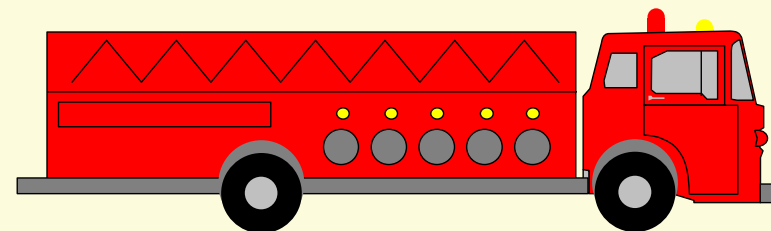
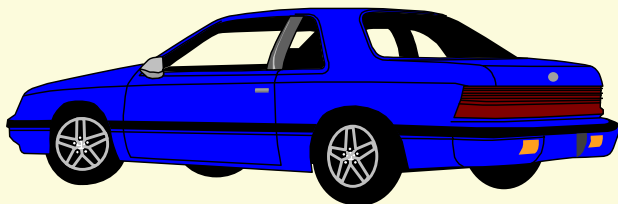




Findings on taxes, charges and subsidies

Nienke Maas, TNO Inro





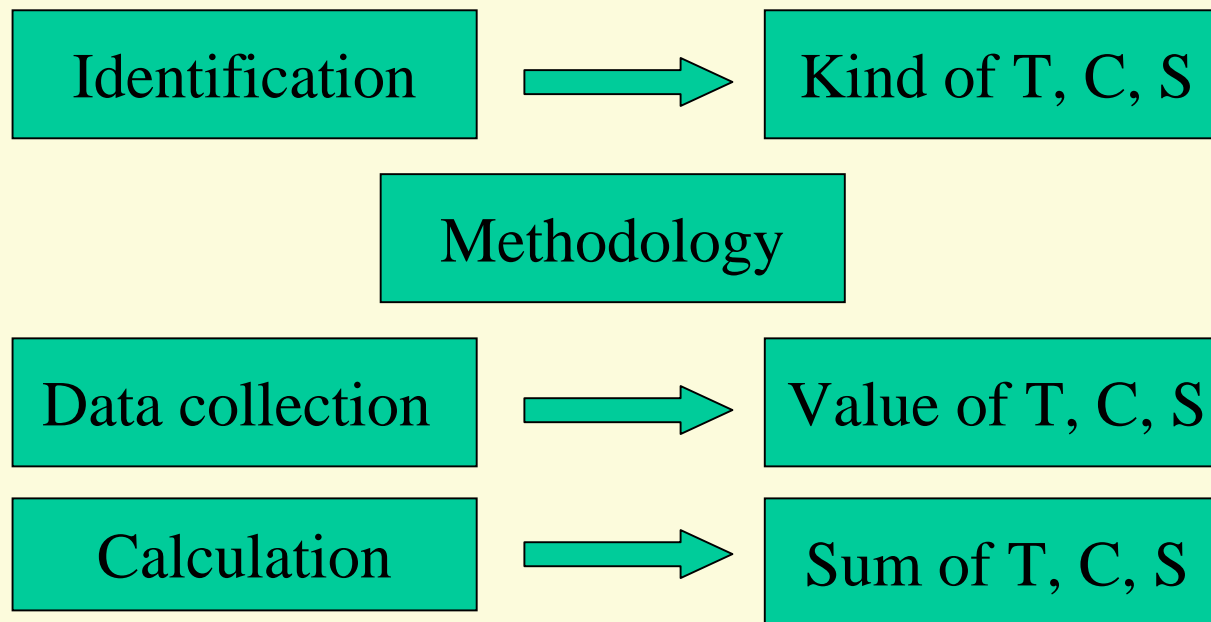
Introduction



- **Objectives**
- **Methodology and identification**
- **Premises**
- **Results**
- **Conclusions**



Objective of D5





Methodology



Approach

→ *Tax, charge, subsidy per LU per km*
 $[Tax/LU/km]_{country}$

→ $[Tax/LU/km]_{country} * km_{case, country} [km] = [Tax/LU]_{country}$

→ $\Sigma [Tax/LU]_{country} = [Tax/LU]_{corridor}$

→ $[Tax/LU]_{corridor} / km_{corridors} = [Tax/LU/km]_{corridor}$



Identification



Taxes	Charges	Subsidies
Fuel Registration Circulation Insurance	Fuel Road tolls Infrastructure Harbour dues	Fuel Road tolls



