



# Case study analysis of the burden of taxation and charges on transport

Final background report



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# CONTENTS

CONTENTS .....	5
1 INTRODUCTION .....	8
1.1 Background.....	8
1.2 Overview of the study .....	8
2 EU-WIDE FACTSHEETS .....	9
2.1 All modes .....	9
2.2 Aviation.....	10
3 AUSTRIA.....	14
3.1 Road .....	14
3.2 Rail .....	22
3.3 IWT .....	26
3.4 Aviation.....	27
4 BELGIUM .....	34
4.1 Road .....	34
4.2 Rail .....	42
4.3 Maritime transport .....	46
4.4 Aviation.....	50
5 CZECH REPUBLIC.....	55
5.1 Road .....	55
5.2 Rail .....	59
5.3 IWT .....	62
5.4 Aviation.....	62
6 CROATIA .....	65
6.1 Rail .....	65
7 DENMARK .....	70
7.1 Road .....	70
7.2 Rail .....	73
8 ESTONIA.....	75
8.1 Road .....	75
9 FINLAND .....	76
9.1 Road .....	76
9.2 Maritime transport .....	80
9.3 Aviation.....	87
10 FRANCE .....	91
10.1 Road .....	91
10.2 Rail .....	101
10.3 Maritime transport .....	106
10.4 Aviation .....	113
11 GERMANY .....	125
11.1 Road .....	125
11.2 Rail .....	130
11.3 IWT .....	132
11.4 Maritime transport .....	138

11.5	Aviation .....	144
12	GREECE .....	155
12.1	Road .....	155
12.2	Rail .....	171
12.3	Maritime transport .....	174
12.4	Aviation .....	186
13	HUNGARY .....	193
13.1	Road .....	193
13.2	Rail .....	197
13.3	IWT .....	198
13.4	Aviation .....	199
14	IRELAND .....	203
14.1	Road .....	203
14.2	Rail .....	214
14.3	Maritime Transport .....	215
14.4	Aviation .....	223
15	ITALY .....	226
15.1	Road .....	226
15.2	Rail .....	239
15.3	Maritime transport .....	242
15.4	Aviation .....	249
16	LATVIA .....	265
16.1	Road .....	265
17	LITHUANIA .....	267
17.1	Road .....	267
18	LUXEMBOURG .....	269
18.1	Road .....	269
18.2	Rail .....	270
19	MACEDONIA .....	276
19.1	Road .....	276
19.2	Rail .....	277
20	THE NETHERLANDS .....	279
20.1	Road .....	279
20.2	Rail .....	285
20.3	IWT .....	289
20.4	Maritime transport .....	290
20.5	Aviation .....	298
21	POLAND .....	301
21.1	Road .....	301
21.2	Rail .....	310
21.3	Maritime transport .....	313
21.4	Aviation .....	319
22	PORTUGAL .....	332
22.1	Road .....	332
22.2	Rail .....	342

22.3	Maritime transport .....	344
22.4	Aviation .....	346
23	ROMANIA.....	350
23.1	Road .....	350
23.2	Rail .....	356
23.3	Aviation .....	359
24	SERBIA.....	361
24.1	Road .....	361
24.2	Rail .....	362
25	SLOVAKIA.....	364
25.1	Road .....	364
25.2	Rail .....	369
26	SLOVENIA.....	372
26.1	Road .....	372
26.2	Rail .....	378
27	SPAIN.....	382
27.1	Road .....	382
27.2	Rail .....	387
27.3	Maritime transport .....	403
27.4	Aviation .....	417
28	SWEDEN.....	427
28.1	Road .....	427
28.2	Rail .....	433
28.3	Maritime Transport .....	435
28.4	Aviation .....	440
29	SWITZERLAND .....	448
29.1	Road .....	448
29.2	Rail .....	454
30	UNITED KINGDOM .....	458
30.1	Road .....	458
30.2	Rail .....	461
30.3	Maritime Transport .....	463

## 1 INTRODUCTION

### 1.1 Background

This is the background document to the study '*Case study analysis of the burden of taxation and charges on transport*'. In this document we provide detailed information on the taxes, charges and subsidies applied on the twenty European corridors considered in the main report. This information has been collected from EU-wide sources (e.g. ACEA tax guide) as well as from national sources (national studies, data from national statistical agencies, national Ministries, transport operators, etc.).

All information is presented in factsheets, summarising the main properties of the instruments. For most instruments separate factsheets per country are produced, providing the opportunity to explain the specific design of the national instruments. For a few instruments, only EU-wide factsheets are made; this is because these are EU-wide instruments (e.g. ETS, Eurocontrol charges) or because they have a quite similar design in all EU countries (e.g. VAT).

An overview of the types of taxes, charges and subsidies considered in this study is given in Table 1.<sup>1</sup> As for subsidies only tax breaks/exemptions are considered, no separate factsheets for these instruments are presented. Instead, these exemptions are discussed in the factsheets of the relevant taxes.

**Table 1 Overview of taxes, charges and subsidies considered in this study**

Transport mode	Taxes	Charges	Subsidies
Road transport	<ul style="list-style-type: none"> <li>Fuel taxes</li> <li>Ownership/circulation taxes</li> <li>Purchase/registration taxes</li> <li>Insurance taxes</li> <li>VAT</li> </ul>	<ul style="list-style-type: none"> <li>Distance-based road charges</li> <li>Time-based road charges</li> <li>Tolls on specific parts of the road network</li> <li>Urban road pricing schemes</li> </ul>	<ul style="list-style-type: none"> <li>Fuel tax exemptions</li> <li>VAT exemptions</li> </ul>
Rail transport	<ul style="list-style-type: none"> <li>Fuel taxes</li> <li>Electricity taxes</li> <li>VAT</li> </ul>	<ul style="list-style-type: none"> <li>Infrastructure charges</li> <li>Charges for specific infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>Fuel tax exemptions</li> <li>Electricity tax exemptions</li> <li>VAT exemptions</li> </ul>
Inland shipping	<ul style="list-style-type: none"> <li>Fuel taxes</li> </ul>	<ul style="list-style-type: none"> <li>Port charges</li> <li>Fairway dues</li> <li>Dues for locks and bridges</li> <li>Water pollution charges</li> </ul>	<ul style="list-style-type: none"> <li>Fuel tax exemptions</li> <li>Exemptions for charges for locks and bridges</li> </ul>
Maritime transport	<ul style="list-style-type: none"> <li>Fuel taxes</li> </ul>	<ul style="list-style-type: none"> <li>Port charges</li> <li>Fairway dues</li> <li>Dues for locks and bridges</li> <li>Piloting charges</li> <li>Waste charges</li> </ul>	<ul style="list-style-type: none"> <li>Fuel tax exemptions</li> <li>Exemptions for charges for locks and bridges</li> </ul>
Aviation	<ul style="list-style-type: none"> <li>Fuel tax</li> <li>Aviation taxes</li> <li>VAT</li> </ul>	<ul style="list-style-type: none"> <li>Passenger related charges</li> <li>LTO/landing charges</li> <li>Ground-handling and infrastructure related charges</li> <li>Navigation charges</li> <li>ETS</li> </ul>	<ul style="list-style-type: none"> <li>Fuel tax exemptions</li> <li>VAT exemptions</li> </ul>

### 1.2 Overview of the study

In the remainder of this document we first present the EU-wide factsheets (Chapter 2).

Subsequently, the factsheets for the various national instruments are presented (Chapters 3 to 30). Only the taxes/charges of transport modes relevant for the corridors are presented at national level.

<sup>1</sup> More information on the types of taxes and charges can be found in CE Delft (2012) An inventory of measures for internalising external cost in transport

## 2 EU-WIDE FACTSHEETS

### 2.1 All modes

VAT				
Type of tax/charge	Value Added Tax			
Country/region	Europe			
Transport mode	All			
Transport means	All transport means. For freight transport means, the VAT can be reclaimed and hence the VAT for these vehicles is nihil.			
Description of the scheme	Value-Added Tax is levied on purchased goods and services. The tax is levied at each stage of the manufacturing process. VAT rates are determined nationally.			
Responsible authority	National Governments			
Charge base(s)	% of price			
Charge structure and level	<b>Country</b>	<b>Regular VAT</b>	<b>VAT coach</b>	<b>VAT Train</b>
				<b>VAT domestic Aviation</b>
	<b>Austria</b>	20%	10%	10%
	<b>Belgium</b>	20%	6%	6%
	<b>Bulgaria</b>	20%	0%	0%
	<b>Croatia</b>	25%	25%	25%
	<b>Cyprus</b>	19%	0%	0%
	<b>Czech Republic</b>	21%	0%	0%
	<b>Denmark</b>	25%	25%	0%
	<b>Estonia</b>	20%	0%	0%
	<b>Finland</b>	24%	0%	0%
	<b>France</b>	20%	0%	0%
	<b>Germany</b>	19%	19%	19%
	<b>Greece</b>	23%	13%	13%
	<b>Hungary</b>	27%	0%	0%
	<b>Ireland</b>	23%	0%	0%
	<b>Italy</b>	22%	0%	0%
	<b>Latvia</b>	21%	0%	0%
	<b>Lithuania</b>	21%	0%	0%
	<b>Luxembourg</b>	17%	0%	0%
	<b>Malta</b>	17%	0%	0%
	<b>Netherlands</b>	21%	6%	6%
	<b>Poland</b>	23%	8%	0%

	<b>Portugal</b>	23%	0%	0%	6%
	<b>Romania</b>	20%	0%	0%	24%
	<b>Slovakia</b>	20%	0%	0%	20%
	<b>Slovenia</b>	22%	9.5%	0%	9.5%
	<b>Spain</b>	21%	10%	10%	10%
	<b>Sweden</b>	25%	0%	0%	6%
	<b>United Kingdom</b>	20%	0%	0%	0%
Auxiliary services	n/a				
Other issues	n/a				
Data sources used	<ul style="list-style-type: none"><li>• ACEA Tax guide 2016</li><li>• CASE, IHS, TML, CPB (2014), Study on the economic effects of the current VAT rules for passenger transport, Warsaw</li></ul>				

## 2.2 Aviation

Europe – Terminal Navigation Charge	
Type of tax/charge	Charges collected for remuneration of en-route and terminal air navigation services
Country/region	Europe
Transport mode	Aviation
Transport means	<p>Aircraft with an MTOW exceeding 2 tonnes</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> <li>- Specific dignitary flights</li> <li>- Search and rescue flights</li> <li>- Military flights based on reciprocal agreements between states</li> <li>- Training flights</li> <li>- Calibration flights</li> <li>- Circular flights</li> </ul>
Description of the scheme	<p>The navigational charges are subdivided into terminal and en-route charges.</p> <p><b>Terminal navigation charge</b></p> <p>Terminal charges are levied at airports for providing services and facilities during take-off and landing by air navigation services.</p> <p><b>En-route charge</b></p> <p>Air service navigation providers from the states participating in the Route Charges System recover the cost for facilities and services provided to airspace users by means of route charges. <b>A charge is levied for each flight performed</b> in the airspace falling within the competence of the contracting states. EUROCONTROL collects en route charges on behalf of EUROCONTROL's Member States and disburses the charges collected to the States.</p>
Responsible authority	Eurocontrol and national air traffic control agencies
Charge base(s)	<p><b>En-route:</b> Distance flown and aircraft weight (MTOW)</p> <p><b>TNC:</b> Fixed unit rate plus the service unit rate that is based on the maximum take-off weight (MTOW) of the aircraft.</p>
Charge structure and level	<p><b>1. Terminal navigation charges</b></p> <p>User charges for terminal services are determined by EU Single European Sky Performance Regulations. Under the common charging scheme, the Terminal Charge consists of a fixed unit rate, which differs between countries, and a service unit rate that is based on the MTOW of the aircraft. The charge is calculated as follows:</p>

$$\text{Charge (€)} = \text{unit rate} \times \left[ \left( \frac{\text{MTOW}}{50} \right)^{0.7} \right]$$

The rates for the European airports considered in this study are shown in the table below.

Airport	Terminal Charges unit rate (€)
<b>Schiphol Airport</b>	161,51
<b>Paris Charles de Gaulle</b>	233,23
<b>Madrid Barajas</b>	18,72
<b>Brussels Zaventem</b>	188,60
<b>Warsaw Airport</b>	179,94
<b>Frankfurt Airport</b>	130,59
<b>Budapest Airport</b>	320,33
<b>Rome Fiumicino</b>	200,68
<b>Berlin Airport</b>	130,59
<b>Hamburg Airport</b>	130,59
<b>Prague Airport</b>	320,3
<b>Helsinki Airport</b>	140,32
<b>Gdansk Airport</b>	179,94.
<b>Lisbon Airport</b>	174
<b>Stockholm Airport</b>	87,82
<b>Genova Airport</b>	260,96
<b>Milan Malpensa</b>	233,33
<b>Bucharest Airport</b>	238,88 (international), 121,88 (regional), 375,70 (cargo)
<b>Dublin Airport</b>	180,18
<b>Athens Airport</b>	199,59
<b>Wien Airport</b>	218,00
<b>Barcelona Airport</b>	18,72
<b>Marseille Airport</b>	233,23
<b>Munich Airport</b>	130,59
<b>Krakow Airport</b>	179,94
<b>Napoli Airport</b>	260,96

## 2. En-route charges

User charges for en-route services are established in accordance with an international agreement under the EUROCONTROL convention. States divide the airspace falling under their responsibility into charging zones. The total charge per flight collected by EUROCONTROL equals the sum of the charges generated in the different charging zones. The billing system is managed by the EUROCONTROL Central Route Charges Office (CRCO). For a single charging zone the charge is:

$$r = d \times t \times \sqrt{\frac{\text{MTOW}}{50}}$$

Whereas  $d$  is the distance factor,  $t$  is the unit rate, and MTOW is the maximum take off weight of the respective aircraft.

Country	Code	En-route Unit Rate (€) (December 2016)
<b>Portugal- Santa Maria</b>	AZ	10.89
<b>Belgium- Luxembourg</b>	EB	65.50
<b>Germany</b>	ED	82.68
<b>Finland</b>	EF	56.32
<b>United Kingdom</b>	EG	84.17
<b>Netherlands</b>	EH	67.09
<b>Ireland</b>	EI	29.76
<b>Denmark</b>	EK	61.93
<b>Norway</b>	EN	42.13
<b>Poland</b>	EP	33.22

	<b>Sweden</b>	ES	58.96
	<b>Latvia</b>	EV	27.40
	<b>Lithuania</b>	EY	44.99
	<b>Spain – Canarias</b>	GC	58.45
	<b>Albania</b>	LA	54.81
	<b>Bulgaria</b>	LB	22.68
	<b>Cyprus</b>	LC	33.66
	<b>Croatia</b>	LD	47.85
	<b>Spain – Continent</b>	LE	71.78
	<b>France</b>	LF	67.63
	<b>Greece</b>	LG	36.11
	<b>Hungary</b>	LH	35.52
	<b>Italy</b>	LI	80.17
	<b>Slovenia</b>	LJ	65.47
	<b>Czech Republic</b>	LK	43.07
	<b>Malta</b>	LM	25.88
	<b>Austria</b>	LO	73.72
	<b>Portugal Lisbon</b>	LP	39.99
	<b>Bosnia Herzegovina</b>	LQ	42.04
	<b>Romania</b>	LR	36.18
	<b>Switzerland</b>	LS	105.92
	<b>Turkey</b>	LT	23.24
	<b>Moldova</b>	LU	61.29
	<b>Macedonia</b>	LW	52.51
	<b>Serbia/Montenegro</b>	LY	36.95
	<b>Slovakia</b>	LZ	52.63
	<b>Armenia</b>	UD	40.83
	<b>Georgia</b>	UG	27.77
Auxiliary services	n/a		
Other issues	n/a		
Data sources used	Eurocontrol website, websites of national aviation authorities		

<b>EU ETS</b>	
Type of tax/charge	Emission permit tax
Country/region	European
Transport mode	Aviation
Transport means	Intra-European aviation
Description of the scheme	Permits have to be offset to cover the emissions of CO <sub>2</sub> equivalents. These permits can be acquired through free allocation, auctioning or acquisition on the ETS market place. In 2016 15% of the allowances were auctioned.
















































Responsible authority	European Union
Charge base(s)	Total emissions per year. The charge is levied on airlines.
Charge structure and level	Airlines have to offset their emissions through permits. In 2015 57 million tonnes CO <sub>2</sub> equivalents have been emitted by airlines. The actual cost for airlines, after free allocation, amounted to 180 million in 2015. The cost per emission thus amounted to €3.13 per ton CO <sub>2</sub> emissions.
Auxiliary services	-
Other issues	-
Data sources used	<a href="https://www.transportenvironment.org/sites/te/files/2016_09_Aviation_ETC_gaining_altitude.pdf">https://www.transportenvironment.org/sites/te/files/2016_09_Aviation_ETC_gaining_altitude.pdf</a>

**3 AUSTRIA****3.1 Road**

<b>AT1. Mineralölsteuer (mineral oil tax)</b>	
Type of tax/charge	Fuel tax
Country/region	Austria
Transport mode	Road
Transport means	All road vehicles using fuel.  The following exemptions apply: <ul style="list-style-type: none"> <li>• For the use of vehicles from diplomats (only if reciprocity is given)</li> <li>• 100% Biogen fuel : Bio-ETBE 47% free, Bio-MTBE 36% free</li> </ul>
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"> <li>• Gasoline, less than 46l/1,000l biofuel mixed: € 515/1,000l</li> <li>• Gasoline, at least 46l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 482/1,000l</li> <li>• Diesel, less than 66l/1,000l biofuel mixed: € 425/1,000l</li> <li>• Diesel, at least 66l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 397/1,000l</li> <li>• LPG: € 261/1,000l.</li> <li>• CNG: € 0</li> </ul>
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 used	<ul style="list-style-type: none"> <li>• Gesamte Rechtsvorschrift für Mineralölsteuergesetz 1995, Bundesgesetz, mit dem die Mineralölsteuer an das Gemeinschaftsrecht angepaßt wird (Mineralölsteuergesetz 1995) in der geltenden Fassung (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004908">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004908</a>)</li> </ul>

<b>Fahrleistungsabhängige Maut (distance based toll)</b>	
Type of tax/charge	Distance based toll
Country/region	Austria
Transport mode	Road (motorways)
Transport means	Vehicles more than 3.5 t gross vehicle weight (GVW) on motorways  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.
Description of	Distanced based toll system for all vehicles with more than 3.5 t GVW driving on Austrian

the scheme	<p>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 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>The following tariffs are valid since beginning of 2017:</p> <table><tr><td rowspan="6"><b>Distance-related toll including surcharges for air and noise pollution</b> for motor vehicles with a maximum permissible weight of over 3.5 tonnes</td><td></td><td></td><td></td></tr><tr><td><b>Category 2</b> 2 axles</td><td><b>Category 3</b> 3 axles</td><td><b>Category 4+</b> 4 axles and more</td></tr><tr><td>Day</td><td>Night*</td><td>Day</td><td>Night</td><td>Day</td><td>Night</td></tr><tr><td>A EURO-emission class EURO VI</td><td>0,17800</td><td>0,17840</td><td>0,24983</td><td>0,25075</td><td>0,37436</td><td>0,37552</td></tr><tr><td>B EURO-emission class EURO V and EEV</td><td>0,19660</td><td>0,19700</td><td>0,27587</td><td>0,27679</td><td>0,40657</td><td>0,40773</td></tr><tr><td>C EURO-emission class EURO IV</td><td>0,20290</td><td>0,20330</td><td>0,28469</td><td>0,28561</td><td>0,41665</td><td>0,41781</td></tr><tr><td>D EURO-emission class EURO 0 to III</td><td>0,22290</td><td>0,22330</td><td>0,31269</td><td>0,31361</td><td>0,44865</td><td>0,44981</td></tr></table> <p><small>*The night rates apply between 10 p.m. and 5 a.m.</small></p> <p>Rates in EUR per km, excl. 20% VAT, valid as 1st of January 2017</p> <p>These tariffs in total for infrastructure and external costs can be divided into following parts of tariffs:</p> <p><b>Infrastructure</b></p> <p><b>Basic kilometre rate</b> for motor vehicles with a maximum permissible weight of over 3.5 tonnes from 1 January 2017</p> <table><tr><td rowspan="3"><b>Rate groups</b></td><td></td><td></td><td></td></tr><tr><td><b>Category 2</b> 2 axles</td><td><b>Category 3</b> 3 axles</td><td><b>Category 4+</b> 4 axles and</td></tr><tr><td>A EURO-emission class EURO VI</td><td>0,17730</td><td>0,24822</td><td>0,37233</td></tr><tr><td>B EURO-emission class EURO 0 to EEV</td><td>0,18220</td><td>0,25508</td><td>0,38262</td></tr></table> <p>Rates in EUR per km, excl. 20% VAT</p> <p><b>Surcharge</b></p> <p><b>Air pollution</b> for motor vehicles with a maximum permissible weight of over 3.5 tonnes from 1 January 2017</p> <table><tr><td rowspan="5"><b>Rate groups</b></td><td></td><td></td><td></td></tr><tr><td><b>Category 2</b> 2 axles</td><td><b>Category 3</b> 3 axles</td><td><b>Category 4+</b> 4 axles and more</td></tr><tr><td>A EURO-emission class EURO VI</td><td>0,00000</td><td>0,00000</td><td>0,00000</td></tr><tr><td>B EURO-emission class EURO V and EEV</td><td>0,01370</td><td>0,01918</td><td>0,02192</td></tr><tr><td>C EURO-emission class EURO IV</td><td>0,02000</td><td>0,02800</td><td>0,03200</td></tr><tr><td>D EURO-emission class EURO 0 to III</td><td>0,04000</td><td>0,05600</td><td>0,06400</td></tr></table> <p>Rates in EUR per km, excl. 20% VAT</p> <p><b>Surcharge</b></p> <p><b>Noise pollution</b> for motor vehicles with a maximum permissible weight of over 3.5 tonnes from 1 January 2017</p> <table><tr><td rowspan="3"></td><td></td><td></td><td></td></tr><tr><td><b>Category 2</b> 2 axles</td><td><b>Category 3</b> 3 axles</td><td><b>Category 4+</b> 4 axles and more</td></tr><tr><td>Day</td><td>0,00070</td><td>0,00161</td><td>0,00203</td></tr><tr><td>Night*</td><td>0,00110</td><td>0,00253</td><td>0,00319</td></tr></table> <p><small>*The night rates apply between 10 p.m. and 5 a.m.</small></p> <p>Rates in EUR per km, excl. 20% VAT</p> <p>On specific section of the motorway network special tariffs are in force (instead of the above listed tariffs:</p>	<b>Distance-related toll including surcharges for air and noise pollution</b> for motor vehicles with a maximum permissible weight of over 3.5 tonnes				<b>Category 2</b> 2 axles	<b>Category 3</b> 3 axles	<b>Category 4+</b> 4 axles and more	Day	Night*	Day	Night	Day	Night	A EURO-emission class EURO VI	0,17800	0,17840	0,24983	0,25075	0,37436	0,37552	B EURO-emission class EURO V and EEV	0,19660	0,19700	0,27587	0,27679	0,40657	0,40773	C EURO-emission class EURO IV	0,20290	0,20330	0,28469	0,28561	0,41665	0,41781	D EURO-emission class EURO 0 to III	0,22290	0,22330	0,31269	0,31361	0,44865	0,44981	<b>Rate groups</b>				<b>Category 2</b> 2 axles	<b>Category 3</b> 3 axles	<b>Category 4+</b> 4 axles and	A EURO-emission class EURO VI	0,17730	0,24822	0,37233	B EURO-emission class EURO 0 to EEV	0,18220	0,25508	0,38262	<b>Rate groups</b>				<b>Category 2</b> 2 axles	<b>Category 3</b> 3 axles	<b>Category 4+</b> 4 axles and more	A EURO-emission class EURO VI	0,00000	0,00000	0,00000	B EURO-emission class EURO V and EEV	0,01370	0,01918	0,02192	C EURO-emission class EURO IV	0,02000	0,02800	0,03200	D EURO-emission class EURO 0 to III	0,04000	0,05600	0,06400					<b>Category 2</b> 2 axles	<b>Category 3</b> 3 axles	<b>Category 4+</b> 4 axles and more	Day	0,00070	0,00161	0,00203	Night*	0,00110	0,00253	0,00319
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	Distance-related toll including surcharges for air and noise pollution for motor vehicles with a maximum permissible weight of over 3.5 tonnes Special toll routes A 9, A 10, A 11, S 16									
	Rate groups	Road section subject to tolling	km	Category 2 2 axles		Category 3 3 axles		Category 4+ 4 axles and more		
	A 9 Pyhrn Bosruck	Spital / Pyhrn – Ardning	10	Day	Night*	Day	Night	Day	Night	
	A EURO-emission class EURO VI			4,02	4,02	5,63	5,64	8,45	8,46	
	B EURO-emission class EURO V and EEV			4,27	4,27	5,98	5,99	8,90	8,91	
	C EURO-emission class EURO IV			4,33	4,34	6,07	6,08	9,00	9,02	
	D EURO-emission class EURO 0 to III			4,53	4,54	6,35	6,34	9,33	9,34	
	A 9 Gleinalm	St. Michael – Übelbach	25	Day	Night*	Day	Night	Day	Night	
	A EURO-emission class EURO VI			9,79	9,80	13,72	13,75	20,58	20,61	
	B EURO-emission class EURO V and EEV			10,40	10,41	14,58	14,60	21,69	21,71	
	C EURO-emission class EURO IV			10,55	10,56	14,79	14,81	21,93	21,96	
	D EURO-emission class EURO 0 to III			11,04	11,05	15,48	15,50	22,72	22,74	
	A 10 Tauern	Flachau – Rennweg	47	Day	Night*	Day	Night	Day	Night	
	A EURO-emission class EURO VI			17,18	17,21	24,09	24,14	36,12	36,18	
	B EURO-emission class EURO V and EEV			18,29	18,32	25,65	25,68	38,14	38,19	
	C EURO-emission class EURO IV			18,59	18,61	26,06	26,11	38,61	38,66	
	D EURO-emission class EURO 0 to III			19,53	19,54	27,36	27,41	40,08	40,15	
		A 11 Karawanken	St. Jakob / Rosental – Staatsgrenze Karawankentunnel	10	Day	Night*	Day	Night	Day	Night
A EURO-emission class EURO VI			15,29	15,30	21,42	21,42	32,12	32,13		
B EURO-emission class EURO V and EEV			15,85	15,85	22,20	22,20	33,22	33,23		
C EURO-emission class EURO IV			15,91	15,91	22,28	22,29	33,32	33,33		
D EURO-emission class EURO 0 to III			16,10	16,11	22,55	22,56	33,63	33,64		
S 16 Arlberg		St. Anton am Arlberg – Langen am Arlberg	16	Day	Night*	Day	Night	Day	Night	
A EURO-emission class EURO VI			7,58	7,58	10,62	10,63	15,92	15,94		
B EURO-emission class EURO V and EEV			8,01	8,01	11,22	11,23	16,71	16,73		
C EURO-emission class EURO IV			8,11	8,11	11,36	11,37	16,87	16,89		
D EURO-emission class EURO 0 to III			8,43	8,43	11,81	11,82	17,39	17,41		
*The night rates apply between 10 p.m. and 5 a.m.						Rates in EUR per km, excl. 20% VAT				
	Distance-related toll including surcharges for air and noise pollution for motor vehicles with a maximum permissible weight of over 3.5 tonnes Special toll route A 13 Brenner									
	Rate group	km	Category 2 2 axles		Category 3 3 axles		Category 4+ 4 axles and more			
	Innsbruck Amras - Border Brenner		35	Day	Night*	Day	Night	Day	Night	
	A EURO-emission class EURO VI			20,33	20,33	28,47	28,47	42,67	85,34	
	B EURO-emission class EURO V and EEV			20,90	20,90	29,26	29,26	43,87	87,74	
	Innsbruck Wilten - Border Brenner		34	Day	Night*	Day	Night	Day	Night	
	A EURO-emission class EURO VI			19,70	19,70	27,59	27,59	41,36	82,72	
	B EURO-emission class EURO V and EEV			20,25	20,25	28,35	28,35	42,51	85,02	
	*The night rates apply between 10 p.m. and 5 a.m.						Rates in EUR per km, excl. 20% VAT			
		Distance-related toll including surcharges for air and noise pollution for motor vehicles with a maximum permissible weight of over 3.5 tonnes Special toll route A 12 Border Kufstein - Innsbruck Ost								
Rate group		km	Category 2 2 axles		Category 3 3 axles		Category 4+ 4 axles and more			
		75	Day	Night*	Day	Night	Day	Night		
A EURO-emission class EURO VI			16,25	16,25	22,75	22,75	34,11	34,11		
B EURO-emission class EURO V and EEV			16,69	16,69	23,39	23,39	35,05	35,05		
*The night rates apply between 10 p.m. and 5 a.m.						Rates in EUR per km, excl. 20% VAT				
Auxiliary services		-								
Other issues	Revenues of infrastructure charge is earmarked to ASFINAG and used for motorway operation, renewal, extension.  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.									

Data sources used	<ul style="list-style-type: none"> <li>• Gesamte Rechtsvorschrift für Bundesstraßen-Mautgesetz 2002 (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20002090">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20002090</a>)</li> <li>• Website ASFINAG: <a href="https://www.asfinag.at/maut#ap-inside-view-full">https://www.asfinag.at/maut#ap-inside-view-full</a>, consulted in March 2017</li> <li>• Website Austrian MAUT: <a href="https://www.go-maut.at/portal/portal">https://www.go-maut.at/portal/portal</a>, consulted in March 2017</li> </ul>
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Normverbrauchsabgabe (fuel consumption charge)	
Type of tax/charge	Purchase tax
Country/region	Austria
Transport mode	road
Transport means	<p>Motor cycles (more than 50ccm) and vehicles for passenger transport up to 9 passengers, racing cars</p> <p>If the car supply is not VAT declarable, no "Normverbrauchsabgabe" has to be paid.</p> <p>Exemption: goods vehicles, electric cars, mini cars up to 50ccm</p> <p>For following vehicles a refund can be requested: demonstration cars, cars of driving schools, taxis and rental cars, ambulance cars, catafalque, cars of fire brigade, cars accompanying special transports, cars of diplomats and international organisations</p>
Description of the scheme	This tax is due one time when registering the vehicle the first time in Austria. The vehicle buyer has to pay the tax to the vehicle retailer. The retailer has to deliver the tax to his local fiscal authority. If a private person imports a car on his own, this person has to deliver the tax directly to his local fiscal authority.
Responsible authority	The tax is levied by the national government / Ministry of Finance, collected by the local fiscal authority
Charge base(s)	<ul style="list-style-type: none"> <li>• For motor cycles: cubic capacity of the engine</li> <li>• For vehicles: CO<sub>2</sub>-emissions g CO<sub>2</sub>/km recorded in the registration</li> </ul>
Charge structure and level	<p>For motor cycles:</p> <ul style="list-style-type: none"> <li>• Cubic capacity in ccm – 100 multiplied with 2% = tax level in %</li> <li>• of the purchase price without VAT</li> <li>• commercial rounding to full %</li> <li>• Highest tax level: 20%</li> <li>• Tax level for motor cycles up to 125 ccm: 0%</li> </ul> <p>For passenger vehicles:</p> <ul style="list-style-type: none"> <li>• g CO<sub>2</sub>/km (from registration) – 90g divided by 5</li> <li>• of the purchase price without VAT</li> <li>• minus EUR 300 of the calculated tax (but no tax bonus!)</li> <li>• commercial rounding to full %</li> <li>• Highest tax level: 32%</li> <li>• For vehicles with more than 250 g CO<sub>2</sub>/km: + EUR 20 for each g CO<sub>2</sub>/km &gt; 250 g CO<sub>2</sub>/km</li> </ul>
Auxiliary services	-
Other issues	Revenues go into general public budget
Data sources used	<ul style="list-style-type: none"> <li>• Website Bundesministerium für Finanzen: <a href="https://www.bmf.gv.at/steuern/fahrzeuge/normverbrauchsabgabe.html">https://www.bmf.gv.at/steuern/fahrzeuge/normverbrauchsabgabe.html</a>, consulted in March 2017</li> <li>• Gesamte Rechtsvorschrift für Normverbrauchsabgabegesetz (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004698">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004698</a>)</li> </ul>

<b>Motorbezogene Versicherungssteuer (Engine-related Insurance Tax)</b>	
Type of tax/charge	Insurance tax
Country/region	Austria
Transport mode	Road
Transport means	<p>All vehicles registered in Austria with up to 3.5 Gross Vehicle Weight (GVW) and with obligation to have a liability insurance (based on "Kraftfahrzeuggesetz 1967")</p> <p>All other vehicles are taxed by "Kraftfahrzeugsteuer" – see factsheet "Kraftfahrzeugsteuer"</p> <p>Exemption: vehicles registered by disabled persons, vehicles for the commercial transport of persons (busses, taxis), electric vehicles (for hybrid cars: only the power of the combustion engine is relevant for tax level), motor cycles less than 100 ccm.</p>
Description of the scheme	This tax is collected together with the liability insurance. For the collection, the insurance company is responsible. Taxpayer is the vehicle owner (by registration).
Responsible authority	The tax is levied by the national government / Ministry of Finance, but collected by insurance companies.
Charge base(s)	<ul style="list-style-type: none"> <li>For motor cycles: cubic capacity of the engine</li> <li>For all other vehicles: power of the combustion engine (kW).</li> </ul>
Charge structure and level	<p>Tax level depends on frequency of payment (monthly, half a year, quarterly, yearly) and is fixed on a monthly base.</p> <ul style="list-style-type: none"> <li>Motor cycles: EUR 0.025/ccm per month (yearly payment), EUR 0.0265/ccm per month (half a year payment), EUR 0.027/ccm per month (quarterly payment), EUR 0.0275/ccm per month (monthly payment),</li> <li>Other vehicles: <ul style="list-style-type: none"> <li>For the first 24 kW engine power: EUR 0,--</li> <li>For the next 66 kW: EUR 0.62/kW (yearly), EUR 0.6572/kW (half a year), EUR 0.6696/kW (quarterly), EUR 0.682/kW (monthly)</li> <li>For the next 20 kW: EUR 0.66/kW (yearly), EUR 0.6996/kW (half a year), EUR 0.7128/kW (quarterly), EUR 0.726/kW (monthly)</li> <li>For all additional kW: EUR 0.75/kW (yearly), EUR 0.795/kW (half a year), EUR 0.81/kW (quarterly), EUR 0.825/kW (monthly)</li> <li>For vehicles registered before 1987 with gasoline engine and without three-way catalytic converter: calculated tax + 20%</li> <li>Minimum monthly tax: EUR 6.20 (yearly), EUR 6.572 (half a year), EUR 6.696 (quarterly), EUR 6.82 (monthly)</li> <li>Monthly tax: EUR 72 (yearly), EUR 76.32 (half a year), EUR 77.76 (quarterly), EUR 79.2 (monthly).</li> </ul> </li> </ul>
Auxiliary services	-
Other issues	Revenues go into general public budget
Data sources used	<ul style="list-style-type: none"> <li>Website Bundesministerium für Finanzen, <a href="https://www.bmf.gv.at/steuern/fahrzeuge/motorbezogene-versicherungssteuer.html">https://www.bmf.gv.at/steuern/fahrzeuge/motorbezogene-versicherungssteuer.html</a>, consulted in March 2017</li> <li>Gesamte Rechtsvorschrift für Kraftfahrzeug-Haftpflichtversicherungsgesetz 1994 in der geltenden Fassung (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10012323">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10012323</a>)</li> <li>Gesamte Rechtsvorschrift für Kraftfahrzeuggesetz 1967 in der geltenden Fassung (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10011384">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10011384</a>)</li> </ul>

<b>Kraftfahrzeugsteuer (vehicle tax)</b>	
Type of tax/charge	Circulation tax.
Country/region	Austria
Transport mode	Road
Transport means	<p>All vehicles and trailer registered in Austria with more than 3.5 gvwt, vehicles registered in Austria without obligation to have a liability insurance (based on "Kraftfahrzeuggesetz 1967"), tractors</p> <p>All other vehicles are taxed by "motorbezogene Versicherungssteuer" – see factsheet "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)	<ul style="list-style-type: none"> <li>For vehicles and trailers more than 3.5 t GVW: ton GVW</li> <li>For motor cycles and vehicles up to 3.5 t GVW (not obliged to have a liability insurance): in the same way as for "motorbezogene Versicherungssteuer (see factsheet "motorbezogene Versicherungssteuer")</li> </ul>
Charge structure and level	<p>For vehicles and trailers with more 3.5 t GVW:</p> <ul style="list-style-type: none"> <li>up to 12 t GVW: EUR 1.55 / ton GVW per month, minimum EUR 15 per month</li> <li>more than 12 t GVW up to 18 t GVW EUR 1.70 / ton GVW per month</li> <li>more than 18 t GVW: EUR 1.90 / ton GVW per month, maximal EUR 80 for vehicles and EUR 66 for trailers per month</li> <li>Every part of a ton has to be rounded up to the next full ton.</li> </ul> <p>For motor cycles and vehicles up to 3.5 t GVW (not obliged to have a liability insurance): in the same way as for "motorbezogene Versicherungssteuer (see factsheet "motorbezogene Versicherungssteuer")</p>
Auxiliary services	-
Other issues	Revenues go into general public budget
Data sources used	<ul style="list-style-type: none"> <li>Website Bundesministerium für Finanzen, <a href="https://www.bmf.gv.at/steuern/fahrzeuge/kraftfahrzeugsteuer.html#heading_Pkw_und_Kombi">https://www.bmf.gv.at/steuern/fahrzeuge/kraftfahrzeugsteuer.html#heading_Pkw_und_Kombi</a>, consulted in March 2017</li> <li>Gesamte Rechtsvorschrift für Kraftfahrzeugsteuergesetz 1992 in der geltenden Fassung (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004742">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004742</a>)</li> </ul>

<b>Vignette (time based toll)</b>	
Type of tax/charge	Time based toll
Country/region	Austria
Transport mode	Road
Transport	Motor cycles and vehicles up to 3.5 t Gross Vehicle Weight (GVW) on motorways

means	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.																
Description of the scheme	<p>Time based toll system for motorcycles and all vehicles with up to 3.5 t GVW driving on Austrian motorways and expressways. Yearly, 2-month and 10-days vignette to be stocked on front shield.</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>Tariff is an infrastructure charge. On those motorway section with special tolls for vehicles less than 3.5 t GVW no vignette has to be paid.</p>																
Responsible authority	Republic Austria (Ministry for transport, Innovation and Technology, Ministry of Finance) and ASFINAG																
Charge base(s)	Selected time frame, to be paid per vehicle																
Charge structure and level	<p>The following tariffs are valid since beginning of 2017:</p> <table><tr><th colspan="4">Rates 2017</th></tr><tr><th>Type of vehicle</th><th>10-day-toll sticker</th><th>2-month-toll sticker</th><th>Annual toll sticker</th></tr><tr><td>Vehicle with a maximum gross vehicle weight of up to 3.5 t</td><td>€ 8,90</td><td>€ 25,90</td><td>€ 86,40</td></tr><tr><td>Motorcycle</td><td>€ 5,10</td><td>€ 13,00</td><td>€ 34,40</td></tr></table> <p>Rates in EUR, Prices include 20 % VAT, valid as 1st of December 2016</p>	Rates 2017				Type of vehicle	10-day-toll sticker	2-month-toll sticker	Annual toll sticker	Vehicle with a maximum gross vehicle weight of up to 3.5 t	€ 8,90	€ 25,90	€ 86,40	Motorcycle	€ 5,10	€ 13,00	€ 34,40
Rates 2017																	
Type of vehicle	10-day-toll sticker	2-month-toll sticker	Annual toll sticker														
Vehicle with a maximum gross vehicle weight of up to 3.5 t	€ 8,90	€ 25,90	€ 86,40														
Motorcycle	€ 5,10	€ 13,00	€ 34,40														
Auxiliary services	-																
Other issues	Revenues of infrastructure charge is earmarked to ASFINAG and used for motorway operation, renewal, extension.																
Data sources used	<ul style="list-style-type: none"><li>Gesamte Rechtsvorschrift für Bundesstraßen-Mautgesetz 2002 (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20002090">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20002090</a>)</li><li>Website ASFINAG: <a href="https://www.asfinag.at/maut/vignette">https://www.asfinag.at/maut/vignette</a>, consulted in March 2017</li></ul>																

Sondermautstrecken PKW (toll on specific parts of the network)	
Type of tax/charge	Toll on specific parts of the network
Country/region	Austria
Transport mode	Road
Transport means	Motor cycles and vehicles up to 3.5 t Gross Vehicle Weight (GVW) on motorways  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.
Description of the scheme	Section based toll charge for motorcycles and all vehicles with up to 3.5 t GVW driving on specific Austrian motorway and expressway sections (Pyhrn Motorway – Bosruck Tunnel and Gleinalm Tunnel; Tauern Motorway – Tauern Tunnel; Karawanken Motorway – Karawanken Tunnel, complete Brenner Motorway, Arlberg Expressway – Arlberg Tunnel). User can purchase a single ticket per trip or a yearly ticket including all trips within a year. Debtor is the driver and the registered owner of the vehicles. If more than one person is debtor they guarantee jointly and severally. Tariff is an infrastructure charge for these special Alpine sections.
Responsible authority	Republic Austria (Ministry for transport, Innovation and Technology, Ministry of Finance) and ASFINAG
Charge base(s)	To paid per passing the toll plaza per vehicle or per year per vehicle.



Charge structure and level	The following tariffs are valid since beginning of 2017:	
	<b>A 9 Pyhrn Gleinalm and Bosruck Tunnel</b>	
	<b>Cards</b>	<b>Rate</b>
	Single trip Gleinalm Tunnel	€ 8,50
	Single trip Bosruck Tunnel	€ 5,00
	Annual card	€ 102,50
	Annual card - discount valid toll sticker	€ 62,50
	Annual card for commuters	€ 40,50
	Annual card for commuters - discount valid toll sticker	free of charge
	Annual card for disabled drivers	€ 7,00
	Rates in EUR, inclusive 20% VAT	
	<b>A 10 Tauern Katschberg Tunnel</b>	
	<b>Cards</b>	<b>Rate</b>
	Single trip	€ 11,50
	Annual card	€ 107,50
	Annual card - discount valid toll sticker	€ 67,50
	Annual card for commuters	€ 40,50
	Annual card for commuters - discount valid toll sticker	free of charge
	Annual card for disabled drivers	€ 7,00
	<b>Road sections</b>	<b>Rate</b>
	St. Michael – Rennweg or reverse (Katschbergtunnel)	€ 5,50
	St. Michael – Flachau or reverse (Tauern tunnel)	€ 5,50
	Zederhaus – Flachau or reverse (Tauern tunnel)	€ 5,50
	Total distance	€ 11,50
	Rates in EUR, inclusive 20% VAT	
	<b>A 11 Karawanken</b>	
	<b>Cards</b>	<b>Rate</b>
	Single trip	€ 7,20
	14-trips-monthly card A 11	€ 32,20
	Rates in EUR, inclusive 20% VAT	
	Since 1 April 2016, there is a 14-trips-monthly card for the A 11 Karawanken motorway. This replaces the pre-paid card for the A 11. Previously acquired pre-paid cards can still be used. The new card is valid for 14 trips through the Karawank tunnel within 30 calendar days from date of issue. Unused trips expire after 30 calendar days.	
	<b>A 13 Brenner</b>	
	<b>Cards</b>	<b>Rate</b>
	Single trip	€ 9,00
	Annual card	€ 102,50
	Annual card - discount valid toll sticker	€ 62,50
	Annual card for commuters	€ 40,50
	Annual card for commuters - discount valid toll sticker	free of charge
	Annual card for disabled drivers	€ 7,00
	Annual card for disabled persons A 13	€ 40,50
	Annual card for disabled persons A 13 - discount valid toll sticker	free of charge
	Monthly card for the A 13 only	€ 40,50
	Resident's card for the A 13 only	€ 40,50
	Resident's card for the A 13 only - discount valid toll sticker	free of charge
	<b>Road sections</b>	<b>Rate</b>
	Innsbruck – Zenzenhof bzw. Brennerpass – Brennersee or reverse	€ 1,00
	Innsbruck – Patsch/Europabrücke or reverse	€ 2,50
	Innsbruck – Stubaital or reverse	€ 3,00
	Matrei – Brennerpass or reverse	€ 4,50
	Total distance	€ 9,00
	Rates in EUR, inclusive 20% VAT	
	<b>S 16 Arlberg</b>	
	<b>Cards</b>	<b>Rate</b>
	Single trip	€ 9,50
	Annual card	€ 102,50
	Annual card - discount valid toll sticker	€ 62,50
	Annual card for commuters	€ 40,50
	Annual card for commuters - discount valid toll sticker	free of charge
	Annual card for disabled drivers	€ 7,00
	Rates in EUR, inclusive 20% VAT	

Auxiliary services	-
Other issues	Revenues of infrastructure charge is earmarked to ASFINAG and used for motorway operation, renewal, extension.
Data sources used	<ul style="list-style-type: none"> <li>Gesamte Rechtsvorschrift für Bundesstraßen-Mautgesetz 2002 (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20002090">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20002090</a>)</li> <li>Website ASFINAG, <a href="https://www.asfinag.at/web/guest/maut/sonder-und-videomaut/sondermauttarife">https://www.asfinag.at/web/guest/maut/sonder-und-videomaut/sondermauttarife</a>, consulted in March 2016</li> </ul>

### 3.2 Rail

Elektrizitätsabgabe (electricity tax)	
Type of tax/charge	Electricity tax
Country/region	Austria
Transport mode	Rail (and electric road vehicles)
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"> <li>Supply to suppliers that sell the energy</li> <li>Own use of electricity producers up to 5.000 kWh per year</li> <li>Produced for the production and transport of energy, natural gas and mineral oil</li> <li>Renewable energy production for own use up to 25 kWh per year</li> </ul> <p>The above listed point 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	€ 0,015 / kWh
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>Website Wirtschaftskammer, <a href="https://www.wko.at/service/steuern/Energiebesteuerung_-_Die_Elektrizitaetsabgabe.html">https://www.wko.at/service/steuern/Energiebesteuerung_-_Die_Elektrizitaetsabgabe.html</a>, consulted in March 2017</li> </ul>

Rail infrastructure charge	
Type of tax/charge	Infrastructure charges
Country/region	Austria
Transport mode	Rail
Transport means	All passenger and freight trains. No exemptions.

