehicles, static water and power supplies, use of the route outside published opening times, etc. <p>Miscellaneous services:</p> <ul style="list-style-type: none"> • Network users (railway companies) can also buy miscellaneous services such as training runs for drivers at freely negotiable prices from companies other than the infrastructure operator. This does not come under the general issue of network access.
Responsible authority	The Federal Office of Transport (FOT)
Charge base(s)	The train-path price is affected by the following parameters: type of service, choice of route, distance, travel times, number of stops, train weight, passenger revenues, technical train parameters (noise, ETCS) etc.
Charge structure and level	<p>Base price: Minimum train-path price</p>

RAIL INFRASTRUCTURE CHARGES

Rates	Price in CHF per unit	Price in EUR * per unit
A network category	3.50/tpkm	3.10/tpkm
B network category	1.50/tpkm	1.33/tpkm
C network category	1.15/tpkm	1.02/tpkm

* Currency calculator. Retrieved September 24, 2018 from <https://www.umrechner-euro.de/schweizer-franken-in-euro>

x Peak-hour demand coefficient

Demand coefficients	Coefficient
Sections for which a peak-hour demand coefficient is not applied	1
Sections for which a peak-hour demand coefficient is applied	2

x Train-path quality

Category	Coefficient
Category A: (franchise-holders' long-distance passenger services)	1.25
Category B: (franchise-holders' other passenger services)	1.0
Category C: (paths of non-concessionary passenger services, passenger service empty runs and freight services).	0.7
Category D: (Freight train paths with a total running time of at least 15 minutes longer than the fastest possible path of the same maximum speed; paths of light engines, "tractor-hauled" and short-distance freight trains with individual wagon loads.)	0.6

+ Stop

Rate	Price in CHF per unit	Price in EUR* per unit
Stop surcharge on sections with mixed traffic	2.00/stop	1.77/stop

Basic price by wear/weight:

In principle, the basic price by wear applies on the Swiss normal-gauge network as the basis for calculating the maintenance costs for the permanent way. The basic price by weight as per section is used only for cross-border railway lines.

Basic price by wear:

The basic price by wear takes into account the various strains on infrastructure in relation to speed, path layout, vehicle type and vehicle design. Each train pays a basic price by wear for every kilometre of the train path, which takes into account the various loads on the installations the vehicle runs on.

The individual sections of the infrastructure network are divided either into speed bands (radii > 1,200 m) or into radius bands (radii ≤ 1,200 m) on the basis of its properties (topology). For each vehicle type, the distances of the speed and radius bands are multiplied with the drive-type specific prices per band, and the individual amounts for the train are added together. For non-powered locomotives, the traction power value (TPV) is subtracted.