Premises



Basic choices

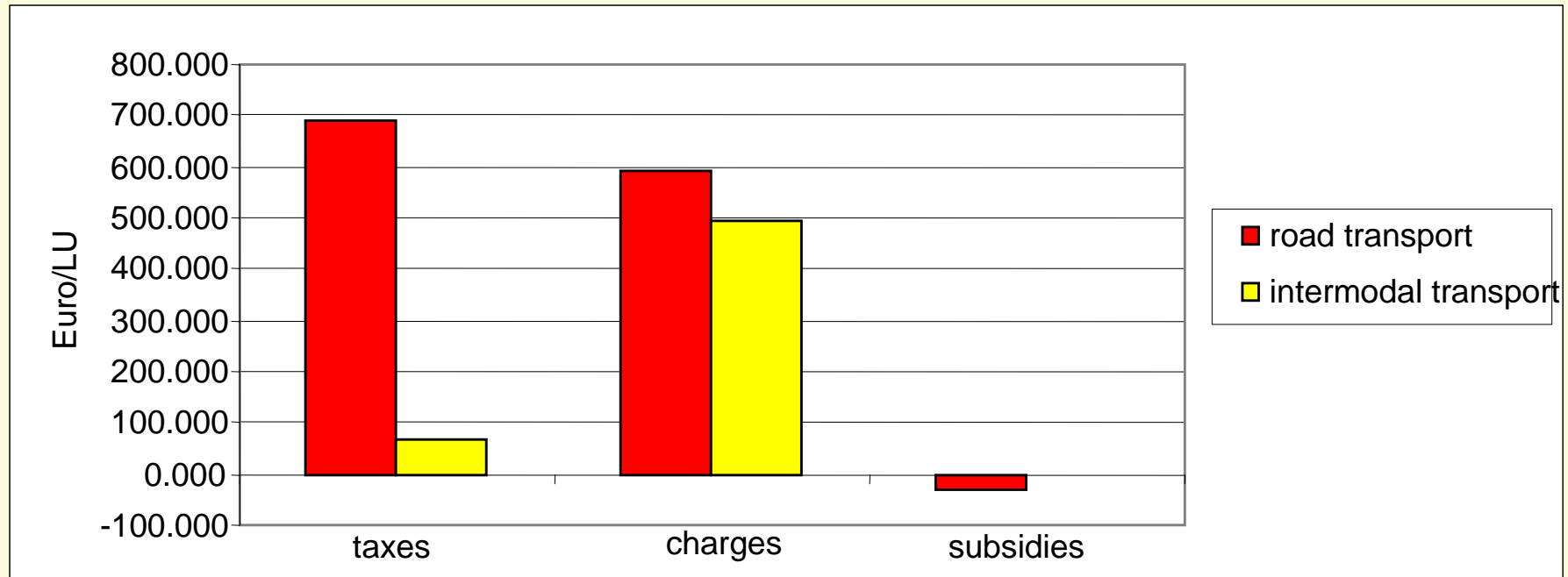
- ***Choice for origin of truck and fuel***
- ***Choice for kind of vehicle/means of transport***
- ***Choice for loading factor and maximum loading weight***



Results



Athens - Gothenborg (1)

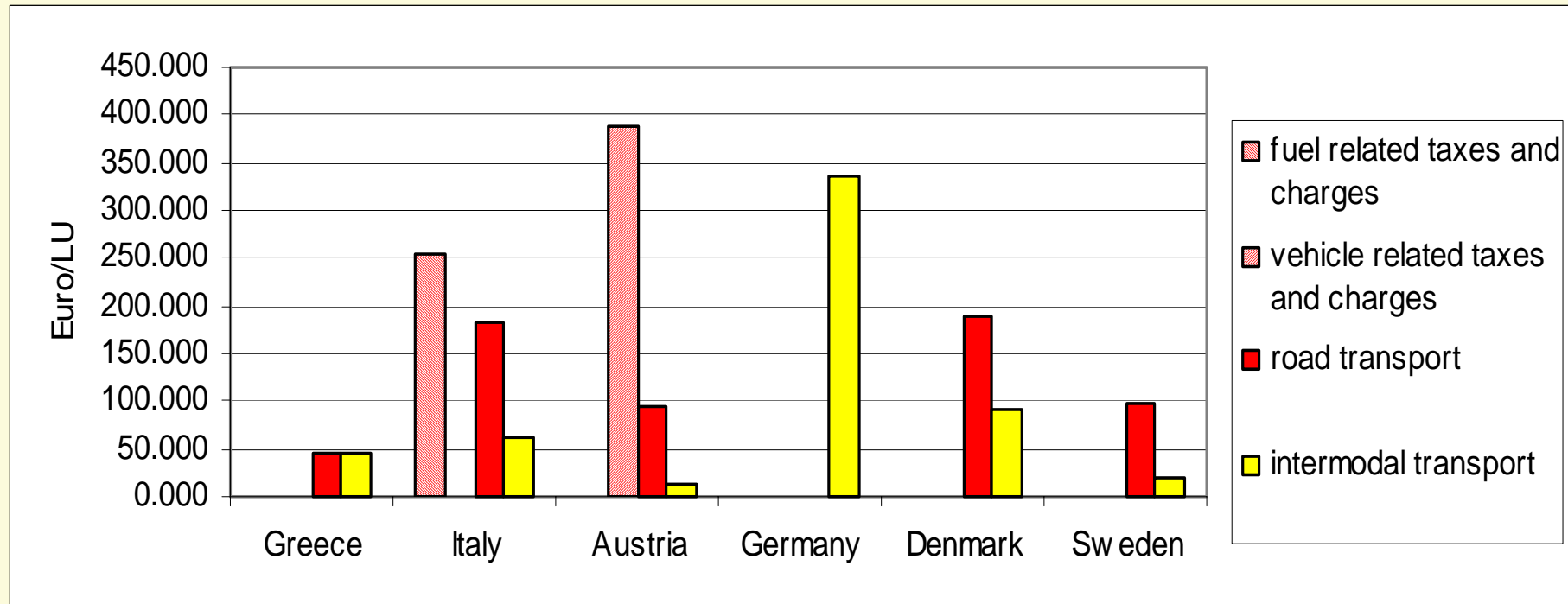


Euro/loading unit in road and intermodal transport

- ★ No subsidies in intermodal transport
- ★ Far less taxes than charges in intermodal transport