Description of the scheme	<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 2017: rail track, passenger stations, shunting and additional facilities.</p> <p><b>For trains paths:</b> Differentiation per traffic type and route, specific reductions</p> <div><div><div><div>Train Run Standard Package</div><div><div><div>Base charge</div><div><div>train-kilometres</div><div>by traffic type</div><div>loco trains</div><div>passenger trains</div><div>freight trains</div><div>long-distance single wagon load traffic</div><div>short-distance single wagon load traffic</div><div>other freight trains</div><div>by route</div><div>Brenner line</div><div>West line</div><div>other international lines</div><div>other main lines</div><div>secondary lines</div><div>+</div><div>Gross-tonne-kilometres</div></div></div><div><div>reductions/supplements</div><div><div>qualitative</div><div><div>Traction-unit-factor</div><div>Performance Regime</div></div></div><div><div>route-specific</div><div><div>Supplement for congested infrastructure</div><div>Incentive for capacity optimisation</div><div>Corridor-specific freight traffic incentive</div></div></div></div></div><div>— obligatory components    - - - optional components</div></div><p>For passenger stations:</p><table><tr><td rowspan="5">MODULE 1</td><td rowspan="5"><div>Basic Services in all stations</div></td><td>Basic category</td><td>1+</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr><tr><td>Passenger frequency per day</td><td>&gt;65.000</td><td>&gt; 20.000 to 65.000</td><td>&gt; 8.000 to 20.000</td><td>&gt; 4.000 to 8.000</td><td>&gt; 2.000 to 4.000</td><td>&gt; 500 to 2.000</td><td>less than 500</td></tr><tr><td>Signage</td><td colspan="7" rowspan="4"><div>Basic services in all stations</div></td></tr><tr><td>timetable notices (initial mounting)</td></tr><tr><td>Areas for automatic ticket issue and ticket stamping machines</td></tr><tr><td>Seating</td></tr><tr><td>Cleaning</td></tr><tr><td rowspan="7">MODULE 2</td><td rowspan="5"><div>Basic- or additional services</div></td><td>Weather canopies</td><td colspan="7" rowspan="5"><div>Basic services with reduction</div></td></tr><tr><td>dynamic passenger information</td></tr><tr><td>Loudspeakers</td></tr><tr><td>Platform and destination displays/monitors</td></tr><tr><td>Video device</td></tr><tr><td>Safety</td><td>Security-Service (Premium or Standard)</td><td colspan="7" rowspan="3"><div>additional services with supplement</div></td></tr><tr><td>Access to platform</td><td>Escalator</td></tr><tr><td>add. Services</td><td>Service</td></tr><tr><td>Trolley Base</td></tr><tr><td>InfoPoint</td></tr><tr><td rowspan="4">MODULE 3</td><td rowspan="4"><div>Platform capacity</div></td><td>1 to 2 platform edges</td><td colspan="3">factor 1</td><td colspan="4" rowspan="4">factor 1</td></tr><tr><td>3 to 4 platform edges</td><td colspan="3">factor 1,1</td></tr><tr><td>5 to 7 platform edges</td><td colspan="3">factor 1,2</td></tr><tr><td>8 or more platform edges</td><td colspan="3">factor 1,3</td></tr></table><p><b>For Shunting:</b> Shunting services are carried out by arrangement between the RU and ÖBB-Infrastruktur AG insofar as resources exist, and are allocated in accordance with the priority rules stated in the product catalogue for shunting.</p><p><b>For Additional facilities:</b> 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></div></div>	MODULE 1	<div>Basic Services in all stations</div>	Basic category	1+	1	2	3	4	5	6	Passenger frequency per day	>65.000	> 20.000 to 65.000	> 8.000 to 20.000	> 4.000 to 8.000	> 2.000 to 4.000	> 500 to 2.000	less than 500	Signage	<div>Basic services in all stations</div>							timetable notices (initial mounting)	Areas for automatic ticket issue and ticket stamping machines	Seating	Cleaning	MODULE 2	<div>Basic- or additional services</div>	Weather canopies	<div>Basic services with reduction</div>							dynamic passenger information	Loudspeakers	Platform and destination displays/monitors	Video device	Safety	Security-Service (Premium or Standard)	<div>additional services with supplement</div>							Access to platform	Escalator	add. Services	Service	Trolley Base	InfoPoint	MODULE 3	<div>Platform capacity</div>	1 to 2 platform edges	factor 1			factor 1				3 to 4 platform edges	factor 1,1			5 to 7 platform edges	factor 1,2			8 or more platform edges	factor 1,3		
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		8 or more platform edges	factor 1,3																																																																															
Responsible authority	ÖBB-Infrastruktur AG, Regulation Authority: Schienen-Control Österreichische Gesellschaft für Schienenmarktregulierung mit beschränkter Haftung (Schienen-Control GmbH)																																																																																	

Charge base(s)	<p><b>For trains paths:</b> variable charge/train-km (capacity) and per gross tonne-km (maintenance and renewal)</p> <p><b>For stations stops:</b> per station stop</p> <p><b>For shunting:</b> for different type of shunting services different bases for charging are relevant. Per wagon, per group of wagon, per number of activities (e.g brake tests), per hour – Detailed information can be found in the table below and in product catalogue for shunting (<a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Shunting.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Shunting.jsp</a>)</p> <p><b>For additional facilities:</b> 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. Detailed information can be found in the table below and in product catalogue for facilities: <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Facilities.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Facilities.jsp</a></p>																																																																																																																																												
Charge structure and level	<p><b>Train path</b></p> <p>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. Detailed information: see <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Train Path.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Train Path.jsp</a></p> <table><tr><th>No.</th><th>Product / Service</th><th>Unit</th><th>Factor</th><th>Charge in Euro (excl. 20 % VAT)</th></tr><tr><td colspan="5"><b>BASE CHARGE</b></td></tr><tr><td colspan="5"><b>by Route Category (passenger trains)</b></td></tr><tr><td>1.1.1.1</td><td>PT Brenner line (Kufstein-Innsbruck-Brenner)</td><td>train-km</td><td>zp<sub>B</sub></td><td>3.7244</td></tr><tr><td>1.1.1.2</td><td>PT secondary lines</td><td>train-km</td><td>zp<sub>E</sub></td><td>1.1073</td></tr><tr><td>1.1.1.4</td><td>PT other international lines</td><td>train-km</td><td>zp<sub>SIA</sub></td><td>2.0652</td></tr><tr><td>1.1.1.5</td><td>PT other main lines</td><td>train-km</td><td>zp<sub>SK</sub></td><td>1.5073</td></tr><tr><td>1.1.1.6</td><td>PT West line</td><td>train-km</td><td>zp<sub>W</sub></td><td>3.0521</td></tr><tr><td colspan="5"><b>by Route Category (Freight trains *)</b></td></tr><tr><td>1.1.1.7</td><td>FT Brenner line (Kufstein-Innsbruck-Brenner)</td><td>train-km</td><td>zg<sub>B</sub></td><td>2.4527</td></tr><tr><td>1.1.1.8</td><td>FT secondary lines</td><td>train-km</td><td>zg<sub>E</sub></td><td>0.7291</td></tr><tr><td>1.1.1.10</td><td>FT other international lines</td><td>train-km</td><td>zg<sub>SIA</sub></td><td>1.3601</td></tr><tr><td>1.1.1.11</td><td>FT other main lines</td><td>train-km</td><td>zg<sub>SK</sub></td><td>0.9926</td></tr><tr><td>1.1.1.12</td><td>FT West line</td><td>train-km</td><td>zg<sub>W</sub></td><td>2.0100</td></tr><tr><td colspan="5"><b>by Route Category for long-distance single wagon load traffic as part of freight traffic</b></td></tr><tr><td>1.1.1.18</td><td>LDSWT Brenner line (Kufstein-Innsbruck-Brenner)</td><td>train-km</td><td>zewfv<sub>B</sub></td><td>2.1461</td></tr><tr><td>1.1.1.19</td><td>LDSWT secondary lines</td><td>train-km</td><td>zewfv<sub>E</sub></td><td>0.6380</td></tr><tr><td>1.1.1.20</td><td>LDSWT other international lines</td><td>train-km</td><td>zewfv<sub>SIA</sub></td><td>1.1901</td></tr><tr><td>1.1.1.21</td><td>LDSWT other main lines</td><td>train-km</td><td>zewfv<sub>SK</sub></td><td>0.8685</td></tr><tr><td>1.1.1.22</td><td>LDSWT West line</td><td>train-km</td><td>zewfv<sub>W</sub></td><td>1.7587</td></tr><tr><td colspan="5"><b>by Route Category (loco trains)</b></td></tr><tr><td>1.1.1.13</td><td>LT Brenner line (Kufstein-Innsbruck-Brenner)</td><td>train-km</td><td>zd<sub>B</sub></td><td>2.4527</td></tr><tr><td>1.1.1.14</td><td>LT secondary lines</td><td>train-km</td><td>zd<sub>E</sub></td><td>0.7291</td></tr><tr><td>1.1.1.15</td><td>LT other international lines</td><td>train-km</td><td>zd<sub>SIA</sub></td><td>1.3601</td></tr><tr><td>1.1.1.16</td><td>LT other main lines</td><td>train-km</td><td>zd<sub>SK</sub></td><td>0.9926</td></tr><tr><td>1.1.1.17</td><td>LT West line</td><td>train-km</td><td>zd<sub>W</sub></td><td>2.0100</td></tr><tr><td colspan="5"><b>by Gross tonne-kilometres</b></td></tr><tr><td>1.1.2</td><td>gross tonne-kilometres</td><td>gtkm</td><td>btk</td><td>0.001268</td></tr></table> <p><b>Station Stop</b></p> <p>For the basic services (Modul 1) offered in all stations a charge per station stop is due. The charge depends on the station category (differentiated by average passenger frequency per day. For additional or missing services or offers (Modul 2) compared to basic reductions and services are given (based on a very detailed list of respective services and offers. In addition to this a factor on the charge (based on Modul 1 and 2) calculates the final charge (Modul 3). This</p>	No.	Product / Service	Unit	Factor	Charge in Euro (excl. 20 % VAT)	<b>BASE CHARGE</b>					<b>by Route Category (passenger trains)</b>					1.1.1.1	PT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zp <sub>B</sub>	3.7244	1.1.1.2	PT secondary lines	train-km	zp <sub>E</sub>	1.1073	1.1.1.4	PT other international lines	train-km	zp <sub>SIA</sub>	2.0652	1.1.1.5	PT other main lines	train-km	zp <sub>SK</sub>	1.5073	1.1.1.6	PT West line	train-km	zp <sub>W</sub>	3.0521	<b>by Route Category (Freight trains *)</b>					1.1.1.7	FT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zg <sub>B</sub>	2.4527	1.1.1.8	FT secondary lines	train-km	zg <sub>E</sub>	0.7291	1.1.1.10	FT other international lines	train-km	zg <sub>SIA</sub>	1.3601	1.1.1.11	FT other main lines	train-km	zg <sub>SK</sub>	0.9926	1.1.1.12	FT West line	train-km	zg <sub>W</sub>	2.0100	<b>by Route Category for long-distance single wagon load traffic as part of freight traffic</b>					1.1.1.18	LDSWT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zewfv <sub>B</sub>	2.1461	1.1.1.19	LDSWT secondary lines	train-km	zewfv <sub>E</sub>	0.6380	1.1.1.20	LDSWT other international lines	train-km	zewfv <sub>SIA</sub>	1.1901	1.1.1.21	LDSWT other main lines	train-km	zewfv <sub>SK</sub>	0.8685	1.1.1.22	LDSWT West line	train-km	zewfv <sub>W</sub>	1.7587	<b>by Route Category (loco trains)</b>					1.1.1.13	LT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zd <sub>B</sub>	2.4527	1.1.1.14	LT secondary lines	train-km	zd <sub>E</sub>	0.7291	1.1.1.15	LT other international lines	train-km	zd <sub>SIA</sub>	1.3601	1.1.1.16	LT other main lines	train-km	zd <sub>SK</sub>	0.9926	1.1.1.17	LT West line	train-km	zd <sub>W</sub>	2.0100	<b>by Gross tonne-kilometres</b>					1.1.2	gross tonne-kilometres	gtkm	btk	0.001268
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<b>by Route Category (passenger trains)</b>																																																																																																																																													
1.1.1.1	PT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zp <sub>B</sub>	3.7244																																																																																																																																									
1.1.1.2	PT secondary lines	train-km	zp <sub>E</sub>	1.1073																																																																																																																																									
1.1.1.4	PT other international lines	train-km	zp <sub>SIA</sub>	2.0652																																																																																																																																									
1.1.1.5	PT other main lines	train-km	zp <sub>SK</sub>	1.5073																																																																																																																																									
1.1.1.6	PT West line	train-km	zp <sub>W</sub>	3.0521																																																																																																																																									
<b>by Route Category (Freight trains *)</b>																																																																																																																																													
1.1.1.7	FT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zg <sub>B</sub>	2.4527																																																																																																																																									
1.1.1.8	FT secondary lines	train-km	zg <sub>E</sub>	0.7291																																																																																																																																									
1.1.1.10	FT other international lines	train-km	zg <sub>SIA</sub>	1.3601																																																																																																																																									
1.1.1.11	FT other main lines	train-km	zg <sub>SK</sub>	0.9926																																																																																																																																									
1.1.1.12	FT West line	train-km	zg <sub>W</sub>	2.0100																																																																																																																																									
<b>by Route Category for long-distance single wagon load traffic as part of freight traffic</b>																																																																																																																																													
1.1.1.18	LDSWT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zewfv <sub>B</sub>	2.1461																																																																																																																																									
1.1.1.19	LDSWT secondary lines	train-km	zewfv <sub>E</sub>	0.6380																																																																																																																																									
1.1.1.20	LDSWT other international lines	train-km	zewfv <sub>SIA</sub>	1.1901																																																																																																																																									
1.1.1.21	LDSWT other main lines	train-km	zewfv <sub>SK</sub>	0.8685																																																																																																																																									
1.1.1.22	LDSWT West line	train-km	zewfv <sub>W</sub>	1.7587																																																																																																																																									
<b>by Route Category (loco trains)</b>																																																																																																																																													
1.1.1.13	LT Brenner line (Kufstein-Innsbruck-Brenner)	train-km	zd <sub>B</sub>	2.4527																																																																																																																																									
1.1.1.14	LT secondary lines	train-km	zd <sub>E</sub>	0.7291																																																																																																																																									
1.1.1.15	LT other international lines	train-km	zd <sub>SIA</sub>	1.3601																																																																																																																																									
1.1.1.16	LT other main lines	train-km	zd <sub>SK</sub>	0.9926																																																																																																																																									
1.1.1.17	LT West line	train-km	zd <sub>W</sub>	2.0100																																																																																																																																									
<b>by Gross tonne-kilometres</b>																																																																																																																																													
1.1.2	gross tonne-kilometres	gtkm	btk	0.001268																																																																																																																																									

	<p>factor depends on the number of platform edges.</p> <p>The charges of the basic services are shown in the table below. For detailed information on Mosul 2 and 3 see: <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Stations.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Stations.jsp</a></p> <table><tr><th>No.</th><th>Product / Service</th><th>Unit</th><th>Factor</th><th>Charge in Euro (excl. 20% Sales Tax)</th></tr><tr><td colspan="5">3. Station Stop Passenger Traffic</td></tr><tr><td colspan="5">Base Charge by Station Category</td></tr><tr><td rowspan="7">Module 1</td><td>Station Base Category 1+</td><td>stop</td><td>sgk<sub>1</sub></td><td>7.1539</td></tr><tr><td>Station Base Category 1</td><td>stop</td><td>sgk<sub>1</sub></td><td>5.7665</td></tr><tr><td>Station Base Category 2</td><td>stop</td><td>sgk<sub>2</sub></td><td>3.3053</td></tr><tr><td>Station Base Category 3</td><td>stop</td><td>sgk<sub>3</sub></td><td>2.3208</td></tr><tr><td>Station Base Category 4</td><td>stop</td><td>sgk<sub>4</sub></td><td>1.6491</td></tr><tr><td>Station Base Category 5</td><td>stop</td><td>sgk<sub>5</sub></td><td>0.9538</td></tr><tr><td>Station Base Category 6</td><td>stop</td><td>sgk<sub>6</sub></td><td>0.6447</td></tr></table> <p><b>Shunting:</b></p> <p>Shunting tariffs are basically differentiated by</p> <ul style="list-style-type: none"><li>• Shunting services within the shunting operating hours of marshalling yards</li><li>• Shunting services outside marshalling yards during shunting operating hours</li></ul> <p>Within these two categories subcategories of services are charges differently: Core services, additional services, other services.</p> <p>The core services are presented in the tables below. For additional and other services: see: <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Stations.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Stations.jsp</a></p> <table><tr><th>No.</th><th>Produkt / Service</th><th>Unit</th><th>Factor</th><th>Charge in Euro (excl. 20% VAT)</th></tr><tr><td colspan="5">6.1 Shunting services within the shunting operating hours of marshalling yards</td></tr><tr><td colspan="5">6.1.1 Core services</td></tr><tr><td>6.1.1.1</td><td>Train disassembling and assembling with train preparation (without initial registration of wagons in INFRA-TIS)</td><td>Wagon</td><td>zzb</td><td>5.70</td></tr><tr><td>6.1.1.2</td><td>Special handling of trainsets, wagons and/or wagon groups, as well as multiple-group trains</td><td>Group</td><td>zbg<sub>1</sub></td><td>35.40</td></tr><tr><td>6.1.1.4</td><td>Addition of wagons</td><td>Wagon</td><td>bwv</td><td>4.63</td></tr><tr><td colspan="5">6.3 Shunting services outside marshalling yards during shunting operating hours</td></tr><tr><td colspan="5">6.3.1 Core services for planned orders within or out of published locations (Network Statement)</td></tr><tr><td>6.3.1a</td><td>Personnel hours for core services</td><td>Hour</td><td>vl<sub>1</sub></td><td>20.88</td></tr><tr><td>6.3.1b</td><td>Personnel hours for shunting services with locomotive operation for core services</td><td>Hour</td><td>vl<sub>2</sub></td><td>48.03*)</td></tr></table> <p><b>Additional facilities</b></p> <p>Tariffs for additional facilities are basically differentiated by</p> <ul style="list-style-type: none"><li>• Use of Stabling Capacity and Sidings for Loading and Unloading</li><li>• Use of other facilities</li></ul> <p>For ariffs for these list of additional services see: <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Facilities.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DMS Dateien/ Facilities.jsp</a></p>	No.	Product / Service	Unit	Factor	Charge in Euro (excl. 20% Sales Tax)	3. Station Stop Passenger Traffic					Base Charge by Station Category					Module 1	Station Base Category 1+	stop	sgk <sub>1</sub>	7.1539	Station Base Category 1	stop	sgk <sub>1</sub>	5.7665	Station Base Category 2	stop	sgk <sub>2</sub>	3.3053	Station Base Category 3	stop	sgk <sub>3</sub>	2.3208	Station Base Category 4	stop	sgk <sub>4</sub>	1.6491	Station Base Category 5	stop	sgk <sub>5</sub>	0.9538	Station Base Category 6	stop	sgk <sub>6</sub>	0.6447	No.	Produkt / Service	Unit	Factor	Charge in Euro (excl. 20% VAT)	6.1 Shunting services within the shunting operating hours of marshalling yards					6.1.1 Core services					6.1.1.1	Train disassembling and assembling with train preparation (without initial registration of wagons in INFRA-TIS)	Wagon	zzb	5.70	6.1.1.2	Special handling of trainsets, wagons and/or wagon groups, as well as multiple-group trains	Group	zbg <sub>1</sub>	35.40	6.1.1.4	Addition of wagons	Wagon	bwv	4.63	6.3 Shunting services outside marshalling yards during shunting operating hours					6.3.1 Core services for planned orders within or out of published locations (Network Statement)					6.3.1a	Personnel hours for core services	Hour	vl <sub>1</sub>	20.88	6.3.1b	Personnel hours for shunting services with locomotive operation for core services	Hour	vl <sub>2</sub>	48.03*)
No.	Product / Service	Unit	Factor	Charge in Euro (excl. 20% Sales Tax)																																																																																											
3. Station Stop Passenger Traffic																																																																																															
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Module 1	Station Base Category 1+	stop	sgk <sub>1</sub>	7.1539																																																																																											
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6.3.1b	Personnel hours for shunting services with locomotive operation for core services	Hour	vl <sub>2</sub>	48.03*)																																																																																											
Auxiliary services	<p>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")</p> <p>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.</p>																																																																																														
Other issues	<p>General administrative costs are part of the Minimum Access Package (train-km price) and are not paid through an extra price.</p> <p>Use of revenues: the revenues deriving from track access charge are used to cover operational</p>																																																																																														

	costs- and maintenance costs.
Data sources used	<ul style="list-style-type: none"> <li>• OBB INFRA (2017), Network Access Product Catalogue 2017 – Train Path, Train Run and other services 2017 of OBB-Infrastruktur AG, <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DM S Dateien/ Train Path.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DM S Dateien/ Train Path.jsp</a></li> <li>• OBB INFRA (2017), Network Access Product Catalogue 2017 – Stations 2017 of OBB-Infrastruktur AG, <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DM S Dateien/ Stations.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DM S Dateien/ Stations.jsp</a></li> <li>• OBB INFRA (2017), Network Access Product Catalogue 2017 – Facilities 2017 of OBB-Infrastruktur AG, <a href="http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DM S Dateien/ Facilities.jsp">http://www.oebb.at/infrastruktur/en/ p Network Access/Product Services Prices/02 DM S Dateien/ Facilities.jsp</a></li> </ul>

### 3.3 IWT

Fuel tax for IWT	
Type of tax/charge	Mineralölsteuer (fuel tax)
Country/region	Austria
Transport mode	IWT
Transport means	Commercial IWT (passenger and freight – details see next part) does not have to pay fuel tax. Others are taxed with standard fuel tax (see road)
Description of the scheme	<p>The mineral oil tax law regulates not only fuel tax but tax on all mineral oil product (including heating oil and other products). The tax has no specific objective. Revenues go into general state budget.</p> <p>Mineral oil that is sold as vessel fuel to vessel operators for commercial transport of persons and freight (including intra company transportation) on Danube, Bodensee and Neusiedlersee) and is characterised as gasoil according to §9 of fuel tax is tax free.</p>
Responsible authority	National government / Ministry of Finance
Charge base(s)	Fuel consumed. EUR/1.000l
Charge structure and level	<p>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):</p> <ul style="list-style-type: none"> <li>• Gasoline, less than 46l/1,000l biofuel mixed: € 515/1,000l</li> <li>• Gasoline, at least 46l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 482/1,000l</li> <li>• Diesel, less than 66l/1,000l biofuel mixed: € 425/1,000l</li> <li>• Diesel, at least 66l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 397/1,000l</li> <li>• LPG: € 261/1,000l.</li> <li>• CNG: €</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• Gesamte Rechtsvorschrift für Mineralölsteuergesetz 1995, Bundesgesetz, mit dem die Mineralölsteuer an das Gemeinschaftsrecht angepaßt wird (Mineralölsteuergesetz 1995) in der geltenden Fassung (<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004908">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004908</a>)</li> </ul>

#### Charges for locks and bridges

Type of tax/charge	Charges for locks and bridges
--------------------	-------------------------------

Country/ region	Austria
Transport mode	IWT
Transport means	No charges and dues on locks and bridges on the Danube
Description of the scheme	No shipping charges are levied for traffic on the international waterway of the Danube. This is due to the fact that this waterway is subject to the provisions of the Belgrade Convention of 1948. This Convention established the principle of free navigation on the Danube for all merchant ships flying the flags of the Danube riparian countries.
Responsible authority	Federal Ministry for Transport, Innovation and Technology of Austria , viadonau;
Charge base(s)	Not relevant
Charge structure and level	Not relevant
Auxiliary services	-
Other issues	-
Data sources used	Website ViaDonau, <a href="http://www.viadonau.org/en/economy/the-danube-transport-axis/">http://www.viadonau.org/en/economy/the-danube-transport-axis/</a> , consulted in March 2017

### 3.4 Aviation

Fuel tax for Aviation	
Type of tax/charge	Mineralölsteuer (fuel tax)
Country/ region	Austria
Transport mode	Aviation
Transport means	Commercial aviation does not have to pay fuel tax. Others are taxed with standard fuel tax (see road)
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). The tax has no specific objective. Revenues go into general state budget.  Mineral oil that is sold as aviation fuel to aviation companies for commercial transport of persons and freight and is used as aviation fuel is tax free.
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"> <li>• Gasoline, less than 46l/1,000l biofuel mixed: € 515/1,000l</li> <li>• Gasoline, at least 46l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 482/1,000l</li> <li>• Diesel, less than 66l/1,000l biofuel mixed: € 425/1,000l</li> <li>• Diesel, at least 66l/1,000l biofuel mixed and max sulphur content 10mg/kg: € 397/1,000l</li> <li>• LPG: € 261/1,000l.</li> <li>• CNG: € 0</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	Gesamte Rechtsvorschrift für Mineralölsteuergesetz 1995, Bundesgesetz, mit dem die Mineralölsteuer an das Gemeinschaftsrecht angepaßt wird (Mineralölsteuergesetz 1995) in der

	geltenden Fassung ( <a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004908">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004908</a> )
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<b>Flugabgabe (Air Transport Levy)</b>	
Type of tax/charge	Taxes collected per passenger
Country/region	Austria
Transport mode	Aviation
Transport means	<p>Passenger flights with motorised aircrafts</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>• Passengers up to 2 years age not using an own seat</li> <li>• Crew members of the flight or the crew or members of another flight using the flight to come to their next operation place</li> <li>• Departures with education purpose</li> <li>• Departures with purpose to parachute jumping</li> <li>• Departures for 100% military, medical or humanitarian purpose</li> <li>• Transit departures with planned journey interruption of less than 24 hours</li> <li>• Departure after a non-planned landing</li> <li>• Departure with aircrafts less than 2000 kg max. permissible take-off weight</li> <li>• Departure of safe aircraft in line with Art. 3 of the treaty regarding international civil aviation</li> </ul>
Description of the scheme	<p>The Air Transport Levy is due for every passenger departure from a national airport in Austria with a motorised aircraft.</p> <p>For this tax motorised aircrafts are defined as aircrafts or rotorcrafts with mineral oil as fuel.</p> <p>Debtor is the air craft owner. The national airport owner is liable.</p>
Responsible authority	National government / Ministry of Finance
Charge base(s)	Passenger departure
Charge structure and level	<p>Tax level is based on the location of the destination airport:</p> <ul style="list-style-type: none"> <li>• Short distance: EUR 7 per passenger</li> <li>• Medium distance: EUR 15 per passenger</li> <li>• Long distance: EUR 35 per passenger</li> </ul>
Auxiliary services	-
Other issues	This tax is due since 2011. In 2018 a reduction to the half tariff is planned.
Data sources used	<ul style="list-style-type: none"> <li>• Gesamte Rechtsvorschrift für Flugabgabegesetz, <a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20007051">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20007051</a>, consulted in March 2017</li> <li>• Website Bundesministerium für Finanzen, <a href="https://www.bmf.gv.at/steuern/a-z/flugabgabegesetz/flugabgabe.html">https://www.bmf.gv.at/steuern/a-z/flugabgabegesetz/flugabgabe.html</a>, consulted in March 2017</li> </ul>

<b>Schedule Coordination Fee</b>	
Type of tax/charge	Slot and schedule coordination
Country/region	Austria – VIE
Transport mode	Aviation
Transport means	<p>Passenger and freight (each air transport company or aircraft holder)</p> <p>Exemptions: non</p>
Description of the scheme	<p>Under the "Federal Law on Aviation", in the version of Federal Law Gazette 98/2005 from August, 11<sup>th</sup> 2005 a „Schedule Coordination Service Fee" was approved by the Ministry for Transport, Innovation and Technology, which each air transport company or aircraft holder has to pay for the coordination or facilitation of airport slots.</p> <p>The levy of this fee is done on behalf and for the account of SCA Slot Coordination Austria by</p>



	Vienna Airport plc and is to be paid over by the airport operator to SCA Slot Coordination Austria.
Responsible authority	Schedule Coordination Austria GmbH, with approval of the Federal Ministry of Transport, Innovation and Technology (BMVIT)
Charge base(s)	Round trip (landing and take-off)
Charge structure and level	€3.90 per roundtrip (landing and take-off)
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.slots-austria.com/schedule_coordination_fee">http://www.slots-austria.com/schedule_coordination_fee</a>

AIRPORT CHARGES	
Type of tax/charge	Airport charges
Country/region	Austria/ Vienna international airport
Transport mode	Aviation
Transport means	any user of the facilities and installations of the Airport shall be subject to the present Airport Charges Regulations  Exemptions: Different exemptions for different parts of the charge – see details below in section "Charge structure and level"
Description of the scheme	<p>The Airport Charges Regulations are published on the web site of Vienna International Airport (VIE).</p> <p>Debtors of all charges are as joint debtors</p> <p>a) the airline carrying out the respective flight in scheduled and non-scheduled traffic according to the flight number or according to the indications</p> <p>b) the further airlines carrying out the respective flight with their airline codes/flight numbers (code sharing); in the ATC-flight plan. Any resulting reimbursement between the code sharing operating airlines is up to the code sharing operating airlines.</p> <p>c) the a/c holder under Article 13 LFG. If the a/c operator is not known the a/c owner shall be regarded as a/c holder until he has proven who is or was the a/c holder.</p> <p>d) the natural or legal person using the aircraft without being holder of the aircraft or owner</p> <p>e) any other company who applies for the invoicing of airport charges on one's behalf or in the name of the company Debtors of the infrastructure charge „fuelling" are the companies supplying Vienna Airport with aviation fuel either through the tank farm or by other adequate means (e.g. tank vehicles or underground fuelling system).</p> <p>Airport charges include:</p> <ol style="list-style-type: none"> <li>1. Landing Fee</li> <li>2. Passenger Service Charge</li> <li>3. Parking Charge</li> <li>4. Infrastructure Charge „Passenger"</li> <li>5. Infrastructure Charge „Ramp"</li> <li>6. Infrastructure Charge „Fuelling"</li> <li>7. PRM Charge</li> <li>8. Noise Charges</li> <li>9. Security charge</li> </ol>
Responsible authority	Civil Aerodrome Operator, approved by the Federal Ministry for Transport, Innovation and Technology of Austria, Department of Civil Aviation
Charge base(s)	Different bases depending on type of component that is charged – see following details
Charge structure and level	Charges are different for scheduled/non scheduled and general/business aviation. <b>This factsheet presents only charging structure and tariffs for scheduled/non scheduled</b> <b>1. Landing Fee</b>

A fee shall be payable for the use of the landing facilities and installations (including lighting facilities and installations), for the use of aircraft parking positions within the free parking time and for the marshalling in and out of the aircraft

Passenger flights:

MTOW (e.g. 4.001 kg = 5t)

MTOW-group per ton or part thereof	Fixed part per landing	Variable part per each ton MTOW *)
up to 45 t MTOW	EUR 218.23	EUR 0.00
Above 45 t MTOW	EUR 218.23	EUR 5.95

\*) means total MTOW of the A/C

Cargo flights:

MTOW-group per ton or part thereof	Fixed part per landing	Variable part per each ton MTOW *)
up to 45 t MTOW	EUR 278.63	EUR 0.00
Above 45 t MTOW	EUR 278.63	EUR 6.27

\*) means total MTOW of the A/C

## 2. Passenger Service Charge

For the use of the passenger terminal buildings including all their facilities and installations by departing passengers and for the implementation of environmental measures a charge shall be payable. The provision of Passenger Handling Counters is not included in this charge.

The basis of assessment for the passenger service charge to be paid shall be the number of departing passengers.

For passengers, who use the terminal building the charge shall be per passenger **€ 17.15**

in connection with the infrastructure charge "PASSENGER" (see item 2.4.2.) and the PRM – Charge (see item 2.7.) therefore **€ 18.43**

Not included in the basis of assessment are:

- A. Children under two years.
- B. Transit passengers who are using the terminal building including its facilities and installations in the course of a technical a/c failure connected with a change of a/c.
- C. Transit Passengers who use the passenger terminal building during the transit-stop of the flight.
- D. Persons having government request status connected with a 100 % exemption from the air fare.
- E. Persons whose presence aboard an a/c is absolutely necessary during Training-, Work-, Test- and Trial flights.
- F. Parachutists when departing for bailing out.
- G. Persons whose presence aboard an a/c is absolutely necessary during flight rescue and flight ambulance operations in performing their medical tasks (e.g. doctors, medical personnel).
- H. Persons whose presence aboard an a/c is absolutely necessary during sorties.

## 3. Parking Charge

A charge shall be payable for the use by an a/c of the parking area of the Civil Aerodrome Operator. The claim of the Civil Aerodrome Operator to that charge shall accrue from the moment the a/c has been parked or is being moved to the parking position.

After expiration of the free parking period (= 4 hours) the charge per 24-hour-period or part thereof (calculated per actual block-to-block time) shall be 15% of the applicable landing fee. No parking charge between 22.00 hrs and 06.00 hrs. The times before 22.00 hrs and after 06.00 hrs are added up.

## 4. Parking Charge

For the allocation to and utilisation of infrastructural facilities and installations (passenger-handlingcounters) by an airline respectively its handling agent (airline/supplier of ground handling services) for the supply of passenger-handling services according to FBG and for the utilisation of these installations by the passenger, a charge is payable.

The charge shall be per departing passenger **€ 0.90** to be collected together with PASSENGER SERVICE CHARGE (see 2.)

## 5. Infrastructure Charge „Passenger“

For the allocation to and utilisation of infrastructural facilities and installations (passenger-handlingcounters) by an airline respectively its handling agent (airline/supplier of ground handling services) for the supply of passenger-handling services according to FBG and for the utilisation of these installations by the passenger, a charge is payable.

The charge shall be per departing passenger **€ 0.90** to be collected together with PASSENGER SERVICE CHARGE (see 2.)

**6. Infrastructure Charge „Ramp “**

For the provision and utilisation of infrastructural facilities and installations which are used for the supply of ground handling services according to FBG, a charge is payable. The basic claim of the Civil Aerodrome Operator to this charge shall arise from positioning the aircraft on the main apron at Vienna Schwechat Airport. The charge which is connected directly with the subsequent supply of ground handling services will be applied. Aircraft which, after landing, are allocated a pier-stand, are subject to the infrastructure-charge „PIER“. Aircraft which, after landing, are allocated an open apron-stand on the main apron are subject to the infrastructure charge „MAIN APRON“.

This charge is **not applicable for cargo aircraft, and also not for aircraft in General Aviation** operation which are handled on GAC-apron.

The charge shall be according to allocated aircraft stand:

<b>INFR A Grou p</b>	<b>Aircraft types (including all derived models and versions)</b>	<b>POSITION PIER</b>	<b>POSITION APRON</b>
1	A380, A330, A340, A350, An-124, An-22, 747, 777, L5 Galaxy, L1011 Tristar, DC-10, MD-11	<b>€ 432.01</b>	<b>€ 298.57</b>
2	A300, A310, 767, 787, Il-62, Il-86, Il-96, L141 Starlifter	<b>€ 352.30</b>	<b>€ 254.95</b>
3	A320, A321, 707, 727, 737-800/900, 757, Il-76, DC-8, MD-90, Tu-154, Tu-204, Tu-214	<b>€ 285.24</b>	<b>€ 198.68</b>
4	A319, An-12, 737-300/400/700, CS300, Il-18, L100/L382 Hercules, MD-80 (all Series)	<b>€ 209.51</b>	<b>€ 156.13</b>
5	A318, An148, Avro RJ70/85/100, BAC1-11, BAe ATP, BAe146, 717, 737-100/200/500/600, CRJ-900/1000, CS100, E170/175/190/195, F28, F70, F100, Il-114, L188 Electra, DC-9 (all up to Series 50), Tu-134, Yak-42	<b>€ 131.33</b>	<b>€ 95.26</b>
6	An-24, An-26, An-72, An-74, An-140, ATR42, ATR72, BAe31/32/41, CRJ-100/200/700, Dash7, Dash8, Do228, Do328, Emb-110, Emb-120, ERJ-135, ERJ-145, F27, F50, L-410, L-610, Saab 340, Saab 2000, Swearingen Metro/Merlin, Yak-40; BAe125, BAe1000, Beechcraft (Props und Turboprops), Cessna (Props and Turboprops), Cessna Citation (all Series), Canadair Challenger, Dassault Falcon (all Series), Gulfstream (Turboprops and Jets), Learjet (all Series), Piper (all Series), Rockwell Commander	<b>not applicable</b>	<b>€ 68.53</b>

**7. Infrastructure Charge „Fuelling “**

For the provision and utilisation of infrastructural facilities and installations which are used for the ground handling services “fuel and oil handling” according to FBG, a charge is payable.

The charge shall be per uplifted cubic metre fuel **€ 3.15**

**8. PRM Charge**

According to article 8 (1) of the EU – Regulation 1107/2006 the managing body of an airport is responsible for ensuring the provision of assistance specified in Annex I to disabled persons and persons with reduced mobility. For the purpose of funding this assistance a charge on airport users is levied.

The charge shall be per departing passenger **€ 0.38** to be collected together with PASSENGER SERVICE CHARGE (see 2.)

**9. Noise Charge**

Calculation of the Noise charge is based on objective individual values of the respective aircraft. For the determination of the basis for assessment as mentioned under section 2.8.2., the aircraft operator / aircraft holder / airline / aircraft owner, respectively, is required to submit

	<p>the necessary documentation to the civil aerodrome operator.</p> <p>The basis for assessment and the resulting noise charge per movement are divided as follows:</p> <p>The individual noise values of the aircraft according to the noise certificate (noted in EPNdB) as well as the ICAO-noise limit for the according aircraft type are the initial values for the calculation of the noise charges. The individual noise values of an aircraft consist of</p> <p>Take Off / Fly Over (K)</p> <p>Approach (L)</p> <p>Sideline / Full Power / Lateral (M)</p> <p>First Step   Calculation Noise Values</p> <p>Both the individual Noise Values of the Aircraft (A) and the ICAO Maximum Noise Values (B) are averaged logarithmically according to the following formula:</p> $A = 10 * \text{LOG} ((10(K/10)+10(L/10)+10(M/10))/3)$ $B = 10 * \text{LOG} ((10(K/10)+10(L/10)+10(M/10))/3)$ <p>Second Step   Calculation Noise Charge BEFORE Compensation</p> <p>The logarithmically averaged individual Noise Value of the Aircraft (A) is subtracted by the specified Target Value Noise (X). The resulting value is now multiplied with the respective Noise Charge per dB (U). This results in the individual Noise Charge of the Aircraft BEFORE Compensation and WITHOUT Consideration of the Noise Quality (F).</p> $F = (A - X) * U$ <p>Noise Charge (U): € 2,--</p> <p>Target Value Noise (X): 80</p> <p>Third Step   Consideration of Noise Quality</p> <p>If the individual aircraft undercuts or exceeds the maximum noise levels of ICAO, a Reduction / an Increase of the Noise Charge (C), respectively, is applied according to noise performance.</p> $C = B - A \text{ expressed in percent}$ <p>In combination with the Factor Noise Quality (Y), the noise charge BEFORE compensation is reduced or increased.</p> $Y = 8$ <p>This results in the following Noise Charge BEFORE Compensation and WITH Consideration of the Noise Quality (G) for an aircraft:</p> $G = F - (F * C * Y)$ <p>Fourth Step   Calculation Noise Charge AFTER Compensation</p> <p>Vienna International Airport will calculate the Noise Charges BEFORE Compensation for all considered aircraft movements according to the described model. The average Noise Charge per movement is calculated from the sum of all noise charges and forms the Compensation Value (W).</p> $W = (G \text{ of all movements in the given period}) / \text{of all movements in the given period}$ <p>The resulting and payable Noise Charge after Compensation (H) is calculated as follows:</p> $H = G - W$ <p>The given period under consideration of the compensation is at least 6 months. The currently applicable Compensation Value (W) can be found on the homepage <a href="http://www.viennaairport.com">www.viennaairport.com</a> and will be amended when necessary.</p> <p>If the aircraft is part of Noise Category II, the noise charge BEFORE compensation (G), as calculated in the third step, will be multiplied with the factor V. The remaining calculations continue as in the fourth step.</p> <p>Factor Noise Charge for Aircraft in Noise Category II (V): 5</p> <p>The following aircraft types are included in Noise Category II:</p> <p>An-26, An-124, An-225, 707, 727, 737-100/-200, 747-100/-200/-300/SP, BAC 1-11, Il-62, Il-76, Il-86, L1011/-15, DC-8, DC-9, DC-10, MD-81/82/83, Tu-134, Tu-154, Yak-40, Yak-42</p> <p><b>10. Security Charge</b></p> <p>According to the Austrian Aviation Security Law ("Bundesgesetz mit dem Bestimmungen über Sicherheitsmaßnahmen im Bereich der Zivilluftfahrt getroffen werden" – LSG 2011), and for security</p> <p>measures according to EU-Directive Nr. 300/2008 and Nr. 185/2010, a Security charge is levied, unless</p> <p>there exists an exceptional provision in line with section 2.2.2. The basic claim of the Civil Aerodrome</p> <p>Operator to this charge shall arise with the acceptance for transportation. The assessment basis for the</p> <p>Security Charge is the number of the departing passengers:</p>
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	<b>For locally departing passengers: as of 1.1.2016: € 8,37</b> <b>For departing transfer passengers: as of 1.1.2016: € 8,37</b>
Auxiliary services	As described above; no additional services included
Other issues	-
Data sources used	<a href="http://www.viennaairport.com/jart/prj3/va/uploads/data-uploads/Charges%20Regulations%202016.pdf">http://www.viennaairport.com/jart/prj3/va/uploads/data-uploads/Charges%20Regulations%202016.pdf</a>

## 4 BELGIUM

### 4.1 Road

Belgium – Road transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Belgium
Transport mode	Road
Transport means	All road 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)	Volume of fuel purchased
Charge structure and level	Excise duties: Leaded petrol: 657.3179 €/kl Unleaded petrol (octane number $\geq 98$ with high sulphur and/or aromatic level): 638.6728 €/kl Unleaded petrol (other kinds): 623.2105 €/kl Gas oil (propellant) (sulphur content $\leq 10$ mg/kg): 507.6529 €/kl * Gas oil (propellant) (sulphur content $> 10$ mg/kg): 523.1151 €/kl LPG (propellant): exempted Natural gas (propellant): exempted  VAT: 21% rate applies to all fuel types  * rate is reduced to 352.5428 €/kl for taxis, transport of disabled people and 'commercial diesel'
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Belgium – Road transport – Vehicle ownership taxation	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Country/region	Belgium – Flanders
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	
Responsible authority	National government

Charge base(s)	<p>For passenger cars (including multi-purpose cars and minibuses), ownership taxation is primarily based on fiscal horsepower. Fiscal hp in turn is defined as a function of vehicles' cylinder capacity (cc) as follows:</p> <table><tr><th>Cylinder capacity (cc)</th><th>Fiscal hp</th><th>Cylinder capacity (cc)</th><th>Fiscal hp</th></tr><tr><td>Up to 750</td><td>4</td><td>from 3,951 to 4,150</td><td>20</td></tr><tr><td>from 751 to 950</td><td>5</td><td>from 4,151 to 4,350</td><td>21</td></tr><tr><td>from 951 to 1,150</td><td>6</td><td>from 4,351 to 4,650</td><td>22</td></tr><tr><td>from 1,151 to 1,350</td><td>7</td><td>from 4,651 to 4,850</td><td>23</td></tr><tr><td>from 1,351 to 1,550</td><td>8</td><td>from 4,851 to 5,050</td><td>24</td></tr><tr><td>from 1,551 to 1,750</td><td>9</td><td>from 5,051 to 5,250</td><td>25</td></tr><tr><td>from 1,751 to 1,950</td><td>10</td><td>from 5,251 to 5,550</td><td>26</td></tr><tr><td>from 1,951 to 2,150</td><td>11</td><td>from 5,551 to 5,750</td><td>27</td></tr><tr><td>from 2,151 to 2,350</td><td>12</td><td>from 5,751 to 5,950</td><td>28</td></tr><tr><td>from 2,351 to 2,550</td><td>13</td><td>from 5,951 to 6,150</td><td>29</td></tr><tr><td>from 2,551 to 2,750</td><td>14</td><td>from 6,151 to 6,350</td><td>30</td></tr><tr><td>from 2,751 to 3,050</td><td>15</td><td>from 6,351 to 6,650</td><td>31</td></tr><tr><td>from 3,051 to 3,250</td><td>16</td><td>from 6,651 to 6,850</td><td>32</td></tr><tr><td>from 3,251 to 3,450</td><td>17</td><td>from 6,851 to 7,150</td><td>33</td></tr><tr><td>from 3,451 to 3,650</td><td>18</td><td>from 7,151 to 7,350</td><td>34</td></tr><tr><td>from 3,651 to 3,950</td><td>19</td><td>from 7,350 to 7,550</td><td>35</td></tr></table> <p>For vans, trucks, articulated goods vehicles and trailers, ownership taxation is assessed according to the weight of the vehicle. The taxable weight is that of an empty vehicle in working order, that is, including the body, all attachments and accessories and a full tank of fuel but without passengers or load.</p>	Cylinder capacity (cc)	Fiscal hp	Cylinder capacity (cc)	Fiscal hp	Up to 750	4	from 3,951 to 4,150	20	from 751 to 950	5	from 4,151 to 4,350	21	from 951 to 1,150	6	from 4,351 to 4,650	22	from 1,151 to 1,350	7	from 4,651 to 4,850	23	from 1,351 to 1,550	8	from 4,851 to 5,050	24	from 1,551 to 1,750	9	from 5,051 to 5,250	25	from 1,751 to 1,950	10	from 5,251 to 5,550	26	from 1,951 to 2,150	11	from 5,551 to 5,750	27	from 2,151 to 2,350	12	from 5,751 to 5,950	28	from 2,351 to 2,550	13	from 5,951 to 6,150	29	from 2,551 to 2,750	14	from 6,151 to 6,350	30	from 2,751 to 3,050	15	from 6,351 to 6,650	31	from 3,051 to 3,250	16	from 6,651 to 6,850	32	from 3,251 to 3,450	17	from 6,851 to 7,150	33	from 3,451 to 3,650	18	from 7,151 to 7,350	34	from 3,651 to 3,950	19	from 7,350 to 7,550	35																																												
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Charge structure and level	<p><b><u>Ownership taxes for cars, multipurpose cars and minibuses (M1)</u></b></p> <p>For (multi-purpose) cars and minibuses, ACT is based on engine rating and varies according to fluctuations in the retail price index. The table below shows the ACT amounts valid from 1 July 2016 to 30 June 2017:</p> <table><tr><th colspan="2">CC</th><th rowspan="2">Fiscal hp</th><th rowspan="2">ACT in Flemish Region (€)</th><th rowspan="2">ACT in Walloon &amp; Brussels Regions (€)</th></tr><tr><th>from</th><th>to</th></tr><tr><td>0</td><td>750</td><td>4</td><td>79.07</td><td>79.07</td></tr><tr><td>751</td><td>950</td><td>5</td><td>98.87</td><td>98.87</td></tr><tr><td>951</td><td>1,150</td><td>6</td><td>143.09</td><td>143.09</td></tr><tr><td>1,151</td><td>1,350</td><td>7</td><td>186.91</td><td>186.91</td></tr><tr><td>1,351</td><td>1,550</td><td>8</td><td>231.13</td><td>231.13</td></tr><tr><td>1,551</td><td>1,750</td><td>9</td><td>275.22</td><td>275.35</td></tr><tr><td>1,751</td><td>1,950</td><td>10</td><td>318.91</td><td>319.04</td></tr><tr><td>1,951</td><td>2,150</td><td>11</td><td>413.95</td><td>413.95</td></tr><tr><td>2,151</td><td>2,350</td><td>12</td><td>508.86</td><td>508.99</td></tr><tr><td>2,351</td><td>2,550</td><td>13</td><td>603.64</td><td>603.77</td></tr><tr><td>2,551</td><td>2,750</td><td>14</td><td>698.68</td><td>698.68</td></tr><tr><td>2,751</td><td>3,050</td><td>15</td><td>793.58</td><td>793.72</td></tr><tr><td>3,051</td><td>3,250</td><td>16</td><td>1,039.37</td><td>1,039.50</td></tr><tr><td>3,251</td><td>3,450</td><td>17</td><td>1,285.55</td><td>1,285.55</td></tr><tr><td>3,451</td><td>3,650</td><td>18</td><td>1,531.60</td><td>1,531.60</td></tr><tr><td>3,651</td><td>3,950</td><td>19</td><td>1,776.98</td><td>1,777.12</td></tr><tr><td>3,951</td><td>4,150</td><td>20</td><td>2,023.03</td><td>2,023.16</td></tr><tr><td>4,151</td><td>4,350</td><td>21</td><td>2,087.58</td><td>2,295.52</td></tr><tr><td>4,351</td><td>4,650</td><td>22</td><td>2,243.87</td><td>2,451.67</td></tr><tr><td>4,651</td><td>4,850</td><td>23</td><td>2,354.22</td><td>2,561.89</td></tr><tr><td colspan="3">for each additional unit of fiscal HP above 23</td><td>110.22</td><td>110.35</td></tr></table> <p>An additional ACT is levied on LPG vehicles to compensate for the abolition of excises on LPG fuel. This ACT amounts to:</p> <ul style="list-style-type: none"><li>- €89.16 for 1 to 7 fiscal hp.</li><li>- €148.68 for 8 to 13 fiscal hp.</li><li>- €208.20 for 14 and over fiscal hp.</li></ul> <p>Note that the Flemish Region applies an environmental correction on the ACT for private</p>	CC		Fiscal hp	ACT in Flemish Region (€)	ACT in Walloon & Brussels Regions (€)	from	to	0	750	4	79.07	79.07	751	950	5	98.87	98.87	951	1,150	6	143.09	143.09	1,151	1,350	7	186.91	186.91	1,351	1,550	8	231.13	231.13	1,551	1,750	9	275.22	275.35	1,751	1,950	10	318.91	319.04	1,951	2,150	11	413.95	413.95	2,151	2,350	12	508.86	508.99	2,351	2,550	13	603.64	603.77	2,551	2,750	14	698.68	698.68	2,751	3,050	15	793.58	793.72	3,051	3,250	16	1,039.37	1,039.50	3,251	3,450	17	1,285.55	1,285.55	3,451	3,650	18	1,531.60	1,531.60	3,651	3,950	19	1,776.98	1,777.12	3,951	4,150	20	2,023.03	2,023.16	4,151	4,350	21	2,087.58	2,295.52	4,351	4,650	22	2,243.87	2,451.67	4,651	4,850	23	2,354.22	2,561.89	for each additional unit of fiscal HP above 23			110.22	110.35
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persons and companies that do not lease cars as part of their activities. Concretely, for newly registered cars (cars already registered remain out of scope) the ACT as listed in the table above is increased or decreased depending on CO<sub>2</sub>-emissions, fuel type and Euronorm of the vehicle:

- Based on CO<sub>2</sub>-emissions, ACT base amounts are:
  - o increased by 0.30% per g CO<sub>2</sub>/km above 122g/km up to a maximum of 500g/km.
  - o decreased by 0.30% per g CO<sub>2</sub>/km below 122g/km with a minimum of 24g/km.
- Depending on the Euronorm (+ particulate filter) and fuel type, the ACT base tariff is increased or decreased by a percentage as follows:

Euronorm	Petrol and other fuels (%)	Diesel (%)
Euro 0	+30	+50
Euro 1	+10	+40
Euro 2	+5	+35
Euro 3	0	+30
Euro 3 + DPF	–	+30
Euro 4	–12.5	+25
Euro 4 + DPF	–	+17.5
Euro 5	–15	+17.5
Euro 6	–15	+15

The minimum ACT amount is fixed at €40.88, LPG-powered cars will receive a rebate of €100.