Charge structure and level

Charge structure and level

RAIL INFRASTRUCTURE CHARGES

	<p>Calculation of basic price by wear from the individual bands: $\text{Drive type} \times \text{path km (speed bands)} \times \text{price per speed band}$ $+ \text{Drive type} \times \text{path km (radius bands)} \times \text{price per radius band}$</p> <hr/> <p>$- \text{Drive type} \times \text{path km} \times \text{TPV price (only for towed locomotives)}$</p> <hr/> <p>$= \text{Basic price by wear}$</p> <hr/> <p>Exemptions: Cross-border railway lines and historic vehicles, Transitional regulation for regional passenger services: Instead of the basic price by wear, the basic price by weight is used for calculation for the trains of regional passenger services eligible for grants as per section. This transitional regulation is valid until the timetable change on 9 December 2017</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 2px;">Rate</th><th style="text-align: center; padding: 2px;">Price in CHF per unit</th></tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">Basic price by weight</td><td style="text-align: center; padding: 2px;">0.0033/gross tonne-kilometre</td></tr> </tbody> </table>	Rate	Price in CHF per unit	Basic price by weight	0.0033/gross tonne-kilometre
Rate	Price in CHF per unit				
Basic price by weight	0.0033/gross tonne-kilometre				
Charge structure and level	<p>The basic price by weight is used when the basic price by wear is not applied. It takes into account the weight-based marginal costs for each train.</p> <p>For passenger services, a mean weight of 20 kg per seat is calculated to determine the value of gross tonnes and is added to the train's unladen weight</p> <p>Calculation: Train path km \times gross tonnes \times basic price by weight rate</p> <p>+ Surcharges for trains hauled by combustion-based motive power or Dangerous goods surcharge</p> <p>- Discounts: Low-noise bonus for freight traffic, ETCS discount per fitting of ETCS to rolling stock or Discount for traction-assisted freight trains from the fifth powered axle onwards</p> <p>Cancellation charge</p> <p>+ Contribution margin (Services with a Swiss federal permit will be liable to the same contribution margin as concessionary services): The contribution margin is determined differently for franchise-holders' and non-franchise-holders' trains.</p> <p>+ Electricity price: (Ex-catenary energy consumption – Electricity price \times Network load factor – energy)</p>				
Charge structure and level	<p>Additional services are defined as agreed, scheduled services (held in reserve) and services needed at short notice which are provided subject to availability of resources (staff and vehicles) and capacity (facilities). There is no automatic entitlement to individual services requested at short notice within the timetable period. These requests are complied with according to the first come = first served principle.</p> <ul style="list-style-type: none"> • Train-path amendment: • Route-setting for shunting runs (except trains being processed in IM SBB marshalling yards) • Shunting in marshalling yards The IM provides these services in the following marshalling yards: <ul style="list-style-type: none"> ◦ Basel SBB marshalling yard (Basel SBB RB I and RB II) ◦ Buchs SG ◦ Chiasso SM ◦ Lausanne Triage ◦ Limmattal marshalling yard • Stabling of railway vehicles • Provision of water • Provision of electricity • Using lines outside line/station opening hours • Use of track weighbridges or weighing machines for road vehicles 				

RAIL INFRASTRUCTURE CHARGES	
Charge structure and level	<ul style="list-style-type: none"> • Use of cranes • Use of early brake signals • Train-path options: The special provision for cross-border services linking to path options in adjoining networks is applicable to the following routes: <ul style="list-style-type: none"> ◦ Basel Bad frontier–Basel SBB RB or PB ◦ Basel St Johann frontier–Basel SBB RB or PB ◦ Buchs SG frontier (LGCL)–Buchs SG ◦ La Plaine frontier–Genève La Praille or Genève ◦ Schaffhausen Nord or Süd–Schaffhausen GB ◦ St. Margrethen frontier (SMLG)–St. Margrethen ◦ Vallorbe frontier–Vallorbe or vice versa. • Display devices for customer information (above the basic standard): A basic standard of customer information at stations is defined, and is financed by the federal government. RUs operating at SBB stations are free to purchase additional output devices. The output devices remain the property of SBB. • Video surveillance of platform edges (train dispatch) • Planning and special tasks <p>The composition of the train-path price: 45% base-price + 31% contribution margin + 17% energy price + 7% Ancillary services</p> <p>Currently the train-path price covers 40 percent of SBB Infrastructure's operating and maintenance costs. Some of the remaining costs are covered by the Service Level Agreement with the federal government. Description of network categories – see: https://www.admin.ch/opc/de/classified-compilation/20112106/index.html#app1 (appendix 1)</p>
Auxiliary services	/
Other issues	/
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017. • https://company.sbb.ch/en/sbb-as-business-partner/services-rus/onestopshop/onestopshop-services-and-prices.html • https://www.admin.ch/opc/it/classified-compilation/20112106/index.html

Table 1.7-9: Rail infrastructure charges applied in Switzerland

A1.7.2.3 SUBSIDIES / GRANTS

FREIGHT RAIL SUBSIDY SCHEMES	
Type of subsidy	Bundessubvention Schienengüterverkehr
Description of the scheme	Federal governmental subsidies for rail freight operations can be given to railway undertakings and third parties to cover governmental ordered combined transport and single wagon load performance that is not covered by market prices (no fixed subsidy levels).
Data sources	<ul style="list-style-type: none"> • European Commission. Case study analysis of the burden of taxation and charges on transport. Final background report. CE Delft et al, 2017.