Athens - Gothenborg (2)



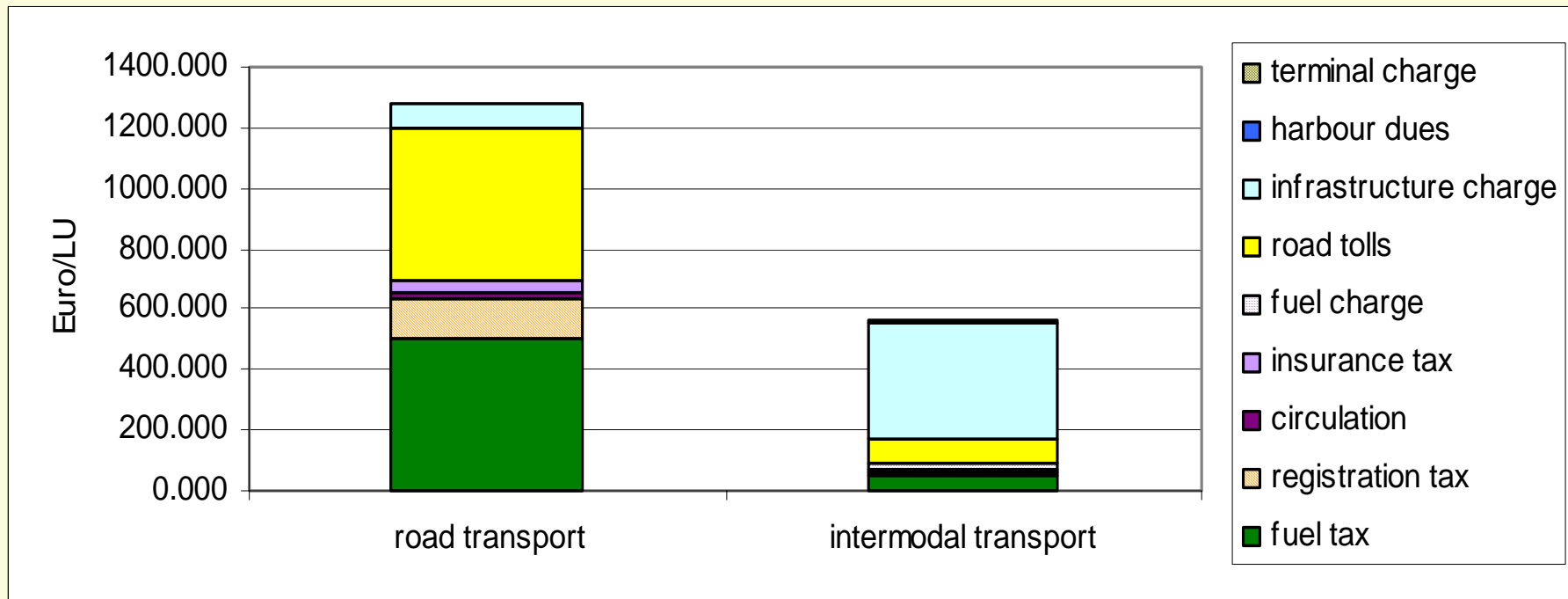
Euro/loading unit per country

- ★ Fuel and vehicle related TCS are major ones
- ★ Major differences per country



Athens - Gothenborg (3)