Exempted from ACT (only in the Flemish Region) are:

- exclusively electrically powered passenger cars.
- hybrid (plug-in) passenger cars emitting no more than 50g CO<sub>2</sub>/km (until 31 December 2020).
- CNG passenger cars (until 31 December 2020).

#### **Buses and coaches (M2, M3)**

ACT is indexed. Since 1 July 2015, the flat rate has been set at €77.65.

#### **Light Commercial Vehicles (LCVs) up to 3.5t MPW (maximum permissible weight) (N1)**

ACT, based on the MPW, is fixed at €19.32 for every 500kg, with a minimum of €31.91 (excluding 10% municipal tax) or €35.10 (including 10% municipal tax).

MPW (kg)		Exclusive of 10% municipal tax (€)	Inclusive of 10% municipal tax (€)
from	to		
0	500	31.91	35.10
501	1,000	38.64	42.50
1,001	1,500	57.96	63.76
1,501	2,000	77.28	85.01
2,001	2,500	96.60	106.26
2,501	3,000	115.92	127.51
3,001	3,500	135.24	148.76

#### **Trailers up to 3.5t MPW**

MPW (kg)		Exclusive of 10% municipal tax (€)	Inclusive of 10% municipal tax (€)
from	to		
0	500	33.60	36.96
501	3,500	69.84	76.82

#### **Heavy Commercial Vehicles (HCVs) exceeding 3,500kg (N2, N3) and combinations for the transport of goods submitted to the kilometer-charging scheme.**

Vehicles with a MPW exceeding 3.5t but not exceeding 12t and which are submitted to the



kilometer-charging scheme no longer pay ACT, since the introduction of the kilometer-charging scheme in Belgium on 1 April 2016.

For vehicles with a MPW of at least 12t, the ACT is based on tables taking into account the MPW, the number of axles and the kind of the suspension (pneumatic or other). In the case of a solo vehicle, the MPW to be taken into account equals its own MPW. In the case of a combination vehicle, the MPW equals the sum of all the MPWs of the combination.

The ACT amounts are as follows:

MPW (kg)		With pneumatic suspension (€)	With other type of suspension (€)
<b>SOLO VEHICLE</b>			
<b>1 or 2 axles</b>			
<b>from</b>	<b>to</b>		
3,501	11,999	0	0
12,000	12,999	0	31
13,000	13,999	31	86
14,000	14,999	86	121
≥ 15,000		121	274
<b>3 axles</b>			
3,501	11,999	0	0
12,000	16,999	31	54
17,000	18,999	54	111
19,000	20,999	111	144
21,000	22,999	144	222
23,000	24,999	222	345
≥ 25,000		222	345
<b>4 axles</b>			
3,501	11,999	0	0
12,000	24,999	144	146
25,000	26,999	146	228
27,000	28,999	228	362
29,000	30,999	362	537
≥ 31,000		362	537
<b>COMBINATION VEHICLE</b>			
<b>1 + 1 or 2 + 1 axles</b>			
3,501	15,999	0	0
16,000	17,999	0	14
18,000	19,999	14	32
20,000	21,999	32	75
22,000	22,999	75	97
23,000	24,999	97	175
≥ 25,000		175	307
<b>2 + 2 axles</b>			
3,501	11,999	0	0
12,000	24,999	30	70
25,000	25,999	70	115
26,000	27,999	115	169
28,000	28,999	169	204
29,000	30,999	204	335
31,000	32,999	335	465
33,000	35,999	465	706
≥ 36,000		465	706
<b>2 + 3 axles</b>			
3,501	11,999	0	0
12,000	37,999	370	515
≥ 38,000		515	700
<b>3 + 1 or 3 + 2 axles</b>			
3,501	11,999	0	0
12,000	37,999	327	454
38,000	39,999	454	628
≥ 40,000		628	929
<b>3 + 3 axles</b>			
3,501	11,999	0	0
12,000	37,999	186	225
38,000	39,999	225	336
≥ 40,000		336	535

Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2017.pdf">http://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2017.pdf</a></li> </ul>

Belgium – Road transport – Vehicle purchase and registration taxation																																																																										
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles																																																																									
Country/region	Belgium – Flanders																																																																									
Transport mode	Road																																																																									
Transport means	All road vehicles																																																																									
Description of the scheme	VAT is levied at the time of acquisition of a vehicle and a Tax on Entry into Service (TES) is levied at the time of registration.																																																																									
Responsible authority	National government																																																																									
Charge base(s)	<p>Whether or not VAT is due depends on the VAT liability of the seller and purchaser, the vehicle and owner type, and the origin and destination of the vehicle. The different possible VAT schemes, as well as whether or not the Tax on Entry into Service (TES) is due, are shown in the tables below.</p> <p><u>Purchase of a vehicle in Belgium by a person living in Belgium</u></p> <p>Cars, minibuses, motorcycles, camping vehicles, light and heavy commercial vehicles, buses and coaches</p> <table> <tr> <th>State of the vehicle</th><th>Seller</th><th>Purchaser</th><th>VAT</th><th>TES</th></tr> <tr> <td>New</td><td>Anybody</td><td>Anybody</td><td>VAT to be paid in the destination state</td><td>Yes</td></tr> <tr> <td>Second-hand</td><td>VAT-liable</td><td>VAT-liable</td><td>VAT to be paid in the destination state</td><td>Yes</td></tr> <tr> <td></td><td>VAT-liable</td><td>Non-liable</td><td>VAT to be paid in Belgium</td><td>Yes</td></tr> <tr> <td></td><td>Non-liable</td><td>Anybody</td><td>No VAT due</td><td>Yes</td></tr> </table> <p>Trailers, semi-trailers, camping trailers</p> <table> <tr> <th>State of the vehicle</th><th>Seller</th><th>Purchaser</th><th>VAT</th><th>TES</th></tr> <tr> <td>New or second-hand</td><td>VAT-liable</td><td>VAT-liable</td><td>VAT to be paid in the destination state</td><td>No</td></tr> <tr> <td></td><td>VAT-liable</td><td>Non-liable</td><td>VAT to be paid in Belgium</td><td>No</td></tr> <tr> <td></td><td>Non-liable</td><td>Anybody</td><td>No VAT due</td><td>No</td></tr> </table> <p><u>Purchase of a vehicle in Belgium by a person living in another EU member state</u></p> <p>Cars, minibuses, motorcycles, camping vehicles, light and heavy commercial vehicles, buses and coaches</p> <table> <tr> <th>State of the vehicle</th><th>Seller</th><th>Purchaser</th><th>VAT</th><th>TES</th></tr> <tr> <td>New</td><td>Anybody</td><td>Anybody</td><td>VAT to be paid in the destination state</td><td>No</td></tr> <tr> <td>Second-hand</td><td>VAT-liable</td><td>VAT-liable</td><td>VAT to be paid in the destination state</td><td>No</td></tr> <tr> <td></td><td>VAT-liable</td><td>Non-liable</td><td>VAT to be paid in Belgium</td><td>No</td></tr> <tr> <td></td><td>Non-liable</td><td>Anybody</td><td>No VAT due</td><td>No</td></tr> </table> <p>Trailers, semi-trailers, camping trailers</p>				State of the vehicle	Seller	Purchaser	VAT	TES	New	Anybody	Anybody	VAT to be paid in the destination state	Yes	Second-hand	VAT-liable	VAT-liable	VAT to be paid in the destination state	Yes		VAT-liable	Non-liable	VAT to be paid in Belgium	Yes		Non-liable	Anybody	No VAT due	Yes	State of the vehicle	Seller	Purchaser	VAT	TES	New or second-hand	VAT-liable	VAT-liable	VAT to be paid in the destination state	No		VAT-liable	Non-liable	VAT to be paid in Belgium	No		Non-liable	Anybody	No VAT due	No	State of the vehicle	Seller	Purchaser	VAT	TES	New	Anybody	Anybody	VAT to be paid in the destination state	No	Second-hand	VAT-liable	VAT-liable	VAT to be paid in the destination state	No		VAT-liable	Non-liable	VAT to be paid in Belgium	No		Non-liable	Anybody	No VAT due	No
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State of the vehicle	Seller	Purchaser	VAT	TES																																																																																								
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	<ul style="list-style-type: none"><li>- the minimum and maximum TES amounts currently stand at €42.91 and €10,728.65 (they will be indexed again as per 1 July 2017).</li><li>- f = fuel correction factor. f = 1, except for LPG (f = 0.88) and natural gas (0.93).</li><li>- x = CO<sub>2</sub> correction factor. x = 0 in 2012 and increases by 4.5g/km CO<sub>2</sub> per year as from 2013, hence x = 18 in 2016 and x = 22.5 in 2017.</li><li>- LC = age correction factor, based on the age of the vehicle calculated from the date of its first entry into service. LC = 100% when the vehicle's age is less than 12 full months, and decreases by 10% per extra 12 months of age until a minimum rate of 10% is reached (at an age of at least 108 months).</li><li>- c = fixed price by Euronorm and fuel type, as shown in the table below:</li></ul> <table><tr><th></th><th>Euronorm</th><th>Amount for c (in 2015)</th><th>Amount for c (as from 2016)</th><th></th><th>Euro norm</th><th>Amount for c (in 2015)</th><th>Amount for c (as from 2016)</th></tr><tr><td rowspan="8">Diesel</td><td>Euro 0</td><td>2,236.35</td><td>2,863.15</td><td rowspan="8">Petrol, LPG and natural gas</td><td>Euro 0</td><td>889.48</td><td>1,138.78</td></tr><tr><td>Euro 1</td><td>656.11</td><td>840.00</td><td>Euro 1</td><td>397.79</td><td>509.28</td></tr><tr><td>Euro 2</td><td>475.94</td><td>622.57</td><td>Euro 2</td><td>118.95</td><td>152.29</td></tr><tr><td>Euro 3</td><td>375.01</td><td>493.36</td><td>Euro 3</td><td>74.62</td><td>95.53</td></tr><tr><td>Euro 3 with DPF</td><td>354.46</td><td>467.07</td><td></td><td></td><td></td></tr><tr><td>Euro 4</td><td>354.46</td><td>467.06</td><td>Euro 4</td><td>17.91</td><td>22.93</td></tr><tr><td>Euro 4 with DPF</td><td>348.44</td><td>459.35</td><td></td><td></td><td></td></tr><tr><td>Euro 5</td><td>348.44</td><td>459.35</td><td>Euro 5</td><td>16.11</td><td>20.61</td></tr><tr><td></td><td>Euro 6</td><td>12.86</td><td>454.07</td><td></td><td>Euro 6</td><td>16.11</td><td>20.61</td></tr></table> <p>Note : DPF, diesel particulate filter</p> <p>Exempted from TES:</p> <ul style="list-style-type: none"><li>- Exclusively electrically powered passenger cars.</li><li>- Hybrid (plug-in) passenger cars emitting no more than 50g/km CO<sub>2</sub> (until 31 December 2020).</li><li>- Compressed natural gas (CNG) passenger cars (until 31 December 2020).</li></ul>		Euronorm	Amount for c (in 2015)	Amount for c (as from 2016)		Euro norm	Amount for c (in 2015)	Amount for c (as from 2016)	Diesel	Euro 0	2,236.35	2,863.15	Petrol, LPG and natural gas	Euro 0	889.48	1,138.78	Euro 1	656.11	840.00	Euro 1	397.79	509.28	Euro 2	475.94	622.57	Euro 2	118.95	152.29	Euro 3	375.01	493.36	Euro 3	74.62	95.53	Euro 3 with DPF	354.46	467.07				Euro 4	354.46	467.06	Euro 4	17.91	22.93	Euro 4 with DPF	348.44	459.35				Euro 5	348.44	459.35	Euro 5	16.11	20.61		Euro 6	12.86	454.07		Euro 6	16.11	20.61
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#### Belgium – Road transport – Vehicle insurance taxation

Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Belgium
Transport mode	Road
Transport means	All road vehicles, as third party insurance is mandatory
Description of the scheme	Different levels of charges depending on the type of insurance
Responsible authority	National government
Charge base(s)	The insurance premium
Charge structure and level	<p>Charges levied on the premiums for compulsory liability insurance are the following:</p> <ul style="list-style-type: none"> <li>- a fiscal tax that depends on the type of vehicle: <ul style="list-style-type: none"> <li>o 9.25% for passenger cars and light commercial vehicles (LCVs).</li> <li>o 1.4% for buses, coaches and heavy commercial vehicles (HCVs) of less than 12t.</li> <li>o HCVs with a maximum permissible weight (MPW) exceeding 12t are exempted.</li> </ul> </li> <li>- a para-fiscal charge that benefits the National Institute for Health Disability (INEM) and also depends on the type:</li> </ul>

	<ul style="list-style-type: none"> <li>○ 17.56% for passenger cars and light commercial vehicles (LCVs).</li> <li>○ 12.56% for buses, coaches and heavy commercial vehicles (HCVs).</li> <li>- a 0.35% para-fiscal contribution to the Belgian Red Cross.</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a>

Belgium – Road transport – Toll																																																																					
Type of tax/charge	Toll																																																																				
Country/region	Belgium																																																																				
Transport mode	Road																																																																				
Transport means	Heavy Commercial Vehicles (HCVs)																																																																				
Description of the scheme	HGVs are charged for using of motorways and Brussels inner-city roads. The charge is per kilometre and varies between Euronorm and weight of the vehicle.																																																																				
Responsible authority	Viapass																																																																				
Charge base(s)	Maximum Permissible Weight (MPW), Euronorm and the type of toll road																																																																				
Charge structure and level	<div>See here the relevant toll prices in €/km:</div> <table><thead><tr><th></th><th colspan="3">Flanders, Wallonia and Brussels motorways (€)</th><th colspan="3">Brussels Inner-city roads (€)</th></tr><tr><th></th><th>3,5-12t</th><th>12-32t</th><th>&gt; 32t</th><th>3,5-12t</th><th>12-32t</th><th>&gt; 32t</th></tr></thead><tbody><tr><td>Euro 0</td><td>0.146</td><td>0.196</td><td>0.200</td><td>0.188</td><td>0.263</td><td>0.292</td></tr><tr><td>Euro 1</td><td>0.146</td><td>0.196</td><td>0.200</td><td>0.188</td><td>0.263</td><td>0.292</td></tr><tr><td>Euro 2</td><td>0.146</td><td>0.196</td><td>0.200</td><td>0.188</td><td>0.263</td><td>0.292</td></tr><tr><td>Euro 3</td><td>0.126</td><td>0.176</td><td>0.180</td><td>0.163</td><td>0.238</td><td>0.267</td></tr><tr><td>Euro 4</td><td>0.095</td><td>0.145</td><td>0.149</td><td>0.132</td><td>0.207</td><td>0.236</td></tr><tr><td>Euro 5</td><td>0.074</td><td>0.124</td><td>0.128</td><td>0.109</td><td>0.184</td><td>0.213</td></tr><tr><td>Euro 6</td><td>0.074</td><td>0.124</td><td>0.128</td><td>0.099</td><td>0.174</td><td>0.203</td></tr></tbody></table> <div>Note that only a very limited number of vehicle categories are exempted from the kilometer-charging:<ul style="list-style-type: none"><li>- vehicles of the army, the fire brigade and the civil protection service, and ambulances.</li><li>- tractors solely used for agriculture, forestry, horticulture and aquaculture.</li></ul></div>							Flanders, Wallonia and Brussels motorways (€)			Brussels Inner-city roads (€)				3,5-12t	12-32t	> 32t	3,5-12t	12-32t	> 32t	Euro 0	0.146	0.196	0.200	0.188	0.263	0.292	Euro 1	0.146	0.196	0.200	0.188	0.263	0.292	Euro 2	0.146	0.196	0.200	0.188	0.263	0.292	Euro 3	0.126	0.176	0.180	0.163	0.238	0.267	Euro 4	0.095	0.145	0.149	0.132	0.207	0.236	Euro 5	0.074	0.124	0.128	0.109	0.184	0.213	Euro 6	0.074	0.124	0.128	0.099	0.174	0.203
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Auxiliary services	n/a																																																																				
Other issues	n/a																																																																				
Data sources used	<ul style="list-style-type: none"><li>- <a href="http://www.viapass.be/en/">http://www.viapass.be/en/</a></li><li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_Tax_Guide_2017.pdf">http://www.acea.be/uploads/news_documents/ACEA Tax Guide 2017.pdf</a></li></ul>																																																																				

Belgium – Road transport – Tolls on specific parts of the network	
Type of tax/charge	Toll
Country/region	Belgium: Liefkenshoehtunnel
Transport mode	Road

Transport means	All road transport																				
Description of the scheme	Charge based on the 'user pays' principle																				
Responsible authority	NV Tunnel Liefkenshoek																				
Charge base(s)	Vehicle height and means of payment (and time of passage as of 1 July 2017)																				
Charge structure and level	<p>See here the relevant toll prices:</p> <table border="1"> <thead> <tr> <th colspan="2" rowspan="2"></th><th colspan="3">means of payment</th></tr> <tr> <th>cash</th><th>credit card</th><th>on board unit</th></tr> </thead> <tbody> <tr> <td rowspan="2">vehicle height</td><td>&lt; 2.75 m</td><td>€6.00</td><td>€4.95</td><td>€3.56</td></tr> <tr> <td>≥ 2.75 m *</td><td>€19.00</td><td>€17.60</td><td>€14.16</td></tr> </tbody> </table> <p>* as of 1 July 2017, vehicles ≥ 2.75 meters in height will pay the same price as smaller vehicles when they pass the tunnel between 10pm and 6am.</p>						means of payment			cash	credit card	on board unit	vehicle height	< 2.75 m	€6.00	€4.95	€3.56	≥ 2.75 m *	€19.00	€17.60	€14.16
		means of payment																			
		cash	credit card	on board unit																	
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Auxiliary services	n/a																				
Other issues	n/a																				
Data sources used	<a href="https://www.liefkenshoektunnel.be/nl/tarieven">https://www.liefkenshoektunnel.be/nl/tarieven</a>																				

## 4.2 Rail

### Belgium – Rail transport – Energy taxation

Type of tax/charge	Excise duties / VAT
Country/region	Belgium
Transport mode	Rail
Transport means	All rail transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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
Charge base(s)	Amount of fuel or electricity purchased.
Charge structure and level	<p>Excise duties:</p> <p>Gas oil (propellant): railway sector exemption</p> <p>Electricity: railway sector exemption</p> <p>VAT: 21% rate applies to both gas oil and electricity</p>
Auxiliary services	n/a
Other issues	n/a

Data sources used	<a href="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">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</a>
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Belgium – Rail transport – Infrastructure charges																																																										
Type of tax/charge	Various fees and tariffs																																																									
Country/region	Belgium																																																									
Transport mode	Rail																																																									
Transport means	All rail transport																																																									
Description of the scheme	Charge based on the 'user pays' principle																																																									
Responsible authority	Infrabel																																																									
Charge base(s)	Depends on the type of charge																																																									
Charge structure and level	<p><b><u>Train path-line charge (TR-L)</u></b></p> <p>The formula for the train path-line charge is as follows:</p> <div><math display="block">TR - L_j = P * Pt_j * \sum_i L_i * C1_i * C2_i * Ce * C_{ij} * H_{ij} * T_{ij} \text{ euros}</math></div> <p>where:</p> <ul style="list-style-type: none"><li>- i = the section travelled on the route.</li><li>- j = train j.</li><li>- P = indexed unit price per kilometre, used for all the lines in the railway infrastructure. P = €0.360814 (value at 1 January 2017).</li><li>- <math>Pt_j</math> = coefficient of priority of movement, a function of the quality of the service offered by the rail infrastructure manager and in particular the level of priority allocated to the train compared to other movements in the event of traffic disruptions.</li></ul> <table><tr><th>Category</th><th>Category of train</th><th>Value</th></tr><tr><td>1</td><td>HST</td><td>1.50</td></tr><tr><td>2</td><td>Classic international passenger trains</td><td>1.50</td></tr><tr><td>3</td><td>IC, IR, ICT and CR trains</td><td>1.40</td></tr><tr><td>4</td><td>P trains, L trains, and rapid freight trains</td><td>1.20</td></tr><tr><td>5</td><td>Slow freight trains, technical trains</td><td>1.00</td></tr><tr><td>6</td><td>Running empty</td><td>1.00</td></tr></table> <ul style="list-style-type: none"><li>- <math>L_i</math> = length of the section expressed in kilometres, determined when the train path is allocated.</li><li>- <math>C1_i</math> = coefficient relating to the operational importance of the section.</li></ul> <table><tr><th>Categorie</th><th>Value of <math>C_1</math></th></tr><tr><td>1</td><td>2</td></tr><tr><td>2</td><td>1,75</td></tr><tr><td>3</td><td>1,25</td></tr><tr><td>4</td><td>1</td></tr><tr><td>9</td><td>any purpose</td></tr></table> <ul style="list-style-type: none"><li>- <math>C2_i</math> = coefficient relating to the technical equipment on the section.</li></ul> <table><tr><th>Category</th><th>Value of <math>C_2</math></th><th>Nature of the line and Reference speed - <math>V_{ref}</math></th></tr><tr><td>1</td><td>3,5</td><td><math>V_{ref} &gt; 220 \text{ km/h}</math></td></tr><tr><td>2</td><td>2,5</td><td>Line 0 (junction Nord - Midi) et <math>220 \text{ km/h} \geq V_{ref} &gt; 160 \text{ km/h}</math></td></tr><tr><td>3</td><td>1,5</td><td><math>160 \text{ km/h} \geq V_{ref} \geq 140 \text{ km/h}</math></td></tr><tr><td>4</td><td>1,25</td><td><math>140 \text{ km/h} \geq V_{ref} \geq 120 \text{ km/h}</math></td></tr><tr><td>5</td><td>1</td><td><math>120 \text{ km/h} \geq V_{ref}</math></td></tr><tr><td>6</td><td>0,75</td><td>Industrial lines and lines with simplified exploitation</td></tr><tr><td>9</td><td>any purpose</td><td></td></tr></table> <ul style="list-style-type: none"><li>- Ce = coefficient of environmental impact – currently = 1.</li><li>- <math>C_{ij}</math> = coefficient of mass representing the total weight of the train (including the weight of the locomotive/s) on the section in question.</li></ul>	Category	Category of train	Value	1	HST	1.50	2	Classic international passenger trains	1.50	3	IC, IR, ICT and CR trains	1.40	4	P trains, L trains, and rapid freight trains	1.20	5	Slow freight trains, technical trains	1.00	6	Running empty	1.00	Categorie	Value of $C_1$	1	2	2	1,75	3	1,25	4	1	9	any purpose	Category	Value of $C_2$	Nature of the line and Reference speed - $V_{ref}$	1	3,5	$V_{ref} > 220 \text{ km/h}$	2	2,5	Line 0 (junction Nord - Midi) et $220 \text{ km/h} \geq V_{ref} > 160 \text{ km/h}$	3	1,5	$160 \text{ km/h} \geq V_{ref} \geq 140 \text{ km/h}$	4	1,25	$140 \text{ km/h} \geq V_{ref} \geq 120 \text{ km/h}$	5	1	$120 \text{ km/h} \geq V_{ref}$	6	0,75	Industrial lines and lines with simplified exploitation	9	any purpose	
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Category	Interval weight on rail (in tonnes)		Value
	From	To	
1	0	400	1.20
2	401	800	1.55
3	801	1200	1.90
4	1201	1600	2.25
5	1601	2000	2.60

- $H_{ij}$  = coefficient relating to the time slot, the day and the direction of movement, depending on the time and the day and where the train path is situated on the section of line.

Category H	Density of traffic	Value of $H(i)$
1	Important (peak hour)	4
2	Average (semi-peak hour)	3
3	Normal	1

- $T_{ij}$  = coefficient of deviation compared to the standard train path depending on the difference between the time of travelling the train path on the section of line and the standard time.

Passenger trains:

Deviation compared to standard train path		Value
From	to (not included)	
0%	5%	1.00
5%	10%	1.15
10%	15%	1.30
...	...	+ 0.15
Max. deviation		16.75

Goods trains:

Deviation compared to standard train path		Value
From	to (not included)	
0%	100%	1.00
100%	200%	1.20
200%	300%	1.40
...	...	+ 0.2
Max. deviation		2.2

### **Shunting line charge (RR-L)**

The formula for the shunting line charge is as follows:

$$RR-L = RL \text{ euros per kilometre}$$

where  $RL$  = unit price indexed annually = €7.907103 (value at 1 January 2017).

### **Train path-installations charge (TR-I)**

The formula for the train path-installations charge varies according to the type of transport:

Passenger trains:

$$TR - I_j = Pv * Cu_{ij} * C_i + Pv * \frac{C_i}{5} * time^{(1+\frac{C_i}{100})} \text{ euros}$$

Goods trains:

$$TR - I_j = Pm * Cu_{ij} * C_i + Pm * \frac{C_i}{100} * time^{(1+\frac{C_i}{10})} \text{ euros}$$

where:

- $I$  = installation i.
- $j$  = train j.
- $Pv$  and  $Pm$  = the indexed unit prices relating to the category of train.  
 $Pv$  = €2.278828 (value at 1 January 2017).  
 $Pm$  = €2.845820 (value at 1 January 2017).
- $Cu_{ij}$  = coefficient relating to the nature of the utilisation of the installation (train departing, arriving, making a commercial stop or an obligatory service stop).

Nature of the stop	Value of $Cu$
Origin installation	4.0
Destination installation	3.5
Intermediate stop	3.0

- $C_i$  = coefficient relating to the operational importance of the installation i and its equipment.



Category	Value of C HKV passenger traffic	Value of C HKM goods traffic
Terminal TGV Bruxelles-Midi silon TGV	20,0	any purpose
1	10,0	2
2	2,5	1
3	1,0	0
9	any purpose	any purpose

- Time = minutes of occupation of the track beyond the flat-rate deadline laid down. The flat-rate deadline laid down for a passenger train is 30 minutes and for a goods train 120 minutes. The flat-rate deadline applies to the occupation of the track prior to the departure of train j at the time the train leaves installation i.

#### **Administrative costs for train path demands (AK)**

The formula for the administrative costs for train path demands is as follows:

$$AK = C * A \text{ euros}$$

where:

- A = unit price indexed annually = €65.892531 (value at 1 January 2017).
- C = coefficient relating to the nature of the administrative operation – currently = 1.

#### **Shunting charge (RR)**

The formula for the shunting charge is as follows:

$$RR = M x [Co x RB x (1 + \sum Cn) + C(IB)] x Term x Length(*) x Time \text{ euros}$$

where:

- M = unit price on an annual basis, indexed, utilised for all the railway infrastructure installations concerned.  
M = €1.524753 (value at 1 January 2017).
- Co = coefficient of increase relating to the operational importance of the tracks or sidings – currently = 1.
- RB = charge for a siding with dead-end tracks and no special equipment – currently = 6.
- Cn = coefficient of increase relating to the equipment of the siding, depending on the equipment, one or more Cn coefficients may be applicable.

Nature	Parameter	Value
Double entry/exit	Cn1	0.500
Electrification one side	Cn2	0.250
Electrification two sides	Cn3	0.500
Pre-heating 3kV	Cn4	0.380
Pre-heating low voltage	Cn5	0.070
Lighting 2.5 lux	Cn6a	0.050
Lighting 12 lux	Cn6b	0.140
Lighting 24 lux	Cn6c	0.220
Rail brakes one line	Cn7a	2.300
Rail brakes two lines	Cn7b	3.450
Rail brakes three lines	Cn7c	4.600
Compressed air	Cn8	0.050
Water supply	Cn9	0.050
Accessibility via the road	Cn10	0.025
Hard surface close to the track	Cn11	0.025
Central switching service	Cn12	0.500
Loading or unloading platform	Cn13	0.025
Equipment with crane or tipping pit	Cn14	0.025
Possibility of cleaning rolling stock	Cn15	0.050
Presence of inspection pit	Cn16	0.025

- C(IB) = possible supplement in the event of service of track and signalling appliances (operationalisation) by the rail infrastructure manager.
- Term = percentage applied according to the term during which the track was reserved:
  - o long term (LT) = 100%.
  - o short term (CT) = 125%.
  - o real time (RT) = 300%.
- Length = length of the track used, expressed in metres.
- Time = duration of the reservation, expressed in minutes.

Auxiliary  
services

n/a

Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="https://www.infrabel.be/sites/default/files/documents/ns_2017_20170127.pdf">https://www.infrabel.be/sites/default/files/documents/ns_2017_20170127.pdf</a></li> <li>- <a href="https://www.infrabel.be/sites/default/files/documents/ns_f-04-unit_price.pdf">https://www.infrabel.be/sites/default/files/documents/ns_f-04-unit_price.pdf</a></li> <li>- <a href="https://www.infrabel.be/sites/default/files/legacy/documents/ns_f-05-hef_parameter.pdf">https://www.infrabel.be/sites/default/files/legacy/documents/ns_f-05-hef_parameter.pdf</a></li> </ul>

### 4.3 Maritime transport

Belgium – Maritime transport – Port dues													
Type of tax/charge	Various fees												
Country/region	Belgium: port of Antwerp												
Transport mode	Maritime shipping												
Transport means	All maritime transport												
Description of the scheme	Charge based on the 'user pays' principle												
Responsible authority	Port of Antwerp												
Charge base(s)	Type of vessel among other things												
Charge structure and level	<p><b><u>Tonnage dues</u></b></p> <p><u>Fixed fee</u></p> <p>Each vessel calling at the port is charged with a fixed fee in addition to the tonnage dues. This fixed fee, for the establishment of electronic communications, amounts to €17.68.</p> <p><u>Variable fee</u></p> <p>The calculation of the tonnage dues is exclusively based on the gross tonnage unit stipulated in the submitted tonnage certificate. The tonnage dues imposed under guarantee amount to €1.52/GT.</p> <p>Payment of the tonnage dues entitles sea-going vessels to stay at the port for an uninterrupted period of twenty days starting from the day of arrival at the port. Upon expiry of the twenty-day period additional tonnage dues will be due whenever another 20 day period starts.</p> <p><u>Environmental component</u></p> <p>For tankers without segregated ballast tanks and for single hull tankers, the tonnage dues are increased by 35%.</p> <p>A discount on the tonnage dues is granted for each call of a ship with the following ESI score:</p> <table border="1"> <thead> <tr> <th>ESI score</th><th>discount percentage</th></tr> </thead> <tbody> <tr> <td>31 to 50</td><td>5%</td></tr> <tr> <td>50 to 70</td><td>10%</td></tr> <tr> <td>70 to 100</td><td>15%</td></tr> </tbody> </table> <p>A discount on tonnage dues is granted for each call of the following ships:</p> <table border="1"> <tbody> <tr> <td>ships with LNG propulsion</td><td>10%</td></tr> <tr> <td>ships that use closed scrubbers or hybrid scrubbers in closed-loop mode</td><td>5%</td></tr> </tbody> </table> <p><u>Non-linear trade tariffs</u></p> <p>Vessels not sailing in a regular sea shipping line shall be subject to non-liner trade tariffs:</p>	ESI score	discount percentage	31 to 50	5%	50 to 70	10%	70 to 100	15%	ships with LNG propulsion	10%	ships that use closed scrubbers or hybrid scrubbers in closed-loop mode	5%
ESI score	discount percentage												
31 to 50	5%												
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70 to 100	15%												
ships with LNG propulsion	10%												
ships that use closed scrubbers or hybrid scrubbers in closed-loop mode	5%												

<b>NON-LINER TRADE</b>	<b>EUR/GT</b>
container ship on the River Scheldt	0.6396
container ship behind the locks	0.6038
roll-on/roll-off carrier / car carrier / vehicle carrier	0.4944
tanker	0.7397
Reefer	0.6038
bulk carrier / general cargo ship*	0.6038
other vessels	0.7397

Linear trade tariffs

Vessels sailing in a regular sea shipping line shall be subject to liner trade tariffs:

<b>DEEP SEA / SHORT SEA LINE</b>	<b>EUR/GT</b>
container ship on the River Scheldt	0.2591
container ship behind the locks	0.2267
roll-on/roll-off carrier / car carrier / vehicle carrier	0.1767
tanker	0.3763
reefer	0.2865
bulk carrier / general cargo ship*	0.2865
other vessels	0.4215

Frequency reduction

The frequency reduction on the tonnage dues is granted on the basis of the frequency number of a vessel in a shipping line. This frequency number is granted based on the order of calls in that line. Vessels which do not qualify for a frequency reduction are not counted for the granting of the frequency number. For deep sea and container feeder lines the frequency reduction applies for all vessels, for short sea lines the frequency reduction only applies for: tankers with GT of maximum 4,500, bulk carriers or general cargo ships with over 30% general cargo, roll on/roll off and vehicle carriers.

<b>DEEP SEA LINE</b>			
frequency number	53-150	151-200	>200
reduction per call	10%	20%	30%

<b>SHORT SEA LINE</b>		
frequency number	27-52	>52
reduction per call	25%	50%

<b>CONTAINER FEEDER LINE</b>			
frequency number	27-52	53-104	>104
reduction per call	30%	35%	40%

Bulk shipping tariffs

Bulk lines are intended for vessels carrying a minimum of 70% dry or liquid bulk cargo with respect to the total loading and unloading whatever their origin or destination.

	<b>CREDIT NOTE BULK LINE</b>	loaded / discharged tons dry bulk cargo		
	general cargo ship bulk carriers tanker	<b>from</b>	<b>to / incl.</b>	<b>EUR/GT</b>
		1	200,000	0.1977
		200,001	400,000	0.2094
		400,001	600,000	0.2135
		600,001	1,000,000	0.2252
		1,000,001		0.3182
	<b><u>Berthing dues</u></b>			
	Berthing dues shall be charged at a minimum rate of €32 per declaration, if electronic invoicing has not been opted for.			
	The berthing dues tariff for containers includes the scanning fee. The scanning fee is the compensation due for containers that are scanned by the customs department.			
	<b>goods handled</b>		<b>EUR/ton</b>	
	Containers		0.1701	
General cargo		0.0377		
Other		0.1634		
<b><u>Waste charges</u></b>				
For each call a mandatory waste fee must be paid to the Port Authority irrespective of the use of a port reception facility. As an incentive to deliver the ship's waste at port reception facilities, the disposal of the waste will be partly covered through the collection of these fees.				
The mandatory waste fee consists of a fixed and a variable fee:				
- the fixed fee:				
o = €75 for ships up to 3,000 GT.				
o = €125 for ships from 3,000 GT.				
- the variable fee amounts to €0.005 multiplied by the ship's GT.				
The maximum waste fee is €800.				
In order to encourage waste deliveries at a port reception facility, the collected waste fees are used to reduce the costs of each waste delivery significantly.				
The financial compensation to the ship through the port reception facility consists of a fixed and a variable compensation:				
- per call, the fixed compensation will be granted no more than once...				
o oily waste: €300.				
o ship's garbage: €100.				
- variable compensation:				
o oily waste: €20/m <sup>3</sup>				
o ship's garbage: 25 €/m <sup>3</sup> up to 12 m <sup>3</sup>				
Auxiliary services	n/a			
Other issues	n/a			
Data sources used	- <a href="http://www.portofantwerp.com/nl/node/18399">http://www.portofantwerp.com/nl/node/18399</a> - <a href="http://www.portofantwerp.com/sites/portofantwerp/files/def_versie_todz_2017_english.pdf">http://www.portofantwerp.com/sites/portofantwerp/files/def_versie_todz_2017_english.pdf</a> - <a href="http://www.portofantwerp.com/sites/portofantwerp/files/tariff_towage_art12_20170320.pdf">http://www.portofantwerp.com/sites/portofantwerp/files/tariff_towage_art12_20170320.pdf</a>			

**Belgium – Maritime transport – Pilot dues**

Type of tax/charge	Pilotage dues
Country/region	Belgium: port of Antwerp
Transport mode	Maritime shipping

Transport means	All maritime transport																																																																																																																																																																																																																																																																																																																											
Description of the scheme	Charge based on the 'user pays' principle																																																																																																																																																																																																																																																																																																																											
Responsible authority	Port of Antwerp																																																																																																																																																																																																																																																																																																																											
Charge base(s)	Type of vessel among other things																																																																																																																																																																																																																																																																																																																											
Charge structure and level	<div><div>The matrix below explains the tariff structure for regular routes for region River Scheldt. It shows which tariff table, which S tariff and which T tariff column will be charged.</div><div><table><tr><th colspan="3">3. TARIFF TABLES RIVER SCHELDT</th><th>Rendezvous</th><th>Sea</th><th>Sea</th><th>A</th></tr><tr><th colspan="3"></th><th>Bergues Nord</th><th></th><th>via Westround</th><th>Flushing</th></tr><tr><th colspan="3"></th><th></th><th></th><th></th><th>9</th></tr></table><table><tr><th>Rendezvous</th><th>Bergues-Nord</th><th></th><th>S-RV + TC16</th><th></th><th></th><th></th></tr><tr><th>Sea</th><th></th><th></th><th></th><th>S-IN/UG + TC9</th><th>S-IN/UG + TC9 + TC4 (A)</th><th></th></tr><tr><th>A</th><th>Flushing</th><th>9</th><th>S-RV + TC16</th><th>S-IN/UG + TC9</th><th>S-IN/UG + TC9 + TC4 (A)</th><th>S-BS + TC1</th></tr><tr><th>B</th><th>Terneuzen before canal lock</th><th>10</th><th></th><th>S-IN/UG + TC10</th><th>S-IN/UG + TC10 + TC4 (A)</th><th>S-BS + TC2</th></tr><tr><th>C</th><th>Kanaal van Gent naar Terneuzen</th><th>14</th><th></th><th>S-IN/UG + TC14</th><th>S-IN/UG + TC14 + TC4 (A)</th><th>S-BS + TC6</th></tr><tr><th>D</th><th>Hansweert</th><th>15</th><th></th><th>S-IN/UG + TC15</th><th>S-IN/UG + TC15 + TC4 (A)</th><th>S-BS + TC7</th></tr><tr><th>E</th><th>Oosterschelde</th><th>16</th><th></th><th>S-IN/UG + TC16</th><th>S-IN/UG + TC16 + TC4 (A)</th><th>S-BS + TC8</th></tr><tr><th>F</th><th>Antwerp</th><th>16</th><th></th><th></th><th></th><th>S-BS + TC8</th></tr></table></div><div>Hence, assuming that our reference vessels (with actual drafts of 7.6m in the case of bulk and 7.5m in the case of container transport) need pilotage from Sea to Flushing and subsequently from Flushing to Antwerp, the relevant information is contained in the two following tables:</div><div><table><tr><th rowspan="2">Actual draught (in dm)</th><th rowspan="2">S-tariff (starting tariff) in €</th><th colspan="10">T-tariff (route-dependent tariff) in €</th></tr><tr><th>TC 1</th><th>TC 2</th><th>TC 3</th><th>TC 4</th><th>TC 5</th><th>TC 6</th><th>TC 7</th><th>TC 8</th><th>TC 9</th><th>TC 10</th></tr><tr><td>59</td><td>1266</td><td>105</td><td>141</td><td>177</td><td>213</td><td>247</td><td>283</td><td>318</td><td>354</td><td>390</td><td>424</td></tr><tr><td>60</td><td>1330</td><td>110</td><td>148</td><td>185</td><td>223</td><td>259</td><td>296</td><td>333</td><td>370</td><td>407</td><td>445</td></tr><tr><td>61</td><td>1393</td><td>117</td><td>155</td><td>193</td><td>233</td><td>271</td><td>311</td><td>349</td><td>389</td><td>426</td><td>465</td></tr><tr><td>62</td><td>1457</td><td>122</td><td>163</td><td>203</td><td>243</td><td>284</td><td>324</td><td>366</td><td>405</td><td>447</td><td>487</td></tr><tr><td>63</td><td>1521</td><td>128</td><td>169</td><td>212</td><td>254</td><td>296</td><td>338</td><td>381</td><td>423</td><td>465</td><td>508</td></tr><tr><td>64</td><td>1584</td><td>133</td><td>176</td><td>221</td><td>264</td><td>309</td><td>353</td><td>397</td><td>441</td><td>485</td><td>530</td></tr><tr><td>65</td><td>1648</td><td>138</td><td>183</td><td>229</td><td>275</td><td>321</td><td>367</td><td>413</td><td>459</td><td>504</td><td>550</td></tr><tr><td>66</td><td>1708</td><td>143</td><td>190</td><td>238</td><td>285</td><td>332</td><td>380</td><td>427</td><td>475</td><td>523</td><td>571</td></tr><tr><td>67</td><td>1775</td><td>148</td><td>197</td><td>247</td><td>296</td><td>346</td><td>395</td><td>445</td><td>494</td><td>544</td><td>592</td></tr><tr><td>68</td><td>1842</td><td>153</td><td>204</td><td>258</td><td>308</td><td>359</td><td>410</td><td>461</td><td>512</td><td>564</td><td>615</td></tr><tr><td>69</td><td>1908</td><td>158</td><td>212</td><td>267</td><td>319</td><td>372</td><td>425</td><td>477</td><td>532</td><td>584</td><td>637</td></tr><tr><td>70</td><td>1974</td><td>164</td><td>219</td><td>276</td><td>330</td><td>386</td><td>441</td><td>495</td><td>549</td><td>604</td><td>659</td></tr><tr><td>71</td><td>2042</td><td>169</td><td>226</td><td>287</td><td>342</td><td>399</td><td>455</td><td>511</td><td>568</td><td>625</td><td>681</td></tr><tr><td>72</td><td>2109</td><td>176</td><td>235</td><td>294</td><td>353</td><td>411</td><td>470</td><td>529</td><td>587</td><td>645</td><td>704</td></tr><tr><td>73</td><td>2172</td><td>181</td><td>241</td><td>303</td><td>364</td><td>423</td><td>485</td><td>544</td><td>605</td><td>665</td><td>726</td></tr><tr><td>74</td><td>2234</td><td>187</td><td>248</td><td>311</td><td>374</td><td>437</td><td>498</td><td>560</td><td>623</td><td>685</td><td>746</td></tr><tr><td>75</td><td>2297</td><td>192</td><td>256</td><td>320</td><td>384</td><td>449</td><td>512</td><td>576</td><td>640</td><td>703</td><td>769</td></tr><tr><td>76</td><td>2359</td><td>197</td><td>263</td><td>329</td><td>395</td><td>461</td><td>527</td><td>591</td><td>658</td><td>723</td><td>789</td></tr></table></div></div>	3. TARIFF TABLES RIVER SCHELDT			Rendezvous	Sea	Sea	A				Bergues Nord		via Westround	Flushing							9	Rendezvous	Bergues-Nord		S-RV + TC16				Sea				S-IN/UG + TC9	S-IN/UG + TC9 + TC4 (A)		A	Flushing	9	S-RV + TC16	S-IN/UG + TC9	S-IN/UG + TC9 + TC4 (A)	S-BS + TC1	B	Terneuzen before canal lock	10		S-IN/UG + TC10	S-IN/UG + TC10 + TC4 (A)	S-BS + TC2	C	Kanaal van Gent naar Terneuzen	14		S-IN/UG + TC14	S-IN/UG + TC14 + TC4 (A)	S-BS + TC6	D	Hansweert	15		S-IN/UG + TC15	S-IN/UG + TC15 + TC4 (A)	S-BS + TC7	E	Oosterschelde	16		S-IN/UG + TC16	S-IN/UG + TC16 + TC4 (A)	S-BS + TC8	F	Antwerp	16				S-BS + TC8	Actual draught (in dm)	S-tariff (starting tariff) in €	T-tariff (route-dependent tariff) in €										TC 1	TC 2	TC 3	TC 4	TC 5	TC 6	TC 7	TC 8	TC 9	TC 10	59	1266	105	141	177	213	247	283	318	354	390	424	60	1330	110	148	185	223	259	296	333	370	407	445	61	1393	117	155	193	233	271	311	349	389	426	465	62	1457	122	163	203	243	284	324	366	405	447	487	63	1521	128	169	212	254	296	338	381	423	465	508	64	1584	133	176	221	264	309	353	397	441	485	530	65	1648	138	183	229	275	321	367	413	459	504	550	66	1708	143	190	238	285	332	380	427	475	523	571	67	1775	148	197	247	296	346	395	445	494	544	592	68	1842	153	204	258	308	359	410	461	512	564	615	69	1908	158	212	267	319	372	425	477	532	584	637	70	1974	164	219	276	330	386	441	495	549	604	659	71	2042	169	226	287	342	399	455	511	568	625	681	72	2109	176	235	294	353	411	470	529	587	645	704	73	2172	181	241	303	364	423	485	544	605	665	726	74	2234	187	248	311	374	437	498	560	623	685	746	75	2297	192	256	320	384	449	512	576	640	703	769	76	2359	197	263	329	395	461	527	591	658	723	789
3. TARIFF TABLES RIVER SCHELDT			Rendezvous	Sea	Sea	A																																																																																																																																																																																																																																																																																																																						
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						9																																																																																																																																																																																																																																																																																																																						
Rendezvous	Bergues-Nord		S-RV + TC16																																																																																																																																																																																																																																																																																																																									
Sea				S-IN/UG + TC9	S-IN/UG + TC9 + TC4 (A)																																																																																																																																																																																																																																																																																																																							
A	Flushing	9	S-RV + TC16	S-IN/UG + TC9	S-IN/UG + TC9 + TC4 (A)	S-BS + TC1																																																																																																																																																																																																																																																																																																																						
B	Terneuzen before canal lock	10		S-IN/UG + TC10	S-IN/UG + TC10 + TC4 (A)	S-BS + TC2																																																																																																																																																																																																																																																																																																																						
C	Kanaal van Gent naar Terneuzen	14		S-IN/UG + TC14	S-IN/UG + TC14 + TC4 (A)	S-BS + TC6																																																																																																																																																																																																																																																																																																																						
D	Hansweert	15		S-IN/UG + TC15	S-IN/UG + TC15 + TC4 (A)	S-BS + TC7																																																																																																																																																																																																																																																																																																																						
E	Oosterschelde	16		S-IN/UG + TC16	S-IN/UG + TC16 + TC4 (A)	S-BS + TC8																																																																																																																																																																																																																																																																																																																						
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Actual draught (in dm)	S-tariff (starting tariff) in €	T-tariff (route-dependent tariff) in €																																																																																																																																																																																																																																																																																																																										
		TC 1	TC 2	TC 3	TC 4	TC 5	TC 6	TC 7	TC 8	TC 9	TC 10																																																																																																																																																																																																																																																																																																																	
59	1266	105	141	177	213	247	283	318	354	390	424																																																																																																																																																																																																																																																																																																																	
60	1330	110	148	185	223	259	296	333	370	407	445																																																																																																																																																																																																																																																																																																																	
61	1393	117	155	193	233	271	311	349	389	426	465																																																																																																																																																																																																																																																																																																																	
62	1457	122	163	203	243	284	324	366	405	447	487																																																																																																																																																																																																																																																																																																																	
63	1521	128	169	212	254	296	338	381	423	465	508																																																																																																																																																																																																																																																																																																																	
64	1584	133	176	221	264	309	353	397	441	485	530																																																																																																																																																																																																																																																																																																																	
65	1648	138	183	229	275	321	367	413	459	504	550																																																																																																																																																																																																																																																																																																																	
66	1708	143	190	238	285	332	380	427	475	523	571																																																																																																																																																																																																																																																																																																																	
67	1775	148	197	247	296	346	395	445	494	544	592																																																																																																																																																																																																																																																																																																																	
68	1842	153	204	258	308	359	410	461	512	564	615																																																																																																																																																																																																																																																																																																																	
69	1908	158	212	267	319	372	425	477	532	584	637																																																																																																																																																																																																																																																																																																																	
70	1974	164	219	276	330	386	441	495	549	604	659																																																																																																																																																																																																																																																																																																																	
71	2042	169	226	287	342	399	455	511	568	625	681																																																																																																																																																																																																																																																																																																																	
72	2109	176	235	294	353	411	470	529	587	645	704																																																																																																																																																																																																																																																																																																																	
73	2172	181	241	303	364	423	485	544	605	665	726																																																																																																																																																																																																																																																																																																																	
74	2234	187	248	311	374	437	498	560	623	685	746																																																																																																																																																																																																																																																																																																																	
75	2297	192	256	320	384	449	512	576	640	703	769																																																																																																																																																																																																																																																																																																																	
76	2359	197	263	329	395	461	527	591	658	723	789																																																																																																																																																																																																																																																																																																																	