TRANSALPINE UNACCOMPANIED COMBINED TRANSPORT SUBSIDY																												
Type of subsidy	Subsidy for transalpine unaccompanied transport																											
Description of the scheme	See Section A1.7.1.4. For 2019 the maximum subsidy rates in Swiss francs are: <table border="1"> <thead> <tr> <th>Region of train's place of origin/ destination</th><th>Subsidy per consignment (in CHF)</th><th>Subsidy per train (in CHF)</th><th>Max. subsidy for a train (since 2017: 32 eligible consignments)</th></tr> </thead> <tbody> <tr> <td>France</td><td>82</td><td>450</td><td>CHF 3,074</td></tr> <tr> <td>The Netherlands (excluding Limburg)</td><td>82</td><td>530</td><td>CHF 3,154</td></tr> <tr> <td>Limburg (NL)</td><td>82</td><td>700</td><td>CHF 3,324</td></tr> <tr> <td>UK, Belgium, Luxembourg, Scandinavia, northern Germany, Rhine-Ruhr and main area</td><td>82</td><td>800</td><td>CHF 3,424</td></tr> <tr> <td>Southwest Germany and Switzerland</td><td>82</td><td>1650</td><td>CHF 4,274</td></tr> </tbody> </table>				Region of train's place of origin/ destination	Subsidy per consignment (in CHF)	Subsidy per train (in CHF)	Max. subsidy for a train (since 2017: 32 eligible consignments)	France	82	450	CHF 3,074	The Netherlands (excluding Limburg)	82	530	CHF 3,154	Limburg (NL)	82	700	CHF 3,324	UK, Belgium, Luxembourg, Scandinavia, northern Germany, Rhine-Ruhr and main area	82	800	CHF 3,424	Southwest Germany and Switzerland	82	1650	CHF 4,274
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Southwest Germany and Switzerland	82	1650	CHF 4,274																									
https://www.bav.admin.ch																												

A2 Annex 2

A2.1 Brenner

A2.1.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A22	Verona - Brenner	238.0	38.96	88.65	32.95	32.95	121.60	0.04	0.51
AUSTRIA	A13 + A12	Brenner - Border (DE)	107.9	19.7	42.2	124.0	79.7	121.9	0.08	1.13
GERMANY	A93 + A8	Border (DE) - Munich	86.1	15.93	37.51	14.38	11.62	49.14	0.04	0.57
TOTAL		432.00	74.59	168.35	171.32	124.26	292.62	0.05	0.68	

Table 2.1-1: Cost components on Alpine road transport relation – Brenner – Verona/Munich

1) HGV class emission (IV) and driving during the night; 2) HGV class emission (VI) and driving during the day

A2.1.2 RAIL

Country	Section	Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	Verona Porta Nuova - Brenner	234.9	2.26	5.00	536.17	0.005	2.28
AUSTRIA	Brenner – Border (DE)	71.3	3.71		264.48	0.007	3.71
GERMANY	Border (DE) - Munich	125.5	2.25	-	282.33	0.005	2.25
TOTAL		431.71			1082.98	0.005	2.51

Table 2.1-2: Cost components on Alpine rail transport relation – Brenner – Verona/Munich

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.2 Frejus

A2.2.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll ¹⁾ - VAT excl. (€)	Lowest toll ²⁾ - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A32	Turin - Frejus	96.6	15.81	35.98	315.90	300.25	336.23	0.26	3.48
FRANCE	A43	Frejus - Lyon	218	34.20	79.56	69.33	69.33	148.90	0.05	0.68
		TOTAL	314.60	50.02	115.54	385.23	369.58	485.12	0.11	1.54

Table 2.2-1: Cost components on Alpine road transport relation – Frejus – Turin/Lyon

1) HGV class emission (IV) and border fee 2) HGV class emission (VI) and border fee

A2.2.2 RAIL

Country	Section		Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	Turin - Modane		103.0	2.26	232.85	0.005	2.26
FRANCE	Modane - Lyon		227.7	1.55	353.39	0.003	1.55
		TOTAL	330.68		586.24	0.004	1.77

Table 2.2-2: Cost components on Alpine rail transport relation – Frejus – Turin/Lyon