Transport
RTD Programme

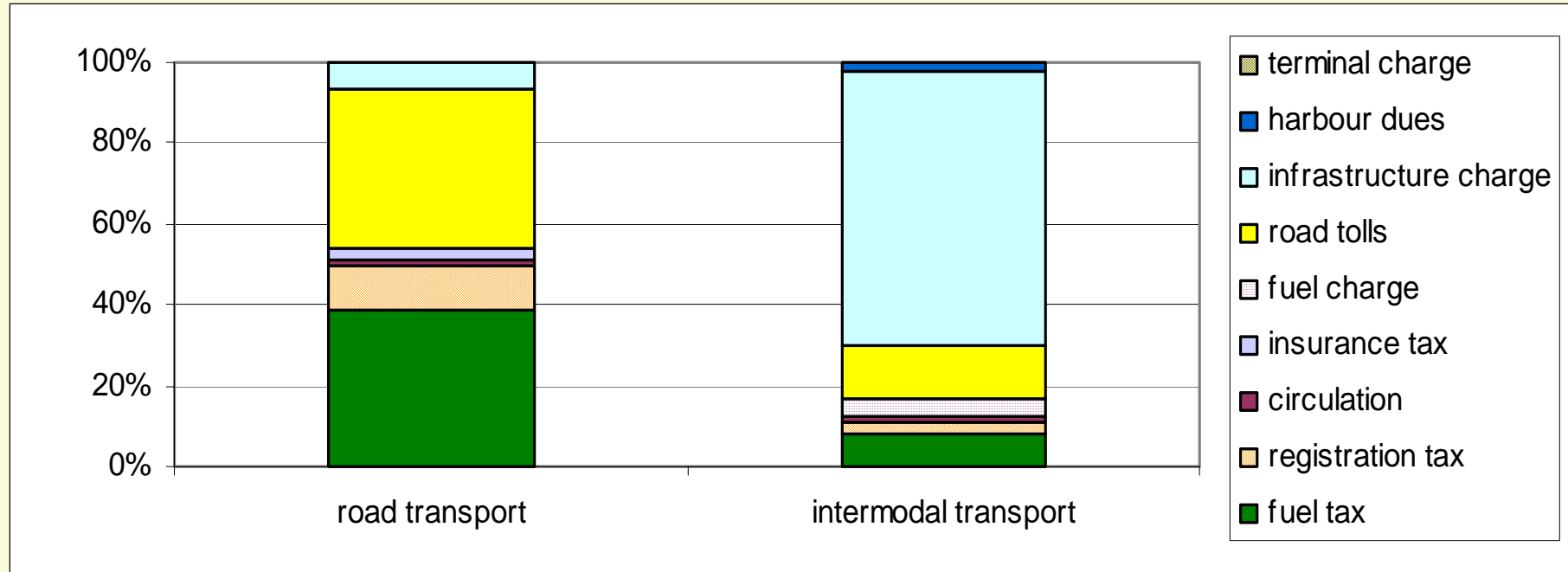


Euro/loading unit per type of tax and charge

- ★ Road: **1244 Euro/LU**
- ★ Intermodal: **567 Euro/LU**



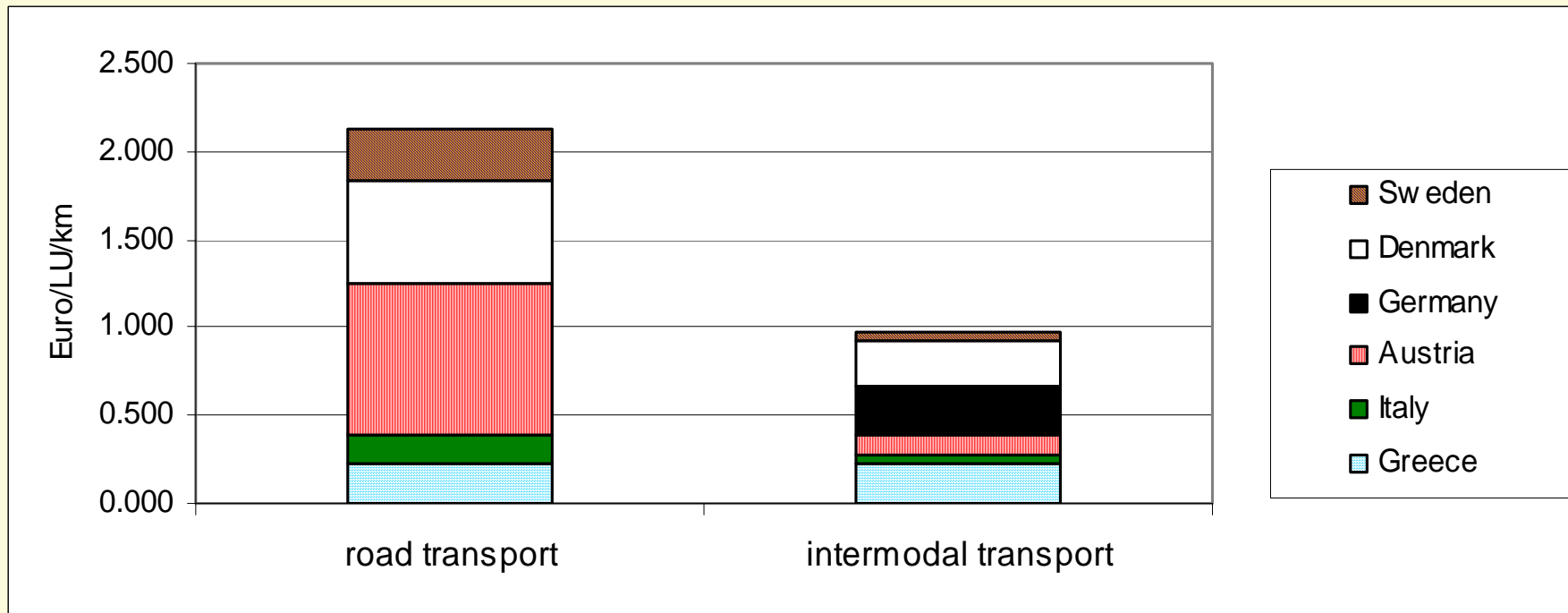
Athens - Gothenborg (4)



Share per type of tax or charge in total sum



Athens - Gothenborg (5)