	Actual draught (in dm)	S-tariff (starting tariff) in €	T-tariff (route-dependent tariff) in €									
			TC 1	TC 2	TC 3	TC 4	TC 5	TC 6	TC 7	TC 8	TC 9	TC 10
59	205	177	213	247	283	318	354	390	424	461	496	
60	214	185	223	259	296	333	370	407	445	482	519	
61	224	193	233	271	311	349	389	426	465	504	544	
62	233	203	243	284	324	366	405	447	487	528	568	
63	244	212	254	296	338	381	423	465	508	550	592	
64	253	221	264	309	353	397	441	485	530	573	618	
65	264	229	275	321	367	413	459	504	550	596	642	
66	274	238	285	332	380	427	475	523	571	619	666	
67	286	247	296	346	395	445	494	544	592	643	692	
68	298	258	308	359	410	461	512	564	615	667	719	
69	308	267	319	372	425	477	532	584	637	692	745	
70	321	276	330	386	441	495	549	604	659	717	772	
71	332	287	342	399	455	511	568	625	681	742	797	
72	340	294	353	411	470	529	587	645	704	764	821	
73	349	303	364	423	485	544	605	665	726	786	847	
74	360	311	374	437	498	560	623	685	746	809	872	
75	369	320	384	449	512	576	640	703	769	833	896	
76	379	329	395	461	527	591	658	723	789	856	921	
Auxiliary services	n/a											
Other issues	n/a											
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.portofantwerp.com/en/my-poa/services/pilots">http://www.portofantwerp.com/en/my-poa/services/pilots</a></li> <li>- <a href="https://www.loodswezen.be/lw/tarieven/">https://www.loodswezen.be/lw/tarieven/</a></li> <li>- <a href="http://www.agentschapmdk.be/download/Brochure%20loodsgeldtarievenEng.pdf">http://www.agentschapmdk.be/download/Brochure%20loodsgeldtarievenEng.pdf</a></li> <li>- <a href="http://scheldemonden.loodswezen.nl/en/Tarieven.aspx">http://scheldemonden.loodswezen.nl/en/Tarieven.aspx</a></li> <li>- <a href="http://scheldemonden.loodswezen.nl/Tarieven/Calculator.aspx">http://scheldemonden.loodswezen.nl/Tarieven/Calculator.aspx</a></li> </ul>											

#### 4.4 Aviation

Belgium – Air transport – Airport dues	
Type of tax/charge	Various airport fees
Country/region	Belgium: Brussels
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Various airport fees
Responsible authority	Brussels airport
Charge base(s)	Depending on the fee
Charge structure and level	<b><u>Landing and take-off charges</u></b>

The landing and take-off charges are determined by the following factors:

the unit tariff [U]  
 the maximum take-off weight (MTOW) [W]  
 the environmental factor [E]  
 the day/night factor [D]

Formula:  $[U] \times [W] \times [E] \times [D]$   
 (applied to each landing and take-off)

[U] Unit tariff of passenger flights: € 2.53  
 Unit tariff of cargo flights: € 2.29  
 [W] Weight factor: determined by certified MTOW  
 20 tons or less 20 tons  
 between 20 and 175 tons MTOW certified value in tons  
 175 tons or more 175 tons  
 [E] Environmental factor (see annex § 1. for aircraft noise categories)

E-Factor		
Old category name	New category name	Value
	R8	0.7
	R7	0.75
A	R6	0.8
B	R5	0.85
C	R4	0.95
D	R3	1.05
E	R2	1.5
F	R1	2

[D] Day/night factor : depends on the actual landing or take-off time

Local time	QC	Movement	[D]
06:00-07:59	QC < 12	Dep Arr	1
	QC ≥ 12	Dep	3.00
	QC ≥ 12	Arr	1
08:00-20:59	All	Dep Arr	1
21:00-22:59	QC < 12	Dep Arr	1
	QC ≥ 12	Dep	3.00
	QC ≥ 12	Arr	1
23:00-05:59	All	Dep	3.00
	All	Arr	2.25

The QC is calculated using the formula  $QC = 10^{[(G-85)/10]}$ , whereby "G" equals:

- for take-off: half the sum of the certified fly-over and sideline noise levels in EPNdB of the aircraft at its MTOW
- for landing: the certified approach noise level in EPNdB of the aircraft at its maximum landing weight, minus 9 EPNdB

#### **Parking charge**

**Passenger Aircraft :**

The fee for parking a passenger aircraft is calculated by multiplying the aircraft's MTOW (in tons) with the number of hours parked and with the unit rate of € 0.70 per ton and per hour.

$$\text{Fee} = \text{€ } 0.70 \times \text{MTOW} \times \# \text{ hours}$$

For aircraft with an MTOW below 100 tons, the first 2 hours are free and charges are only levied from the 3rd hour onwards. Aircraft heavier than or equal to 100 tons MTOW are not charged for the first 4 hours, i.e. charging starts from the 5th hour onwards. The number of hours is calculated as followed: the Total time starting from the best known on block time until the best known off block time. Every commenced hour in this total will be counted as a full hour.

**Cargo Aircraft:**

The fee for parking a cargo aircraft is calculated by multiplying the aircraft's MTOW (in tons) with the number of hours parked and with a unit rate of € 0.20 per ton and per hour.

$$\text{Fee} = \text{€ } 0.20 \times \text{MTOW} \times \# \text{ hours}$$

The first 8 hours are not charged, but as of the 9th hour, the full period will be counted for the charge calculation. The number of hours is calculated as followed: the Total time starting from the best known on block time until the best known off block time. Every commenced hour in this total will be counted as a full hour.

For both passenger and cargo aircraft, the night period (23:00 – 05:59 local time) will not be charged and hence the night time parking hours should not be counted in the formula, nor in determining whether a charge will be levied.

**Passenger charge****Base charge**

The base passenger charge applies to departing passengers only and is different for BRU originating and for transfer passengers. There is no transit charge.

A transfer passenger is a passenger whose routing is mentioned on one air ticket and whose onward journey continues on a connecting flight within 24 hours on the same calendar day of landing at Brussels Airport, but not to the country of origin.

A transit passenger is a passenger transferring to another airport by means of the same aircraft, this on the condition the passenger does not leave the aircraft, or by means of a flight having the same flight number as the arrival flight (but no code share flight number).

Originating passenger	€ 20.22 per departing passenger
Transfer passenger	€ 10.37 per departing passenger
Transit passenger	€ 0.00 per departing passenger

**Bussing charge**

The bussing charge (for centralized bussing activities) of €0.30 applies to all departing passengers (originating, transfer and transit departing passengers).

**PRM charge**

The PRM charge (for the assistance of passengers with reduced mobility) of €0.47 applies to all departing passengers (originating, transfer and transit departing passengers (leaving the aircraft)).

**Security charge**



The security charge applies to all departing passengers, regardless of their origin.

Originating passenger	€ 6.22 per departing passenger
Transfer passenger	€ 6.22 per departing passenger
Transit passenger	€ 6.22 per departing passenger ( leaving the aircraft)

#### **Ground handling fee**

The ground handling fee is €0.35 per passenger and is charged for local departing, local arriving passengers and transfer departing passengers, and per 100 kg cargo. This fee is invoiced to the handling companies.

#### **CUP fee**

The CUP fee (for the use of the Common Use Platform composed of CUPPS workstations and CUSS kiosks) is €0.4161 per local departing passenger and €0.2322 per departing transfer passenger as of 1<sup>st</sup> of April 2017. This fee is invoiced to the ground handling companies or directly to the airlines who have signed a CUP contract with Brussels Airport Company. Above prices are subject to annual indexation every April 1<sup>st</sup> or other price adjustments as a consequence of modifications to the CUP Service or the CUP Platform equipment as agreed upon by the CUP User Group.

#### **PCA-400hz charge**

The electricity charge is applicable at all gates providing Pre-Conditioned Air and 400 Hz – even when not used – and from the moment an aircraft is docked.

<b>Certified seating capacity</b>	<b>€/quarter</b>	<b>Max number of invoiced quarters</b>
[up to 100 seats]	€ 7.89	8
[up to 160 seats]	€ 7.89	12
[160 – 239 seats]	€ 12.52	16
[240 seats and over]	€ 17.22	24

#### **BCAA charge**

The Belgian Civil Aviation Authority charges a fee per originating passenger and per transfer passenger (Royal Decree of 20 June 2002). In December 2016 this fee was € 0.20. Brussels Airport Company only acts as collector for this charge on behalf of the BCAA.

#### **Regulator fee**

The regulator fee is to compensate for the activities of the economic regulator of Brussels Airport (Belgian Royal Decree of March 8, 2006). Each month 1/12 of the total yearly amount, will be charged to the users according to the number of movements during the previous month at Brussels Airport. Brussels Airport Company acts as collector for this charge on behalf of the Government's Economic Regulatory Service. The indicative fee per air traffic movement is € 0.89.

#### **Slot coordination fee**

Brussels Airport Company acts as collector for this charge on behalf of the vzw Brussels Slot Coordination, the Brussels Airport slot co-ordinator.

The indicative fee is € 1.95 per Air Traffic Movement (ATM)  
<http://www.brucoord.org/>

	<p><b><u>Air Traffic Control charge</u></b></p> <p>Belgocontrol charges a fee based on the same formula for landing and take-off charges, but with a unit tariff [U] that differs from the BAC unit tariff.</p> <p>Formula: <math>[U] \times [Wi] \times [Ei] \times [Di] \times [Oi] \times \alpha</math></p> <p>[U] Unit rate: € 167.34 (as of January 2017) (subject to future update)</p> <p>[Wi] The number of chargeable terminal service units of this flight</p> <p>[Ei] The environmental factor of this flight</p> <p>[Di] The day/night factor of this flight</p> <p>[Oi] The ATS optimisation factor of this flight</p> <p>i The identification of the individual flight</p> <p><math>\alpha</math> The compensation coefficient allowing the offset the revenue surplus or deficit due to the application of factors E, O and D (<math>\alpha = \sum Wi / \sum [Wi \times Ei \times Di \times Oi]</math>) (<math>\alpha = 1.0137</math> for 2017) (subject to future update)</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.brusselsairport.be/en/b2b/airportcharges">http://www.brusselsairport.be/en/b2b/airportcharges</a></li> <li>- <a href="http://www.brusselsairport.be/uploads/media/default/0001/12/f09fddadcddde19f05fbf8564f168d460087715c.pdf">http://www.brusselsairport.be/uploads/media/default/0001/12/f09fddadcddde19f05fbf8564f168d460087715c.pdf</a></li> </ul>

## 5 CZECH REPUBLIC

### 5.1 Road


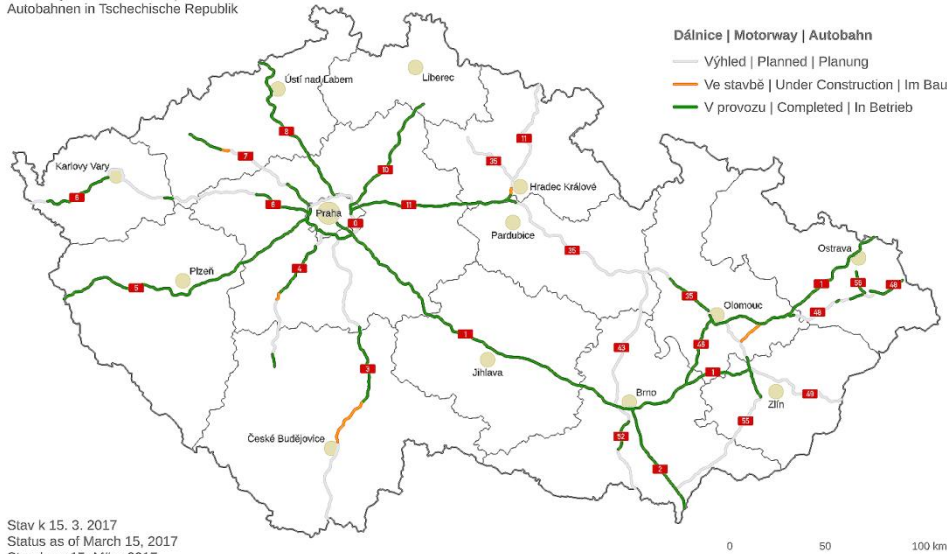
Fuel tax	
Type of tax/charge	Fuel tax (Mineral oil tax)
Country/region	Czech Republic
Transport mode	Road
Transport means	All road vehicles using fuel
Description of the scheme	Part of excise taxes. This factsheet lists only the road relevant parts. All road vehicles have to pay this tax.
Responsible authority	National government, Ministry of Finance (Customs authorities)
Charge base(s)	Fuel type
Charge structure and level	Amount of charge by type (2016): <ul style="list-style-type: none"> <li>Gasoline (leaded): CZK 12.840 / 1.000 l (approx. EUR 475 / 1.000 l)</li> <li>Gasoline (unleaded): CZK 13.710 / 1.000 l (approx. EUR 507 / 1.000 l)</li> <li>Diesel: CZK 10.950 / 1.000 l (approx. EUR 405 / 1.000 l)</li> <li>LPG and biogas for road transport: CZK 3.933 / t (approx. EUR 146 / 1.000 kg)</li> <li>Natural gas (used as propellant): CZK 34,20 / MWh (approx. EUR 1,27 / MWh)</li> </ul>
Auxiliary services	-
Other issues	9.1% of the revenues are earmarked for the State Fund for Transport Infrastructure (SFDI) 1€=27.021 CZK
Data sources used	<ul style="list-style-type: none"> <li><a href="http://exporthelp.europa.eu/thdapp/taxes/show2Files.htm?dir=/taxes/notes&amp;reporterId2=CZ&amp;file2=ehit_cz13_04v001/cz/main/ovr_exc_cz_0612.htm&amp;reporterLabel2=Rep.+Checa&amp;languageId=es&amp;status=PROD#Excisedutyonenergyproducts">http://exporthelp.europa.eu/thdapp/taxes/show2Files.htm?dir=/taxes/notes&amp;reporterId2=CZ&amp;file2=ehit_cz13_04v001/cz/main/ovr_exc_cz_0612.htm&amp;reporterLabel2=Rep.+Checa&amp;languageId=es&amp;status=PROD#Excisedutyonenergyproducts</a></li> <li><a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> </ul>

Road tax	
Type of tax/charge	Road tax
Country/region	Czech Republic
Transport mode	Road
Transport means	All road vehicles with license plates of the Czech Republic which are used for business purposes in the Czech Republic.
Description of the scheme	Road tax only applies to vehicles that are used or intended for business purposes. Vehicles used exclusively for private needs are exempt. The tax for passenger cars is calculated from the car's engine capacity, for heavy-goods vehicles it depends on the number of axles and the total weight.
Responsible authority	National government
Charge base(s)	The tax base is <ul style="list-style-type: none"> <li>a) engine cylinder capacity in cm<sup>3</sup> for passenger vehicles, except passenger cars to be electric,</li> <li>b) the sum of the largest permissible axle loads in tons and axles for trailers</li> <li>c) the maximum allowable weight in tons and axles for other vehicles.</li> </ul>
Charge structure	Taxpayer shall be individual or legal entities using their car for business. All advance payments

and level	<p>are due by April 15, July 15, October 15 and December 15.</p> <p>Tax rates for personal cars:</p> <table border="1"> <thead> <tr> <th>Type</th><th>Tax</th></tr> </thead> <tbody> <tr> <td>Up to 800 cm<sup>3</sup></td><td>CZK 1.200 (approx. EUR 44)</td></tr> <tr> <td>From 800 cm<sup>3</sup> to 1.250 cm<sup>3</sup></td><td>CZK 1.800 (approx. EUR 67)</td></tr> <tr> <td>From 1.250 cm<sup>3</sup> to 1.500 cm<sup>3</sup></td><td>CZK 2.400 (approx. EUR 89)</td></tr> <tr> <td>From 1.500 cm<sup>3</sup> to 2.000 cm<sup>3</sup></td><td>CZK 3.000 (approx. EUR 111)</td></tr> <tr> <td>From 2.000 cm<sup>3</sup> to 3.000 cm<sup>3</sup></td><td>CZK 3.600 (approx. EUR 133)</td></tr> <tr> <td>Over 3.000 cm<sup>3</sup></td><td>CZK 4.200 (approx. EUR 156)</td></tr> </tbody> </table> <p>Tax rates for trucks (depending on axles and tons): From CZK 1.800 (approx. EUR 67) to CZK 50.400 (approx. EUR 1.867) per year.</p> <p>Tax reduction for vehicles which are exclusively used for carriage in combined transport (with railway or inland waterway transport).</p> <p>The exact taxes and tax-reductions for trucks can be seen here: <a href="http://www.czechlegislation.com/en/16-1993-sb">http://www.czechlegislation.com/en/16-1993-sb</a></p>	Type	Tax	Up to 800 cm <sup>3</sup>	CZK 1.200 (approx. EUR 44)	From 800 cm <sup>3</sup> to 1.250 cm <sup>3</sup>	CZK 1.800 (approx. EUR 67)	From 1.250 cm <sup>3</sup> to 1.500 cm <sup>3</sup>	CZK 2.400 (approx. EUR 89)	From 1.500 cm <sup>3</sup> to 2.000 cm <sup>3</sup>	CZK 3.000 (approx. EUR 111)	From 2.000 cm <sup>3</sup> to 3.000 cm <sup>3</sup>	CZK 3.600 (approx. EUR 133)	Over 3.000 cm <sup>3</sup>	CZK 4.200 (approx. EUR 156)
Type	Tax														
Up to 800 cm <sup>3</sup>	CZK 1.200 (approx. EUR 44)														
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From 2.000 cm <sup>3</sup> to 3.000 cm <sup>3</sup>	CZK 3.600 (approx. EUR 133)														
Over 3.000 cm <sup>3</sup>	CZK 4.200 (approx. EUR 156)														
Auxiliary services	-														
Other issues	Revenues are earmarked for maintenance, renewal and extension of the road system. 1€=27.021 CZK														
Data sources used	<ul style="list-style-type: none"> <li><a href="http://www.czechlegislation.com/en/16-1993-sb">http://www.czechlegislation.com/en/16-1993-sb</a></li> <li><a href="http://www.cfe-eutax.org/taxation/road-tax/czech-republic">http://www.cfe-eutax.org/taxation/road-tax/czech-republic</a></li> </ul>														

Road Pricing	
Type of tax/charge	Distance based toll
Country/region	Czech Republic
Transport mode	Road (highways and motorways)
Transport means	<p>Motor vehicles with at least four wheels <i>whose highest allowed weight is higher than 3,5 tons</i>.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>Ambulance vehicles, fire-fighting vehicles, police vehicles</li> <li>Vehicles of the highway authority</li> <li>Customs office's vehicles</li> <li>Military vehicles, prison vehicles</li> <li>Vehicles used for transport of severely handicapped persons</li> <li>Vehicles used for removing consequences of traffic accidents</li> </ul>
Description of the scheme	Distance based toll on highways, motorways and also some 1 <sup>st</sup> class roads for motor vehicles with at least four wheels <i>whose highest allowed weight is higher than 3,5 tons</i> . Electronic tolling system based on microwave technology; vehicles that are subject to the toll must be equipped with an On Board Unit (OBU) which communicates with the tolling system.
Responsible authority	National government, SFDI (State Fund for Transport Infrastructure)
Charge base(s)	Kilometres driven on the tolled roads, price differentiates between Euro norm, number of axles, road type and type of vehicle.
Charge structure and level	<b>Network in the year 2016/17:</b>



	<p>Exemptions:</p> <ul style="list-style-type: none"><li>• Ambulance vehicles, fire-fighting vehicles, police vehicles</li><li>• Vehicles of the highway authority</li><li>• Customs office's vehicles</li><li>• Military vehicles</li><li>• Vehicles used for transport of severely handicapped persons</li><li>• Vehicles used for removing consequences of traffic accidents</li></ul>												
Description of the scheme	Time based toll system on highways, motorways and also some 1 <sup>st</sup> class roads for motor cycles and all vehicles up to <b>3,5 tons GVW</b> . Annual, monthly and 10-day stickers (vignettes) to be stocked on the windscreen.												
Responsible authority	National government, SFDI (State Fund for Transport Infrastructure)												
Charge base(s)	Selected time frame, to be paid per vehicle												
Charge structure and level	<p><b>Charged network in 2017:</b></p> <p><b>Dálnice v České republice</b> Motorways in the Czech Republic Autobahnen in Tschechische Republik</p> <p> <b>ceskedalnice.cz</b> © 2017 Stanislav Hudec</p> <p>Dálnice   Motorway   Autobahn</p> <p>— Výchled   Planned   Planung — Ve stavbě   Under Construction   Im Bau — V provozu   Completed   In Betrieb</p>  <p>Stav k 15. 3. 2017 Status as of March 15, 2017 Stand per 15. März 2017</p> <p><b>Validity and prices of stickers (2017):</b></p> <table><tr><th>Type</th><th>Validity period</th><th>Price</th></tr><tr><td>Annual (R)</td><td>Starts on December 1, 2016 and expires on January 31, 2018 (1 month before and after the nominal period).</td><td>CZK 1.500,- (approx. EUR 56,-)</td></tr><tr><td>Month (M)</td><td>Starts on the day marked on the sticker and expires at the end of the same day as marked on the sticker in the immediately following month.</td><td>CZK 440,- (approx. EUR 16,-)</td></tr><tr><td>10-day (D)</td><td>Starts on the day marked on the sticker and expires at the end of the tenth calendar day.</td><td>CZK 310,- (approx. EUR 11,50)</td></tr></table> <p>Stickers are available at almost every petrol station or post office in the Czech Republic. Road and Motorway Directorate (ŘSD) does not have its own selling points. When entering the Czech Republic on motorways D1 (from Poland near Bohumín), D2 (from Slovakia near Břeclav), D5 (from Germany near Rozvadov) and D8 (from Germany near Petrovice), the sticker can be bought on the first rest area after the border.</p>	Type	Validity period	Price	Annual (R)	Starts on December 1, 2016 and expires on January 31, 2018 (1 month before and after the nominal period).	CZK 1.500,- (approx. EUR 56,-)	Month (M)	Starts on the day marked on the sticker and expires at the end of the same day as marked on the sticker in the immediately following month.	CZK 440,- (approx. EUR 16,-)	10-day (D)	Starts on the day marked on the sticker and expires at the end of the tenth calendar day.	CZK 310,- (approx. EUR 11,50)
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10-day (D)	Starts on the day marked on the sticker and expires at the end of the tenth calendar day.	CZK 310,- (approx. EUR 11,50)											
Auxiliary services	-												
Other issues	Revenues are earmarked for maintenance, renewal and extension of the system (road construction).												
Data sources used	<ul style="list-style-type: none"><li>• <a href="http://www.motorway.cz/">http://www.motorway.cz/</a></li><li>• <a href="http://www.sfdi.cz/">http://www.sfdi.cz/</a></li></ul>												

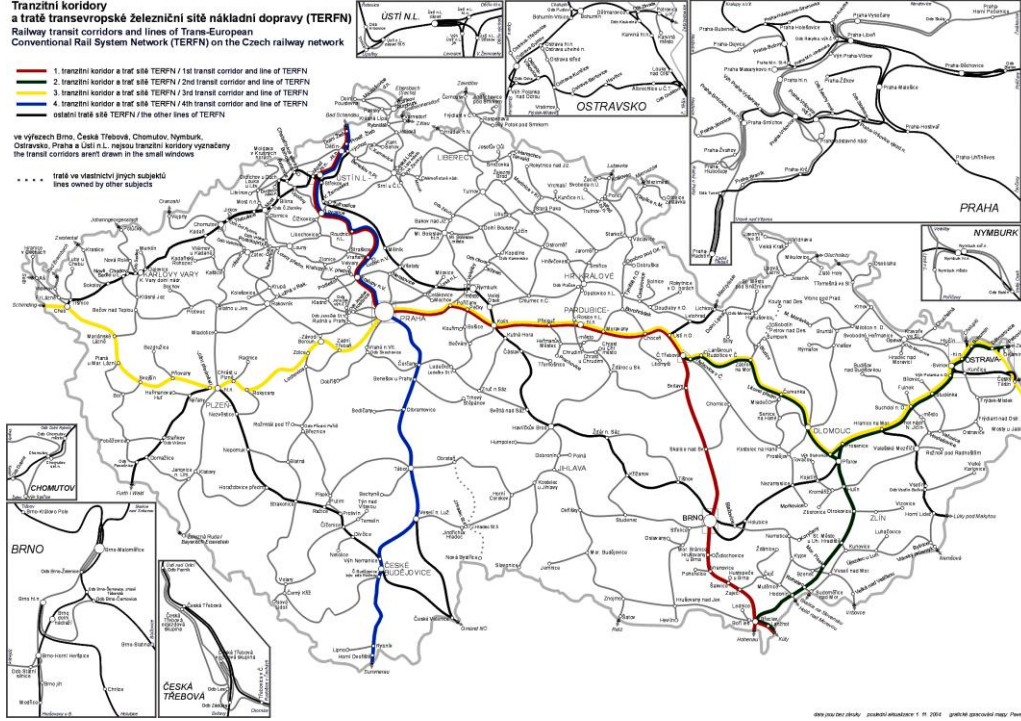


Insurance tax	
Type of tax/charge	Insurance tax
Country/region	Czech Republic
Transport mode	Road
Transport means	All road vehicles for those insurances are taken out.
Description of the scheme	<p>Tax on road vehicle insurance premiums for specific risks. Charged are the owners/keepers of insured vehicles. The insurance company is liable for the tax. Rates are calculated by insurance companies and vary from company to company. Insurance premiums vary according to the owner and the type of the car. Factors that influence the final insurance rate:</p> <ul style="list-style-type: none"> <li>• Number of traffic accidents (bonus-malus system around 50%) caused by the owner of the car</li> <li>• Owner's age and place of residence</li> <li>• Engine size</li> <li>• Purpose for which the vehicle is to be used</li> <li>• Etc.</li> </ul>
Responsible authority	National government, Ministry of Finance - collected by the insurance company
Charge base(s)	Insurance premium
Charge structure and level	Min. 3% of the insurance premium
Auxiliary services	-
Other issues	Revenues go into general public budget
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>• <a href="http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf">http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf</a></li> </ul>

## 5.2 Rail

Taxation of electricity in the railway sector	
Type of tax/charge	Electricity tax
Country/region	Czech Republic
Transport mode	Rail
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	<p>Amount of charge for business use (2016/17): CZK 28,30 / MWh (approx. EUR 1,05 / MWh).</p> <p><b>Tax exemption: No rates are applied in the railway sector when electricity is used for carriage of passengers and goods by railway, tram, metro and trolleybus.</b></p>
Auxiliary services	-
Other issues	-
Data sources	<ul style="list-style-type: none"> <li>• <a href="http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/exci">http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/exci</a></li> </ul>

used	<a href="#">se_duties/energy_products/rates/excise_duties-part_ii_energy_products_en.pdf</a> <ul style="list-style-type: none"> <li><a href="https://portal.pohoda.cz/dane-ucetnictvi-mzdy/ostatni-dane/ekologicke-dane/dan-z-elektriny/">https://portal.pohoda.cz/dane-ucetnictvi-mzdy/ostatni-dane/ekologicke-dane/dan-z-elektriny/</a></li> </ul>
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Infrastructure access charges	
Type of tax/charge	Infrastructure charges
Country/region	Czech Republic
Transport mode	Rail
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	Railway Infrastructure Administration, state-owned enterprise (SŽDC)
Charge base(s)	<ul style="list-style-type: none"> <li>Train type</li> <li>Train-km</li> <li>Gross-tonne-km</li> <li>Category of infrastructure</li> </ul>
Charge structure and level	<p><b>Network of SŽDC including European Railway Transit Corridors:</b></p> <p><b>Tranzitní koridory a tratě transevropské železniční sítě nákladní dopravy (TERFN)</b>  Railway transit corridors and lines of Trans-European  Conventional Rail System Network (TERFN) on the Czech railway network</p>  <p>ve výřezech Brno, Česká Třebová, Chomutov, Nymburk,  Ostrava, Praha a Ústí n. L., naprosto tranzitní koridory vyřezány  the transit corridors aren't drawn in the small windows</p> <p>..... tratě ve vlastnictví jiných subjektů  lines owned by other subjects</p> <p><b>CHOMUTOV</b>  <b>BRNO</b>  <b>ČESKÁ TŘEBOVÁ</b></p> <p>Total length of railway lines (2016): 9.459 km  - single-track: 7.534 km  - double-track and multi-track: 1.925 km  - electrified rail lines: 3.216 km</p> <p><b>The access charge is composed of following 3 elements:</b></p> <p><b>1. The price for capacity allocation is a fixed price and is calculated according to the following rates:</b></p>



	<ul style="list-style-type: none"><li>- Rate for preparing and setting the timetable and allocating infrastructure capacity [100-1.700 CZK, approx. 3,7-62,92 EUR]</li><li>- Rate for construction of train path [8-10 CZK/km, approx. 0,30-0,37 EUR/km]</li><li>- Rate for day of allocating a train path [10-160 CZK/day, approx. 0,37-5,92 EUR/day]</li></ul> <p><b>2. The price for usage of the infrastructure for passenger and freight transport is calculated through the following formula:</b></p> <p><math>C_z = C_1 + C_2</math> [CZK] whereas <math>C_z</math> ... Charge for usage of the lines by one train in passenger or freight transport <math>C_1</math> ... Price for traffic control (depending on train-km) <math>C_2</math> ... Price for maintenance and renewing (depending on gross tonne-km and train technologies) <math>C_1</math> and <math>C_2</math> are calculated as follows: <math>C_1 = S_{1E} \times L_E + S_{1C} \times L_C + S_{1R} \times L_R</math> [CZK] whereas <math>S_{1E}, S_{1C}, S_{1R}</math> ... Prices for 1 train-km on line category E (nationwide railway forming a part of the European rail system), C (nationwide rail system) or R (regional rail system) [CZK] <math>L_E, L_C, L_R</math> ... Length of train run on line category E, C or R [km] <math>C_2 = S_{2E} \times Q \times L_E + S_{2C} \times Q \times L_C + S_{2R} \times Q \times L_R</math> [CZK] whereas <math>S_{2E}, S_{2C}, S_{2R}</math> ... Prices for 1.000 gross-tonne-km on line category E, C or R [CZK] <math>Q</math> ... 1/1.000 of the weight of the train [gross-tonnes] <math>L_E, L_C, L_R</math> ... Length of train run on line category E, C or R [km]</p> <p>Basic rates for usage of infrastructure in 2016:</p> <p><i>Passenger trains:</i></p> <table><tr><th>Price category</th><th>Unit</th><th>Price</th></tr><tr><td><math>S_{1E}</math></td><td>1 train-km</td><td>CZK 7,81 (approx. EUR 0,30)</td></tr><tr><td><math>S_{1C}</math></td><td>1 train-km</td><td>CZK 6,49 (approx. EUR 0,24)</td></tr><tr><td><math>S_{1R}</math></td><td>1 train-km</td><td>CZK 5,50 (approx. EUR 0,20)</td></tr><tr><td><math>S_{2E}</math></td><td>1.000 gross-tonne-km</td><td>CZK 44,77 (approx. EUR 1,66)</td></tr><tr><td><math>S_{2C}</math></td><td>1.000 gross-tonne-km</td><td>CZK 35,59 (approx. EUR 1,32)</td></tr><tr><td><math>S_{2R}</math></td><td>1.000 gross-tonne-km</td><td>CZK 30,16 (approx. EUR 1,12)</td></tr></table> <p><i>Freight trains:</i></p> <table><tr><th>Price category</th><th>Unit</th><th>Price</th></tr><tr><td><math>S_{1E}</math></td><td>1 train-km</td><td>CZK 36,10 (approx. EUR 1,34)</td></tr><tr><td><math>S_{1C}</math></td><td>1 train-km</td><td>CZK 35,33 (approx. EUR 1,31)</td></tr><tr><td><math>S_{1R}</math></td><td>1 train-km</td><td>CZK 33,19 (approx. EUR 1,23)</td></tr><tr><td><math>S_{2E}</math></td><td>1.000 gross-tonne-km</td><td>CZK 49,23 (approx. EUR 1,82)</td></tr><tr><td><math>S_{2C}</math></td><td>1.000 gross-tonne-km</td><td>CZK 43,88 (approx. EUR 1,62)</td></tr><tr><td><math>S_{2R}</math></td><td>1.000 gross-tonne-km</td><td>CZK 33,60 (approx. EUR 1,24)</td></tr></table> <p><b>3. Prices for rail line services and additional services (fixed or stipulated prices).</b></p>	Price category	Unit	Price	$S_{1E}$	1 train-km	CZK 7,81 (approx. EUR 0,30)	$S_{1C}$	1 train-km	CZK 6,49 (approx. EUR 0,24)	$S_{1R}$	1 train-km	CZK 5,50 (approx. EUR 0,20)	$S_{2E}$	1.000 gross-tonne-km	CZK 44,77 (approx. EUR 1,66)	$S_{2C}$	1.000 gross-tonne-km	CZK 35,59 (approx. EUR 1,32)	$S_{2R}$	1.000 gross-tonne-km	CZK 30,16 (approx. EUR 1,12)	Price category	Unit	Price	$S_{1E}$	1 train-km	CZK 36,10 (approx. EUR 1,34)	$S_{1C}$	1 train-km	CZK 35,33 (approx. EUR 1,31)	$S_{1R}$	1 train-km	CZK 33,19 (approx. EUR 1,23)	$S_{2E}$	1.000 gross-tonne-km	CZK 49,23 (approx. EUR 1,82)	$S_{2C}$	1.000 gross-tonne-km	CZK 43,88 (approx. EUR 1,62)	$S_{2R}$	1.000 gross-tonne-km	CZK 33,60 (approx. EUR 1,24)
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$S_{2R}$	1.000 gross-tonne-km	CZK 30,16 (approx. EUR 1,12)																																									
Price category	Unit	Price																																									
$S_{1E}$	1 train-km	CZK 36,10 (approx. EUR 1,34)																																									
$S_{1C}$	1 train-km	CZK 35,33 (approx. EUR 1,31)																																									
$S_{1R}$	1 train-km	CZK 33,19 (approx. EUR 1,23)																																									
$S_{2E}$	1.000 gross-tonne-km	CZK 49,23 (approx. EUR 1,82)																																									
$S_{2C}$	1.000 gross-tonne-km	CZK 43,88 (approx. EUR 1,62)																																									
$S_{2R}$	1.000 gross-tonne-km	CZK 33,60 (approx. EUR 1,24)																																									
Auxiliary services	Every service has its own rate and is charged separately. Detailed information, which services are included in which charge can be found in "The Network Statement on nationwide and regional rail networks" and the product catalogues (see also: <a href="http://www.szdc.cz/en/provozovani-drahy/pristup-na-zdc/prohlaseni-2017.html">http://www.szdc.cz/en/provozovani-drahy/pristup-na-zdc/prohlaseni-2017.html</a> )																																										
Other issues	In future there are planned some modifications in case of the infrastructure access charges. In particular changes will regard the introduction of noise differentiated access charge, components of bonus-malus-system and bigger differentiation among line categories depending on the implementation of new technologies.																																										
Data sources used	<ul style="list-style-type: none"><li>• <a href="http://www.szdc.cz/en/provozovani-drahy/pristup-na-zdc/prohlaseni-2017.html">http://www.szdc.cz/en/provozovani-drahy/pristup-na-zdc/prohlaseni-2017.html</a></li><li>• <a href="http://www.szdc.cz/soubory/prohlaseni-o-draze/2017/prohlaseni-2017.pdf">http://www.szdc.cz/soubory/prohlaseni-o-draze/2017/prohlaseni-2017.pdf</a></li><li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li></ul>																																										

### 5.3 IWT

Fuel tax for inland navigation	
Type of tax/charge	Fuel tax (Mineral oil tax)
Country/region	Czech Republic
Transport mode	IWT
Transport means	Vessels for inland waterways
Description of the scheme	Fuel tax is part of excise taxes. All road vehicles and railways have to pay this tax. For inland navigation, fuel taxes are exempted for freight transport.
Responsible authority	National government, Ministry of Finance (Customs authorities)
Charge base(s)	Fuel type
Charge structure and level	<p>Amount of charge by type (2016):</p> <ul style="list-style-type: none"> <li>Gasoline (leaded): CZK 12.840 / 1.000 l (approx. EUR 475 / 1.000 l)</li> <li>Gasoline (unleaded): CZK 13.710 / 1.000 l (approx. EUR 507 / 1.000 l)</li> <li>Diesel: CZK 10.950 / 1.000 l (approx. EUR 405 / 1.000 l)</li> </ul> <p>For <b>freight transport</b> on inland waterways, no fuel taxes have to be paid.</p>
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li><a href="http://exporthelp.europa.eu/thdapp/taxes/show2Files.htm?dir=/taxes/notes&amp;reporterId2=CZ&amp;file2=ehit_cz13_04v001/cz/main/ovr_exc_cz_0612.htm&amp;reporterLabel2=Rep.+Checa&amp;languageId=es&amp;status=PROD#Excisedutyonenergyproducts">http://exporthelp.europa.eu/thdapp/taxes/show2Files.htm?dir=/taxes/notes&amp;reporterId2=CZ&amp;file2=ehit_cz13_04v001/cz/main/ovr_exc_cz_0612.htm&amp;reporterLabel2=Rep.+Checa&amp;languageId=es&amp;status=PROD#Excisedutyonenergyproducts</a></li> <li><a href="https://www.th-wildau.de/fileadmin/dokumente/flavia/reports/FLAVIA_5_3_1_navigability_increase_CZ_SK_approved.pdf">https://www.th-wildau.de/fileadmin/dokumente/flavia/reports/FLAVIA_5_3_1_navigability_increase_CZ_SK_approved.pdf</a></li> </ul>

### 5.4 Aviation

Fuel tax for aviation	
Type of tax/charge	Fuel tax (Mineral oil tax)
Country/region	Czech Republic
Transport mode	Aviation
Transport means	Airplanes
Description of the scheme	Fuel tax is part of excise taxes. All road vehicles and railways have to pay this tax. <b>International air transport</b> does not have to pay fuel tax.
Responsible authority	National government, Ministry of Finance (Customs authorities)
Charge base(s)	Fuel type
Charge structure and level	<p>Amount of charge by type (2016):</p> <ul style="list-style-type: none"> <li>Kerosene (propellant use): 10.950 / 1.000 l (approx. EUR 405 / 1.000 l)</li> <li>Gasoline (leaded): CZK 12.840 / 1.000 l (approx. EUR 475 / 1.000 l)</li> <li>Gasoline (unleaded): CZK 13.710 / 1.000 l (approx. EUR 507 / 1.000 l)</li> <li>Diesel: CZK 10.950 / 1.000 l (approx. EUR 405 / 1.000 l)</li> </ul> <p>Exemption:</p>

	According to the Act no. 353/2003 Coll. on Excise Taxes, mineral oils used as a <b>propellant in international air transport and for aero work</b> are exempted from excise tax with the exception of mineral oils used for private recreational flying which arises from Directive 2003/96/ES restructuring the taxation of energy products and electricity supplies.
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.icao.int/publications/Documents/8632_cons_sup_en.pdf">http://www.icao.int/publications/Documents/8632_cons_sup_en.pdf</a></li> <li>• <a href="http://www.czechlegislation.com/en/353-2003-sb">http://www.czechlegislation.com/en/353-2003-sb</a></li> <li>• <a href="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">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</a></li> </ul>