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.3 Ventimiglia

A2.3.1 ROAD

Country	Section	Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll ¹⁾ - VAT excl. (€)	Lowest toll ²⁾ - VAT excl. (€)	Total cost	Total cost euro per tkm (€/tkm) + Fuel (€)	Total cost euro per km (€/km)	
ITALY	A10	Genoa - Ventimiglia	164.0	26.84	61.08	42.79	42.79	103.87	0.05	0.63
FRANCE	A8 + A51 + A7	Ventimiglia - Marseille	245.0	38.44	89.42	50.58	50.58	140.00	0.04	0.57
		TOTAL	409.0	65.28	150.50	93.37	93.37	243.87	0.04	0.60

Table 2.3-1: Cost components on Alpine road transport relation – Ventimiglia – Genoa/Marseille

1) HGV class emission (IV) 2) HGV class emission (VI)

A2.3.2 RAIL

Country	Section	Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	Genoa - Ventimiglia	140.9	2.26		330.81	0.005	2.35
FRANCE	Ventimiglia - Marseille	2474	1.55	12.287	383.95	0.003	1.55
	TOTAL	388.3			714.76	0.004	1.84

Table 2.3-2: Cost components on Alpine rail transport relation – Ventimiglia – Genoa/Marseille

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.4 Mont-Blanc

A2.4.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll ¹⁾ - VAT excl. (€)	Lowest toll ²⁾ - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A5	Ivrea - Mont Blanc tunnel (Border IT/FR)	116.00	18.99	43.21	343.77	343.77	386.98	0.25	3.34
FRANCE	A40	Mont Blanc tunnel (Border IT/FR) - Bellegarde-sur-Valserine	125.00	19.61	45.62	28.92	28.92	74.54	0.04	0.60
		TOTAL	241.00	38.60	88.83	372.69	372.69	461.51	0.14	1.91

Table 2.4-1: Cost components on Alpine road transport relation - Mont-Blanc - Ivrea/Bellegarde-sur- Valserine

1) HGV class emission (IV) and border fee 2) HGV class emission (VI) and border fee

A2.5 San Bernardino

A2.5.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll ¹⁾ - VAT excl. (€)	Lowest toll ²⁾ - VAT excl. (€)	Total cost toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
SWITZER- LAND	A2+ A13	Chiasso - St. Margare- then	246.00	42.61	104.95	217.45	184.56	289.50	0.09	1.18
		TOTAL	246.00	42.61	104.95	217.45	184.56	289.50	0.09	1.18

Table 2.5.1: Cost components on Alpine road transport relation -
San Bernardino - Chiasso/St. Margarethen

1) HGV class emission (IV) 2) HGV class emission (VI)

A2.5.2 RAIL

Country	Section		Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
SWITZER- LAND	Chiasso - St. Margarethen		325.51	2.83	-	919.57	0.006	2.83
	TOTAL		325.51			919.57	0.006	2.83

Table 2.5.2: Cost components on Alpine rail transport relation -
San Bernardino - Chiasso/St. Margarethen

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.6 Gotthard

A2.6.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
SWITZER-LAND	A2+ A3	Chiasso - Basel	288.0	49.88	122.86	254.57	216.07	338.93	0.09	1.18
	TOTAL		288.0	49.88	122.86	254.57	216.07	338.93	0.09	1.18

Table 2.6-1: Cost components on Alpine road transport relation – Gotthard – Chiasso/Basel

1) HGV class emission (IV) 2) HGV class emission (VI)

A2.6.2 RAIL

Country	Section	Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
SWITZER-LAND	Chiasso - Basel	278.0	2.83	-	785.27	0.006	2.83
	TOTAL	278.0			785.27	0.006	2.83

Table 2.6-2: Cost components on Alpine rail transport relation – Gotthard – Chiasso/Basel

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.7 Tauern & Tarvisio

A2.7.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A23	Udine - Tarvisio/Border (AT)	100.0	16.37	37.25	15.00	15.00	52.25	0.04	0.52
AUSTRIA	A2+ A10+ A1	Tarvisio/Border (AT) - Salzburg	217.0	39.62	84.85	110.70	101.44	186.29	0.06	0.86
		TOTAL	317.0	55.99	122.10	125.70	116.44	238.54	0.06	0.75

Table 2.7.1: Cost components on Alpine road transport relation – Tauern & Tarvisio – Udine/Salzburg