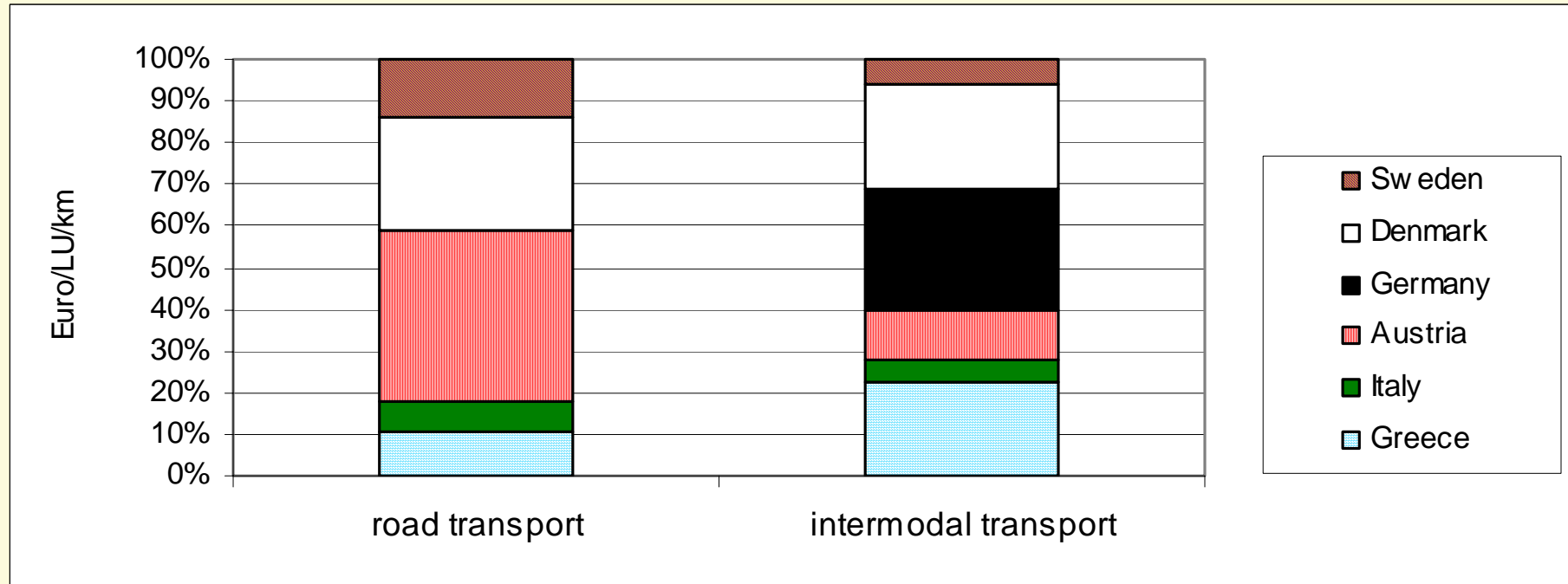
Euro/loading unit per country in the road or intermodal corridor

★ **Road:** **2.1 Euro/LU/km**

★ **Intermodal:** **1.0 Euro/LU/km**



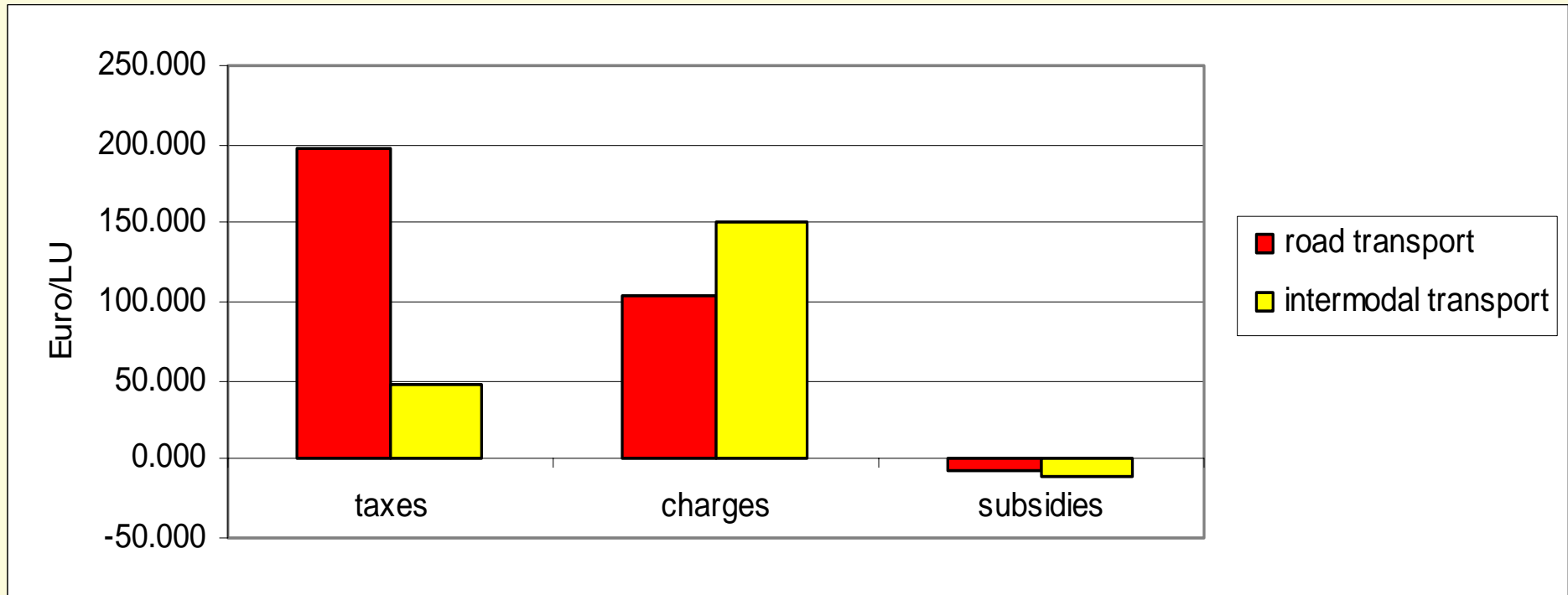
Athens - Gothenborg (6)



Share per country in the road or intermodal corridor



Manchester - Genoa (1)