#### Airport charges at Prague Airport

Type of tax/charge	Airport charges																								
Country/region	Czech Republic																								
Transport mode	Aviation																								
Transport means	Airplanes																								
Description of the scheme	All types of charges at the airport																								
Responsible authority	National government																								
Charge base(s)	Type of airplane, charges for passengers																								
Charge structure and level	<p><b>Rates of charges 2016:</b></p> <p><b><u>Landing charges</u></b></p> <table border="1"> <thead> <tr> <th>Type of airplane</th><th>Rate</th></tr> </thead> <tbody> <tr> <td>up to 5 t MTOW</td><td>flat rate CZK 1.047 / EUR 39</td></tr> <tr> <td>with MTOW 6 t - 9 t</td><td>flat rate CZK 2.094 / EUR 78</td></tr> <tr> <td>with MTOW 10 t - 24 t</td><td>CZK 2.146 / EUR 79 + (MTOW - 9 t) x CZK 212 / EUR 7,9</td></tr> <tr> <td>with MTOW 25 t - 49 t</td><td>CZK 5.366 / EUR 199 + (MTOW - 24 t) x CZK 184 / EUR 6,8</td></tr> <tr> <td>with MTOW 50 t - 100 t</td><td>CZK 9.966 / EUR 369 + (MTOW - 49 t) x CZK 176 / EUR 6,5</td></tr> <tr> <td>over 100 t MTOW</td><td>CZK 18.910 / EUR 700 + (MTOW - 100) x CZK 94 / EUR 3,5</td></tr> </tbody> </table> <p><b><u>Parking charges</u></b></p> <p>Short-term parking – *min*t (MTOW): CZK 0,06-0,29 / EUR 0,0022-0,0107 (depending on the parking area)  Free of charge:  120 minutes for ACFT &lt; 100 t MTOW  240 minutes for ACFT ≥ 100 t MTOW  120 minutes for all cargo ACFT</p> <p>For more details see:  <a href="http://www.prq.aero/en/business-section/aviation-business/charges-and-incentives/charges-and-incentives-from-march-26th-2017/Contents.2/0/C8EB2B93BAE70093866A0CF7E1981076/resource.pdf">http://www.prq.aero/en/business-section/aviation-business/charges-and-incentives/charges-and-incentives-from-march-26th-2017/Contents.2/0/C8EB2B93BAE70093866A0CF7E1981076/resource.pdf</a></p> <p><b><u>Noise charges</u></b></p> <table border="1"> <tbody> <tr> <td>Category 1</td><td>CZK 5,90 / EUR 0,22 per tonne</td></tr> <tr> <td>Category 2</td><td>CZK 12,90 / EUR 0,48 per tonne</td></tr> <tr> <td>Category 3</td><td>CZK 29,90 / EUR 1,11 per tonne</td></tr> <tr> <td>Category 4</td><td>CZK 61,90 / EUR 2,29 per tonne</td></tr> <tr> <td>Category 5</td><td>CZK 122,90 / EUR 4,55 per tonne</td></tr> </tbody> </table>	Type of airplane	Rate	up to 5 t MTOW	flat rate CZK 1.047 / EUR 39	with MTOW 6 t - 9 t	flat rate CZK 2.094 / EUR 78	with MTOW 10 t - 24 t	CZK 2.146 / EUR 79 + (MTOW - 9 t) x CZK 212 / EUR 7,9	with MTOW 25 t - 49 t	CZK 5.366 / EUR 199 + (MTOW - 24 t) x CZK 184 / EUR 6,8	with MTOW 50 t - 100 t	CZK 9.966 / EUR 369 + (MTOW - 49 t) x CZK 176 / EUR 6,5	over 100 t MTOW	CZK 18.910 / EUR 700 + (MTOW - 100) x CZK 94 / EUR 3,5	Category 1	CZK 5,90 / EUR 0,22 per tonne	Category 2	CZK 12,90 / EUR 0,48 per tonne	Category 3	CZK 29,90 / EUR 1,11 per tonne	Category 4	CZK 61,90 / EUR 2,29 per tonne	Category 5	CZK 122,90 / EUR 4,55 per tonne
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	<p>Remark: Airplanes are categorized according values from Noise Certificate of every aircraft. Extra noise charge will be charged to the aircraft operator who does not submit one of the required documents for noise category calculation according to AIP CR GEN 4.1. A/c included in cat 3, 4, or 5 in period from 22:00 to 06:00 LT will be charged three times the rate of given noise category.</p> <p><b><u>Airbridge charges</u></b></p> <table><tr><td>Bridge ACFT &lt; 100 t MTOW / max. 120 minutes</td><td>CZK 2.300 / EUR 85</td></tr><tr><td>Aircon/heating ACFT &lt; 100 t MTOW per use</td><td>CZK 320 / EUR 12</td></tr><tr><td>Bridge incl. aircon/heating ACFT ≥ 100 t MTOW / max. 180 minutes</td><td>CZK 4.300 / EUR 159</td></tr></table> <p><b><u>Bus charge</u></b></p> <p>Passenger bus service to ACFT: CZK 525 / EUR 19,40 per ride per 30 min.; every additional 10 min: CZK 525 / EUR 19,40.</p> <p><b><u>Passenger charges</u></b></p> <table><tr><th><b>Paid by the passenger on ticket</b></th><th><b>Rate</b></th></tr><tr><td>Departing passenger charge</td><td>CZK 580 / EUR 21,50</td></tr><tr><td>Transfer passenger charge</td><td>CZK 212 / EUR 7,90</td></tr><tr><td>Scenic flight passenger charge</td><td>CZK 212 / EUR 7,90</td></tr></table> <p><b><u>PRM charge</u></b></p> <p><b>Paid by the passenger on ticket: CZK 5,00 / EUR 0,20.</b></p>			Bridge ACFT < 100 t MTOW / max. 120 minutes	CZK 2.300 / EUR 85	Aircon/heating ACFT < 100 t MTOW per use	CZK 320 / EUR 12	Bridge incl. aircon/heating ACFT ≥ 100 t MTOW / max. 180 minutes	CZK 4.300 / EUR 159	<b>Paid by the passenger on ticket</b>	<b>Rate</b>	Departing passenger charge	CZK 580 / EUR 21,50	Transfer passenger charge	CZK 212 / EUR 7,90	Scenic flight passenger charge	CZK 212 / EUR 7,90
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Auxiliary services	<p><b>Assistance services at airplane engine testing work and at compensation area work:</b></p> <table><tr><td>Assistance / per action</td><td>CZK 310 / EUR 11,5 (excl. VAT)</td><td>CZK 372 / EUR 13,8 (incl. VAT 20%)</td></tr><tr><td>Assistance / per tonne (including tonne initiated) of the MTOW per hour</td><td>CZK 7,00 / EUR 0,26 (excl. VAT)</td><td>CZK 8,40 / EUR 0,31 (incl. VAT 20%)</td></tr></table>			Assistance / per action	CZK 310 / EUR 11,5 (excl. VAT)	CZK 372 / EUR 13,8 (incl. VAT 20%)	Assistance / per tonne (including tonne initiated) of the MTOW per hour	CZK 7,00 / EUR 0,26 (excl. VAT)	CZK 8,40 / EUR 0,31 (incl. VAT 20%)								
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## 6 CROATIA

### 6.1 Rail

Rail electricity tax Croatia	
Type of tax/charge	Electricity tax
Country/region	Croatia
Transport mode	Rail
Transport means	Electric train
Description of the scheme	Tax on electricity used for railways
Responsible authority	National Government
Charge base(s)	Electricity use
Charge structure and level	There is no reduced rate applied for railways. The electricity rate is 0.5 per MWh
Auxiliary services	Not applicable
Other issues	
Data sources used	<a href="https://www.allianz-pro-schiene.de/en/pressemitteilung/pro-rail-alliance-demands-cuts-taxes-rail-electricity/">https://www.allianz-pro-schiene.de/en/pressemitteilung/pro-rail-alliance-demands-cuts-taxes-rail-electricity/</a>

Rail infrastructure and electricity charges Croatia	
Type of tax/charge	Access/usage charge
Country/region	Croatia
Transport mode	Rail
Transport means	All trains
Description of the scheme	The total rail charge is levied on the basis of actual operation.
Responsible authority	HŽ Infrastruktura
Charge base(s)	Train-km, capacity charge, variable charge on certain parts of network, environmental subsidy
Charge structure and level	$C = (T + dm + dn) \cdot \Sigma(L \cdot I) \cdot C_{v1} km + I_{el} \cdot C_{el}$ <p>Key:</p> <p><b>C</b> – minimum access package charge</p> <p><b>T</b> – train path equivalent</p> <p><b>dm</b> – additional charge for train mass</p> <p><b>dn</b> – additional charge for the use of tilting technique</p> <p><b>L</b> – line parameter</p> <p><b>I</b> – train path length (km)</p> <p><b>C<sub>v1</sub>km</b> – basic price (HRK/trainkm)</p> <p><b>I<sub>el</sub></b> – length of train path with electric traction (km)</p> <p><b>C<sub>el</sub></b> – additional charge on trainkm price for the train path with electric traction</p> <p><b>Train path equivalent [T] in passenger transport</b> – is determined on the basis of the</p>

train mass by correlating the average train mass of an individual grouping with the average mass of all trains in passenger transport and on the basis of train category.

Train path equivalent	Train type	Value of equivalent
T <sub>11</sub>	EuroCity, InterCity, express, agency	2.02
T <sub>12</sub>	fast, semi-fast	1.79
T <sub>13</sub>	passenger, cross-border	0.94
T <sub>14</sub>	suburban	1.46
T <sub>15</sub>	empty train sets	0.82

**Train path equivalent [T] in freight transport** – is determined on the basis of the train mass by correlating the average train mass of an individual grouping with the average mass of all trains in freight transport.

Train path equivalent	Train type	Value of equivalent
T <sub>21</sub>	trains with individual wagons, trains with single-type loads, intermodal trains, express, fast, direct, block trains	1.07
T <sub>22</sub>	section trains	0.87
T <sub>23</sub>	pick-up goods trains, circuit-working trains and industrial trains	0.58
T <sub>24</sub>	trains with empty wagons	0.54

**The locomotive train path equivalent [T]**

Train path equivalent	Train type	Value of equivalent
T <sub>31</sub>	locomotive trains in freight and passenger transport	0.20

**Additional charge for train mass [dm]** - is applied on all types of trains in freight transport, whose mass is greater than 1500 tons and amounts to 0.30.

**Additional charge for the use of tilting technology [dn]** – is applied on all trains in passenger transport, which use tilting technology and amounts to 0.20.

**Line parameter [L]** is determined by the integration of three elements which influence the definition of its value and they are:

- ☐ Technical line parameter
- ☐ Line operation equivalent
- ☐ Line costs equivalent

Category Line	Lines
L <sub>1</sub>	M101, M102, M103, M104, M401, M402, M403, M405, M406, M407, M408, M409, M410, M502, R102
L <sub>2</sub>	M201, M202, M203, M404, M602, M603, L212
L <sub>3</sub>	M301, M302, M303, M304, L208
L <sub>4</sub>	M604, M605, M606, M607, L211
L <sub>5</sub>	R202, M501
L <sub>6</sub>	M601, R101, R103, R104, R105, R106, R201, L101, L102, L103, L201, L202, L203, L204, L205, L206, L207, L209, L210, L213

**Train path length [I]** – is calculated by adding up train path kilometres on each line.

**Basic price per train kilometre [Cv1km]** – is determined on the basis of direct costs for the maintenance of railway infrastructure and traffic management on railway infrastructure and train kilometres realized. Prices are expressed separately for passenger and for freight transport.

**Length of train path with electric traction [le1]** - is calculated by adding up train path

kilometres with electric traction.

**Additional charge on trainkm price for the train path with electric traction [Cel]** - is determined on the basis of direct costs for the maintenance of electrical supply equipment for traction current and realized train path kilometres with electric traction.

A 10% additional charge of the charge for the entire train path is levied for all train paths requested in ad hoc allocation capacity procedure and 20% when a special timetable is drawn up for a train path.

**The basic price per train kilometre [Cv1km]** for the use of the minimum access package for the 2016/2017 timetable is:

in passenger transport: 2.64 HRK/trainkm + VAT

in freight transport: 5.62 HRK/trainkm + VAT

The basic price per train kilometre [Cv1km] for the use of locomotive trains in passenger and freight transport amounts to 5.62 HRK/trainkm + VAT

Additional charge on trainkm price for the train path with electric traction [Cel] amounts to 0.51 HRK/trainkm + VAT



Additional charges for specific services (assembling, shunting, coupling etc.) are specified in the source document.

Charges for the supplied traction current are calculated according to the following formula:

$$C_{ev} = C_{brtkm} \square \square BRTKMvlaka$$

Key:

**C<sub>ev</sub>** - charge of supplied traction current

**C<sub>brtkm</sub>** - basic price of electric energy [HRK/brtkm]

**BRTKMvlaka** - train gross ton kilometres

**The basic price of electric energy** – is determined on the basis of tariff items of the electricity supplier, specific consumption of individual categories of train and types of electrification system.

**BRTKMvlaka** - realized train gross ton kilometres for the distance travelled

Trains are classified into the following train categories:

#### Train Category Train type

- 1 EC, IC, express, fast, semi-fast and agency trains
- 2 passenger, cross-border and suburban - (classical train
- 3 cpoamsspeonsgiteior, n c) ross-border and suburban - (EMU)
- 4 all freight trains, locomotive trains and empty passenger train sets

Line sections are classified in two following categories:

- ☐ ☐ Level line sections – all electrified railway line sections, on which the relevant line resistance is less than or equal to 10 daN /t
- ☐ ☐ Mountain line sections - all electrified railway line sections, on which the relevant line resistance exceeds 10 daN /t

Line Section	Running Direction A → B	Running Direction B → A
<b>M202 Zagreb Gk - Rijeka</b>		
Moravice – Brod Moravice	Incline	Decline
Brod Moravice – Skrad	Incline	Decline
Skrad – Zalesina	Incline	Decline
Delnice – Lokve	Incline	Decline
Lokve – Fužine	Incline	Decline
Fužine – Drivenik	Incline	Decline
Drivenik – Plase	Decline	Incline
Plase – Meja	Decline	Incline
Meja – Škrljevo	Decline	Incline
Škrljevo – Sušak-Pećine	Decline	Incline
Sušak-Pećine – Rijeka	Decline	Incline
<b>M203 Rijeka - Šapjane – State border</b>		
Rijeka – Opatija-Matulji	Incline	Decline
Opatija-Matulji – Jurdani	Incline	Decline
Jurdani – Šapjane	Incline	Decline
<b>M602 Škrljevo - Bakar</b>		
Škrljevo – Šoići	Decline	Incline
Šoići – Bakar	Decline	Incline
<b>M603 Sušak - Rijeka Brajdica</b>		
Sušak-Pećine – Rijeka Brajdica	Decline	Incline
<b>R102 Sunja - Volinja – State border</b>		
Majur – Volinja	Decline	Incline

The basic price of electric energy for the 25 kV 50 Hz electrification system is:

Train Category	Basic Price - level lines [HRK/brtkm]	
	VT (higher tariff)	NT (lower tariff)
1	0.0237	0.0104
2	0.0362	0.0160
3	0.0141	0.0064
4	0.0161	0.0051



	<table><tr><th>Train Category</th><th colspan="2">Basic Price – mountain lines “Incline” [HRK/brtkm]</th></tr><tr><td></td><th>VT (higher tariff)</th><th>NT (lower tariff)</th></tr><tr><td>1</td><td>0.0488</td><td>0.0215</td></tr><tr><td>2</td><td>0.0441</td><td>0.0195</td></tr><tr><td>3</td><td>0.0183</td><td>0.0082</td></tr><tr><td>4</td><td>0.0472</td><td>0.0148</td></tr></table> <table><tr><th>Train Category</th><th colspan="2">Basic Price – mountain lines “Decline” [HRK/brtkm]</th></tr><tr><td></td><th>VT (higher tariff)</th><th>NT (lower tariff)</th></tr><tr><td>1</td><td>0.0218</td><td>0.0096</td></tr><tr><td>2</td><td>0.0235</td><td>0.0104</td></tr><tr><td>3</td><td>0.0108</td><td>0.0049</td></tr><tr><td>4</td><td>0.0117</td><td>0.0037</td></tr></table> <p>The time period of VT and NT tariff application depends on summer/winter timekeeping, so that the VT tariff in the summer time is between 08.00 and 22.00, and the NT tariff is between 22.00 and 08.00, while in the winter time the VT tariff is between 07.00 and 21.00, while the NT tariff is between 21.00 and 07.00.</p> <p>The regular adjustment of the difference between the invoiced supplied traction current and the actual consumption according to tariff conditions of the electricity supplier will be carried out twice a year for these accounting periods:</p> <ul style="list-style-type: none"><li>▪ from December 11, 2016, at 00:00 to May 31, 2017, at 24:00</li><li>▪ from June 01, 2017, at 00:00 to December 09, 2017, at 24:00</li></ul>	Train Category	Basic Price – mountain lines “Incline” [HRK/brtkm]			VT (higher tariff)	NT (lower tariff)	1	0.0488	0.0215	2	0.0441	0.0195	3	0.0183	0.0082	4	0.0472	0.0148	Train Category	Basic Price – mountain lines “Decline” [HRK/brtkm]			VT (higher tariff)	NT (lower tariff)	1	0.0218	0.0096	2	0.0235	0.0104	3	0.0108	0.0049	4	0.0117	0.0037
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Auxiliary services	1€=4.5053 HRK																																				
Other issues	Weight limit on route: (22.5/8) . Loading gauge PC 80/410. 25 kV, 50 hz																																				
Data sources used	<ul style="list-style-type: none"><li>• <a href="http://noviwebeng.hzinfra.hr/wp-content/uploads/2016/04/2017-Network-Statement-II.-modification.pdf">http://noviwebeng.hzinfra.hr/wp-content/uploads/2016/04/2017-Network-Statement-II.-modification.pdf</a></li></ul>																																				

## 7 DENMARK

### 7.1 Road

Fuel taxes Denmark	
Type of tax/charge	Fuel tax
Country/region	Denmark
Transport mode	Road
Transport means	Road vehicles
Description of the scheme	Tax on petrol and gasoline, LPG, CNG and electricity
Responsible authority	National government
Charge base(s)	Fuel use
Charge structure and level	<p>Denmark levies an excise duty on the following types of fuel: Petrol, Gas oil, LPG, CNG and electricity. The duty includes a CO<sub>2</sub> tax on all fuels with the exception of electricity.</p> <p><b>Petrol: (includes CO<sub>2</sub> tax)</b>            Leaded: 5410 DKK (725.15 EUR) per 1000 litres, excl. 25% VAT            Unleaded (+minimum 4.8% biofuels): 4561 DKK (611.35 EUR) per 1000 litres, excl. 25% VAT</p> <p><b>Gas oil</b> (+minimum 6.8% biofuels): 3104 DKK (416.06 EUR) per 1000 litres, excl. 25% VAT</p> <p><b>LPG:</b> 3874 DKK (519.27 EUR) per 1000kg, excl. 25% VAT</p> <p><b>CNG:</b> 85.53 DKK (11.46 EUR) per gigajoule, excl. 25% VAT</p> <p><b>Electricity:</b> 4 DKK (0.54 EUR) per MWh, excl. 25% VAT</p>
Auxiliary services	Not applicable
Other issues	Exchange rate used is the value of national currency in EUR at 1 October 2015 (conform EC (2016)).
Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i>.  <a href="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">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</a> </li> </ul>

Eurovignette Denmark	
Type of tax/charge	Vignette (time based)
Country/region	Denmark
Transport mode	Road
Transport means	Drivers of heavy duty vehicles with a maximum allowed weight of at least 12,000 kg, driving on the applicable part of the road network
Description of the scheme	Interpretation of the Eurovignette directive into a time-based road tax. The Eurovignette is meant to tax heavy duty freight vehicles for the use of highways. The vignette is digital and checked by automatic number plate recognition. The Eurovignette applies for Luxemburg, Sweden, Denmark, The Netherlands. It did apply to Belgium until 1 april 2016. Belgium has switched to a distance based toll system.
Responsible authority	National Government

Charge base(s)	EURO class, number of axles		
Charge structure and level	<b>Annual Tarrif (in Euros)</b>		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	960	1550
	Euro 1	850	1400
	Euro 2	750	1250
	Euro 3	750	1250
	Euro 4	750	1250
	Euro 5	750	1250
	Euro 6	750	1250
	<b>Monthly (in Euros)</b>		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	96	155
	Euro 1	85	140
	Euro 2	75	125
	Euro 3	75	125
	Euro 4	75	125
	Euro 5	75	125
	Euro 6	75	125
	<b>Weekly (in Euros)</b>		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	26	41
	Euro 1	23	37
	Euro 2	20	33
	Euro 3	20	33
	Euro 4	20	33
	Euro 5	20	33
	Euro 6	20	33
	<b>Daily tariff: €8 all vehicles</b>		
Auxiliary services	Not applicable		
Other issues	Not applicable		
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012)</li> <li>• <a href="https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true">https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true</a></li> </ul>		

Toll charge Denmark	
Type of tax/charge	Toll
Country/region	Denmark
Transport mode	Road
Transport means	Road transport
Description of the scheme	Road transport passing two bridges (Storebaelt & Oresund bridges) are required to pay an infrastructure charge.
Responsible authority	National government
Charge base(s)	Passing of bridge
Charge	<b>Storebaelt bridge:</b> (charges include 25% VAT)

structure and level

Vehicle	Price (DKK)	Price (€)
Motorcycle under 3m	125	18
Motorcycles with trailer under 6m	240	34
Passenger cars under 3m	125	18
Passenger cars (with trailer) under 6m	240	34
Passenger cars (with trailer) over 6m	365	51
Passenger cars with caravan	365	51
Camper vans/motor homes up to 6m and max 3.5t	240	34
Camper vans/motor homes over 6m and max 3.5t	365	51
Camper vans/motor homes under 10m and over 3.5t	715	100
Camper vans/motor homes over 10m and over 3.5t	1130	157
Vans under 6m	240	34
Vans over 6m and under 2.7m high	365	51
Vans over 6m and above 2.7m high	715	100
Lorries under 10m	715	100
Lorries from 10-20m	1130	158
Lorries over 20m and max 100t	1700	237
Abnormal loads (Vehicles wider than 2.8m, vehicles in weight class between 101-350t and/or wider than 4.5m and slow moving transporters under 45km/h)	Up to 5830	810
Buses under 6m	240	34
Buses over 6m and below 2.7m high	365	51
Buses 6-10m and over 2.7m high	715	100
Buses over 10m and over 2.7m high	1130	157

**Business discount:** To sign up for a Storebaelt Business contract, you need to take out a contract with an OBE provider approved by Storebaelt, e.g. BroBizz A/S, Øresund Bridge etc. When the contract with the OBE provider has been created and you have received your OBEs, you should contact Storebaelt Business to get the OBEs registered to the discount contract, Storebaelt Business.

For large vans and lorries

DKK annual turnover ex VAT	EUR annual turnover ex VAT	Discount percentage
Less than 1.000.000	Less than 134.039,27	0
1.000.000 – 2.999.999	134.039,27 – 402.117,69	4
3.000.000 – 4.999.999	402.117,69 – 670.196,23	6
5.000.000 or more	670.196,23 or more	8

**Oresund bridge**

	Single trip (€)	Bropas Business annual fee (€)	Bropas Business (€) (assuming 100 trips per year)
Private cars (<6m)	40	32.80	17.40
Car with trailer, van or minibus (6-9m)	80	32.80	34.90
HGV 9-20m	150.40	32.80	65.90
HGV over 20m	225.60	32.80	98.90
Bus over 9m	194.40	32.80	144.60

	Reductions may be obtained on special days and for periods during the day
Auxiliary services	Not applicable
Other issues	Exchange rate used is the value of national currency in EUR at 1 October 2015 (conform EC (2016)).
Data sources used	<ul style="list-style-type: none"> <li>• ASECAP (2016) <a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a></li> <li>• <a href="https://www.oresundsbron.com/en/business/prices">https://www.oresundsbron.com/en/business/prices</a></li> <li>• EC (2016), <i>Excise duty tables</i> . <a href="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">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</a></li> <li>• <a href="https://www.storebaelt.dk/files/manually_uploaded_files/terms-conditions-storebaelt-business.pdf">https://www.storebaelt.dk/files/manually_uploaded_files/terms-conditions-storebaelt-business.pdf</a></li> <li>• <a href="https://www.storebaelt.dk/files/manually_uploaded_files/priser-prices-preise-2017-v2.pdf">https://www.storebaelt.dk/files/manually_uploaded_files/priser-prices-preise-2017-v2.pdf</a></li> </ul>

## 7.2 Rail

Rail electricity tax Denmark	
Type of tax/charge	Electricity tax
Country/region	Denmark
Transport mode	Rail
Transport means	Electric train
Description of the scheme	Tax on electricity used for railways
Responsible authority	National Government
Charge base(s)	Electricity use
Charge structure and level	Railways are exempted from paying electricity tax
Auxiliary services	Not applicable
Other issues	Exchange rate used is the value of national currency in EUR at 1 October 2015 (conform EC (2016)).
Data sources used	<a href="https://www.allianz-pro-schiene.de/en/pressemitteilung/pro-rail-alliance-demands-cuts-taxes-rail-electricity/">https://www.allianz-pro-schiene.de/en/pressemitteilung/pro-rail-alliance-demands-cuts-taxes-rail-electricity/</a>

Rail infrastructure charge Denmark	
Type of tax/charge	Access/usage charge
Country/region	Denmark
Transport mode	Rail
Transport means	<p>All trains</p> <p>The following operations are exempt from railway charges:</p> <ul style="list-style-type: none"> <li>- Break-down trains, snow ploughing trains, infrastructure works vehicles, works operations and positioning operations involved in the re-establishment of the railway infrastructure etc. after serious failings and damage.</li> <li>- Marshalling or storage of railway vehicles. Rail Net Denmark may require stored railway vehicles to be moved to a location indicated by Rail Net Denmark.</li> </ul> <p>The following operations are exempt from infrastructure charges. However, capacity charges will apply:</p> <ul style="list-style-type: none"> <li>- Operating test trains and vintage trains. Exemption from railway charges is on the condition that the operations do not inconvenience other traffic. A kilometre charge will be payable if the operation, in Rail Net Denmark's opinion, inconveniences other traffic.</li> <li>- Operating trains which, according to the timetable, consist only of empty passenger wagons,</li> </ul>

	and operating locomotives without wagons.				
Description of the scheme	The total rail charge is levied on the basis of actual operation.				
Responsible authority	Rail Net Denmark				
Charge base(s)	Train-km, capacity charge, variable charge on certain parts of network, environmental subsidy				
Charge structure and level	<b>Train-Kilometre charges</b>				
	The charge applies to all lines on the Danish State rail network, with the exception of the Great Belt Link (Storebælt) and the Øresund Link. The charge is the same for both passenger and freight trains and it is set at DKK 2.19 (0.29 EUR) per train-km excluding 25% VAT.				
	The Bridge toll must be paid separately for the passage of the Great Belt Link and of the Øresund Link (prices per train excl VAT):				
		Passenger train (DKK)	Passenger train (€)	Freight train (DKK)	Freight train (€)
	Great Belt Link	6824.71	914.78	6330.90	848.59
	Øresund link	2140.90	286.96	2590.40	347.22
	<b>Capacity charge</b>				
	This charge is levied on trains operating on any point of the congested stretches except the cited stations in the period from 07:00 hrs up to and including 18:59 hrs. This varies per section and type of train (passenger/freight).				
		Passenger train (DKK)	Passenger train (€)	Freight train (DKK)	Freight train (€)
	Copenhagen Airport, Kastrup – Kalvebod	373.23	50.03	373.23	50.03
Hvidovre Fjern – Høje Taastrup	622.06	83.38	1244.11	166.76	
Vojens - Vamdrup	995.29	133.41	995.29	133.41	
Charge structure and level	<b>Environmental subsidies</b>				
	All conventional and combined freight transport on railway between and to a Danish train station is entitled to the environmental subsidy. The settlement includes however only the part of the railway system which is owned by the Government. The subsidy is given on the condition that one end of the transport, as minimum, is reloaded onto/from a lorry. The grant is calculated on the basis of the weight of the freight transported and is set at DKK 0.017 per tonne-km (€ 0.002 /tonne-km).				
Auxiliary services	External costs included in the access charge: Wear and tear: train operators pay for wear and tear in relation to the distance covered through the kilometre charge. Scarcity, through the payment of the capacity charge Congestion is not explicitly internalised in the access charge but an incentive system for enhancing of the regularity of trains has been introduced.				
Other issues	Exchange rate used is the value of national currency in EUR at 1 October 2015 (conform EC (2016)).				
Data sources used	<ul style="list-style-type: none"><li><a href="http://uk.bane.dk/visArtikel_eng.asp?artikelID=1146">http://uk.bane.dk/visArtikel_eng.asp?artikelID=1146</a></li><li>IRG rail: Review of charging practices in Europe</li><li>EC (2016), <i>Excise duty tables</i> . <a href="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">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</a></li></ul>				

## 8 ESTONIA

### 8.1 Road

Fuel Tax Estonia	
Type of tax/charge	Fuel tax
Country/region	Estonia
Transport mode	Road
Transport means	Road vehicles
Description of the scheme	Tax on petrol and gasoline, LPG, CNG and energy
Responsible authority	National government
Charge base(s)	Fuel use.
Charge structure and level	<p>Estonia levies an excise duty on the following types of fuel: Petrol, Gas Oil, LPG and electricity</p> <p><b>Petrol:</b> both leaded and unleaded petrol have an excise duty of 465.00 Euro per 1000 litres, 20% VAT</p> <p><b>Gas oil:</b> 448.00 Euro per 1000 litres, 20% VAT</p> <p><b>LPG:</b> 125.26 Euro per 1000kg at 20% VAT</p> <p><b>CNG:</b> There is no levy on CNG</p> <p><b>Electricity:</b> 4.47 Euro per MWh, 20% VAT</p>
Auxiliary services	Not applicable
Other issues	Exchange rate is fixed, used the value of national currency in EUR at 1 October 2015 (conform EC (2016)).
Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i> .  <a href="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">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</a> </li> </ul>

## 9 FINLAND

### 9.1 Road

Road fuel taxes											
Type of tax/charge	Fuel tax										
Country/region	Finland										
Transport mode	Road										
Transport means	Road vehicles										
Description of the scheme	Excise duties on unleaded petrol, gas oil, liquefied petroleum gas, natural gas, and electricity										
Responsible authority	National government										
Charge base(s)	Fuel use										
Charge structure and level	<p>Finland levies an exercise duty for the following types of fuel relevant to road transport: unleaded petrol (leaded petrol is no longer sold), gas oil, liquefied petroleum gas, natural gas, and electricity.</p> <p>The charges in 2016 were the following (VAT excluded):</p> <ol style="list-style-type: none"> <li>1. Unleaded Petrol: Excise duty of €681.30 Euro per 1000 litres.</li> <li>2. Gas Oil:</li> </ol> <table border="1"> <thead> <tr> <th>Use of Gas oil</th><th>€ duty per 1000 litres</th></tr> </thead> <tbody> <tr> <td>Propellant*</td><td>506.10</td></tr> <tr> <td>Industrial/commercial (except agriculture)</td><td>214.00</td></tr> <tr> <td>Heating (Business)</td><td>214.00</td></tr> <tr> <td>Heating (non-business)</td><td>214.00</td></tr> </tbody> </table> <p>*Biofuels have a corresponding lower rate per litre.</p> <ol style="list-style-type: none"> <li>3. Liquefied Petroleum Gas (LPG): €249.30 per 1000 litres. It includes taxes of energy and CO2 components and strategic stockpile fees. Excise duty rates are based on energy content, CO2 emissions and local emissions of a product. Therefore e.g. excise duty rates per litre of biofuels are lower.</li> <li>4. Natural gas: €4.84 per GJ. It includes taxes of energy and CO2 components and strategic stockpile fees.</li> <li>5. Electricity: €7.03/MWh for industry, data centres, agriculture and forestry, and €22.53/MWh for other businesses and non-business use, both taxed.</li> </ol>	Use of Gas oil	€ duty per 1000 litres	Propellant*	506.10	Industrial/commercial (except agriculture)	214.00	Heating (Business)	214.00	Heating (non-business)	214.00
Use of Gas oil	€ duty per 1000 litres										
Propellant*	506.10										
Industrial/commercial (except agriculture)	214.00										
Heating (Business)	214.00										
Heating (non-business)	214.00										
Auxiliary services	No Auxiliary services.										
Other issues											
Data sources used	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i> .  <a href="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">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</a> </li> </ul>										

Vehicle tax	
Type of tax/charge	Ownership Tax
Country/region	Finland
Transport mode	Road transport
Transport means	The vehicle tax is comprised of a basic tax and power tax. The basic tax is applicable to cars, vans and recreational vehicles based on the vehicle's CO2 emissions, while the power tax is levied on vehicles which use a fuel other than petrol.



	<p>The following vehicles are exempted from the vehicle tax:</p> <ul style="list-style-type: none"> <li>• Vehicles registered under a diplomat</li> <li>• Vehicles that are owned or held by EU institutions located in Finland (in addition, a vehicle can be exempt from vehicle tax on account of other international treaties)</li> <li>• Vehicles that have been registered as antique automobiles</li> <li>• Fire/rescue vehicles when they are used in municipal fire fighting and rescue operations, and ambulances when the owner or holder holds a permit to transport patients</li> <li>• Buses (M2- and M3-class) or minibuses (requires a bus driving licence)</li> <li>• Vehicles with yellow licence plates belonging to the defence forces and that have been entered in the SOTARE register</li> <li>• Export-registered vehicles</li> <li>• Vehicles that will be used only temporarily in Finland</li> <li>• Vehicles equipped with test licence plates and subject to restrictions related to temporary use</li> <li>• A vehicle that has been granted a transfer permit (e.g. in the case of a pre-owned imported vehicle, tax liability begins only as of first registration)</li> <li>• Vehicles using mainly wood- or peat-based fuel (e.g., wood-gas-generator-equipped vehicles)</li> <li>• Cars used by the government, lorries excepted</li> <li>• Working machinery built on a lorry chassis</li> </ul>										
Description of the scheme	The owner or holder of the vehicle entered in the register is liable to pay the vehicle tax for the vehicle for the duration of their ownership or possession of the vehicle in the register. If the register includes both an owner and a holder for the car, the holder is liable for the tax.										
Responsible authority	Finnish Transport Safety Agency.										
Charge base(s)	CO2 emissions, vehicle mass, type of fuel use, number of truck axels										
Charge structure and level	<p>The vehicle tax is composed of a basic tax and power tax.</p> <p><b>1. Basic tax</b></p> <p>The basic tax for petrol-driven passenger cars is based on the vehicle's CO2 emissions. For vehicles lacking emissions data or that have been measured using outdated methods, the tax rate will be based on the total mass of the vehicle to reflect the vehicle's fuel consumption – and total mass data are available on all vehicles. If the total mass of a vehicle divided by 100kg and rounded upwards is m, the CO2 emissions value, h, used to calculate the basic tax can be calculated using the formula <math>h = 10 \times m + 7</math>.</p> <p>CO2 emissions data will be used to determine the vehicle tax as follows:</p> <ul style="list-style-type: none"> <li>• Cars that have been put into use on 1 January 2001 or thereafter and have a total mass of up to 2,500kg will be taxed based on their CO2 emissions. Cars that have been put into use on 1 January 2002 or thereafter and have a total mass of 2,500kg or more will be taxed based on their CO2 emissions.</li> <li>• Vans that have been put into use on 1 January 2008 or thereafter will be taxed based on their CO2 emissions.</li> <li>• Cars, vans and special vehicles that have been put into use prior to the dates given above, as well as vehicles lacking emissions data, will be taxed based on their total mass.</li> <li>• The taxation of recreational vehicles is mostly based on total mass, because only a small minority of the newest recreational vehicles carry an EC type approval indicating the vehicle's CO2 emissions.</li> </ul> <p>The basic tax component of the vehicle tax based on the vehicle's CO2 emissions can be seen below:</p> <table border="1"> <thead> <tr> <th>CO2 emissions per km</th><th>Basic annual tax rate €</th></tr> </thead> <tbody> <tr> <td>0</td><td>43.07</td></tr> <tr> <td>50</td><td>57.67</td></tr> <tr> <td>...</td><td></td></tr> <tr> <td>223</td><td>260.25</td></tr> </tbody> </table>	CO2 emissions per km	Basic annual tax rate €	0	43.07	50	57.67	...		223	260.25
CO2 emissions per km	Basic annual tax rate €										
0	43.07										
50	57.67										
...											
223	260.25										

The basic tax component for cars and vans based on the total mass varies from €125.93 to €535.46.

Mass vehicle (kg)	Basic annual tax rate €
0-1300	125.93
1300-1400	136.88
...	
3401-	535.46

## 2. Power tax

Vehicles using fuel other than petrol must pay a power tax. For diesel vehicles, the rates (in cents per day) are as follows:

Passengers cars	5.5c/d (€24.45pa) for every 100kg of total mass or part thereof
Vans and recreational vehicles	0.9c/d (€3.28pa) for every 100kg of total mass or part thereof

For passenger cars using fuel other than petrol or diesel, the rates are as follows:

Electricity	1.5c/d for every 100kg of total mass or part thereof
Electricity and petrol	0.5c/d for every 100kg of total mass or part thereof
Electricity and diesel	4.9c/d for every 100kg of total mass or part thereof
Methane	3.1c/d for every 100kg of total mass or part thereof

For vans using methane, the rate is as follows:

Methane	0.9c/d for every 100kg of total mass or part thereof
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Trucks are charged according to the number of axles and the use of trailers as follows:

The annual rates (€) for every 100kg of total weight or part thereof are:			
Number of axles	Without trailer	With semi-trailer	With trailer
2	2,19 for weight ≤ 12t		
	4,75 for weight > 12t	8,03	7,67
3	2,92	4,75	5,11
4	2,55	4,38	4,75
5 or more	2,19	3,65	4,38

Auxiliary services	Not relevant
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• ACEA (2016), <i>ACEA Tax Guide 2016</i>, Brussels</li> <li>• Finnish Transport Safety Agency (2017): <a href="https://www.trafi.fi/en/road/taxation/vehicle_tax">https://www.trafi.fi/en/road/taxation/vehicle_tax</a></li> </ul>

Car tax																	
Type of tax/charge	Vehicle purchase Tax																
Country/region	Finland																
Transport mode	Road transport																
Transport means	The car tax is levied on passenger cars, delivery vans and other cars weighing less than 1,875kg and on motorcycles. The tax is levied before the first registration or use of the vehicle in Finland.																
Description of the scheme	The tax is levied before the first registration or use of the vehicle in Finland.																
Responsible authority	Finnish Tax Administration																
Charge base(s)	Type of vehicle, CO2 emissions, cylinder capacity																
Charge structure and level	<p>The tax rate is differentiated between passenger cars, vans and motorcycles:</p> <p>1. Passenger cars</p> <p>The tax is legally based on the common retail value and the CO2 emissions (in g/km) of the car. In practice, common retail values are calculated on the basis of list prices, not including the car tax and the CO2 emissions. The tax rate, which is legally presented as an array, can be calculated using the following formula:</p> $\text{Tax rate in \%} = 52.15 - 51.95 + (1 + e^{0.015 \times (\text{CO2} - 152)})$ <p>The minimum tax rate is 5% and the maximum rate 50%. The tax rate is applied to one decimal place. For used cars imported to Finland, the automobile tax cannot be higher than it was in accordance with the legislation that was valid when the vehicle was originally registered for the first time. Purely electric vehicles always pay the minimum tax level.</p> <p>2. Vans</p> <p>The automobile tax for vans is in principle equal to that for passenger cars. This implies that the tax is based on common retail value and CO2 emissions. The tax rate is however reduced on the basis of the total weight of the van if this is above 2,500kg and the bearing capacity (total mass minus kerb weight) is 680kg or more. Additional preconditions for the reduction are that the van has only one row of seats and that its power-total mass ratio (in kW/kg) is below a set level. This is 0.05 if the bearing capacity is 680-999kg and 0.06 if the bearing capacity is 1,000kg or more. The reduction (r%) can be calculated using the following formula:</p> $r\% = 3 + 8.54 \times [(\text{total mass} - 2,500\text{kg}) + 100]^{0.34}$ <p>For this calculation, the total mass is rounded up to the next 50kg. The maximum possible reduction is 21.7%, which is achieved with a total mass of 3,451-3,500kg. For vans, too, the minimum tax rate is 5% and the maximum rate 50%.</p> <p>3. Motorcycles</p> <table border="1"> <thead> <tr> <th>Cylinder capacity</th><th>Tax rate %</th></tr> </thead> <tbody> <tr> <td>≤130 cc</td><td>9.8</td></tr> <tr> <td>131-255 cc</td><td>12.2</td></tr> <tr> <td>256-355 cc</td><td>15.9</td></tr> <tr> <td>356-505 cc</td><td>19.5</td></tr> <tr> <td>506-755 cc</td><td>22.0</td></tr> <tr> <td>≥ 756 cc</td><td>24.4</td></tr> <tr> <td>Electric category L vehicle</td><td>9.8</td></tr> </tbody> </table>	Cylinder capacity	Tax rate %	≤130 cc	9.8	131-255 cc	12.2	256-355 cc	15.9	356-505 cc	19.5	506-755 cc	22.0	≥ 756 cc	24.4	Electric category L vehicle	9.8
Cylinder capacity	Tax rate %																
≤130 cc	9.8																
131-255 cc	12.2																
256-355 cc	15.9																
356-505 cc	19.5																
506-755 cc	22.0																
≥ 756 cc	24.4																
Electric category L vehicle	9.8																

Auxiliary services	Not relevant
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• ACEA (2016), <i>ACEA Tax Guide 2016</i>, Brussels</li> <li>• Finnish Tax Administration (2017): <a href="https://www.vero.fi/enUS/Individuals/Car_tax/The_taxation_of_new_vehicles(40398)">https://www.vero.fi/enUS/Individuals/Car_tax/The_taxation_of_new_vehicles(40398)</a></li> </ul>

#### Insurance tax

Type of tax/charge	Insurance tax
Country/region	Finland
Transport mode	Road
Transport means	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Description of the scheme	A tax levied on all insurance premiums.
Responsible authority	Ministry of Finance, National government
Charge base(s)	The premium
Charge structure and level	A surcharge of 24% on the insurance premium
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012): An inventory of measures for internalising external costs in transport (2012).</li> <li>• <a href="http://www.en.gdv.de/wp-content/uploads/2015/05/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2015.pdf">http://www.en.gdv.de/wp-content/uploads/2015/05/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2015.pdf</a></li> </ul>

## 9.2 Maritime transport

#### Heavy fuel oil tax

Type of tax/charge	Fuel Tax
Country/region	Finland
Transport mode	Maritime transport
Transport means	All ships using heavy fuel oil, with the exception of international shipping which is exempted from fuel taxes.
Description of the scheme	Excise duty on the use of heavy fuel oil
Responsible authority	Finnish Tax Administration
Charge base(s)	Fuel use
Charge structure and level	Heavy fuel oil: €253.60 per 1000 kg, excluding VAT of 24%. The heavy fuel oil excise duty includes taxes of energy and CO2 components and strategic stockpile fee. CO2 tax for fuels used in combined heat and electricity production is lowered by 50 %.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• European Commission – Excise Duty Tables (2016): <a href="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">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</a></li> </ul>

- CE Delft – An inventory of measures for internalising external costs in transport (2012).