1) HGV class emission (IV) and driving during the night 2) HGV class emission (VI) and driving during the day

A2.7.2 RAIL

Country	Section	Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	Udine - Tarvisio Boscoverde	88.8	2.26	10.46	211.23	0.005	2.38
AUSTRIA	Tarvisio Boscoverde - Salzburg Sam	200.6	3.71		743.97	0.007	3.71
	TOTAL	289.4			955.20	0.007	3.30

Table 2.7.1: Cost components on Alpine road transport relation – Tauern & Tarvisio – Udine/Salzburg

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.8 Tauern

A2.8.1 ROAD

Country	Section		Length (km)	Fuel tax (€)		Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Border section - tunnel fee (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	A1+ A10+ A11	Salzburg - Border (SI)	216.0	39.44	67.57	134.44	125.05			204.06	0.07	0.94
SLOVE-NIA	A2	Border (SI) - Ljubljana	69.4	12.67	27.13	31.32	25.84		11.44	52.97	52.97	0.76
	TOTAL		285.4	52.11	94.70	165.76	150.89	11.44		257.03	0.07	0.90

Table 2.8-1: Cost components on Alpine road transport relation – Tauern – Salzburg/Ljubljana

1) HGV class emission (IV) driving during the night and border fee 2) HGV class emission (VI) driving during the day and border fee

A2.8.2 RAIL

Country	Section		Length (km)	Average 3) rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	Salzburg Sam - Staatsgrenze nächst Rosenbach		210.1	3.71		779.12	0.007	3.71
SLOVENIA	Jesenice Meja - Ljubljana		70.9	0.98		69.22	0.002	0.98
	TOTAL		281.0			848.35	0.006	3.02

Table 2.8-2: Cost components on Alpine rail transport relation – Tauern – Salzburg/Ljubljana

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.9 Simplon

A2.9.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll ¹⁾ - VAT excl. (€)	Lowest toll ²⁾ - VAT excl. (€)	Total cost	Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A8+ A26	Gallarate - Trasquera (Border IT/CH)	111.0	23.93	41.34	11.07	11.07	52.41	0.03	0.47	
SWITZER-LAND	A13 + A12	Brenner - Border (DE)	188.0	39.60	80.20	166.18	141.04	221.25	0.09	1.18	
		TOTAL	299.0	63.53	121.55	177.25	152.11	273.66	0.07	0.92	

Table 2.9-1: Cost components on Alpine road transport relation – Simplon – Gallarate/Lausanne

1) HGV class emission (IV) 2) HGV class emission (VI)

A2.9.2 RAIL

Country	Section	Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Border section - tunnel fee (€)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	Gallarate – Simplon tunnel (Border IT/CH)	106.2	2.26		263.86	0.005	2.49
SWITZER-LAND	Simplon tunnel (Border IT/CH) – Lausanne	153.5	1.55	23.80	238.17	0.003	1.55
	TOTAL	259.6			502.03	0.004	1.93

Table 2.9-2: Cost components on Alpine rail transport relation – Simplon – Gallarate/Lausanne

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.10 Grand St. Bernard

A2.10.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A5	Turin – Gr St Bernard tunnel (Border IT/CH)	143.0	23.41	53.26	199.59	199.59	252.85	0.13	1.77
SWITZER-LAND	A9	Gr St Bernard tunnel (Border IT/CH) – Lausanne	112.0	17.57	47.78	99.00	84.03	131.81	0.09	1.18
		TOTAL	255.0	40.98	101.04	298.59	283.62	384.66	0.11	1.51

Table 2.10-1: Cost components on Alpine road transport relations – Grand St Bernard – Turin/Lausanne

1) Highest toll - combination on HGV class emission (IV) and border section fee

2) Lowest toll - combination on HGV class emission (VI) and border fee

A2.11 Felbertauern

A2.11.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Border section - tunnel fee (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	A10+ A12	Villach – Innsbruck	295.0	53.86	92.28	123.06	113.61	11.44	217.33	0.05	0.74
		TOTAL	295.0	53.86	92.28	123.06	113.61	11.44	217.33	0.05	0.74

Table 2.11-1: Cost components on Alpine road transport relations – Felbertauern – Villach/Innsbruck