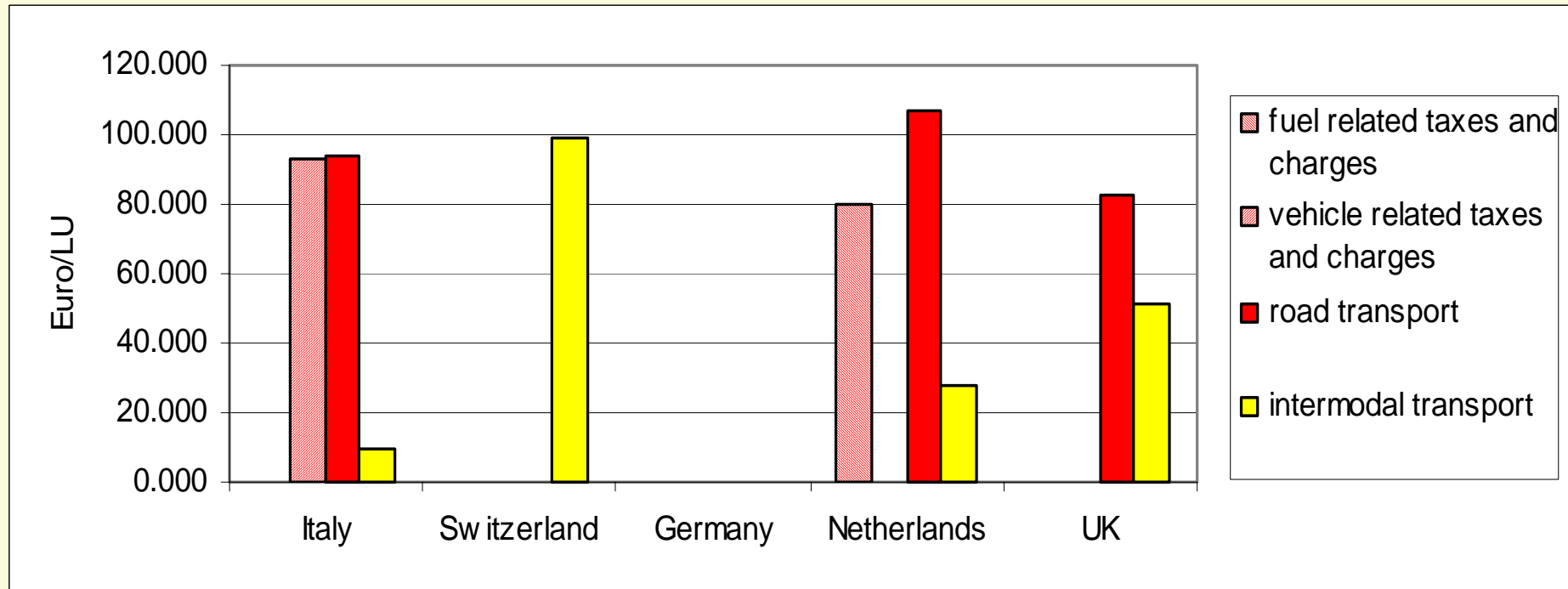


Euro/loading unit in road and intermodal transport

- ★ Road transport with high taxes
- ★ Charges in road are less than in intermodal



Manchester - Genoa (2)

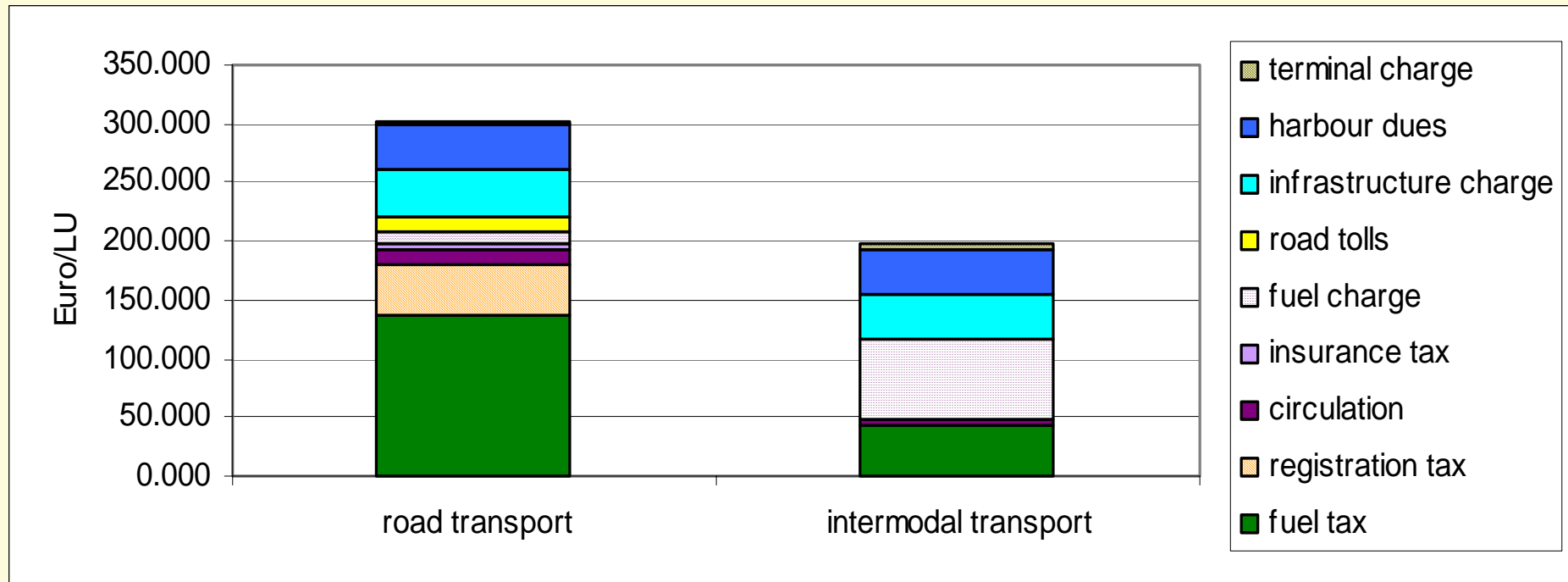


Euro/loading unit per country

- ★ Intermodal charges by UK and CH
- ★ No tax or charge in Germany



Manchester - Genoa (3)