Sea port dues Helsinki														
Type of tax/charge	Port dues													
Country/region	Finland, Helsinki													
Transport mode	Maritime transport													
Transport means	<p>The sea port dues are levied on all maritime ships.</p> <p>The following cases are exempted from the harbour dues:</p> <ul style="list-style-type: none"><li>• Passenger luggage</li><li>• Household goods conveyed by vessels in archipelago traffic or goods brought for sale at the market place or in the harbour</li><li>• Containers, pallets and similar transport equipment classified as facilities and not as merchandise, excluding empty vehicle units transported in the South Harbour, Katajanokka and West Harbour</li><li>• Vessels in distress</li><li>• Lorry- and bus drivers</li><li>• Persons who have boarded the ship in an official role to inspect or supervise the functioning of the ship's equipment.</li><li>• The vessel's crew members or those in a similar role, who are performing their duties (transfer crews)</li></ul>													
Description of the scheme	Sea port dues (including quay dues) have to be paid by all maritime ships calling the Port of Helsinki. The objective of the dues are to collect revenues to maintain and develop the port infrastructure.													
Responsible authority	Helsinki Port Authority													
Charge base(s)	Net tonnage of the vessel (per 3 days), gross weight of cargo, duration of quay docking (per month), number of passengers, type of ship, type of passenger traffic, type of quay used, type of terminal., type of cargo, length of the ship.													
Charge structure and level	<p>The sea port dues consist of four elements:</p> <ol style="list-style-type: none"><li>1. Vessel charge</li><li>2. Cargo charge</li><li>3. Quay charge</li><li>4. Passenger fee</li></ol> <p><b>Ad 1) Vessel charges</b></p> <p>These are charged on any vessel entering the port area of Helsinki. The basis for this charge is the net tonnage of the vessel. Payment of the charge entitles a vessel to a stay of 3 days in the port area. The vessel charge is differentiated by ship type: cargo or passenger vessels.</p> <p>Cargo vessels are further differentiated according to the type of quay used: private or other.</p> <table><tr><th>Type of vessels carrying mainly cargo</th><th>€/100 net tonnage units</th><th>Minimum charge €</th></tr><tr><td>Tug/barge combinations are charged according to the combined net tonnage</td><td>37.40</td><td>218.25</td></tr><tr><td>Vessels and pontoons using a private quay will be charged by 100 net tonnage units</td><td>18.95</td><td>109.10</td></tr></table> <p>Passenger vessels are also further differentiated by the type of traffic: vessels which maintain regular liner traffic according to a published timetable, and other vessels. They are also differentiated according to the terminal used: Group I terminal quays or quays other than Group I quays. The maximum vessel charges for cargo vessels at other quays is € 35.10 per 100 net tonnage. The maximum NT used in charge calculation is 34,000 net tonnage.</p> <table><tr><th>Type of vessels carrying mainly passengers which maintain regular liner</th><th>€/100 net tonnage units.</th><th>Minimum charge €</th></tr></table>		Type of vessels carrying mainly cargo	€/100 net tonnage units	Minimum charge €	Tug/barge combinations are charged according to the combined net tonnage	37.40	218.25	Vessels and pontoons using a private quay will be charged by 100 net tonnage units	18.95	109.10	Type of vessels carrying mainly passengers which maintain regular liner	€/100 net tonnage units.	Minimum charge €
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Type of vessels carrying mainly passengers which maintain regular liner	€/100 net tonnage units.	Minimum charge €												

<b>traffic according to a published timetable continuously for at least three months</b>		
Group I terminal quays which include Berths EO1, EO2 (Olympia Terminal), EMA, EMB (Makasiini Terminal), EK6, EK7(Katajanokka Terminal), LJ3, LJ4, LJ5, LJ6 (West Terminal)	22.70	120.05
Quays other than Group I quays	19.85	187.30
<b>Other types of vessels carrying mainly cargo</b>	<b>€/100 net tonnage units.</b>	<b>Minimum charge €</b>
Group I terminal quays which include Berths EO1, EO2 (Olympia Terminal), EMA, EMB (Makasiini Terminal), EK6, EK7(Katajanokka Terminal), LJ3, LJ4, LJ5, LJ6 (West Terminal)	30.55	121.25
Quays other than Group I quays	19.85	187.30
<b>Other vessel calls by non-commercial vessels such as state vessels is calculated according to maximum length as follows</b>	<b>€/day</b>	
15-35m	45.00	
36-70m	85.00	
71-100m	100.00	
Over 100m	150.00	
<b>Other vessel calls by non-commercial vessels such as pleasure boats and yachts is calculated according to maximum length as follows</b>	<b>€/day</b>	
0-15m	66.00	
16-30m	82.00	
31-60m	290.00	
61-90m	550.00	
91-120m	800.00	
Over 120m	825.00	
<p>There are also rebates on vessel charges: Freighters of one and the same shipping company can get a discount when the charged amount of net tonnage amounts to more than 100,000 in the first or second half year of a calendar year. Vessel charges are further reduced for 200,000, 400,000 and 800,000 net tonnage. No harbour charge will be collected from vessels in distress.</p> <p><b>Ad 2) Cargo charges</b></p> <p>Charged to cargo traffic in €/1,000 kg gross weight unless otherwise stated in the table below. Cargo charges are differentiated by 2 types of cargo: general cargo and bulk. General cargo is differentiated by type of good: General, Forest industry products and base metals, and new vessels. Bulk is differentiated by type of good :Sand and gravel, and other goods. The maximum cargo charges is highest for general cargo with the general charge: € 3.08/1000 kg gross weight.</p>		
<b>Type of cargo</b>	<b>Import and export €/1.000 kg GW</b>	
<b>General cargo</b>		
General charge		
• Foreign and domestic traffic	3.14	
Forest industry products and base metals		
• Foreign and domestic traffic	1.85	

	New vessels (without manifest) % of the vessel's value	
	• Foreign and domestic traffic	0.10%
	<b>Bulk</b>	
	Sand and gravel	
	• Foreign and domestic traffic	0.11
	Other goods	
	• Foreign and domestic traffic	1.04
	Minimum charge per consignment	
	• Foreign and domestic traffic	3.98
<p><u>Ad 3) Quay charges</u></p> <p>Quay charge has to be paid by yachts and by vessels using the Port of Helsinki as their base (domestic passenger vessels, trawlers, tugs, etc.) The charge depends on the length of the vessel. The rate amounts to € 6.1/metre/month with a minimum charge of € 15.8 per month.</p> <p><u>Ad 4) Passenger fee</u></p> <p>This fee is charged to all passenger vessels embarking and disembarking passengers at the port. The passenger fee is € 1.95 per passenger for foreign and domestic traffic. If the operation of the vessel does not involve the use of a terminal, the passenger charge is charged at a reduced rate of 50 %, hence € 0.975 per passenger.</p>		
Auxiliary services	Only a very minor part of the sea port dues are related to auxiliary services such as mooring and unmooring charges for which specific rates are defined. The share of the auxiliary services in the port dues are unknown (but small).	
Other issues		
Data sources used	<ul style="list-style-type: none"> <li>CE Delft – An inventory of measures for internalising external costs in transport (2012).</li> <li>Port of Helsinki- Price List 2016 (2016):  <a href="http://www.portofhelsinki.fi/sites/default/files/attachments/Price_List_2016.pdf">http://www.portofhelsinki.fi/sites/default/files/attachments/Price_List_2016.pdf</a> </li> </ul>	

Fairway dues	
Type of tax/charge	Fairway dues Finland
Country/region	Finland
Transport mode	Maritime
Transport means	<p>Ships engaged in merchant shipping that call at a Finnish port.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>• Cruise and cargo ships &lt; 300 NT.</li> <li>• Passenger ship (other than cruise and high speed ships) carrying at least 12 passengers &lt; 600 NT.</li> <li>• When no cargo is loaded/unloaded and when no passengers embark/disembark.</li> <li>• Ships on their way between foreign ports sail through Finnish territorial waters without calling at Finnish coastal ports</li> <li>• Ships used for icebreaking in the inner or outer territorial waters of Finland and provide icebreaking services to the Finnish Transport Agency based on contracts or bilateral treaties.</li> </ul>
Description of the scheme	Fairway dues have to be paid for the use of Finnish territorial waters by all ships engaged in merchant shipping that call at a Finnish port. The ship owner and his representative are liable for paying the fairway dues. The revenue from the fairway dues are earmarked for the Finnish Maritime Administration for covering the costs of channels, lighthouses, icebreakers etc.
Responsible authority	Finnish Customs is responsible for charging fairway dues and for supervising the charging process.
Charge base(s)	Net tonnage of ship.
Charge structure and level	The fairway due that has to be paid by the merchant vessels when calling at a Finnish port is differentiated between cargo and passenger ships and also depends on the ice class of the vessel:

	Ice class	Cargo ship		Passenger ship
		<=25,000 NT	> 25,000 NT	
	IA Super	€ 0,47/NT	25,000*€0,47+ (NT-25,000)*½*€0,47	€ 0,625/NT
	IA	€ 1,098/NT	25,000*€ 1,098+ (NT-25,000)*½*€ 1,098	€ 1,294/NT
	IB, IC	€ 2,578/NT	25,000*€2,578+ (NT-25,000)*½*€ 2,578	€ 2,358/NT
	II, III	€ 4,381/NT	25,000*€4,381+ (NT-25,000)*½*€4,381	€ 4,169/NT
	<p>Maximum fairway due per call:</p> <ul style="list-style-type: none"> <li>• Passenger ship (other than cruise and high speed ships) carrying at least 120 passengers: 16.215</li> <li>• Cruise ship: € 22.250</li> <li>• All other ships: € 53.875.</li> </ul> <p>Maximum number of times per year that fairway due has to be paid per ship:</p> <ul style="list-style-type: none"> <li>• Passenger ship, high-speed craft: 30 times per year.</li> <li>• Cargo ship: 10 times per year.</li> </ul> <p>Rebates for cargo ships:</p> <ol style="list-style-type: none"> <li>1. Rebate depending on their loading capacity utilization rate (=combined total of cargo imported to and exported from Finland compared to 90% of deadweight of ship): <ul style="list-style-type: none"> <li>◦ Loading capacity utilization rate &lt;=15%: 75% rebate.</li> <li>◦ Loading capacity utilization rate 15-30%: 50% rebate.</li> </ul> </li> <li>2. Rebate when loading transit goods exported from a Finnish port, if the whole cargo of the ship is transit cargo: 50% rebate.</li> <li>3. Rebate for large cargo ships for which holds that due to their size their cargo has to be transported by smaller ships to other Finnish ports: 75%.</li> <li>4. Rebate for cargo ships carrying cargo from a foreign port to/taking cargo destined for a foreign port from a Finnish coastal port in connection with a voyage to the Saimaa Canal: 50%.</li> </ol> <p>A ship that is calling at more than one Finnish port has to pay fairway dues only once:</p> <ul style="list-style-type: none"> <li>• if on the same voyage cargo/passengers is loaded/do embark at different Finnish ports with the same foreign destination,</li> <li>• if on the same voyage cargo/passengers is unloaded/do disembark at different Finnish ports coming from the same foreign origin.</li> <li>• if on the same voyage cargo is loaded at different Finnish ports even if the ship calls on the same voyage at a foreign port for loading cargo between calling two Finnish ports.</li> </ul>			
Auxiliary services	Part of the charges are related to auxiliary services , such as icebreaking and lighthouses.			
Other issues				
Data sources used	<ul style="list-style-type: none"> <li>• Finnish Transport Safety Agency, Act on Fairway dues (1122/2005, amendments up to 1214/2014 included).</li> <li>• CE Delft – An inventory of measures for internalising external costs in transport (2012).</li> </ul>			

Vessel waste management charges	
Type of tax/charge	Waste charge
Country/region	Finland, Helsinki
Transport mode	Maritime
Transport means	<p>The waste charges are levied on all maritime ships.</p> <p>The following ships are exempted:</p> <ul style="list-style-type: none"> <li>• vessels that the Finnish Transport Safety Agency (TraFi) has exempted from obligatory disposal of oily and solid wastes.</li> </ul>
Description of the scheme	Waste charges have to be paid by all maritime ships calling the Port of Helsinki. The waste management fee covers the reception and treatment/ disposal of the wastes.
Responsible	Port of Helsinki



authority							
Charge base(s)	Net tonnage, type of vessel (cargo or passenger), type of waste						
Charge structure and level	<p>The type of waste can be differentiated according to the following:</p> <ol style="list-style-type: none"> <li>1. Solid waste, oily waste from the engine room and wastewater</li> <li>2. Other waste</li> </ol> <p>Ad 1) Solid waste, oily waste from the engine room and wastewater</p> <table border="1"> <thead> <tr> <th>Type of vessel</th><th>€/100 net tonnage of vessel</th></tr> </thead> <tbody> <tr> <td>Carrying mainly cargo</td><td>12.85</td></tr> <tr> <td>Carrying mainly passengers</td><td>16.10</td></tr> </tbody> </table> <p>For cargo vessels a minimum fee per visit of €236.50 is levied, with the maximum being €2960.00. For passenger vessels the minimum fee is €300.00 per visit, with the maximum being €3800.00. Furthermore vessels carrying mainly passengers are granted a 20% discount on the waste management fee if they discharge their domestic sewage into the port's sewer network. The rate therefore becomes €12.88/100 net tonnage of the vessel.</p> <p>Discharging wastewater (domestic sewage) into the port's sewer system is not subject to a separate fee. If the waste water pumped from a ship is classified as industrial, the waste management charge will be determined separately.</p> <p>Ad 2) Other waste</p> <p>Fees for receiving and handling other waste (such as waste generated by sulphur oxide scrubbers) left by a vessel at the port are based on actual costs incurred. With regards to the waiting time the waste will primarily be collected as soon as the vessel has docked or at a time specified by the crew of the vessel. The fee for vessel waste management includes a loading time of 4 hours. An extra charge of €74.60 per each hour starting will be collected for time that exceeding 4 hours. For amounts of waste that are exceptionally large in terms of the vessel's normal use or traffic, the vessel or shipping company will be charged according to the costs that arise.</p>	Type of vessel	€/100 net tonnage of vessel	Carrying mainly cargo	12.85	Carrying mainly passengers	16.10
Type of vessel	€/100 net tonnage of vessel						
Carrying mainly cargo	12.85						
Carrying mainly passengers	16.10						
Auxiliary services							
Other issues							
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft – An inventory of measures for internalising external costs in transport (2012).</li> <li>• Port of Helsinki- Price List 2016 (2016):  <a href="http://www.portofhelsinki.fi/sites/default/files/attachments/Price_List_2016.pdf">http://www.portofhelsinki.fi/sites/default/files/attachments/Price_List_2016.pdf</a> </li> </ul>						

Piloting charges Helsinki	
Type of tax/charge	Pilot Charges
Country/region	Finland
Transport mode	Maritime transport
Transport means	Piloting is compulsory for maritime vessels
Description of the scheme	Seagoing vessels,
Responsible authority	Finnpilot Pilotage
Charge base(s)	Actual draught, location and length
Charge structure and level	Basic tariff

## Pilotage fees for Finnish waterways (VAT 0 %)

Distance (nm)	Tonnage of piloted vessel															
	<200	201-1000	1001-3000	3001-6000	6001-10000	10001-20000	20001-30000	30001-40000	40001-50000	50001-60000	60001-70000	70001-80000	80001-90000	90001-100000	>100000	
Base fee	539	592	645	698	751	803	855	907	959	1 011	1 063	1 115	1 167	1 219	1 271	
1	571	628	686	745	804	863	923	984	1 045	1 107	1 169	1 231	1 293	1 355	1 417	1 479
2	603	664	727	792	857	923	990	1 058	1 126	1 194	1 262	1 330	1 398	1 466	1 534	1 602
3	635	700	768	839	910	982	1 055	1 129	1 203	1 277	1 351	1 425	1 499	1 573	1 647	1 721
4	667	736	809	886	962	1 039	1 117	1 195	1 273	1 351	1 429	1 507	1 585	1 663	1 741	1 819
5	699	772	850	933	1 016	1 100	1 184	1 268	1 352	1 436	1 520	1 604	1 688	1 772	1 856	1 940
6	731	808	891	980	1 069	1 159	1 250	1 341	1 432	1 523	1 614	1 705	1 796	1 887	1 978	2 069
7	763	844	932	1 027	1 122	1 219	1 316	1 413	1 510	1 607	1 704	1 801	1 898	1 995	2 092	2 189
8	795	880	973	1 074	1 175	1 278	1 381	1 484	1 587	1 690	1 793	1 896	1 999	2 102	2 205	2 308
9	827	916	1 014	1 121	1 228	1 336	1 445	1 554	1 663	1 772	1 881	1 990	2 099	2 208	2 317	2 426
10	859	952	1 055	1 168	1 281	1 395	1 510	1 625	1 740	1 855	1 970	2 085	2 200	2 315	2 430	2 545
11	891	998	1 096	1 215	1 334	1 454	1 574	1 694	1 814	1 934	2 054	2 174	2 294	2 414	2 534	2 654
12	923	1 034	1 137	1 262	1 387	1 512	1 637	1 762	1 887	2 012	2 137	2 262	2 387	2 512	2 637	2 762
13	955	1 070	1 178	1 309	1 440	1 571	1 702	1 833	1 964	2 095	2 226	2 357	2 488	2 619	2 750	2 881
14	987	1 096	1 219	1 356	1 493	1 630	1 767	1 904	2 041	2 178	2 315	2 452	2 589	2 726	2 863	2 999
15	1 019	1 132	1 260	1 403	1 546	1 689	1 832	1 975	2 118	2 261	2 404	2 547	2 690	2 833	2 976	3 119
16	1 051	1 168	1 301	1 450	1 599	1 748	1 897	2 046	2 195	2 344	2 493	2 642	2 791	2 940	3 089	3 238
17	1 083	1 204	1 342	1 497	1 652	1 807	1 962	2 117	2 272	2 427	2 582	2 737	2 892	3 047	3 202	3 357
18	1 115	1 240	1 383	1 544	1 705	1 866	2 027	2 188	2 349	2 510	2 671	2 832	2 993	3 154	3 315	3 476
19	1 147	1 276	1 424	1 591	1 758	1 925	2 092	2 259	2 426	2 593	2 760	2 927	3 094	3 261	3 428	3 595
20	1 179	1 312	1 465	1 638	1 811	1 984	2 157	2 330	2 503	2 676	2 849	3 022	3 195	3 368	3 541	3 714
21	1 211	1 348	1 506	1 685	1 864	2 043	2 222	2 401	2 580	2 759	2 938	3 117	3 296	3 475	3 654	3 833
22	1 243	1 384	1 547	1 732	1 917	2 102	2 287	2 472	2 657	2 842	3 027	3 212	3 397	3 582	3 767	3 952
23	1 275	1 420	1 588	1 779	1 970	2 161	2 352	2 543	2 734	2 925	3 116	3 307	3 498	3 689	3 880	4 071
24	1 307	1 456	1 629	1 826	2 023	2 220	2 417	2 614	2 811	3 008	3 205	3 402	3 599	3 796	3 993	4 190
25	1 339	1 492	1 670	1 873	2 076	2 279	2 482	2 685	2 888	3 091	3 294	3 497	3 699	3 902	4 105	4 308
26	1 371	1 528	1 711	1 920	2 129	2 338	2 547	2 756	2 965	3 174	3 383	3 592	3 801	4 010	4 219	4 428
27	1 403	1 564	1 752	1 967	2 182	2 397	2 612	2 827	3 042	3 257	3 472	3 687	3 902	4 117	4 332	4 547
28	1 435	1 600	1 793	2 014	2 235	2 456	2 677	2 898	3 119	3 340	3 561	3 782	4 003	4 224	4 445	4 666
29	1 467	1 636	1 834	2 061	2 280	2 500	2 719	2 938	3 157	3 376	3 595	3 814	4 033	4 252	4 471	4 690
30	1 499	1 672	1 875	2 108	2 341	2 574	2 807	3 040	3 273	3 506	3 739	3 972	4 205	4 438	4 671	4 904
31	1 531	1 708	1 916	2 155	2 394	2 633	2 872	3 111	3 350	3 589	3 828	4 067	4 306	4 545	4 784	5 023
32	1 563	1 744	1 957	2 202	2 447	2 692	2 937	3 182	3 427	3 672	3 917	4 162	4 407	4 652	4 897	5 142
33	1 595	1 780	1 998	2 249	2 500	2 745	3 000	3 255	3 510	3 765	4 020	4 275	4 530	4 785	5 040	5 295
34	1 627	1 816	2 039	2 296	2 553	2 803	3 053	3 303	3 553	3 803	4 053	4 303	4 553	4 803	5 053	5 303
35	1 659	1 852	2 080	2 343	2 606	2 861	3 116	3 371	3 626	3 881	4 136	4 391	4 646	4 901	5 156	5 411
36	1 691	1 888	2 121	2 390	2 659	2 919	3 179	3 439	3 699	3 959	4 219	4 479	4 739	4 999	5 259	5 519
37	1 723	1 924	2 162	2 437	2 712	2 982	3 252	3 522	3 792	4 062	4 332	4 602	4 872	5 142	5 412	5 682
38	1 755	1 960	2 203	2 484	2 765	3 040	3 315	3 590	3 865	4 140	4 415	4 690	4 965	5 240	5 515	5 790
39	1 787	1 996	2 244	2 531	2 818	3 103	3 388	3 673	3 958	4 243	4 528	4 813	5 098	5 383	5 668	5 953
40	1 819	2 032	2 285	2 578	2 871	3 156	3 441	3 726	4 011	4 296	4 581	4 866	5 151	5 436	5 721	6 006
41	1 851	2 068	2 326	2 625	2 924	3 205	3 490	3 775	4 060	4 345	4 630	4 915	5 200	5 485	5 770	6 055
42	1 883	2 104	2 367	2 672	2 977	3 257	3 542	3 827	4 112	4 397	4 682	4 967	5 252	5 537	5 822	6 107
43	1 915	2 140	2 408	2 719	3 020	3 304	3 589	3 874	4 159	4 444	4 729	5 014	5 299	5 584	5 869	6 154
44	1 947	2 176	2 449	2 766	3 063	3 347	3 632	3 917	4 202	4 487	4 772	5 057	5 342	5 627	5 912	6 197
45	1 979	2 212	2 490	2 813	3 116	3 401	3 686	3 971	4 256	4 541	4 826	5 111	5 396	5 681	5 966	6 251
46	2 011	2 248	2 531	2 860	3 169	3 454	3 739	4 024	4 309	4 594	4 879	5 164	5 449	5 734	6 019	6 304
47	2 043	2 284	2 572	2 907	3 242	3 527	3 812	4 097	4 382	4 667	4 952	5 237	5 522	5 807	6 092	6 377
48	2 075	2 320	2 613	2 954	3 295	3 580	3 865	4 150	4 435	4 720	5 005	5 290	5 575	5 860	6 145	6 430
49	2 107	2 356	2 654	3 001	3 348	3 633	3 918	4 203	4 488	4 773	5 058	5 343	5 628	5 913	6 198	6 483
50	2 139	2 392	2 695	3 048	3 401	3 686	3 971	4 256	4 541	4 826	5 111	5 396	5 681	5 966	6 251	6 536
51	2 171	2 428	2 736	3 095	3 454	3 739	4 024	4 309	4 594	4 879	5 164	5 449	5 734	6 019	6 304	6 589
52	2 203	2 464	2 777	3 142	3 507	3 792	4 077	4 362	4 647	4 932	5 217	5 502	5 787	6 072	6 357	6 642
53	2 235	2 500	2 818	3 189	3 560	3 845	4 130	4 415	4 700	4 985	5 270	5 555	5 840	6 125	6 410	6 695
54	2 267	2 536	2 859	3 236	3 613	3 900	4 185	4 470	4 755	5 040	5 325	5 610	5 895	6 180	6 465	6 750
55	2 299	2 572	2 900	3 283	3 666	3 951	4 236	4 521	4 806	5 091	5 376	5 661	5 946	6 231	6 516	6 801
56	2 331	2 608	2 941	3 330	3 719	4 004	4 289	4 574	4 859	5 144	5 429	5 714	6 000	6 285	6 570	6 855
57	2 363	2 644	2 982	3 377	3 772	4 057	4 342	4 627	4 912	5 197	5 482	5 767	6 052	6 337	6 622	6 907
58	2 395	2 680	3 023	3 424	3 825	4 109	4 394	4 679	4 964	5 249	5 534	5 819	6 104	6 389	6 674	6 959
59	2 427	2 716	3 064	3 471	3 878	4 166	4 451	4 736	5 021	5 306	5 591	5 876	6 161	6 446	6 731	7 016
60	2 459	2 752	3 105	3 518	3 931	4 203	4 488	4 773	5 058	5 343	5 628	5 913	6 198	6 483	6 768	7 053
61	2 491	2 788	3 146	3 565	3 984	4 264	4 549	4 834	5 119	5 404	5 689	5 974	6 259	6 544	6 829	7 114
62	2 523	2 824	3 187	3 612	4 037	4 317	4 602	4 887	5 172	5 457	5 742	6 027	6 312	6 597	6 882	7 167
63	2 555	2 860	3 228	3 659	4 090	4 370	4 655	4 940	5 225	5 510	5 795	6 080	6 365	6 650	6 935	7 220
64	2 587	2 896	3 269	3 706	4 143	4 423	4 708	4 993	5 278	5 563	5 848	6 133	6 418	6 703	6 988	7 273
65	2 619	2 932	3 310	3 753	4 196	4 476	4 761	5 046	5 331	5 616	5 901	6 186	6 471	6 756	7 041	7 326
66	2 651	2 968	3 351	3 800	4 249	4 529	4 814	5 099	5 384	5 669	5 954	6 239	6 524	6 809	7 094	7 379
67	2 683	3 004	3 392	3 847	4 302	4 592	4 877	5 162	5 447	5 732	6 017	6 302	6 587	6 872	7 157	7 442
68	2 715	3 040	3 433	3 894	4 355	4 645	4 930	5 215	5 500	5 785	6 070	6 355	6 640	6 925	7 210	7 495
69	2 747	3 076	3 474	3 941	4 408	4 698	4 983	5 268	5 553	5 838	6 123	6				

	<p>If the pilot is notified en route to the vessel, when he arrives at the vessel, or during the standby period that the vessel will not employ a pilot, the vessel shall be charged a minimum standby fee of two hours. A minimum cancellation fee of EUR 1,000 will be charged within Finnish territorial waters and a minimum of EUR 500 in the Saimaa Canal and Saimaa waterways.</p> <p><b>Change in pilotage initiated by the client</b></p> <p>The vessel agent or crew shall submit a binding pilotage request to the Pilot Order Centre two (2) hours before the vessel is due to depart from the port. If the binding pilotage request is changed after the order has been placed, Finnpiilot is entitled to charge the ordering party for any costs incurred. This signifies a minimum fee of 500 euro along the coastal areas and 250 euro in the Saimaa region.</p> <p><b>Increased basic fees</b></p> <p>When pilotage service is provided by two pilots, either according to the Pilotage Act 10 § or by request, an increased fee of 50 per cent in addition to the basic rate shall be charged.</p> <p><b>Pilotage fees for a vessel combination and stock flatboat/float</b></p> <p>A pilotage fee will be charged for the combined tonnage of a tugboat or pusher, and the ship, vessel, barge or similar being towed or pushed, or for an integrated tug barge combination. The pilotage fee for a stock flatboat/float is also determined by tonnage, but the tonnage is understood to be half of the number of cubic metres.</p> <p>Calculator online  <a href="http://www.finnpilot.fi/en/order-pilot-2/pilotage-fees">http://www.finnpilot.fi/en/order-pilot-2/pilotage-fees</a></p>
Auxiliary services	-
Other issues	-
Data sources used	Finnpilot.fi

### 9.3 Aviation

Assistance service charge	
Type of tax/charge	<b>PRM charge</b>
Country/region	Finland, Helsinki
Transport mode	Aviation
Transport means	<p>Aircraft landing and taking off at Helsinki Vantaa Airport.</p> <p>Exemptions are made for:</p> <ul style="list-style-type: none"> <li>Passengers who do not pay a passenger charge (transit passengers)</li> </ul>
Description of the scheme	An assistance service charge is collected for each passenger departing from a Finavia airport. The fee is based on the EC Regulation (No 1107/2006) concerning the rights of disabled persons and persons with reduced mobility when travelling by air.
Responsible authority	Finavia Corporation
Charge base(s)	Per departing passenger
Charge structure and level	A charge of €0.21 is levied per departing passenger.
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li> <li>Finavia (2017), <i>Terms of Services valid from 1.4.2017</i>.</li> </ul>

Passenger charge	
Type of tax/charge	<b>Taxes/charges collected per passenger</b>
Country/region	Finland, Helsinki

Transport mode	Aviation														
Transport means	Aircraft landing and taking off at Helsinki Vantaa Airport.  The following are exempted from the passenger charge: <ul style="list-style-type: none"> <li>• Transit passengers</li> <li>• Passengers on sightseeing flights</li> <li>• Ambulance or search and rescue flights</li> </ul>														
Description of the scheme	Passenger charges cover the following services: <ul style="list-style-type: none"> <li>• access to the airport (surface traffic infrastructure and its maintenance)</li> <li>• Passenger service infrastructure and its maintenance</li> <li>• Passenger bridges/apron bus transports</li> <li>• airport operations centre</li> <li>• operational information system</li> <li>• light information display system</li> <li>• public address system</li> <li>• advice and guidance</li> <li>• self-service kiosks for passenger and baggage check-in</li> </ul>														
Responsible authority	Finavia Corporation														
Charge base(s)	Type of passenger														
Charge structure and level	A passenger charge is collected for each passenger departing from a Finavia airport. The amount of passenger charge depends on passenger category: <table border="1" data-bbox="363 891 1147 1093"> <thead> <tr> <th>Finavia airport</th><th>€</th></tr> </thead> <tbody> <tr> <td>Domestic</td><td>6.80</td></tr> <tr> <td>International</td><td>8.40</td></tr> <tr> <td>Domestic-International</td><td>3.90</td></tr> <tr> <td>International-domestic</td><td>3.90</td></tr> <tr> <td>International-International</td><td>3.90</td></tr> <tr> <td>Domestic-Domestic</td><td>3.90</td></tr> </tbody> </table>	Finavia airport	€	Domestic	6.80	International	8.40	Domestic-International	3.90	International-domestic	3.90	International-International	3.90	Domestic-Domestic	3.90
Finavia airport	€														
Domestic	6.80														
International	8.40														
Domestic-International	3.90														
International-domestic	3.90														
International-International	3.90														
Domestic-Domestic	3.90														
Auxiliary services	Some of the services covered by the passenger charge are not directly related to transport operations, such as: <ul style="list-style-type: none"> <li>• baggage handling infrastructure and maintenance</li> <li>• airport sanitation and passenger waiting areas</li> </ul>														
Other issues															
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li> <li>• Finavia (2017), <i>Terms of Services valid from 1.4.2017</i>.</li> </ul>														

Fuel tax	
Type of tax/charge	Fuel Tax
Country/region	Finland
Transport mode	Aviation fuel
Transport means	All transport means that use Kerosine, mostly aviation.
Description of the scheme	Excise duty on the use of aviation fuel
Responsible authority	Tax authority
Charge base(s)	Fuel use
Charge structure and level	For all uses there is a similar rate: €740.20 per 1000 litres including taxes of energy and CO <sub>2</sub> components and strategic stockpile fee. Only for domestic flights. International flights are exempted.
Auxiliary services	
Other issues	

Data sources used	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i> .  <a href="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">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</a> </li> </ul>
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LTO Charge																																																																	
Type of tax/charge	LTO charge																																																																
Country/region	Helsinki, Finland																																																																
Transport mode	Aviation																																																																
Transport means	Aircraft landing and taking off at Helsinki Vantaa Airport.  The following are exempted from the LTO charge: 1. search and rescue flights authorised by the appropriate competent body; 2. aircraft returning to the airport of departure for technical reasons or due to adverse weather conditions																																																																
Description of the scheme	A landing charge is collected for each aircraft landing at an airport during its hours of operation. The landing charge is based on the aircraft maximum take-off weight (MTOW), rounded up to the nearest 100 kg.																																																																
Responsible authority	Finavia Corporation																																																																
Charge base(s)	Maximum take-off weight																																																																
Charge structure and level	<p>Charges for landing are based on MTOW and consist of fixed charges and charges per tonne. For passenger traffic these are the following:</p> <table><tr><th>MTOW (kg)</th><th>Fixed € charge</th><th>€ Charge per tonne</th><th>Lower limit (tonnes)</th></tr><tr><td>0-2000</td><td>10.25</td><td>1.54</td><td>0.0</td></tr><tr><td>2001-5700</td><td>13.33</td><td>1.54</td><td>2.0</td></tr><tr><td>5701-35000</td><td>19.01</td><td>3.79</td><td>5.7</td></tr><tr><td>35001-200.000</td><td>130.13</td><td>5.43</td><td>35.0</td></tr><tr><td>Over 200.000</td><td>1026.50</td><td>4.24</td><td>200.0</td></tr></table> <p>For other traffic with no passengers the following charges hold:</p> <table><tr><th>MTOW (kg)</th><th>Fixed charge €</th><th>€ Charge per tonne</th><th>Lower limit (tonnes)</th></tr><tr><td>0-2000</td><td>11.28</td><td>1.69</td><td>0.0</td></tr><tr><td>2001-5700</td><td>14.66</td><td>1.69</td><td>2.0</td></tr><tr><td>5701-35000</td><td>20.93</td><td>4.17</td><td>5.7</td></tr><tr><td>35001-200.000</td><td>143.08</td><td>7.67</td><td>35.0</td></tr><tr><td>Over 200.000</td><td>1408.14</td><td>7.67</td><td>200.0</td></tr></table> <p>The LTO charge includes runway, taxi infrastructure, aprons, de-icing, rescue service. There are discounts for new routes, with the discount granted for a maximum of 5 years for long-distance flights.</p> <table><tr><th>Use of Gas oil</th><th>1<sup>st</sup> year</th><th>2<sup>nd</sup> year</th><th>3<sup>rd</sup> year</th><th>4<sup>th</sup> year (only long-distance)</th><th>5<sup>th</sup> year (only long distance)</th></tr><tr><td>Discount on landing charge</td><td>70%</td><td>50%</td><td>50%</td><td>50%</td><td>50%</td></tr></table>					MTOW (kg)	Fixed € charge	€ Charge per tonne	Lower limit (tonnes)	0-2000	10.25	1.54	0.0	2001-5700	13.33	1.54	2.0	5701-35000	19.01	3.79	5.7	35001-200.000	130.13	5.43	35.0	Over 200.000	1026.50	4.24	200.0	MTOW (kg)	Fixed charge €	€ Charge per tonne	Lower limit (tonnes)	0-2000	11.28	1.69	0.0	2001-5700	14.66	1.69	2.0	5701-35000	20.93	4.17	5.7	35001-200.000	143.08	7.67	35.0	Over 200.000	1408.14	7.67	200.0	Use of Gas oil	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year (only long-distance)	5 <sup>th</sup> year (only long distance)	Discount on landing charge	70%	50%	50%	50%	50%
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0-2000	10.25	1.54	0.0																																																														
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Other issues																																																																	

Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i> .</li> <li>• Finavia (2017), <i>Terms of Services valid from 1.4.2017</i>.</li> </ul>
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Security charge	
Type of tax/charge	<b>Security charge</b>
Country/region	Finland, Helsinki
Transport mode	Aviation
Transport means	<p>Aircraft landing and taking off at Helsinki Vantaa Airport.</p> <p>The following are exempted from the security due:</p> <ul style="list-style-type: none"> <li>• Domestic-international (1<sup>st</sup> leg- 2<sup>nd</sup> leg)passengers in international traffic</li> <li>• International-international and international-domestic passengers in international traffic coming from airports that meet the security screening criteria specified in EC Regulation 300/2008.</li> <li>• Passengers for which no passenger charge is collected (transit passengers)</li> </ul>
Description of the scheme	<p>A security charge is collected for each passenger departing from a Finavia airport. This charge covers the following:</p> <ul style="list-style-type: none"> <li>• Passenger security screening including infrastructure needed for this</li> <li>• Security staff</li> <li>• Camera surveillance</li> </ul>
Responsible authority	Finavia Corporation
Charge base(s)	Type of passenger
Charge structure and level	A security charge of €5.01 per departing passenger is collected.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i> .</li> <li>• Finavia (2017), <i>Terms of Services valid from 1.4.2017</i>.</li> </ul>

**10 FRANCE****10.1 Road**

<b>France – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	France
Transport mode	Road
Transport means	All road transport  For the purposes of their business, taxis have a tax refund applicable to gas oil and premium fuels.
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)	Volume of fuel purchased
Charge structure and level	Excise duties (including CO <sub>2</sub> tax): Leaded petrol: 673.9 €/kl Unleaded petrol (95 oct.): 641.2 €/kl * Unleaded petrol (substitute petrol): 673.9 €/kl Gas oil (propellant): 498.1 €/kl ** LPG (propellant): 139.7 €/ton Natural gas (propellant): 1.05 €/gigajoule ***  VAT: 20% rate applies to all fuel types  * A rate is determined for each region ranging from 623.5 up to 641.2 €. An additional fraction of tariff can be applied by region councils or in Corse to finance great projects of sustainable, railway or river navigation substructure. The rate will be to increase by 0.73 €/hl. ** A rate is determined for each region ranging from 486.6 up to 498.1 €/kl. An additional tariff of 13.5 €/kl can be applied by region councils or in Corse to finance great projects of sustainable, railway or river navigation substructure. On the other hand, the national government refunds the excise duties for gas oil used as propellant in busses and road transportation as well as the difference between the regional excise duty rate and the reduced rate of 431.9 €/kl for commercial vehicles. *** The rate is actually 3.99 €/100m <sup>3</sup> (which equals about 1.05 €/gigajoule).
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 used	<a href="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">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</a>
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France – Road transport – Vehicle insurance taxation	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	France
Transport mode	Road
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 are the following:</p> <ul style="list-style-type: none"> <li>- a 33% fiscal tax (though the rate is lowered to 15% for farm vehicles and vehicles with weight &gt; 3.5t),</li> <li>- a 2% para-fiscal tax, and</li> <li>- an additional 5.5% para-fiscal tax for farm vehicles only to finance the national agricultural catastrophe fund.</li> </ul> <p>Charges levied on the premiums for accidental damage insurance:</p> <ul style="list-style-type: none"> <li>- an 18% fiscal tax (though farm vehicles and vehicles with weight &gt; 3.5t are exempted), and</li> <li>- an additional 5.5% para-fiscal tax for farm vehicles only to finance the national agricultural catastrophe fund.</li> </ul> <p>Furthermore, a 12.5% fiscal tax applies to premiums for legal protection insurance for driver.</p> <p>Finally, note that for insurance premiums other than basic 'third party' cover, there is another para-fiscal tax of 4.3€ per insurance policy.</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a> <a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a>

France – Road transport – Vehicle ownership taxation	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Country/region	France
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	Ownership taxation (i.e. taxes levied irrespective of the use made of the vehicle) in France consists of a combination of three individual components: a 'malus' for passenger cars emitting relatively much CO <sub>2</sub> ; a tax on company cars ; a special tax on certain motor vehicles.
Responsible authority	National government, Ministry of Finance



Charge base(s)	Depends on the component (cf. infra).																																																																				
Charge structure and level	<p><u>CO<sub>2</sub> emissions-based 'malus' system</u></p> <p>An annual tax of 160€ is levied on owners of passenger cars (except for handicapped persons) that emit more than a threshold level of CO<sub>2</sub> . This threshold in turn depends on the date of first registration of the vehicle: it has been set at 190 g/km since 2012.</p> <p><u>Tax on company cars</u></p> <p>The periodic tax due on company cars is the sum of two components: one based on CO<sub>2</sub> emissions (or fiscal power when the CO<sub>2</sub> information is not available), the other based on atmospheric pollutants emissions depending on the engine type.</p> <p>Since the use of company cars largely lies beyond the scope of this study, reference is made to the source document for further details on this component of ownership taxation.</p> <p><u>Special tax on certain motor vehicles</u></p> <p>This tax is levied on vehicles with a total maximum permissible weight of ≥12t. The applying rates are as follows (though note that tax is reduced by 75% for vehicles using combined rail-road systems):</p> <table><tr><th>Vehicle category</th><th>Total permissible laden weight (t)</th><th colspan="2">Quarterly tariff (€)</th></tr><tr><td></td><td></td><th>Pneumatic suspension or motor axle suspension</th><th>Other suspension system</th></tr><tr><td><b>I. Motor vehicles</b></td><td></td><td>31</td><td>69</td></tr><tr><td>a) two axles</td><td>≥ 12</td><td>56</td><td>87</td></tr><tr><td>b) three axles</td><td>≥ 12</td><td>37</td><td>57</td></tr><tr><td>c) four axles or more</td><td>12-27</td><td>91</td><td>135</td></tr><tr><td></td><td>≥ 27</td><td></td><td></td></tr><tr><td><b>II. Articulated vehicles with tractive unit and semi-trailer</b></td><td></td><td></td><td></td></tr><tr><td>a) Semi-trailer with one axle</td><td>12-20</td><td>4</td><td>8</td></tr><tr><td></td><td>≥ 20</td><td>44</td><td>77</td></tr><tr><td>b) Semi-trailer with two axles</td><td>12-27</td><td>29</td><td>43</td></tr><tr><td></td><td>27-33</td><td>84</td><td>117</td></tr><tr><td></td><td>33-39</td><td>117</td><td>177</td></tr><tr><td></td><td>≥ 39</td><td>157</td><td>233</td></tr><tr><td>c) Semi-trailer with three axles</td><td>12-38</td><td>93</td><td>129</td></tr><tr><td></td><td>≥ 38</td><td>129</td><td>175</td></tr><tr><td><b>III. Trailers</b></td><td>≥ 16</td><td>30</td><td>30</td></tr></table>	Vehicle category	Total permissible laden weight (t)	Quarterly tariff (€)				Pneumatic suspension or motor axle suspension	Other suspension system	<b>I. Motor vehicles</b>		31	69	a) two axles	≥ 12	56	87	b) three axles	≥ 12	37	57	c) four axles or more	12-27	91	135		≥ 27			<b>II. Articulated vehicles with tractive unit and semi-trailer</b>				a) Semi-trailer with one axle	12-20	4	8		≥ 20	44	77	b) Semi-trailer with two axles	12-27	29	43		27-33	84	117		33-39	117	177		≥ 39	157	233	c) Semi-trailer with three axles	12-38	93	129		≥ 38	129	175	<b>III. Trailers</b>	≥ 16	30	30
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France – Road transport – Vehicle purchase and registration taxation	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	France
Transport mode	Road
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 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)	<p>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.</p> <p>Since 1 July 1998, the fiscal power rating of passenger cars and commercial vehicles has been calculated as follows: <math>FP = CO_2/45 + (HP/40)^{1.6}</math></p> <p>where: FP is the administrative or fiscal power, P is the real engine power, expressed in kilowatts (kW), CO<sub>2</sub> refers to the carbon dioxide emissions, expressed in grams per kilometer (g/km).</p>																										
Charge structure and level	<p><u>VAT</u></p> <p>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.</p> <p><u>Registration tax *</u></p> <p>Because the tax on vehicle registration (which may be a proportional or a fixed tax in accordance with the provisions laid down) 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 2015.</p> <p>Note that the rate is reduced by half with respect to commercial vehicles of a total permissible laden weight exceeding 3.5t and non-agricultural tractors of less than 10 years. Also, 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 moreover been introduced to cover the overall cost of implementation of the new Vehicle Registration System (SIV).</p> <p><u>CO<sub>2</sub> bonus-malus **</u></p> <p>Since 2008, the registration tax for passenger cars has been complemented by a CO<sub>2</sub> emissions-based bonus-malus system. The 'malus' scheme was specified as follows in 2016:</p> <table border="1"> <thead> <tr> <th>emission (in g/km)</th><th>surcharge (in €)</th></tr> </thead> <tbody> <tr> <td>≤ 130</td><td>0</td></tr> <tr> <td>&gt; 130 ≤ 135</td><td>150</td></tr> <tr> <td>&gt; 135 ≤ 140</td><td>250</td></tr> <tr> <td>&gt; 140 ≤ 145</td><td>500</td></tr> <tr> <td>&gt; 145 ≤ 150</td><td>900</td></tr> <tr> <td>&gt; 151 ≤ 155</td><td>1600</td></tr> <tr> <td>&gt; 155 ≤ 175</td><td>2200</td></tr> <tr> <td>&gt; 175 ≤ 180</td><td>3000</td></tr> <tr> <td>&gt; 180 ≤ 185</td><td>3600</td></tr> <tr> <td>&gt; 185 ≤ 190</td><td>4000</td></tr> <tr> <td>&gt; 190 ≤ 200</td><td>6500</td></tr> <tr> <td>&gt; 200</td><td>8000</td></tr> </tbody> </table> <p>Note that the surcharge is not due for handicapped persons and that families can subtract 20g/km from the CO<sub>2</sub> emissions level of a vehicle (with at least five seats) for each additional child after the first two. Besides, in the case of flex-fuel vehicles emitting less than 250g/km, the CO<sub>2</sub> emissions are reduced by 40% in order to determine the amount of the malus.</p> <p>The 'bonus' scheme operates as follows:</p> <ul style="list-style-type: none"> <li>For passenger cars combining an electric energy storage system and an internal combustion engine (any kind except diesel), equipped with an electric motor generating a maximum power ≥10kW (over a 30 minute period) and a CO<sub>2</sub> emission in the 61-110</li> </ul>	emission (in g/km)	surcharge (in €)	≤ 130	0	> 130 ≤ 135	150	> 135 ≤ 140	250	> 140 ≤ 145	500	> 145 ≤ 150	900	> 151 ≤ 155	1600	> 155 ≤ 175	2200	> 175 ≤ 180	3000	> 180 ≤ 185	3600	> 185 ≤ 190	4000	> 190 ≤ 200	6500	> 200	8000
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













	<p>g/km range, the amount of the bonus is 750€.</p> <ul style="list-style-type: none"> <li>- For a vehicle (passenger car or LCV) in the 21-60 g/km CO<sub>2</sub> emission range, the bonus amounts to 1000€.</li> <li>- For a vehicle (passenger car or LCV) with a CO<sub>2</sub> emission of 20 g/km or less, the bonus amounts to 6300€.</li> </ul> <p>For completeness, note that 'bonus' system is complemented by a 'scrapping scheme':</p> <ul style="list-style-type: none"> <li>- In all cases when a 'bonus' is granted, an additional bonus (or 'super bonus') of €200 is given if a vehicle aged 15 years or more is scrapped.</li> <li>- And for diesel passenger cars registered in 2006 or before, an additional 'reconversion bonus' can be obtained.</li> </ul> <p>* 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.</p> <p>** In addition to the registration tax mentioned above, second-hand vehicles (registered as new since June 2004 and with CO<sub>2</sub> emissions above 200g/km) are subject to a specific tax levied by the French agency for energy efficiency (ADEME). This tax amounts to 2 €/g for vehicles in the 201-250g/km range and €4/g for those exhausting more than 250g/km.</p>
Auxiliary services	n/a
Other issues	-
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

### France – Road transport – Toll

Type of tax/charge	Toll
Country/region	France: roads concessions of Sanef
Transport mode	Road
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).
Responsible authority	Sanef (concessionary)
Charge base(s)	<p>Fixed price (related to length and infrastructure cost of toll road), based on the vehicle category:</p> <p><b>Classe 1</b> véhicules légers HAUTEUR max 2m ou PTAC max 3,5t 3,56€</p> <p><b>Classe 2</b> véhicules intermédiaires HAUTEUR max 3m ou PTAC max 7,5t 4,56€</p> <p><b>Classe 3</b> poids lourds et autocars à 2 essieux HAUTEUR max 3m ou PTAC max 12t 3,56€</p> <p><b>Classe 4</b> poids lourds et autocars à 3 essieux et plus HAUTEUR max 3m ou PTAC max 12t 3,56€</p> <p><b>Classe 5</b> moto, side-car, trike*</p> <p><b>À retenir: une signalétique sur mesure</b></p> <p><b>Réserve</b> Attention à bien respecter la hauteur limite de certains véhicules de poids lourds et autocars à 3 essieux et plus. Les véhicules de poids lourds et autocars à 3 essieux et plus sont réservés aux poids lourds et autocars à 3 essieux et plus.</p> <p><b>Vale village</b> Ces tolles sont réservées uniquement aux poids lourds de la Classe 4.</p>



	<p>- <b>Class A</b> : vehicles with two axles of which the total height is higher or equal to 3 meters and of which the authorized total gross vehicle mass (GMV) is lower than 12 tons, vehicles with two axles whose authorized total gross vehicle mass (GMV) lies between 3,5 tons and 12 tons.</p> <p>- <b>Class B</b> : vehicles with two axles whose authorized total gross vehicle mass (GMV) is higher than 12 tons, vehicles with two axles and vehicles or sets of vehicles with three axles, of which the total height is equal to or higher than 3 meters or of which the authorized total gross vehicle mass (GMV) is higher than 3,5 tons.</p> <p>- <b>Class C</b> : vehicles or sets of vehicles with more than three axles, of which the total height is equal to or higher than 3 meters or of which the authorized total gross vehicle mass (GMV) is higher than 3,5 tons.</p>																												
Charge structure and level	<p>See here the relevant toll prices in € (including VAT and as applicable as of 1 January 2016):</p> <p><b>Paris – Madrid corridor:</b></p> <table><tr><th>Section</th><th>Classe 1</th><th>Classe 2</th><th>Classe 5</th><th>Classe A</th><th>Classe B</th><th>Classe C</th></tr><tr><td><b>A63</b> Bordeaux (Arcachon) – St Geours de Maremme (A63 vers le Sud)</td><td>7.20</td><td>10.80</td><td>3.60</td><td>Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60</td><td>Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60</td><td>Euro 0: 39.20 Euro 1: 39.20 Euro 2: 39.20 Euro 3: 39.20 Euro 4: 38.00 Euro 5: 35.20 Euro 6: 33.60 EEV: 35.20</td></tr></table> <p><b>Antwerp – Lisbon corridor:</b></p> <table><tr><th>Section</th><th>Classe 1</th><th>Classe 2</th><th>Classe 5</th><th>Classe A</th><th>Classe B</th><th>Classe C</th></tr><tr><td><b>A63</b> Bordeaux (Arcachon) – St Geours de Maremme (A63 vers le Sud)</td><td>7.20</td><td>10.80</td><td>3.60</td><td>Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60</td><td>Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60</td><td>Euro 0: 39.20 Euro 1: 39.20 Euro 2: 39.20 Euro 3: 39.20 Euro 4: 38.00 Euro 5: 35.20 Euro 6: 33.60 EEV: 35.20</td></tr></table>	Section	Classe 1	Classe 2	Classe 5	Classe A	Classe B	Classe C	<b>A63</b> Bordeaux (Arcachon) – St Geours de Maremme (A63 vers le Sud)	7.20	10.80	3.60	Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60	Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60	Euro 0: 39.20 Euro 1: 39.20 Euro 2: 39.20 Euro 3: 39.20 Euro 4: 38.00 Euro 5: 35.20 Euro 6: 33.60 EEV: 35.20	Section	Classe 1	Classe 2	Classe 5	Classe A	Classe B	Classe C	<b>A63</b> Bordeaux (Arcachon) – St Geours de Maremme (A63 vers le Sud)	7.20	10.80	3.60	Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60	Euro 0: 29.80 Euro 1: 29.80 Euro 2: 29.80 Euro 3: 29.20 Euro 4: 29.00 Euro 5: 27.60 Euro 6: 27.40 EEV: 27.60	Euro 0: 39.20 Euro 1: 39.20 Euro 2: 39.20 Euro 3: 39.20 Euro 4: 38.00 Euro 5: 35.20 Euro 6: 33.60 EEV: 35.20
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<div>4</div> <div></div>	<b>Poids lourds et autocars (3 essieux et plus)</b> Véhicules à plus de 2 essieux, dont la hauteur totale supérieure ou égale à 3 mètres ou dont le PTAC est supérieure à 3,5 tonnes.																																		
<div>5</div> <div></div>	<b>2 roues</b> Motos, side-cars, trikes.																																		
Charge structure and level	<div>See here the relevant toll prices in € (including VAT and as applicable as of 1 February 2017):</div> <div><b>Paris - Amsterdam corridor:</b></div> <table><tr><td>Section</td><td>Classe 1</td><td>Classe 2</td><td>Classe 3</td><td>Classe 4</td><td>Classe 5</td></tr><tr><td><b>A1</b> Paris / Roissy (péage de Chamant) – Lille / Dourges (péage de Fresnes)</td><td>16.30</td><td>23.40</td><td>34.90</td><td>47.00</td><td>9.80</td></tr></table> <div><b>Antwerp – Lisbon corridor:</b></div> <table><tr><td>Section</td><td>Classe 1</td><td>Classe 2</td><td>Classe 3</td><td>Classe 4</td><td>Classe 5</td></tr><tr><td><b>A1</b> Paris / Roissy (péage de Chamant) – Lille / Dourges (péage de Fresnes)</td><td>16.30</td><td>23.40</td><td>34.90</td><td>47.00</td><td>9.80</td></tr></table> <div><b>Rotterdam – Genoa corridor:</b></div> <table><tr><td>Section</td><td>Classe 1</td><td>Classe 2</td><td>Classe 3</td><td>Classe 4</td><td>Classe 5</td></tr></table>					Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5	<b>A1</b> Paris / Roissy (péage de Chamant) – Lille / Dourges (péage de Fresnes)	16.30	23.40	34.90	47.00	9.80	Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5	<b>A1</b> Paris / Roissy (péage de Chamant) – Lille / Dourges (péage de Fresnes)	16.30	23.40	34.90	47.00	9.80	Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5
Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5																														
<b>A1</b> Paris / Roissy (péage de Chamant) – Lille / Dourges (péage de Fresnes)	16.30	23.40	34.90	47.00	9.80																														
Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5																														
<b>A1</b> Paris / Roissy (péage de Chamant) – Lille / Dourges (péage de Fresnes)	16.30	23.40	34.90	47.00	9.80																														
Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5																														

	<b>A4 Metz (A31) – Strasbourg</b>	13.10	20.50	29.90	40.30	7.70
Auxiliary services	n/a					
Other issues	n/a					
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a></li> <li>- <a href="https://www.sanef.com/#!/section/autoroute-mode-emploi/peage-simple/article/classes-vehicules">https://www.sanef.com/#!/section/autoroute-mode-emploi/peage-simple/article/classes-vehicules</a></li> <li>- <a href="https://www.sanef.com/sanef/bo/cms/sites/default/files/pictures/autoroute/classes/classification.pdf">https://www.sanef.com/sanef/bo/cms/sites/default/files/pictures/autoroute/classes/classification.pdf</a></li> <li>- <a href="https://www.sanef.com/sanef/bo/cms/sites/default/files/pictures/autoroute/tarifs/2017-02-01-Grille-tarifaire-SANEF-2017.pdf">https://www.sanef.com/sanef/bo/cms/sites/default/files/pictures/autoroute/tarifs/2017-02-01-Grille-tarifaire-SANEF-2017.pdf</a></li> </ul>					

France – Road transport – Toll	
Type of tax/charge	Toll
Country/region	France: roads concessions of Vinci
Transport mode	Road
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	Vinci (concessionary)
Charge base(s)	Fixed price (related to length and infrastructure cost of toll road), based on the vehicle category:



CLASSE 1 VÉHICULES LÉGERS

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.