1) HGV class emission (IV) driving during the night and border fee

2) HGV class emission (VI) driving during the day and border fee

A2.12 Reschen

A2.12.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	-	Merano – Reschen-pass	77.9	12.75	29.02	-	-	29.02	0.03	0.37
AUSTRIA	A12	Reschen-pass - Landeck	46.5	8.49	18.18	9.42	9.40	27.58	0.04	0.90
		TOTAL	124.40	21.24	47.20	9.42	9.40	56.59	0.03	0.45

Table 2.12-1: Cost components on Alpine road transport relations – Reschen – Merano/Landeck

1) HGV class emission (IV) and driving during the night

2) HGV class emission (VI) and driving during the day

A2.13 Montgenevre

A2.13.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
ITALY	A32	Turin – Claviere (border IT/FR)	97.0	15.88	36.13	30.25	30.25	66.38	0.05	0.68
FRANCE	-	Claviere (border IT/FR) – Grenoble	130.0	20.40	47.45	-	-	47.45	0.03	0.36
		TOTAL	227.0	36.27	83.58	30.25	30.25	113.83	0.04	0.50

Table 2.13-1: Cost components on Alpine road transport relations – Montgenevre – Turin/Grenoble

1) HGV class emission (IV)

2) HGV class emission (VI)

A2.14 Semmering

A2.14.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	A2	Villach – Vienna	338.0	61.71	105.73	40.90	36.92	142.65	0.03	0.42
		TOTAL	338.0	61.71	105.73	40.90	36.92	142.65	0.03	0.42

Table 2.14-1: Cost components on Alpine road transport relations – Semmering – Villach/Vienna

1) HGV class emission (IV) and driving during the night

2) HGV class emission (VI) and driving during the day

A2.14.2 RAIL

Country	Section		Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	Villach – Vienna		359.2	3.71	1332.19	0.007	3.71
		TOTAL	359.2		1332.19	0.007	3.71

Table 2.14-2: Cost components on Alpine rail transport relation – Semmering – Villach/Vienna

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train

A2.15 Wechsel

A2.15.1 ROAD

Country	Section		Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll 1) - VAT excl. (€)	Lowest toll 2) - VAT excl. (€)	Total cost lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	A2	Villach – Vienna	364.0	66.46	113.86	150.51	135.87	249.73	0.05	0.69
	TOTAL		364.0	66.46	113.86	150.51	135.87	249.73	0.05	0.69

Table 2.15-1: Cost components on Alpine road transport relations – Wechsel – Villach/Vienna

A2.16 Pyhrn

A2.16.1 ROAD

Country	Section	Length (km)	Fuel tax (€)	Fuel cost - excl. VAT (€)	Highest toll ¹⁾ - VAT excl. (€)	Lowest toll ²⁾ - VAT excl. (€)	Total cost Lowest toll + Fuel (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)	
AUSTRIA	A7+ A1+ A9	Linz – Border AT/SI	267.0	48.75	83.52	129.08	117.82	201.34	0.06	0.75
SLOVE-NIA	A1	Border AT/SI – Maribor	17.6	3.05	7.51	5.28	3.96	11.47	0.05	0.65
	TOTAL	284.6	51.8	91.0	134.4	121.8	212.8	0.06	0.75	

Table 2.16-1: Cost components on Alpine road transport relations – Pyhrn – Linz/Maribor

1) HGV class emission (IV) and driving during the night

2) HGV class emission (VI) and driving during the day

A2.16.2 RAIL

Country	Section	Length (km)	Average ³⁾ rail infrastructure access charge (€/km, excl. VAT)	Total (€)	Total cost euro per tkm (€/tkm)	Total cost euro per km (€/km)
AUSTRIA	Linz – Border AT/SI	296.5	3.71	1099.45	0.007	3.71
SLOVENIA	Border AT/SI – Maribor	16.5	0.98	16.11	0.002	0.98
	TOTAL	313.0		1115.56	0.007	3.56

Table 2.16-2: Cost components on Alpine rail transport relation – Pyhrn – Linz/Maribor

3) Average between Long container train, Long bulk train, Short container train and Short bulk train. Electric train



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