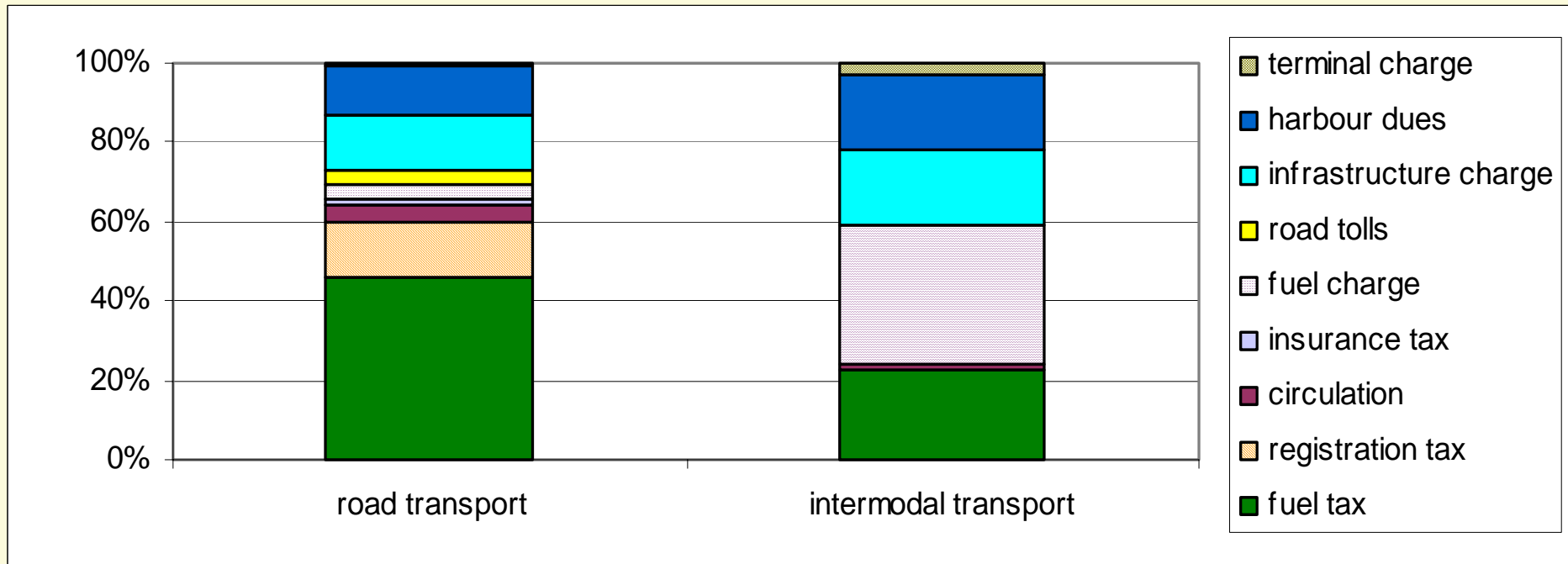
Euro/loading unit per type of tax and charge

★ Road: 300 E/LU

★ Intermodal: 190 E/LU



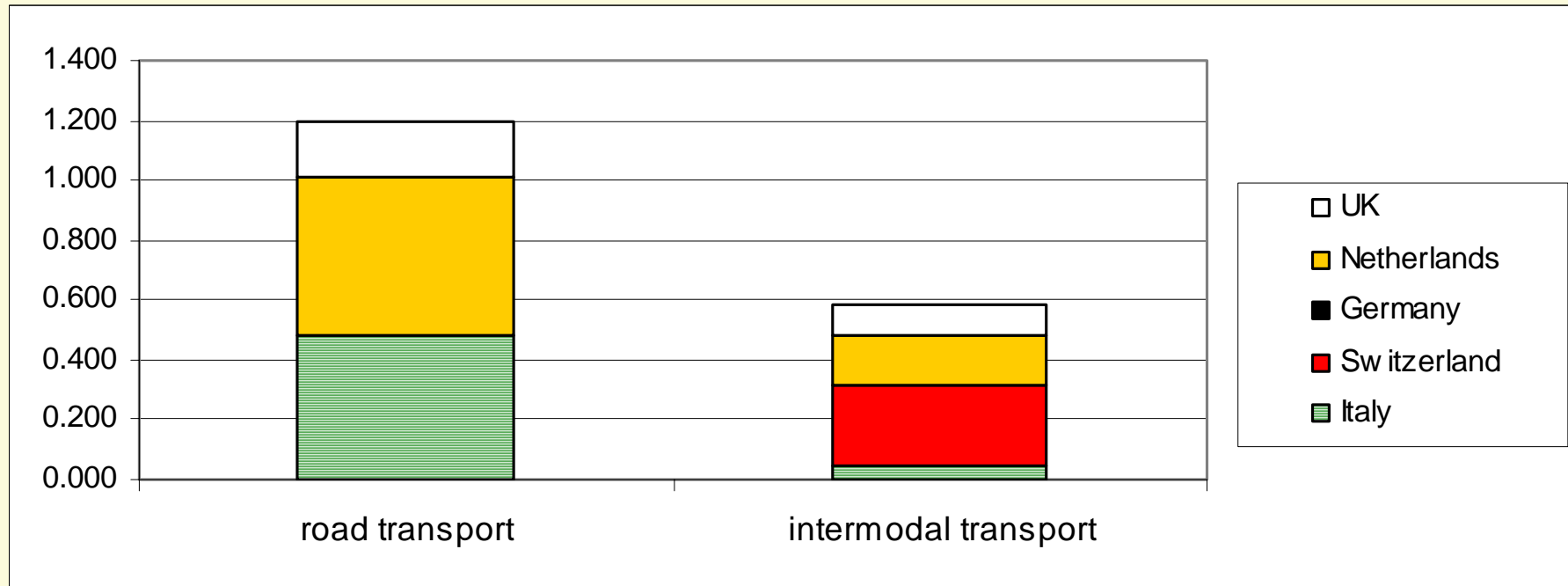
Manchester - Genoa (4)