CLASSE 2 VÉHICULES INTERMÉDIAIRES

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.

CLASSE 3 POIDS LOURDS ET AUTRES VÉHICULES À 2 ESSIEUX

Soit hauteur totale supérieure ou égale à 3 mètres  
Soit PTAC supérieur à 3,5 tonnes.

Types de véhicules : poids lourds, autocars et autres véhicules à 2 essieux, petits poids lourds dont le PTAC est supérieur à 3,5 tonnes, camping-cars de plus de 3 mètres.

CLASSE 4 POIDS LOURDS ET AUTRES VÉHICULES À 3 ESSIEUX ET PLUS

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 avec un véhicule tracteur d'un PTAC supérieur à 3,5 tonnes.

CLASSE 5 MOTOS, SIDE-CARS ET TRIKES

Moto, side-car, trike<sup>(1)</sup>

<sup>(1)</sup> 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).

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.

Charge structure and level

See here the relevant toll prices in € (including VAT and as applicable as of 1 February 2017):

Paris – Marseille corridor:

Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5
<b>A7</b> Vienne (direction Lyon) – Lançon (direction Marseille)	24.70	39.30	52.60	72.50	14.80

Paris – Madrid corridor:

Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5
<b>A10</b> Paris (La Folie-Bessin) - Bordeaux (Virac)	55.10	85.60	128.60	168.20	33.90
<b>A63</b> St. Geours de Maremme (direction Bordeaux) – Biriattou (direction Spain)	7.70	11.60	17.00	22.50	4.80

Antwerp – Lisbon corridor:

Section	Classe 1	Classe 2	Classe 3	Classe 4	Classe 5
<b>A10</b> Paris (La Folie-Bessin) - Bordeaux (Virac)	55.10	85.60	128.6	168.2	33.90



				0	0	
	<b>A63</b> St. Geours de Maremme (direction Bordeaux) – Biriattou (direction Spain)	7.70	11.60	17.00	22.50	4.80
Auxiliary services	n/a					
Other issues	n/a					
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a></li> <li>- <a href="https://www.vinci-autoroutes.com/fr/tarifs-peage-reseaux-vinci-autoroutes">https://www.vinci-autoroutes.com/fr/tarifs-peage-reseaux-vinci-autoroutes</a></li> </ul>					

## 10.2 Rail

France – Rail transport – Energy taxation	
Type of tax/charge	Excise duties / VAT
Country/region	France
Transport mode	Rail
Transport means	All rail 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.</p> <p>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)	Amount of fuel or electricity purchased
Charge structure and level	<p>Excise duties (including CO<sub>2</sub> tax):</p> <p>Gas oil (propellant): 128.3 €/kl</p> <p>Electricity: 22.5 €/MWh</p> <p>VAT: 20% rate applies to all fuel types and electricity</p>
Auxiliary services	n/a
Other issues	<p>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.</p>
Data sources used	<a href="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">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</a>

France – Rail transport – Infrastructure charges	
Type of tax/charge	Various fees and tariffs
Country/region	France

Transport mode	Rail																																																							
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"><li>- entitle railway undertakings to network access on a non-discriminatory transparent basis,</li><li>- 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.</li></ul> <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"><li>- the charge for reserving capacity on the main lines of the national rail network (RR),</li><li>- the charge for running trains on these same lines (RC),</li><li>- the network access charge (RA),</li><li>- the special charges to take account of the investment costs incurred by SNCF Réseau (RP),</li><li>- the charge for the use of electric traction facilities (RCE),</li><li>- the charge for covering the losses in electrical systems (RCTE – component A).</li></ul> <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><tr><th>Basic section categories</th><th colspan="2">Sub-categories</th><th>Classification</th></tr><tr><td rowspan="3">Suburban lines</td><td colspan="2">Heavy traffic</td><td>A</td></tr><tr><td colspan="2">Medium traffic</td><td>B</td></tr><tr><td colspan="2">Heavy traffic</td><td>C</td></tr><tr><td rowspan="5">Main intercity lines</td><td colspan="2">Heavy traffic, workable at 220 km/h</td><td>C-GV</td></tr><tr><td colspan="2">Medium traffic</td><td>D</td></tr><tr><td colspan="2">Medium traffic, workable at 220 km/h and Haut-Bugey line</td><td>D-GV</td></tr><tr><td colspan="2">Medium traffic eligible under the Rail Plan Clause</td><td>D-pr</td></tr><tr><td>South-East corridor</td><td>Heavy traffic Medium traffic</td><td>SE-1 SE-2</td></tr><tr><td rowspan="7">High speed lines</td><td rowspan="2">Atlantic corridor</td><td>Atlantic HSL</td><td>ATL-0 ATL-1 ATL-2<sup>(*)</sup></td></tr><tr><td>BPL HSL</td><td>BPL</td></tr><tr><td rowspan="2">North corridor</td><td>Heavy traffic Medium traffic</td><td>NOR-1 NOR-2</td></tr><tr><td rowspan="2">East corridor</td><td>Heavy traffic Medium traffic</td><td>EST-1 EST-2</td></tr><tr><td colspan="2">Interconnection</td><td>ICO-1</td></tr><tr><td colspan="2">Rhine-Rhone HSL</td><td>RH-1</td></tr><tr><td rowspan="2">Other lines</td><td colspan="2">Excluding high speed lines</td><td>E</td></tr><tr><td colspan="2">Excluding high speed lines, eligible for the Rail Plan Clause</td><td>E-pr</td></tr></table> <p>Charging for the minimum services is further based on the list of basic sections (SELs) set out in <b>Appendix 6.6</b>. This list specifies the rate category, length, origin and end of each basic national rail network section applicable from December 2016.</p>	Basic section categories	Sub-categories		Classification	Suburban lines	Heavy traffic		A	Medium traffic		B	Heavy traffic		C	Main intercity lines	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	South-East corridor	Heavy traffic Medium traffic	SE-1 SE-2	High speed lines	Atlantic corridor	Atlantic HSL	ATL-0 ATL-1 ATL-2 <sup>(*)</sup>	BPL HSL	BPL	North corridor	Heavy traffic Medium traffic	NOR-1 NOR-2	East corridor	Heavy traffic Medium traffic	EST-1 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
Basic section categories	Sub-categories		Classification																																																					
Suburban lines	Heavy traffic		A																																																					
	Medium traffic		B																																																					
	Heavy traffic		C																																																					
Main intercity lines	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																																																					
	South-East corridor	Heavy traffic Medium traffic	SE-1 SE-2																																																					
High speed lines	Atlantic corridor	Atlantic HSL	ATL-0 ATL-1 ATL-2 <sup>(*)</sup>																																																					
		BPL HSL	BPL																																																					
	North corridor	Heavy traffic Medium traffic	NOR-1 NOR-2																																																					
		East corridor	Heavy traffic Medium traffic	EST-1 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																																																						
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	Before going into more detail, note that this summarising data was available on the SNCF Réseau website:																																																							

Redevance de réservation (RR)	Redevance de circulation (RC)	Redevance d'accès (RA)	Redevance d'usage des installations de traction électrique (RCE)
<b>PRESTATIONS MINIMALES</b>			
<b>Péages moyens estimés pour l'horaire de service 2016 par train-kilomètre (hors redevance qual)</b>			
<b>TAGV<sup>(1)</sup></b>	<b>14,5 €</b>	à charge complète des établissements ferroviaires (EF)	
<b>TET<sup>(2)/TGL<sup>(3)</sup></sup></b>	<b>17,0 €</b>	dont RA acquittée par l'État	
<b>TER<sup>(4)</sup></b>	<b>11,5 €</b>	dont RA acquittée par l'État au titre des régions	
<b>Transilien</b>	<b>11,5 €</b>	dont RA acquittée par le STIF	
<b>Frot</b>	<b>2,0 €</b>	à la charge des EF	

The following tables allow the calculation of the minimum services charges for passenger trains in some more detail:

- RR – the reservation charge:

Reservation charge (RR)												
RR per passenger train for each individual section (SEL) = PKR (price per km booked) x C1 x C2 x C3 x C6 x length of the SEL												
Conventional Line												
Rate category	A	B	C		C-GV <sup>(1)</sup>	D		D-GV <sup>(1)</sup>	D-pr <sup>(2)</sup>	E		E-pr <sup>(3)</sup>
PKR (€ excl. VAT per train path-km)	5,551	2,610	1,258		1,258	0,500		0,500	0,010	0,073		0,010
High speed lines (HSL)												
Rate category	SE-1	SE-2	ATL-0	ATL-1	ATL-2 <sup>(4)</sup>	BPL	NOR-1	NOR-2	ICO-1	EST-1	EST-2	RH-1
PKR (€ excl. VAT per train path-km)	15,946	5,431	5,875	18,611	5,875	13,379	14,616	6,306	3,530	6,780	3,391	4,980
Adjustment for passenger trains												
x C1	Period in which the path is used on all types of line							HC	HN	HI		HP
								0,50	1,00	1,25		1,50
x C2	Radial/inter-sector for non-conventioned trains capable of high speed on HSL only							Radial		Intersecteur		
								1,10		0,68		
x C3	Regional transport on HSL only							0,46				
x C6	Adjustment for trains capable of high speeds on spokes into or out of the capital, where origin or destination is Geneva (Switzerland) on HSL only							0,95				

(1) In rate categories C-GV and D-GV, the paths of passenger trains suitable for high speeds (220 km/h and above) will be charged the ICO-1 rate (including the adjustments applicable to HSL) for the RR.

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

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

(4) The ATL-2 price, pre-commissioning of the Sud Europe Atlantique (SEA) is 5,875 € HT. The ATL-2 price, post-commissioning of the SEA HSL, was drawn up as part of a negotiated rates process, in accordance with Article L.2133-2 of the Transport Code, and was approved by ARAFER.

NB : Capacity reservations (train path-kilometres) that are not received by the information systems are invoiced at € 3.503, excluding VAT, per train path-kilometre for passenger transport.

- RC – the charge for running trains:

<b>Train running charge (RC)</b>		
<i>RC = PKC x C4 x running distance</i>		
PKC (€ excl. VAT per train-km)	Regional passengers trains (excluding Transilien) not suitable for high speed (220 km/h or more)	
	Light running trains	
	Modulation sur E et E-pr uniquement	
<i>RC = PKC x running distance</i>		
PKC (€ excl. VAT per train-km)	Passenger trains suitable for high speeds (220km/h or more) running on HSL	
	Passenger trains suitable for high speeds (220km/h or more) running on conventional line	
	Other trains not suitable for high speed	
	Transilien regional passenger trains not suitable capable of high speed	

- RA – the network access charge:

<b>Access charge (RA)</b>			
<i>Only for regional passenger trains (TER and Transilien) and Intercity trains (TET)</i>			
Price in € (excl. VAT for 2017 timetable)	Alsace	52 408 850	Limousin
	Aquitaine	74 451 780	Lorraine
	Auvergne	79 371 048	Midi-Pyrénées
	Basse-Normandie	34 873 893	Nord-Pas-de-Calais
	Bourgogne	75 419 539	Pays de la Loire
	Bretagne	62 518 518	Picardie
	Centre	88 795 775	Poitou-Charentes
	Champagne-Ardenne	54 849 518	Provence - Alpes - Côte d'Azur
	Franche-Comté	41 611 738	Rhône-Alpes
	Haute-Normandie	39 438 266	STIF (Transilien)
	Languedoc-Roussillon	47 512 503	Etat (TET)
			435 419 929

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

Charge for use of electric traction installations (RCE)		
RCE = PU x running distance		
Unit price in € (excl VAT per train-km)	Electric train	0,226

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

Charge for transmission and distribution of electric power (RCTE - component A)		
Type of train		
Regional, national and international passenger trains suitable for high speeds		0,088
Other national and international passenger trains		0,057
Regional passenger trains (other than those in Greater Paris (Transilien)) not suitable for high speeds		0,048
Transilien regional passenger trains not suitable for high speeds		0,085
Other trains (light running, rolling stock, etc.)		0,033

NB : Rates for RCTE component B are presented in appendix 0.5 (miscellaneous service)

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	
Type of line	Rate category	Fixed term	Adjusted term			x C5 L=train path length, V=speed, excluding stops requested by train path applicants
			HC	HN	HP	
Conventional line	A	0,019	2,475	6,735	19,478	L ≤ 300 km ou V<70 km/h 0,60
	B	0,019	1,004	1,939	4,388	
	C	0,019	1,004	1,004	2,074	
	C-GV	0,019	1,004	1,004	2,074	
	D	0,000	0,013	0,068	0,068	
	D-GV	0,000	0,013	0,068	0,068	L > 300km, 70 km/h≤V<85 km/h 1,00
	D-pr(1)	0,000	0,013	0,068	0,068	
	E	0,000	0,000	0,006	0,006	L > 300 km, 85km/h≤V<105km/h 1,15
	E-pr(2)	0,000	0,000	0,006	0,006	
High speed line (HSL)	SE-1	1,378	7,998	16,283	19,852	L > 300 km, 105km/h≤V 1,30
	SE-2	1,378	1,871	7,284	10,427	
	ATL-1	1,378	7,998	16,283	19,852	
	ATL-2	1,378	1,871	7,284	10,427	
	NOR-1	1,378	7,998	16,283	19,852	
	NOR-2	1,378	1,871	7,284	10,427	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.
	ICO-1	1,378	1,342	3,727	6,285	
	EST-1	1,378	1,191	3,331	5,740	
	EST-2	1,378	0,585	1,666	2,870	
	RH-1	1,378	1,758	3,516	5,275	

(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.

- RC – the charge for running trains:

Train running charge (RC)		
RC = PKC x running distance		
PKC (price per train runned-km)	Freight trains and light running freight trains	0,601

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

Charge for use of electric traction installations (RCE)		
RCE = PU x running distance		
Unitary price (per train-km)	Electric trains	0,226

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

Charge for transmission and distribution of electric power (RCTE - component A)	
Type of train	Rate per electric train-kilometre in euros, excluding VAT
Freight trains	0,064
Other trains (light running, rolling stock, etc.)	0,033

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

	<b>Charge for use by freight trains of the section 38080 "Montérolier-Buchy-Motteville"</b>		
	<b>Nature of the service</b>	<b>Method for calculating the charge</b>	<b>Unit Price</b>
	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	1,010
	<b>Charge for use by freight trains of the line "Saint-Pierre-d'Albigny-Modane Frontière"</b>		
	<b>Nature of the service</b>	<b>Method for calculating the charge</b>	<b>Unit Price</b>
	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	0,495
	<b>Charge for use by freight trains of the piggy back corridor through the Alps of the line "Saint-Pierre-d'Albigny-Modane Frontière"</b>		
	<b>Nature of the service</b>	<b>Method for calculating the charge</b>	<b>Unit Price</b>
	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	1,277
	<b>Charges for use of electric trains on the sections 53003 A "Pasilly-Le Creusot" et 53003 B "Le Creusot-Mâcon"</b>		
	<b>Nature of the service</b>	<b>Method for calculating the charge</b>	<b>Unit Price</b>
	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	0,679
	<b>Charge for use of the short link line at Mulhouse</b>		
	<b>Nature of the service</b>	<b>Method for calculating the charge</b>	<b>Unit Price</b>
	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	385,527
Auxiliary services	n/a		
Other issues	n/a		
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.sncf-reseau.fr/en">http://www.sncf-reseau.fr/en</a></li> <li>- <a href="http://www.sncf-reseau.fr/en/drr-timetable-2017">http://www.sncf-reseau.fr/en/drr-timetable-2017</a></li> <li>- <a href="http://www.sncf-reseau.fr/sites/default/files/upload/DRR/guides/Tutoriel_sur_la_Tarification.pdf">http://www.sncf-reseau.fr/sites/default/files/upload/DRR/guides/Tutoriel_sur_la_Tarification.pdf</a></li> </ul>		

France – Rail transport – Infrastructure subsidies	
Type of tax/charge	Subsidies
Country/region	France
Transport mode	Rail
Transport means	All rail transport
Description of the scheme	SNCF Réseau (the French rail infrastructure manager) receives subsidies from the state to finance investments
Responsible authority	National government
Charge base(s)	n/a
Charge	According to its open data platform, SNCF Réseau received € 23,851 billion in investment

structure and level	subsidies in 2016.
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="https://ressources.data.sncf.com/explore/dataset/subventions-investissements-2016-cso/table/?sort=-id">https://ressources.data.sncf.com/explore/dataset/subventions-investissements-2016-cso/table/?sort=-id</a></li> <li>- <a href="http://www.sncf-reseau.fr/sites/default/files/upload/Mediatheque/rapports-annuels/SNCF_RF2016_Reseau_UK_V4.pdf">http://www.sncf-reseau.fr/sites/default/files/upload/Mediatheque/rapports-annuels/SNCF_RF2016_Reseau_UK_V4.pdf</a></li> </ul>

### 10.3 Maritime transport

France – Maritime transport – Port dues																																																																																																																							
Type of tax/charge	Dues on cargo																																																																																																																						
Country/region	France: port of Marseille																																																																																																																						
Transport mode	Maritime shipping																																																																																																																						
Transport means	All maritime transport																																																																																																																						
Description of the scheme	Charges based on the 'user pays' principle																																																																																																																						
Responsible authority	Port of Marseille Fos																																																																																																																						
Charge base(s)	Weight of (dis)embarked merchandise																																																																																																																						
Charge structure and level	<p>Dues are collected on all cargo disembarked, embarked or transhipped in the docks of the Marseille Fos Port Authority and are payable either by weight or per unit according to the following rates:</p> <table> <tr> <th>CATALOGUE No.*</th><th>DESCRIPTION OF GOODS</th><th>UNLOADED</th><th>LOADED TRANSHIPPED</th></tr> <tr> <td>1</td><td>BY GROSS WEIGHT (in € per tonne)</td><td></td><td></td></tr> <tr> <td>1.1</td><td>Bulk</td><td></td><td></td></tr> <tr> <td>01,1</td><td>Cereals</td><td>1,0135</td><td>0</td></tr> <tr> <td>01,7</td><td>Other substances of vegetable origin</td><td>0,9399</td><td>0</td></tr> <tr> <td>02,1</td><td>Coal and lignite</td><td>0,3475</td><td>0</td></tr> <tr> <td>02,3</td><td>Natural gas</td><td>0,3497</td><td>0</td></tr> <tr> <td>03,1</td><td>Iron ores</td><td>0,3401</td><td>0</td></tr> <tr> <td>03,2</td><td>Non-ferrous metal ores (except uranium and thorium ores)</td><td>0,3388</td><td>0</td></tr> <tr> <td>03,3</td><td>Chemical and (natural) fertilizer minerals</td><td>0,6086</td><td>0</td></tr> <tr> <td>03,4</td><td>Salt</td><td>0,6037</td><td>0</td></tr> <tr> <td>03,5</td><td>Stone, sand, gravel, clay, peat and other mining and quarrying products n.e.c.</td><td>0,6037</td><td>0</td></tr> <tr> <td>03,6</td><td>Uranium and thorium ores</td><td>0,3388</td><td>0</td></tr> <tr> <td>04,4</td><td>Animal and vegetable oils and fats</td><td>0,9308</td><td>0</td></tr> <tr> <td>04,6</td><td>Grain mill products, starches, starch products and prepared animal feeds</td><td>0,5264</td><td>0</td></tr> <tr> <td>04,7</td><td>Beverages</td><td>0,9370</td><td>0</td></tr> <tr> <td>04,8</td><td>Other food products n.e.c. and tobacco products (except in parcel service or grouped)</td><td>1,0135</td><td>0</td></tr> <tr> <td>07,1</td><td>Coke oven products; briquettes, ovoids and similar solid fuels</td><td>0,3475</td><td>0</td></tr> <tr> <td>07,3</td><td>Gaseous, liquefied, or compressed petroleum products</td><td>1,0072</td><td>0</td></tr> <tr> <td>07,4</td><td>Solid or waxy refined petroleum products</td><td>0,3430</td><td>0</td></tr> <tr> <td>08,1</td><td>Basic mineral chemical products</td><td>1,0072</td><td>0</td></tr> <tr> <td>08,2</td><td>Basic organic chemical products</td><td>1,0072</td><td>0</td></tr> <tr> <td>08,2</td><td>Méthanol</td><td>0,5510</td><td>0</td></tr> <tr> <td>08,3</td><td>Nitrogen compounds and fertilizers (except natural fertilizers)</td><td>0,6140</td><td>0</td></tr> <tr> <td>09,2</td><td>Cement, lime and plaster</td><td>0,6008</td><td>0</td></tr> <tr> <td>10,1</td><td>Basic iron and steel and ferro-alloys and products of the first processing of iron and steel (except tubes)</td><td>0,5970</td><td>0</td></tr> <tr> <td>10,2</td><td>Non-ferrous metals and products thereof</td><td>0,9935</td><td>0</td></tr> <tr> <td>14,2</td><td>Other waste and secondary raw materials</td><td>0,6008</td><td>0</td></tr> <tr> <td></td><td>Cargo Packaged under the numbers above (except 10.1), are charged at the rates applicable to other goods</td><td></td><td></td></tr> </table>			CATALOGUE No.*	DESCRIPTION OF GOODS	UNLOADED	LOADED TRANSHIPPED	1	BY GROSS WEIGHT (in € per tonne)			1.1	Bulk			01,1	Cereals	1,0135	0	01,7	Other substances of vegetable origin	0,9399	0	02,1	Coal and lignite	0,3475	0	02,3	Natural gas	0,3497	0	03,1	Iron ores	0,3401	0	03,2	Non-ferrous metal ores (except uranium and thorium ores)	0,3388	0	03,3	Chemical and (natural) fertilizer minerals	0,6086	0	03,4	Salt	0,6037	0	03,5	Stone, sand, gravel, clay, peat and other mining and quarrying products n.e.c.	0,6037	0	03,6	Uranium and thorium ores	0,3388	0	04,4	Animal and vegetable oils and fats	0,9308	0	04,6	Grain mill products, starches, starch products and prepared animal feeds	0,5264	0	04,7	Beverages	0,9370	0	04,8	Other food products n.e.c. and tobacco products (except in parcel service or grouped)	1,0135	0	07,1	Coke oven products; briquettes, ovoids and similar solid fuels	0,3475	0	07,3	Gaseous, liquefied, or compressed petroleum products	1,0072	0	07,4	Solid or waxy refined petroleum products	0,3430	0	08,1	Basic mineral chemical products	1,0072	0	08,2	Basic organic chemical products	1,0072	0	08,2	Méthanol	0,5510	0	08,3	Nitrogen compounds and fertilizers (except natural fertilizers)	0,6140	0	09,2	Cement, lime and plaster	0,6008	0	10,1	Basic iron and steel and ferro-alloys and products of the first processing of iron and steel (except tubes)	0,5970	0	10,2	Non-ferrous metals and products thereof	0,9935	0	14,2	Other waste and secondary raw materials	0,6008	0		Cargo Packaged under the numbers above (except 10.1), are charged at the rates applicable to other goods		
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	<b>1.2. General cargo</b>		
01,2	Potatoes	0,5123	0
01,4	Other fresh fruit and vegetables	0,5123	0
01,5	Products of forestry and logging	0,5832	0
05	Textiles and textile products; leather and leather products	1,8775	0
06,1	Products of wood and cork (except furniture)	1,8775	0
06,2	Pulp, paper and paper products	0,5832	0
06,3	Printed matter and recorded media	1,8775	0
08,4	Basic plastics and synthetic rubber in primary forms	0,9697	0
08,5	Pharmaceuticals and paracheicals, including pesticides and other agri-chemical products	1,9102	0
08,6	Rubber or plastic products	1,8775	0
09,1	Glass and glass products, ceramic and porcelain products	1,8775	0
10,1	Basic iron and steel and ferro-alloys and products of the first processing of iron and steel (except tubes)	0,5997	0
10,3	Tubes, pipes, hollow profiles and related fittings	0,5997	0
10,4	Structural metal products	1,8775	0
10,5	Boilers, hardware, weapons and other fabricated metal products	1,8775	0
11	Machinery and equipment n.e.c.; office machinery and computers, electrical machinery and apparatus n.e.c.; radio, television and communication equipment and apparatus; medical, precision and optical instruments; watches and clocks	1,8775	0
12	Transport equipment <sup>1</sup>	1,8538	0
13	Furniture; other manufactured goods n.e.c.	1,8775	0
15	Mail, parcels	1,8775	0
17	Goods moved in the course of household and office removals; baggage and articles accompanying travellers; motor vehicles being moved for repair; other non-market goods n.e.c.	1,8775	0
Others	Other goods	1,1652	0
9999Y	All containerised goods, per tonne (except 01.2 and 01.4)	1,0883	0
	<b>2. BY UNIT (in € per unit)</b>		
	<b>2.1. Livestock</b>		
A1	weighing less than 10 Kg <sup>2</sup>	0,5766	0
A2	of a weight equal or greater than 10 Kg and less than 100 Kg	1,1497	0
A3	of a weight equal or greater than 100 Kg	2,3018	0
	<b>2.2. Vehicles not involved in commercial transactions</b>		
V1	Two-wheeled vehicles		0
V2	Private cars	1,3487	1,3487
V3	Coaches	6,5826	6,5826
R1	Lorries, trailers and loaded articulated or semi-articulated lorries up to 10 m in length <sup>3</sup>		0
R2	Lorries, trailers and loaded articulated or semi-articulated lorries		0
	<b>2.3. Trailers, semi-trailers, vehicle combinations</b>		
Roro	All goods on trailers – except 01.2 and 01.4 (€/trailer)	9,8358	0
<p>For each declaration, the dues shown in the table above shall be collected on the total weight of the cargo belonging to a same category. They are paid per metric ton when the chargeable weight is over 900 kg but per 100 kg when the chargeable weight is equal to or under 900 kg. Any fraction of a ton or of 100 kg is counted as one unit. The dues for 100 kg are equal to 1/10th of the dues for one metric ton.</p>			
Auxiliary services	n/a		
Other issues	n/a		
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-port.fr/en/Accueil/">http://www.marseille-port.fr/en/Accueil/</a></li> <li>- <a href="http://www.marseille-port.fr/en/Page/Tariffs/10004">http://www.marseille-port.fr/en/Page/Tariffs/10004</a></li> <li>- <a href="http://pcs.marseille-port.fr/webix/public/consultation-des-documents/document/8aa984925a8c4a0e015a8e86290d0009">http://pcs.marseille-port.fr/webix/public/consultation-des-documents/document/8aa984925a8c4a0e015a8e86290d0009</a></li> </ul>		

**France – Maritime transport – Port dues**

Type of tax/charge	Ship lay-up dues
Country/region	France: port of Marseille
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the	Charges based on the 'user pays' principle

scheme																						
Responsible authority	Port of Marseille Fos																					
Charge base(s)	Chargeable tonnage among other things																					
Charge structure and level	<p>Ships laid up in the port are liable to pay lay-up dues established for each ship according to the geometric volume of the ship, on the basis of the rates shown in the table below in euros per cubic metre and per day. The time on which these dues are calculated is based on the amount of time spent in port during the call after commercial operations or repairs have been carried out.</p> <p><b>For ships with a chargeable volume <math>\geq</math> or <math>=</math> 10 000 m<sup>3</sup></b></p> <table><tr><th>Chargeable volume band in m<sup>3</sup></th><th>1<sup>st</sup> to 20<sup>th</sup> day</th><th>21<sup>st</sup> day onward</th></tr><tr><td>From 0 to 2 000 m<sup>3</sup></td><td>€ 0,0184</td><td>€ 0,0277</td></tr><tr><td>From 2 001<sup>st</sup> to 10 000<sup>th</sup> m<sup>3</sup></td><td>€ 0,0083</td><td>€ 0,0184</td></tr><tr><td>From 10 001<sup>st</sup> to 50 000<sup>th</sup> m<sup>3</sup></td><td>€ 0,0053</td><td>€ 0,0146</td></tr><tr><td>more than 50 000 m<sup>3</sup></td><td>€ 0,0035</td><td>€ 0,0108</td></tr></table> <p><b>For ships with a chargeable volume <math>&lt;</math> 10 000 m<sup>3</sup></b></p> <table><tr><th>Chargeable volume band in m<sup>3</sup></th><th>1<sup>st</sup> to 20<sup>th</sup> day</th><th>21<sup>st</sup> day onward</th></tr><tr><td>From 0 to 10 000<sup>th</sup> m<sup>3</sup></td><td>€ 0,1114</td><td>€ 0,1502</td></tr></table>	Chargeable volume band in m <sup>3</sup>	1 <sup>st</sup> to 20 <sup>th</sup> day	21 <sup>st</sup> day onward	From 0 to 2 000 m <sup>3</sup>	€ 0,0184	€ 0,0277	From 2 001 <sup>st</sup> to 10 000 <sup>th</sup> m <sup>3</sup>	€ 0,0083	€ 0,0184	From 10 001 <sup>st</sup> to 50 000 <sup>th</sup> m <sup>3</sup>	€ 0,0053	€ 0,0146	more than 50 000 m <sup>3</sup>	€ 0,0035	€ 0,0108	Chargeable volume band in m <sup>3</sup>	1 <sup>st</sup> to 20 <sup>th</sup> day	21 <sup>st</sup> day onward	From 0 to 10 000 <sup>th</sup> m <sup>3</sup>	€ 0,1114	€ 0,1502
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France – Maritime transport – Port dues	
Type of tax/charge	Dues on the ship
Country/region	France: port of Marseille
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	Charges based on the 'user pays' principle
Responsible authority	Port of Marseille Fos



Charge base(s)	Gross tonnage among other things		
Charge structure and level	Dues are levied on all merchant vessels disembarking, embarking or transferring passengers or cargo in zones A (Eastern docks) and B (Western docks) of the Marseille Fos Port, the fee being determined by the geometric volume of the vessel by applying the rates set forth in the following table in euros per cubic metre:		
	<b>TYPE OF SHIP<sup>2</sup></b>	<b>ENTERING</b>	<b>LEAVING</b>
1	<b>Cruise liners</b>	0,0331	0,0331
2	<b>Ferries<sup>3</sup></b>	0,0944	0,0944
3	<b>Tankers carrying liquid petroleum products</b> <b>SBT oil tankers<sup>4</sup></b> of a volume < 15 000 m <sup>3</sup> volume between 15 000 m <sup>3</sup> to 99 999 m <sup>3</sup> of a volume ≥ 100 000 m <sup>3</sup> <b>Other oil tankers (or other ships)</b> of a volume < 15 000 m <sup>3</sup> volume between 15 000 m <sup>3</sup> to 99 999 m <sup>3</sup> of a volume ≥ 100 000 m <sup>3</sup>	0,4799 0,4795 0,4520 0,5269 0,5273 0,4767	0,1529 0,3033 0,3033 0,1683 0,3334 0,3335
4	<b>Ships carrying liquid gas (other than methane tankers)</b> <b>Ships carrying liquid natural gas (methane tankers)</b>	0,2347 0,2339	0,1905 0,1900
5	<b>Ships mainly carrying bulk liquid cargoes other than petroleum products</b> Zone A (< 10 000 m <sup>3</sup> ) Zone A (≥ 10 000 m <sup>3</sup> ) Zone B (< 20 000 m <sup>3</sup> ) Zone B (≥ 20 000 m <sup>3</sup> )	0,2660 0,3225 0,2762 0,3419	0,2660 0,3225 0,2762 0,3419
6	<b>Ships carrying bulk dry cargo (excluding foodstuffs)</b> of a volume ≤ 25 000 m <sup>3</sup> volume between 25 001 m <sup>3</sup> to 44 999 m <sup>3</sup> of a volume ≥ 45 000 m <sup>3</sup> <b>Ships carrying bulk dry foodstuff cargo</b> of a volume ≤ 25 000 m <sup>3</sup> volume between 25 001 m <sup>3</sup> to 44 999 m <sup>3</sup> of a volume ≥ 45 000 m <sup>3</sup>	0,3437 0,3452 0,4273 0,3837 0,3839 0,4672	0,2712 0,3452 0,4273 0,3029 0,3839 0,4672
7	<b>Reefers or polythermal ships</b> of a volume < 25 000 m <sup>3</sup> of a volume ≥ 25 000 m <sup>3</sup>	0,1891 0,2103	0,1891 0,2103
8	<b>Roll-on/Roll-off ships</b> <b>Excluding car carriers<sup>5</sup></b> of a volume < 25 000 m <sup>3</sup> volume between ≥ 25 000 m <sup>3</sup> < 35 000 m <sup>3</sup> of a volume ≥ 35 000 m <sup>3</sup> <b>Car carriers (all zones)</b>	0,1792 0,1697 0,1414 0,2092	0,1792 0,1697 0,1414 0,2092
9	<b>Container ships<sup>6</sup></b> Zone A - Eastern Docks Area Zone B - Western Docks Area	0,0683 0,1049	0,0683 0,1049
10	<b>Barge carriers</b>	0,1581	0,1581
11&12	<b>Hovercraft and hydrogliders</b>	0,0902	0,0902
13	<b>Ships other than those indicated above</b>	0,1991	0,1991

<sup>1</sup>The volume of the vessel is established using the formula:  $V = L \times b \times T_e$ , where:  
V is expressed in cubic metres.  
L, b and  $T_e$  represent respectively the overall length of the ship, its maximum breadth and its maximum summer draught and are expressed in metres and decimetres.  
The value of the maximum summer draught of the ship taken into account in order to apply the above formula shall in no case be less than a theoretical value equal to  $0.14 \times \sqrt[3]{(L \times b)}$ .  
(L and b being the OAL and maximum beam of the vessel).

<sup>2</sup> For subcategories of vessel types, please refer to Appendix II.

<sup>3</sup> Excluding shipping lines serving Corsica and eligible under article 2.12.

<sup>4</sup> These tariffs apply to tankers:  
- with segregated ballast tanks according to rule 13 of Annex 2 of Marpol 73/78  
- designed, built, adapted and operated as SBT tankers, including twin hull vessels or those of another design built according to rule 13F of Annex I of Marpol 73/78 modified on 6 March 1992, provided the IOPP (International Oil Pollution Prevention) Certificate and its Annex are shown to the port authorities.

<sup>5</sup> Excluding Short Sea Shipping ships which are eligible for the flat rate fee scheduled in Article 5.

<sup>6</sup> For the special condition applicable to type 9 vessels, see Art. 2.7 and 2.8.

- When a ship does not disembark or tranship cargo or passengers, the dues are collected only once on arrival. When a ship does not embark cargo or passengers, the dues are collected only once on departure. When a vessel only carries out bunkering or chandlery operations, or when it only disposes of operational waste or cargo residues without carrying out commercial operations, the fee is applied only once, on departure.
- When a vessel only carries out bunkering or chandlery operations or unloading used ship-generated liquid waste (deballasting, waste water, tank washing water, slops, washing water, waste oil, cargo residue) whether at dock or in the road, the dues applied are €0.10 per cubic metre per 24 hours during pumping. Ships performing ship repair operations, before or after these operations, will be billed the reduced rate of €0.05/m<sup>3</sup> under the same terms and conditions. Over 72 hours, a lay-up fee is applied.
- The minimum port dues applicable are set at €212 per declaration. The port dues collection threshold is set at €106 per declaration.
- Type 8 vessels operated on regular lines serving only ports in the European Union will be charged the reduced rate of €0,0969/m<sup>3</sup> when over 50% of the tonnage loaded or unloaded is either going to or coming from a country of the EU.
- Vessels connected to MFPA shore-side electricity during stopover and while docked not using fossil marine fuel (fuel oil / LNG) for producing electricity on board will be entitled a reduction of 20% on the Port Dues for Ships.

Adjustments made according to the commercial importance of the call.

Adjustments applicable to ships transporting cargo are determined, on arrival and departure respectively, based on the ratio between the tonnage of cargo disembarked (or transhipped) or embarked (or transhipped) and the ship's volume as follows:

- for type 3 ships, the ratio between the tonnage of cargo disembarked, embarked or transhipped and the figure obtained by multiplying the volume by 3,
- for type 5 ships, parcel tankers with a volume of at least 30,000 m<sup>3</sup>, the ratio between the tonnage of cargo disembarked, embarked or transhipped and the figure obtained by multiplying the volume by 3,
- for type 6 ships, the ratio between the tonnage of cargo disembarked, embarked or transhipped and the figure obtained by multiplying the volume by 4,
- for type 4, 5, 7, 10, 11, 12 and 13 ships, when the ratio between the tonnage of cargo disembarked, embarked or transhipped and the volume, is less than or equal to the rates mentioned below, the dues for entering or leaving the harbour are reduced as follows:

Ratio K less than or equal to: 0,133 → reduction of 10%

0,100 → reduction of 30%

0,050 → reduction of 45%

0,025 → reduction of 55%

0,010 → reduction of 65%

0,004 → reduction of 75%

0,002 → reduction of 90%

- for type 8 ships and assimilated, when the ratio between the tonnage of cargo disembarked, embarked or transhipped and the volume is less than or equal to the rates mentioned below, the dues for entering or leaving the harbour are reduced as follows:

Ratio K less than or equal to: 0,133 → reduction of 10%

0,100 → reduction of 30%

0,050 → reduction of 45%

0,035 → reduction of (95-1300K)%

- for type 9 ships and assimilated, the ratio between the tonnage of cargo disembarked, embarked or transhipped and the volume, the dues for entering or leaving the port are adjusted as follows:

Ratio K less than or equal to:

Zone A – Eastern docks: adjustment of  $(100 - ((8,41 * \text{number of TEU/tonnage}) * 100K / 0.0683))\%$

Zone B – Western docks: adjustment of  $(100 - ((12.87 * \text{number of TEU/tonnage}) * 100K / 0.1044))\%$

This adjustment may not exceed 90%. The ratio between the number of TEUs/tonnage is calculated as (the number of empty and full TEUs embarked, disembarked or transhipped)/(number of tonnes of freight embarked, disembarked or transhipped). The number of TEUs is taken to mean the number of empty and full containers in Twenty foot Equivalent Units.

Adjustments according to the number of calls.

- For ships on regular shipping lines placed at the public's disposal according to a route and a schedule defined in advance, the rates of dues on the ship are subject to the following reductions, according to the number of departures by the line during the calendar year.
  - o Type 8 ships operated on regular lines serving only ports in the European Union, the rates of dues on the ship will be subject to the following reductions:
    - For lines with more than 5 departures per week: a reduction of 50% from the first call.
    - For lines with more than 7 departures per week: a reduction of 80% from the first call to the 500th departure, a reduction of 85% from the 500th departure.
  - o For other ships on regular shipping lines (except type 9 vessels):
    - From the first to the twelfth departure inclusive: 0%.
    - From the thirteenth to the twenty-fifth departure inclusive: 15%.
    - From the twenty-sixth to the fiftieth departure inclusive: 30%.
    - From the fiftieth departure: 45%.
- The reductions provided for in this article cannot be combined with those mentioned above. When the ship also satisfies the above conditions, it benefits from the most advantageous reduction.

Adjustments according to the annual volume of container traffic and the number of calls per ship.

A reduction in dues is accorded based on the turnover generated by the ships.