Share per type of tax or charge in total sum



Manchester - Genoa (5)



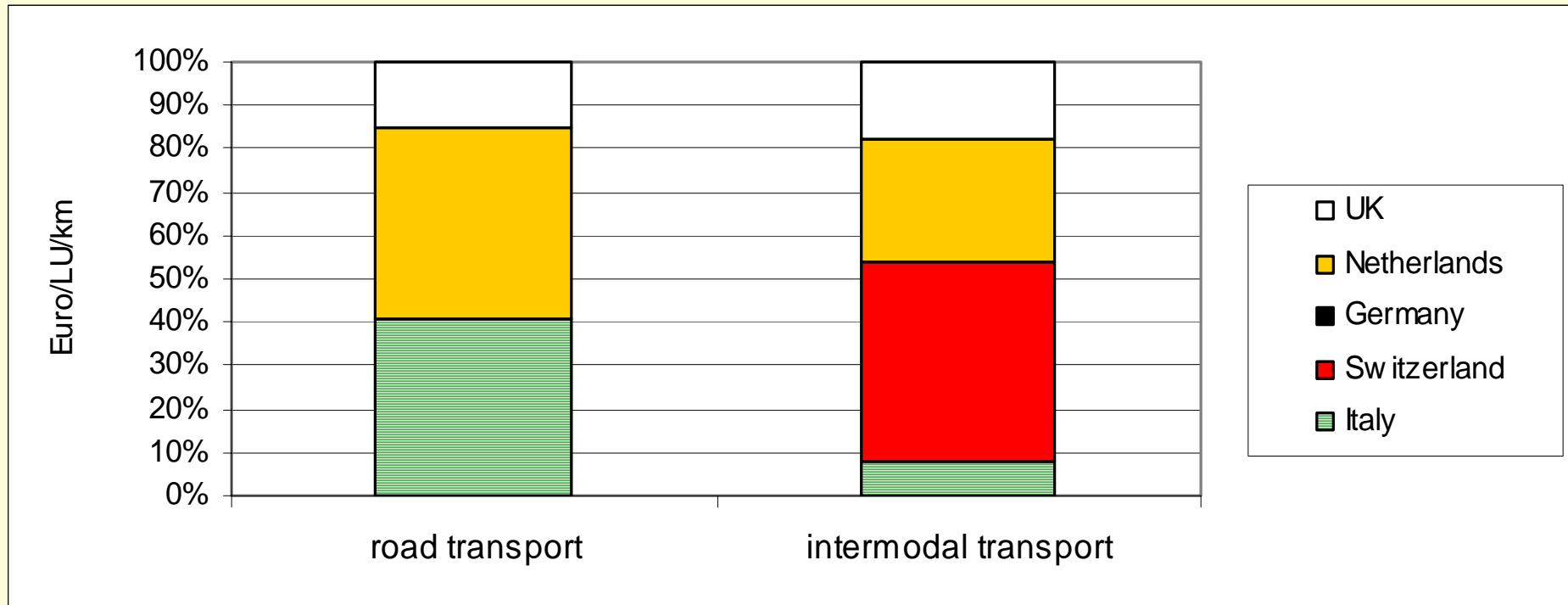
Euro/loading unit per country in the road or intermodal corridor

★ Road: 1.20 E/Loading Unit/km

★ Intermodal: 0.59 E/Loading Unit/km



Manchester - Genoa (6)



Share per country in the road or intermodal corridor



Conclusion: Overall comparison



- **Road transport: high taxes and charges**
- **Intermodal transport: high subsidies**
- **Road transport: wider variety in policy instruments
>opportunities to cover external costs**



Conclusion: Harmonisation



- **Harmonisation of circulation tax eliminate distortions of competition**
- **Lack of harmonisation of rail charges and fuel tax**
- **EU has no competence in taxes > variation**
- **CEE countries are well below the harmonised rate > the road charge will increase after accession.**



Conclusion: Data



- **Assumptions influence the final results.**
- **Hardly any information about subsidies**