	<ul style="list-style-type: none"> <li>- For the Eastern docks area (Zone A), according to the volume of (full and empty) container traffic and the number of calls made during the calendar year with the minimum traffic threshold set at 2,500 TEU.</li> <li>- For the Western docks area (Zone B), according to the volume of (full and empty) container traffic during the calendar year with the minimum traffic threshold set at 5,250 TEU.</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-port.fr/en/Accueil/">http://www.marseille-port.fr/en/Accueil/</a></li> <li>- <a href="http://www.marseille-port.fr/en/Page/Tariffs/10004">http://www.marseille-port.fr/en/Page/Tariffs/10004</a></li> <li>- <a href="http://pcs.marseille-port.fr/webix/public/consultation-des-documents/document/8aa984925a8c4a0e015a8e86290d0009">http://pcs.marseille-port.fr/webix/public/consultation-des-documents/document/8aa984925a8c4a0e015a8e86290d0009</a></li> </ul>

### France – Maritime transport – Port dues

France – Maritime transport – Port dues																																									
Type of tax/charge	Ship generated waste dues																																								
Country/region	France: port of Marseille																																								
Transport mode	Maritime shipping																																								
Transport means	All maritime transport																																								
Description of the scheme	Charges based on the 'user pays' principle																																								
Responsible authority	Port of Marseille Fos																																								
Charge base(s)	Amount of waste generated																																								
Charge structure and level	<p>Any ship that does not arrange for the collection of its waste by one or more of the specialized companies approved by the Port of Marseille Fos, has to pay a fee consisting of a port duty amounting to 30% of the cost estimated by the Marseille Fos Port Authority for the collection and treatment of ship-generated waste. The following table describes the fee in €/m³:</p> <table><tr><th></th><th>TYPE OF SHIP</th><th>WASTE FEES</th></tr><tr><td>1</td><td>Cruise liners</td><td>0,0081</td></tr><tr><td>2</td><td>Ferries Eligible for article 2.2 Other</td><td>0,0119 0,0162</td></tr><tr><td>3</td><td>Tankers carrying liquid petroleum products</td><td>0,0056</td></tr><tr><td>4</td><td>Ships carrying liquid gas</td><td>0,0119</td></tr><tr><td>5</td><td>Ships mainly carrying bulk liquid cargoes other than petroleum products</td><td>0,0293</td></tr><tr><td>6</td><td>Ships carrying dry bulk</td><td>0,0083</td></tr><tr><td>7</td><td>Refrigerated or polythermal ships</td><td>0,0389</td></tr><tr><td>8</td><td>Roll-on/Roll-off vessels Eligible under article 2.12 Other</td><td>0,0118 0,0170</td></tr><tr><td>9</td><td>Container ships</td><td>0,0107</td></tr><tr><td>10</td><td>Barge carriers</td><td>0,0174</td></tr><tr><td>11 and 12</td><td>Hovercraft and hydrogliders</td><td>0,0159</td></tr><tr><td>13</td><td>Ships other than those indicated above</td><td>0,0386</td></tr></table>			TYPE OF SHIP	WASTE FEES	1	Cruise liners	0,0081	2	Ferries Eligible for article 2.2 Other	0,0119 0,0162	3	Tankers carrying liquid petroleum products	0,0056	4	Ships carrying liquid gas	0,0119	5	Ships mainly carrying bulk liquid cargoes other than petroleum products	0,0293	6	Ships carrying dry bulk	0,0083	7	Refrigerated or polythermal ships	0,0389	8	Roll-on/Roll-off vessels Eligible under article 2.12 Other	0,0118 0,0170	9	Container ships	0,0107	10	Barge carriers	0,0174	11 and 12	Hovercraft and hydrogliders	0,0159	13	Ships other than those indicated above	0,0386
	TYPE OF SHIP	WASTE FEES																																							
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13	Ships other than those indicated above	0,0386																																							
Auxiliary services	n/a																																								

Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-port.fr/en/Accueil/">http://www.marseille-port.fr/en/Accueil/</a></li> <li>- <a href="http://www.marseille-port.fr/en/Page/Tariffs/10004">http://www.marseille-port.fr/en/Page/Tariffs/10004</a></li> <li>- <a href="http://pcs.marseille-port.fr/webix/public/consultation-des-documents/document/8aa984925a8c4a0e015a8e86290d0009">http://pcs.marseille-port.fr/webix/public/consultation-des-documents/document/8aa984925a8c4a0e015a8e86290d0009</a></li> </ul>

France – Maritime transport – Port dues				
Type of tax/charge	Port dues			
Country/region	France: port of Paris			
Transport mode	Maritime shipping			
Transport means	All maritime transport			
Description of the scheme	Charge based on the 'user pays' principle			
Responsible authority	HAROPA – Ports de Paris			
Charge base(s)	Merchandise category and tonnage			
Charge structure and level	The following 2017 tariffs apply to loading, unloading and transferring merchandise in zones I and II of the port of Paris:			
	Numéros de la Nomenclature N.S.T.	Désignation des Marchandises	Zones	
			I	II
			I - Taxation au poids brut brut (en euros/100 tonnes)	
	0	Agriculture (dont céréales, matières textiles, bois, matières premières d'origine animale ou végétale)	22,63	11,71
	1	Denrées alimentaires et fourrages .....	21,08	14,41
	2	(dont sucres, boissons, nourriture pour animaux, oléagineux)		
	2	Combustibles minéraux solides.....	10,94	5,84
	3	Produits pétroliers .....	14,41	8,00
	4	Minerai ferreux et déchets pour la métallurgie .....	16,19	16,19
	(dont ferrailles)			
5	Produits métallurgiques .....	21,08	10,94	
6	Minéraux bruts et manufacturés et matériaux de construction			
61	Sables, graviers, argiles, scories.....	7,59	3,54	
62	Sel, pyrites, soufre .....	21,08	10,94	
63	Autres pierres, terres et minéraux .....	7,59	3,54	
	(sauf 6399)			

			I - Taxation au poids brut (en euros/100 tonnes)	
	6399	Terres pour remblais et produits de démolition inertes .....	3,54	3,54
	64	Ciments, chaux .....	7,59	3,54
	65	Plâtre .....	7,59	3,54
	69	Autres matériaux de construction manufacturés.....	21,08	10,94
	(sauf 6918)			
	6918	DIB (Déchets Industriels Banals) issus de chantiers .....	3,54	3,54
	7	Engrais .....	14,41	10,94
	8	Produits chimiques.....	21,08	10,94
	83	(dont pâte à papier et cellulose) .....		
	9	Machines, véhicules, objets manufacturés et transactions spéciales.....	44,07	44,07
	(sauf 9991-9992-9993)			
	9993	DIB (Déchets Industriels Banals) d'origine ménagère (encombrants).....	3,54	3,54
			II - Taxation à l'unité (en euros à l'unité)	
	00	Animaux vivants.....	0,29	0,29
	91	Véhicules et matériel de transport.....	0,55	0,28
	(sauf 9100)			
		<b>Conteneurs pleins reçus :</b>		
	9991	Inférieurs à 30 pieds.....	1,81	1,81
	9992	30 pieds et au-delà .....	3,61	3,61
		Conteneurs pleins expédiés pour l'exportation (via Rouen ou Le Havre).....	0	0
		Conteneurs vides .....	0	0
Auxiliary services	n/a			
Other issues	n/a			
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.haropaports.com/sites/haropa/files/traficfluvialfluviomaritimetarif2015_0.pdf">http://www.haropaports.com/sites/haropa/files/traficfluvialfluviomaritimetarif2015_0.pdf</a></li> <li>- <a href="http://www.haropaports.com/sites/haropa/files/2016_06_27_deliberation_ca_et_tarifs_dt_port_2017.pdf">http://www.haropaports.com/sites/haropa/files/2016_06_27_deliberation_ca_et_tarifs_dt_port_2017.pdf</a></li> </ul>			

#### 10.4 Aviation

France – Air transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	France
Transport mode	Air
Transport means	All air transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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	Excise duties (including CO <sub>2</sub> tax) on kerosene: 455.1 €/kl VAT rate on kerosene: 20%
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 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 used	<a href="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">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</a>

#### France – Air transport – Airport dues

Type of tax/charge	Airport tax
Country/region	France
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	The Airport Tax is due by every air company – be it passenger or cargo – that makes use of one of the major French airports.
Responsible authority	National Government
Charge base(s)	Airport as well as number of departing passengers for passenger planes and tons of freight for cargo planes.
Charge structure and level	For Paris Charles de Gaulle airport, the fee per departing passenger equals €11.5 and the fee per ton of freight equals €1. For Marseille airport, the fee per departing passenger equals €8.57 and the fee per ton of freight equals €1.
Auxiliary services	n/a
Other issues	n/a
Data sources used	- <a href="http://www.fccaviation.com/regulation/french-airport-tax">http://www.fccaviation.com/regulation/french-airport-tax</a> - <a href="http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques">http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques</a>

#### France – Air transport – Aviation dues

Type of tax/charge	Civil Aviation Tax
Country/region	France
Transport mode	Aviation
Transport means	Airplane

Description of the scheme	French Civil Aviation Tax applies to all commercial flights departing from an airport situated on French territory.
Responsible authority	National Government
Charge base(s)	Number of departing passengers for passenger planes and tons of freight for cargo planes.
Charge structure and level	For passenger planes, the tax is per passenger and its rate depends on the passenger's final destination. The tax for flights to destinations in the European Economic Area (EEA) and Switzerland is currently at € 4.48, and to all other destinations € 8.06. For cargo planes, the tax is per ton of freight and currently equals €1.33 per ton, irrespective of the destination.
Auxiliary services	n/a
Other issues	n/a
Data sources used	- <a href="http://www.fccaviation.com/regulation/french-civil-aviation-tax">http://www.fccaviation.com/regulation/french-civil-aviation-tax</a> - <a href="http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques">http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques</a>

France – Air transport – Airport dues																																
Type of tax/charge	Noise tax																															
Country/region	France																															
Transport mode	Aviation																															
Transport means	Airplane																															
Description of the scheme	French Noise Tax is charged on commercial and non-commercial aircraft operators taking off from any of the 9 most busiest French airports (Paris-Orly, Toulouse-Blagnac, Paris-Charles-de-Gaulle, Paris-le Bourget, Nantes-Atlantique, Beauvais-Tillé, Bordeaux-Mérignac, Marseille-Provence and Nice-Côte-d’Azur).																															
Responsible authority	National Government																															
Charge base(s)	The amount of noise tax due per departure depends on the tax rate applicable at the departure airport, the aircraft's maximum take-off weight (MTOW), its certified noise performance (as specified in the aircraft's noise certificate) and time of departure.																															
Charge structure and level	<p>The charge is determined by the following formula:</p> $\text{Noise tax} = \log_{10}(\text{MTOW}) * \text{'movement specific coefficient'} * \text{'airport specific coefficient'}$ <p>Where:</p> <ul style="list-style-type: none"><li>- the 'movement specific coefficient' depends on the take-off time and the noise category of the departing plane as follows:</li></ul> <table><tr><th rowspan="2">GROUPE ACOUSTIQUE DE L'AÉRONEF</th><th colspan="3">COEFFICIENT DE MODULATION</th></tr><tr><th>6 heures - 18 heures</th><th>18 heures - 22 heures</th><th>22 heures - 6 heures</th></tr><tr><td>1</td><td>12</td><td>36</td><td>120</td></tr><tr><td>2</td><td>12</td><td>36</td><td>120</td></tr><tr><td>3</td><td>6</td><td>18</td><td>50</td></tr><tr><td>4</td><td>2</td><td>6</td><td>12</td></tr><tr><td>5a</td><td>1</td><td>3</td><td>6</td></tr><tr><td>5b</td><td>0,5</td><td>1,5</td><td>5</td></tr></table> <p>where it should be noted that of the reference vehicles, both the international plane and the cargo plane belong to the 5a acoustic group, while the regional plane belongs to the 4 acoustic group.</p> <ul style="list-style-type: none"><li>- the 'airport specific coefficient' equals 23 for Paris Charles de Gaulle airport and 6 for Marseille airport.</li></ul>	GROUPE ACOUSTIQUE DE L'AÉRONEF	COEFFICIENT DE MODULATION			6 heures - 18 heures	18 heures - 22 heures	22 heures - 6 heures	1	12	36	120	2	12	36	120	3	6	18	50	4	2	6	12	5a	1	3	6	5b	0,5	1,5	5
GROUPE ACOUSTIQUE DE L'AÉRONEF	COEFFICIENT DE MODULATION																															
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5a	1	3	6																													
5b	0,5	1,5	5																													
Auxiliary services	n/a																															

Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.fccaviation.com/regulation/french-noise-tax">http://www.fccaviation.com/regulation/french-noise-tax</a></li> <li>- <a href="http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques">http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques</a></li> </ul>

#### France – Air transport – Aviation dues

Type of tax/charge	Solidarity tax																		
Country/region	France																		
Transport mode	Aviation																		
Transport means	Airplane																		
Description of the scheme	French Solidarity Tax is in addition to the Civil Aviation Tax which applies to commercial aircraft operators departing from an airport situated on French territory.																		
Responsible authority	National Government																		
Charge base(s)	Number of departing passengers.																		
Charge structure and level	<div>Depending on the destination and comfort class, the following table (in French) describes the applicable charges:</div> <table><tr><th>Destination finale du passager</th><th>Conditions de transport du passager</th><th colspan="2">Tarif applicable</th></tr><tr><td rowspan="2">France métropolitaine, DOM/COM, autre Etat membre de l'UE, autre Etat partie à l'accord sur l'EEE, Suisse</td><td>Classe « Première » ou « Affaires » ou dénomination équivalente</td><td>Majoré</td><td>11,27€</td></tr><tr><td>Autres classes</td><td>Normal</td><td>1,13 €</td></tr><tr><td rowspan="2">Autres destinations</td><td>Classe « Première » ou « Affaires » ou dénomination équivalente</td><td>Majoré</td><td>45,07€</td></tr><tr><td>Autres classes</td><td>Normal</td><td>4,51 €</td></tr></table>	Destination finale du passager	Conditions de transport du passager	Tarif applicable		France métropolitaine, DOM/COM, autre Etat membre de l'UE, autre Etat partie à l'accord sur l'EEE, Suisse	Classe « Première » ou « Affaires » ou dénomination équivalente	Majoré	11,27€	Autres classes	Normal	1,13 €	Autres destinations	Classe « Première » ou « Affaires » ou dénomination équivalente	Majoré	45,07€	Autres classes	Normal	4,51 €
Destination finale du passager	Conditions de transport du passager	Tarif applicable																	
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	Autres classes	Normal	4,51 €																
Auxiliary services	n/a																		
Other issues	n/a																		
Data sources used	<div><div>-</div><div><a href="http://www.fccaviation.com/regulation/french-solidarity-tax">http://www.fccaviation.com/regulation/french-solidarity-tax</a></div></div> <div><div>-</div><div><a href="http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques">http://www.ecologique-solidaire.gouv.fr/taxes-aeronautiques</a></div></div>																		

#### France – Air transport – Airport dues

Type of tax/charge	Fee for the use of infrastructure that allows the treatment of aircraft effluent
Country/region	France: airport of Marseille Provence
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle



Responsible authority	AMP (Aéroport Marseille Provence)
Charge base(s)	Number of departing passengers.
Charge structure and level	A station for treating aircraft effluent has been built into the airport's sewage system in the northern reaches of its land. The airline's handling agent is billed 0.031€ per departing passenger for its use.
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-airport.com/">http://www.marseille-airport.com/</a></li> <li>- <a href="http://www.marseille-airport.com/company/press-room/prices-and-charges">http://www.marseille-airport.com/company/press-room/prices-and-charges</a></li> </ul>

France – Air transport – Airport dues									
Type of tax/charge	Landing and runway lighting fees								
Country/region	France: airport of Marseille Provence								
Transport mode	Aviation								
Transport means	Airplane								
Description of the scheme	Charge based on the 'user pays' principle								
Responsible authority	AMP (Aéroport Marseille Provence)								
Charge base(s)	Maximum take-off weight among other things								
Charge structure and level	<p>Landing fees are levied for all aircraft landing at the airport and are based on the maximum take-off weight (MTOW) stated on the Airworthiness Certificate, rounded up to the nearest metric ton.</p> <p><b>0 à 2 Tonnes / 0 to 2 Tons: (1)</b></p> <table border="1"> <tr> <td>Atterrissage / Landing</td><td>16.70 €</td></tr> <tr> <td>Forfait Atterrissage + Balisage + Stationnement (2) (3) Package: Landing + Runway lighting + Parking</td><td>68.48 €</td></tr> </table> <p>(1) In accordance with the regulations, landing fees for aircraft weighing less than 2 tons are not subject to adjustments.</p> <p><b>2 à 6 Tonnes / 2 to 6 Tons:</b></p> <table border="1"> <tr> <td>Atterrissage / Landing</td><td>16.70 €</td></tr> <tr> <td>Forfait Atterrissage + Balisage + Stationnement (2) (3) (4) Package: Landing + Runway lighting + Parking</td><td>68.48 €</td></tr> </table> <p>(2) The package corresponds to the landing fee for a 6-ton aircraft, 50% of the cost of runway lighting + 40% of the parking fee for a 6-ton aircraft spending 16 hours in a traffic zone, 8 hours at a stand.</p> <p>(3) This fee only applies to aircraft not based at the airport.</p> <p>(4) In the adjustments dated 1/4/2015, landing fees amount to €16.70.</p>	Atterrissage / Landing	16.70 €	Forfait Atterrissage + Balisage + Stationnement (2) (3) Package: Landing + Runway lighting + Parking	68.48 €	Atterrissage / Landing	16.70 €	Forfait Atterrissage + Balisage + Stationnement (2) (3) (4) Package: Landing + Runway lighting + Parking	68.48 €
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	<p><b>Plus de 6 Tonnes / Over 6 Tons:</b></p> <table border="1"> <tr> <td>6 à 13 Tonnes / 6 to 13 Tons</td><td>16.70 €</td></tr> <tr> <td>14 à 25 Tonnes / 14 to 25 Tons</td><td><math>16.70 + 1.553 \times (T-13) \text{ €}</math></td></tr> <tr> <td>26 à 75 Tonnes / 26 to 75 Tons</td><td><math>35.34 + 3.106 \times (T-25) \text{ €}</math></td></tr> <tr> <td>+ 75 Tonnes / Over 75 Tons</td><td><math>190.61 + 4.658 \times (T-75) \text{ €}</math></td></tr> </table> <p>Landing fees are adjusted in function of type of aircraft and time of day:</p> <ul style="list-style-type: none"> <li>The modulation coefficients applicable to the acoustic groups are as follows: <table border="1"> <tr><td>Group 1</td><td>1.82</td></tr> <tr><td>Group 2</td><td>1.21</td></tr> <tr><td>Group 3</td><td>1.21</td></tr> <tr><td>Group 4</td><td>1.00</td></tr> <tr><td>Group 5a</td><td>0.82</td></tr> <tr><td>Group 5b</td><td>0.82</td></tr> </table> </li> <li>The following coefficients will be applied additionally in function of the time of day: <ul style="list-style-type: none"> <li>Day landings (6am – 8pm): 0.923</li> <li>Evening landings (6pm – 10pm): 1.000</li> <li>Night landings (10pm – 6am): 1.390</li> </ul> </li> </ul> <p>Runway lighting fees are due by all aircraft landing at or taking off from the airport when the lighting is on (at night, or if visibility is poor during the day, or if requested by the aircraft captain, or for safety reasons on the order of the authority responsible for operating the lighting). The fee is the same for all flights and amounts to 56.71€ per flight.</p>	6 à 13 Tonnes / 6 to 13 Tons	16.70 €	14 à 25 Tonnes / 14 to 25 Tons	$16.70 + 1.553 \times (T-13) \text{ €}$	26 à 75 Tonnes / 26 to 75 Tons	$35.34 + 3.106 \times (T-25) \text{ €}$	+ 75 Tonnes / Over 75 Tons	$190.61 + 4.658 \times (T-75) \text{ €}$	Group 1	1.82	Group 2	1.21	Group 3	1.21	Group 4	1.00	Group 5a	0.82	Group 5b	0.82
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Group 5a	0.82																				
Group 5b	0.82																				
Auxiliary services	n/a																				
Other issues	Listed fees exclude VAT.																				
Data sources used	<ul style="list-style-type: none"> <li><a href="http://www.marseille-airport.com/">http://www.marseille-airport.com/</a></li> <li><a href="http://www.marseille-airport.com/company/press-room/prices-and-charges">http://www.marseille-airport.com/company/press-room/prices-and-charges</a></li> </ul>																				

France – Air transport – Airport dues	
Type of tax/charge	Aircraft parking fees
Country/region	France: airport of Marseille Provence
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AMP (Aéroport Marseille Provence)
Charge base(s)	Maximum take-off weight among other things
Charge structure and level	<p>Aircraft parking fees are levied on all aircraft parking at the airport. Fees are calculated per metric ton and per hour. They are based on the maximum take-off weight shown on the aircraft's Certificate of Airworthiness and also depend on the time of day and place of parking:</p> <p>Aircraft weighing more than 6 tonnes pay:</p> <ul style="list-style-type: none"> <li>0.45€ per tonne per started hour parked in a 'regular' area (first hour free of charge) between 6am and 10pm,</li> </ul>

	<ul style="list-style-type: none"> <li>- 0.32€ per tonne per started hour parked in a 'regular' area (first hour free of charge) between 10pm and 6am,</li> <li>- 0.32€ per tonne per started hour parked in a 'restricted' parking area (first hour NOT free of charge).</li> </ul> <p>Aircraft weighing less than 6 tonnes pay 23.42€ per day, which corresponds to 40% of the parking fee applicable to a 6 tonne aircraft parking for 24 hours.</p>
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-airport.com/">http://www.marseille-airport.com/</a></li> <li>- <a href="http://www.marseille-airport.com/company/press-room/prices-and-charges">http://www.marseille-airport.com/company/press-room/prices-and-charges</a></li> </ul>

France – Air transport – Airport dues	
Type of tax/charge	Passenger fees
Country/region	France: airport of Marseille Provence
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AMP (Aéroport Marseille Provence)
Charge base(s)	Number of passengers
Charge structure and level	<p>This fee is due for the use of infrastructures and general facilities for boarding, disembarking and receiving passengers. It applies to all departing passengers apart from those departing on an aircraft with a maximum take-off weight below 6 tons that is not operated for commercial purposes.</p> <p>Prices per departing passenger:</p> <ul style="list-style-type: none"> <li>- From the main terminal: <ul style="list-style-type: none"> <li>o to Schengen area (+ Iceland, Norway and Switzerland): 5.99€</li> <li>o to non-Schengen EU countries: 9.33€</li> <li>o to other destinations: 10.36€</li> </ul> </li> <li>- From low-cost terminal: <ul style="list-style-type: none"> <li>o to Schengen area (+ Iceland, Norway and Switzerland): 2.36€</li> <li>o to other destinations: 2.88€</li> </ul> </li> </ul>
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-airport.com/">http://www.marseille-airport.com/</a></li> <li>- <a href="http://www.marseille-airport.com/company/press-room/prices-and-charges">http://www.marseille-airport.com/company/press-room/prices-and-charges</a></li> </ul>

France – Air transport – Airport dues	
Type of tax/charge	Fee to the benefit of providing assistance to persons with reduced mobility
Country/region	France: airport of Marseille Provence
Transport mode	Aviation
Transport	Airplane

means	
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AMP (Aéroport Marseille Provence)
Charge base(s)	Number of passengers
Charge structure and level	This fee is charged for assisting people who have a disability or reduced mobility. It is charged per departing passenger and amounts to 0.48€
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-airport.com/">http://www.marseille-airport.com/</a></li> <li>- <a href="http://www.marseille-airport.com/company/press-room/prices-and-charges">http://www.marseille-airport.com/company/press-room/prices-and-charges</a></li> </ul>

France – Air transport – Airport dues	
Type of tax/charge	Runway permit
Country/region	France: airport of Marseille Provence
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AMP (Aéroport Marseille Provence)
Charge base(s)	Use of the runway
Charge structure and level	Price of permit valid for one year: 30€
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.marseille-airport.com/">http://www.marseille-airport.com/</a></li> <li>- <a href="http://www.marseille-airport.com/company/press-room/prices-and-charges">http://www.marseille-airport.com/company/press-room/prices-and-charges</a></li> </ul>

France – Air transport – Airport dues	
Type of tax/charge	Landing fee
Country/region	France: Paris Charles de Gaulle airport
Transport mode	Aviation
Transport means	Airplane
Description of the	The landing fee covers the use of airport infrastructure and equipment necessary for landing, taking off and taxiing.

scheme																									
Responsible authority	Paris Aéroport																								
Charge base(s)	Maximum Takeoff Weight (MTOW) among other things																								
Charge structure and level	<p>The basic fee per landing is a function of the aircrafts weight. It equals 286.03€ + 3.993€ * MTOW.</p> <p>This basic landing fee is then multiplied by a noise level coefficient based on the aircraft's noise classification and landing time:</p> <table><tr><th></th><th>Day and evening (06h00 - 22h00)</th><th>Night (22h00 - 06h00)</th></tr><tr><td><b>Acoustic group</b></td><td></td><td></td></tr><tr><td>Group 1</td><td>1.300</td><td>1.950</td></tr><tr><td>Group 2</td><td>1.200</td><td>1.800</td></tr><tr><td>Group 3</td><td>1.150</td><td>1.725</td></tr><tr><td>Group 4</td><td>1.000</td><td>1.500</td></tr><tr><td>Group 5a</td><td>0.850</td><td>1.275</td></tr><tr><td>Group 5b</td><td>0.700</td><td>1.050</td></tr></table>		Day and evening (06h00 - 22h00)	Night (22h00 - 06h00)	<b>Acoustic group</b>			Group 1	1.300	1.950	Group 2	1.200	1.800	Group 3	1.150	1.725	Group 4	1.000	1.500	Group 5a	0.850	1.275	Group 5b	0.700	1.050
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France – Air transport – Airport dues																							
Type of tax/charge	Parking fee																						
Country/region	France: Paris Charles de Gaulle airport																						
Transport mode	Aviation																						
Transport means	Airplane																						
Description of the scheme	The aircraft parking fee covers the use of aircraft parking infrastructure and equipment.																						
Responsible authority	Paris Aéroport																						
Charge base(s)	Maximum Takeoff Weight (MTOW) and duration of parking among other things																						
Charge structure and level	<p>The following fees apply:</p> <table> <tr> <th></th><th colspan="2"><u>Type of parking area</u></th><th></th></tr> <tr> <th></th><th colspan="2"><u>Active parking areas</u></th><th><u>Garage Parking</u></th></tr> <tr> <th></th><th>Pier-side stands</th><th>Remote stands</th><th></th></tr> <tr> <td>Base charge</td><td>3.704€ per MTOW ton</td><td>na</td><td>na</td></tr> <tr> <td>Supplemental charge</td><td>0.064€ per MTOW ton per 10 minute interval</td><td>0.064€ per MTOW ton per 10 minute interval</td><td>0.135 per MTOW ton per hour</td></tr> </table>				<u>Type of parking area</u>				<u>Active parking areas</u>		<u>Garage Parking</u>		Pier-side stands	Remote stands		Base charge	3.704€ per MTOW ton	na	na	Supplemental charge	0.064€ per MTOW ton per 10 minute interval	0.064€ per MTOW ton per 10 minute interval	0.135 per MTOW ton per hour
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	<p>Further note these special measures:</p> <ul style="list-style-type: none"> <li>- A 50 minutes exemption is applied to the supplemental charge for aircraft using remote stands on arrival during working hours (between 7 am and 11 pm, local time).</li> <li>- Total exemption from the parking fee pricing adjustment is applied to the supplemental charge for traffic areas and garage areas between 11 pm and 7 am, local time.</li> <li>- The supplemental charge is due per time slot or part thereof (10 minute intervals for pier-side and remote stands, one hour intervals for garage stands).</li> <li>- In the event of a mixed use (arrival at a stand, departure to an outlying area or the inverse), a reduction of 50% will be applicable for the calculation of the fixed component of the rate.</li> <li>- Under certain conditions (see source documents for details) a reduction applies to the parking fee in favour of contact parking for periods of less than 45 minutes.</li> </ul>
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.parisaeroport.fr/en">http://www.parisaeroport.fr/en</a></li> <li>- <a href="http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees">http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees</a></li> <li>- <a href="http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2">http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2</a></li> </ul>

France – Air transport – Airport dues											
Type of tax/charge	Passenger fee										
Country/region	France: Paris Charles de Gaulle airport										
Transport mode	Aviation										
Transport means	Airplane										
Description of the scheme	This fee covers the use of passenger handling facilities and public spaces.										
Responsible authority	Paris Aéroport										
Charge base(s)	Number of departing passengers.										
Charge structure and level	<p>The following fees apply per departing passenger (excluding connecting passengers):</p> <table> <thead> <tr> <th>Passenger destination</th><th>Passenger fee (€ excluding VAT)</th></tr> </thead> <tbody> <tr> <td>France (excluding overseas territories)</td><td>9.05</td></tr> <tr> <td>Schengen area</td><td>9.05</td></tr> <tr> <td>EU, European Economic Area (excluding Schengen area), French overseas territories</td><td>9.98</td></tr> <tr> <td>International airports (excluding EU, European Economic Area, French overseas territories)</td><td>22.95</td></tr> </tbody> </table> <p>Further note that under certain conditions a reduction is applied to these fees in order to encourage traffic growth and improve the use of infrastructure (see source documents for more details).</p>	Passenger destination	Passenger fee (€ excluding VAT)	France (excluding overseas territories)	9.05	Schengen area	9.05	EU, European Economic Area (excluding Schengen area), French overseas territories	9.98	International airports (excluding EU, European Economic Area, French overseas territories)	22.95
Passenger destination	Passenger fee (€ excluding VAT)										
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EU, European Economic Area (excluding Schengen area), French overseas territories	9.98										
International airports (excluding EU, European Economic Area, French overseas territories)	22.95										
Auxiliary services	n/a										
Other issues	Listed fees exclude VAT.										

Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.parisaeroport.fr/en">http://www.parisaeroport.fr/en</a></li> <li>- <a href="http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees">http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees</a></li> <li>- <a href="http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2">http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2</a></li> </ul>
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France – Air transport – Airport dues	
Type of tax/charge	Fee to the benefit of providing assistance to persons with reduced mobility
Country/region	France: Paris Charles de Gaulle airport
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	This fee is charged for assisting people who have a disability or reduced mobility.
Responsible authority	Paris Aéroport
Charge base(s)	Number of departing passengers.
Charge structure and level	<p>The amount charged depends on the company's so-called 'pre-notification performance' during the previous year. This equals the ratio of the number of times PRM assistance was requested by the company at least 36 hours in advance on the one hand, and the total number of PRM assistance requests on the other. The PRM fee per departing passenger amounts to:</p> <ul style="list-style-type: none"> <li>- 1.22€ for companies with a 'pre-notification score' <math>\geq 65\%</math>,</li> <li>- 1.45€ for companies with a 'pre-notification score' <math>&lt; 65</math> but <math>\geq 60\%</math>,</li> <li>- 1.75€ for companies with a 'pre-notification score' <math>&lt; 60\%</math>.</li> </ul>
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.parisaeroport.fr/en">http://www.parisaeroport.fr/en</a></li> <li>- <a href="http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees">http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees</a></li> <li>- <a href="http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2">http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2</a></li> </ul>

France – Air transport – Airport dues	
Type of tax/charge	Fee for aircraft water and sewage management services
Country/region	France: Paris Charles de Gaulle airport
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Paris Aéroport
Charge base(s)	Number of tankers.
Charge structure	The amount charged for the waste water services (i.e. the use of dilaceration stations) is 45.72€ per entering tanker.

and level	
Auxiliary services	n/a
Other issues	Listed fees exclude VAT.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.parisaeroport.fr/en">http://www.parisaeroport.fr/en</a></li> <li>- <a href="http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees">http://www.parisaeroport.fr/en/professionals/airlines-services/services-fees</a></li> <li>- <a href="http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2">http://www.parisaeroport.fr/docs/default-source/professionnel-fichiers/services-aux-compagnies-aeriennes/adp-tarif-2017_eng.pdf?sfvrsn=2</a></li> </ul>



**11 GERMANY****11.1 Road**

<b>Energiesteuer</b>	
Type of tax/charge	Fuel tax
Country/region	Germany
Transport mode	Road
Transport means	passenger car, bus, trucks. Exceptions for public transport vehicles and agriculture vehicles
Description of the scheme	Based on council directive 2003/96/EC - The tax is charged on all fuel consumed by vessels. Inland navigation vessels other than recreative vessels are exempted for the fuel tax
Responsible authority	Hauptzollämter (custom agencies) in behalf of the Bundesministerium der Finanzen (federal ministry of finance)
Charge base(s)	litres fuel
Charge structure and level	Year 2016: <ul style="list-style-type: none"> <li>- Petrol/Gasoline: 654.50 €/1,000l (low sulphur)</li> <li>- Diesel: 470.40 €/1,000l (low sulphur)</li> <li>- LPG: 180.32 €/1,000kg (level from 01.01.2019: 409 €/1,000kg)</li> <li>- CNG: 13.90 €/MWh (level from 01.01.2019: 31.80 €/MWh)</li> </ul> In addition 19% VAT is due to every litre of fuel
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.gesetze-im-internet.de/energiestg/index.html">http://www.gesetze-im-internet.de/energiestg/index.html</a>

<b>Circulation tax – KFZ-Steuer</b>	
Type of tax/charge	Vehicle ownership / Circulation tax
Country/region	Germany
Transport mode	Road
Transport means	Two wheels vehicles, passenger car, bus, trucks., trailers, motor caravans Temporary exception for Electric vehicles of 10 years from first registration. Reduction rates for retrofitting of diesel passenger cars with effective particulate reduction technology
Description of the scheme	-
Responsible authority	Bundesfinanzverwaltung / Zollverwaltung (custom agencies)
Charge base(s)	Two wheels vehicles: cylinder capacity Passenger cars: CO2 emissions and cylinder capacity Trucks and buses: Total weight in kilograms, exhaust emission group and noise Trailers: Total weight in kilograms

Charge structure and level	<u>Two wheels vehicles</u> 1.84 € for every 25cm <sup>3</sup> of cylinder capacity per annum																		
	<u>Passenger cars:</u>																		
	Registered after 01.07.2009:																		
	CO <sub>2</sub> -component																		
	Tax-free base margin of 95g CO <sub>2</sub> /km, Above tax-free margin: Linear tariff of 2€ per g CO <sub>2</sub> /km																		
	Capacity component																		
	Additional tax-base dependent on cylinder capacity 2€/100cc for petrol engines and 9.50 €/100cc for diesel engines																		
	Registered before 01.07.2009:																		
	Euro per 100cc:																		
	<table border="1"> <thead> <tr> <th>Emission group</th><th>Petrol engines</th><th>Diesel engines</th></tr> </thead> <tbody> <tr> <td>Euro 3, and better</td><td>6.75</td><td>15.44</td></tr> <tr> <td>Euro 2</td><td>7.36</td><td>16.05</td></tr> <tr> <td>Euro 1</td><td>15.13</td><td>27.35</td></tr> <tr> <td>Euro 0 (with green tag)</td><td>21.07</td><td>33.29</td></tr> <tr> <td>Euro 0 (without green tag)</td><td>25.36</td><td>37.58</td></tr> </tbody> </table>		Emission group	Petrol engines	Diesel engines	Euro 3, and better	6.75	15.44	Euro 2	7.36	16.05	Euro 1	15.13	27.35	Euro 0 (with green tag)	21.07	33.29	Euro 0 (without green tag)	25.36
Emission group	Petrol engines	Diesel engines																	
Euro 3, and better	6.75	15.44																	
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Euro 0 (with green tag)	21.07	33.29																	
Euro 0 (without green tag)	25.36	37.58																	
<u>Commercial vehicles (busses, trucks):</u>																			
PTW < 3,500kg: for every 200 kg:																			
< 2,000kg                      11.25 €																			
2,000-3,000kg      12.02 €																			
3,000-3,500kg      12.78 €																			
PTW ≥ 3,500kg: for every 200 kg:																			
Pollution categories S2, S3, S4, S5 and EEV																			
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)																			
Pollution categories S1																			
< 2,000kg                      6.42 €																			
2,000kg - 3,000kg              6.88 €																			
3,000kg - 4,000kg              7.31 €																			
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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 €
13,000kg - 14,000kg	15.77 €
14,000kg - 15,000kg	26.00 €
> 15,000kg	36.23 €
Up to a maximum of 914 € (> 15,400kg)	
Noise category G1:	
< 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)	
Others:	
< 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 €
Up to a maximum of 1,681 € (> 15,800kg)	
<u>Trailers:</u>	
Except trailers that exclusively used in the pre- post haulage of combined transport road/rail	

	<p>For every 200kg 7.46 €</p> <p>Up to a maximum of 373.24 € (10,000kg)</p> <p><u>Motor caravans</u></p> <p>for every 200kg</p> <p>Emission group S 4:</p> <p>&lt; 2,000kg 16 €</p> <p>&gt; 2,000kg 10 €</p> <p>Up to a maximum of 800 €</p> <p>Emission groups S2-S3</p> <p>&lt; 2,000kg 24 €</p> <p>&gt; 2,000kg 10 €</p> <p>Up to a maximum of 1,000 €</p> <p>S1 and Non reduced-emission</p> <p>&lt; 2,000kg 40 €</p> <p>2,000kg - 5,000kg 10 €</p> <p>5,000kg - 12,000kg 15 €</p> <p>&gt; 1,000kg 25 €</p>
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.gesetze-im-internet.de/kraftstg/">http://www.gesetze-im-internet.de/kraftstg/</a>

Mehrwertsteuer	
Type of tax/charge	VAT (Vehicle purchase tax)
Country/region	Germany
Transport mode	Road
Transport means	All 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	VAT: Finanzämter (tax offices)
Charge base(s)	Price
Charge structure and level	VAT rate is applied at the rate of 19% on the sale of new vehicles.
Auxiliary services	-
Other issues	-
Data sources used	<a href="https://www.gesetze-im-internet.de/ustg_1980/index.html">https://www.gesetze-im-internet.de/ustg_1980/index.html</a>

Versicherungssteuer	
Type of tax/charge	Insurance tax
Country/region	Germany
Transport mode	Road
Transport means	All insured vehicles
Description of the scheme	N/A
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 used	<a href="http://www.gesetze-im-internet.de/versstg/index.html">http://www.gesetze-im-internet.de/versstg/index.html</a>

Lkw Maut							
Type of tax/charge	Distance-based road charges (tolls)						
Country/region	Germany						
Transport mode	Road						
Transport means	Road toll for all vehicles with permitted gross weight >7.5t Except coaches						
Description of the scheme	N/A						
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	B	C	D	E	F
	Emission class	S6	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	EEV1; 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

	Toll rates per km		
	Category	Number of axles	Toll rate (cents per km)
	A	2	8.1
		3	11.3
		4	11.7
		5 or higher	13.5
	B	2	10.2
		3	13.4
		4	13.8
		5 or higher	15.6
	C	2	11.3
		3	14.5
		4	14.9
		5 or higher	16.7
	D	2	14.4
		3	17.6
		4	18.0
		5 or higher	19.8
	E	2	15.4
		3	18.6
		4	19.0
		5 or higher	20.8
	F	2	16.4
		3	19.6
		4	20.0
		5 or higher	21.8
Auxiliary services	-		
Other issues	-		
Data sources used	<a href="http://www.gesetze-im-internet.de/bfstrmg/BJNR137810011.html">http://www.gesetze-im-internet.de/bfstrmg/BJNR137810011.html</a>		

## 11.2 Rail

Stromsteuer	
Type of tax/charge	Electricity tax
Country/region	Germany
Transport mode	Rail
Transport means	All electric locos and electric rail cars
Description of the scheme	N/A

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 used	<a href="https://www.gesetze-im-internet.de/stromstg/BJNR037810999.html">https://www.gesetze-im-internet.de/stromstg/BJNR037810999.html</a>

<b>Schieneinfrastrukturbenutzungsgebühren</b>	
Type of tax/charge	Rail infrastructure charges
Country/region	Germany
Transport mode	Rail
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> <ol style="list-style-type: none"> <li>Usage based component <ol style="list-style-type: none"> <li>path category: Division into 12 main path category (basic price per train-km)</li> <li>path product Division into 4 train path product factors for freight and passenger transport</li> </ol> </li> <li>Performance –based components Incentive system based on <ol style="list-style-type: none"> <li>Reducing disruption by delays</li> <li>Increase efficiency (minimum speed and noise-based components)</li> </ol> </li> <li>Other components E.g. load component; offer, cancellation and discount charges, etc.</li> </ol> <p>Detailed calculation for reference trains can be done by using:  <a href="https://cis-online.rne.eu/uc1/loginE.jsp">https://cis-online.rne.eu/uc1/loginE.jsp</a>  or  <a href="http://fahrweg.dbnetze.com/file/fahrweg-de/2394448/O9Q9IEtk1TaHtpi6K5OMIxVnbMk/9126130/data/trasse_trassenpreissoftware_2016.zip">http://fahrweg.dbnetze.com/file/fahrweg-de/2394448/O9Q9IEtk1TaHtpi6K5OMIxVnbMk/9126130/data/trasse_trassenpreissoftware_2016.zip</a></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 used	Trassenpreissystem (TPS) - Liste der Entgelte der DB Netz AG 2016 für Zugtrassen, Zusatz- und Nebenleistungen <a href="http://fahrweg.dbnetze.com/fahrweg-de/produkte/trassen/trassenpreise/trassenpreise_2016.html">http://fahrweg.dbnetze.com/fahrweg-de/produkte/trassen/trassenpreise/trassenpreise_2016.html</a>
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### 11.3 IWT

Energiesteuer	
Type of tax/charge	Fuel tax
Country/region	Germany
Transport mode	IWT
Transport means	
Description of the scheme	Based on council directive 2003/96/EC - The tax is charged on all fuel consumed by vessels. Commercially used Inland navigation vessels are exempted for the fuel tax in Germany.
Responsible authority	
Charge base(s)	
Charge structure and level	
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.gesetze-im-internet.de/energiestg/index.html">http://www.gesetze-im-internet.de/energiestg/index.html</a>

Hafengebühren / Ufergeld	
Type of tax/charge	Port Charges
Country/region	Germany; port of Frankfurt am Main
Transport mode	IWT
Transport means	Shipping vessels and floating facilities
Description of the scheme	The General Terms of the port apply to all users of the port facilities in: - Gutleuthafen - Osthafen 1 and 2 - Westhafen Anlegestelle HKW West For the use of port facilities port charges and transshipment charges have to be paid.
Responsible authority	The responsible authority is the HFM (Management für Hafen und Markt Frankfurt).
Charge base(s)	1. Charges for goods that are transhipped, based on type of good and tons 2. Port fees for ships anchoring in the port area, based on barge in tonnes. or square meters that are used and calendar days of the stay



Charge structure and level	<p>1. Transshipping charges:</p> <p>Charge is calculated on basis of the type of goods and the goods class, and on the basis of full metric tonnes (t) rounded on gross weight.</p> <p>Freight class I / II 0.65 EUR / ton</p> <p>Freight class III / IV 0.59 EUR / ton</p> <p>Freight class V 0.44 EUR / ton</p> <p>Freight class VI 0.40 EUR / ton</p> <p>Freight class VIa 0.26 EUR / ton</p> <p>Container TEU unloaded 3.25 EUR / TEU</p> <p>Container TEU loaded 6.30 EUR / TEU</p> <p>cars 1.45 EUR / cars</p> <p>2. Port fees</p> <p>Have to be paid for ships and floating facilities for each time period of 30 calendar days of stay in the port area. Port fees are calculated according to the capacity of a ship or barge in tonnes. If this is not possible, then square meters are used.</p> <ul style="list-style-type: none"> <li>- Cargo ships per tonne loading capacity € 0.20- With a waiting time of up to 10 days per day € 8.18</li> <li>- Floating plants in m € 0.26- At least € 8.18 per day</li> <li>- For other water vehicles (eg, small craft vehicles) per day € 8.18</li> </ul>
Auxiliary services	Waste disposal of bilge water is included. The share for this on total of port fees is unclear.
Other issues	-
Data sources used	<a href="http://www.hfm-frankfurt.de/hafen.html">http://www.hfm-frankfurt.de/hafen.html</a>

Hafengebühren / Liegegebühren	
Type of tax/charge	Port Charges
Country/region	Germany; port of Hamburg
Transport mode	IWT
Transport means	Shipping vessels and floating facilities
Description of the scheme	The Port user must pay a fee for the use of the port in the form of port fees, demurrage charges, annual port dues, public-berth fees and/or other port fees.
Responsible authority	Hamburg port authority (HPA)
Charge base(s)	load-carrying capacity of watercrafts
Charge structure and level	<p>The payment is done based on the load-carrying capacity of watercrafts, as it follows:</p> <ol style="list-style-type: none"> <li>1. Ships carrying liquid bulks</li> <li>2. Ships mostly carrying dry bulks</li> <li>3. General cargo vessels, passenger / cruise ships and other commercial ships</li> </ol> <ol style="list-style-type: none"> <li>1) Ships carrying liquid bulks</li> </ol> <p>Price category 11: Oil tankers</p> <p>Price category 12: Ships carrying other, mostly liquid bulks, chemicals and liquefied gases</p>

Type of ship	Short distance traffic	GT	Cargo handled Price in € per tonne handled	GT Price in € / GT	
Oil Tankers	11N04	≤4,000	0.0185	0.2095	
	11N20	≤20,000	0.0187	0.2115	
	11N30	≤30,000	0.0192	0.2167	
	11N30+	>30,000	0.0196	0.2208	
Ships carrying other, mostly liquid bulks, chemicals and liquefied gases	12NK	≤4,000	0.0095	0.0934	
	12NG	>4,000	0.0158	0.1956	
2). Ships mostly carrying dry bulks					
Price category 21: Bulkiers					
Type of ship	Short distance traffic	GT	Cargo handled Price in € per tonne handled	GT Price in € / GT	
Bulkiers	21N04	≤ 4,000	0.0093	0.0926	
	21N20	≤ 20,000	0.0156	0.1947	
	21N30	≤ 30,000	0.0161	0.1985	
	21N30+	> 30,000	0.0164	0.2023	
3). General cargo vessels, passenger / cruise ships and other commercial ships					
Price category 31: Full container ships in scheduled liner service					
Price category 32: Car carriers					
Price category 33: RoRo container ships (ConRo)					
Price category 34: Other RoRo ships / multi-purpose carriers					
Price category 35: Combined passenger and RoRo ferries (RoPAX) in scheduled liner service					
Price category 36: Passenger ships / cruise ships					
Price category 37: Other cargo vessels and types of traffic					
Price category 38: Other commercial watercrafts / offshore shipping					
Price category 39: Sports and recreational boats / yachts					
Type of ship	Short distance traffic	GT	Cargo handled Price in € per tonne handled	GT Price in € / GT	
Full container ships in scheduled liner service	31N04	≤4,000	0.0046	0.0331	
	31N12	≤12,000	0.0093	0.0655	
	31N20	≤30,000	0.0093	0.0662	
	31N30	>30,000	0.0096	0.0678	
	31N30+	>30,000	0.0098	0.0691	
Car carriers	32N		0.1341	0.0341	
RoRo container ships (ConRo)	33N		0.0429	0.0388	
Other RoRo ships/multi-purpose carriers	34N		0.0560	0.0439	
Combined passenger and RoRo ferries (RoPAX) in scheduled liner service				0.0607	

	Passenger ships/cruise ships				0.2384	
	<p>Exemptions:</p> <p>Watercrafts using the port that do not serve profit-making purposes, navy watercrafts, watercrafts of non-profit organisations and research ships.</p> <p>Discounts:</p> <p>1) ESI discount: This discount on port fees is granted for seagoing ships that are particularly low on emissions based on the Environmental Ship Index (ESI).</p> <p>2) Discount for vessels solely powered by LNG: This discount on port fees is granted for seagoing vessels that are fully powered by LNG, only use LNG for their own electricity needs and have an ESI SOx score of &gt; 99.</p> <p>3) Port power discount. This discount is granted on top of the conditions stated under the special tariffs above, namely for seagoing vessels on port fees and demurrage charges and for inland vessels on demurrage charges</p> <p>4) Green Award discount: This discount on port fees is granted for Green Award certified seagoing vessels that fall under price categories 11 and 12.</p> <p>5) Blue Angel discount: This discount on port fees is granted for seagoing vessels that have been certified to RAL-UZ 110 for particularly "environmentally friendly ship operations".</p>					
Auxiliary services	<p>Deviation dolphins are piles rammed into the harbour bottom to determine and compensate for the magnetic deviation / declination of ships' compasses.</p> <ul style="list-style-type: none"> <li>Ship data and ship movement data are data about a ship's name, length, gross tonnage, etc. ("ship data") and data on a ship's position, arrival time, etc. ("ship movement data") from the ship data processing system of the HPA. The data can be obtained via the internet for a fee.</li> </ul>					
Other issues	-					
Data sources used	<a href="http://www.hamburg-port-authority.de/de/hafenkunden/reederundagenten/Documents/2016/Hamburg%20Port%20pricelist2016.pdf">http://www.hamburg-port-authority.de/de/hafenkunden/reederundagenten/Documents/2016/Hamburg%20Port%20pricelist2016.pdf</a>					

Schiffahrtsabgaben	
Type of tax/charge	Fairway dues
Country/region	Germany; Relevant waterways on the corridors: <ol style="list-style-type: none"> <li>1. Amsterdam – Frankfurt: Rivers Rhein and Main</li> <li>2. Frankfurt-Budapest: Rivers Main ; Rhein-Main-Danube-Canal</li> <li>3. Hamburg – Prague: River Elbe</li> </ol>
Transport mode	IWT
Transport means	Different types of commercial ships.
Description of the scheme	<p>Fairway dues have to be paid for the use of the federal waterways for the transport of goods and persons.</p> <p>The rivers Rhine, Danube, Elbe and Oder are free of charge.</p>
Responsible authority	The responsible authority is the „Wasserstraßen- und Schifffahrtsverwaltung des Bundes“ (Waterways and Shipping Administration of the Federal Government)

Charge base(s)	The charge base differentiates on the commercial activity that is undertaken (most relevant): <ul style="list-style-type: none"> <li>- Freight transport (tonkm)</li> <li>- Passenger transport (ship capacity in terms of number of passengers)</li> </ul>																																																						
Charge structure and level	<p>Regarding the corridors fairway dues have to be paid only for the river Main and the Main-Danube- Canal:</p> <p>1.</p> <p>Loaded barges</p> <p>Per 1000 kg and per km:</p> <p>till 180 km:</p> <table> <tr> <td>Freight class I/II</td><td>1.012 Cent</td></tr> <tr> <td>Freight class III/IV</td><td>0.844 Cent</td></tr> <tr> <td>Freight class V</td><td>0.741 Cent</td></tr> <tr> <td>Freight class VI</td><td>0.506 Cent</td></tr> </table> <p>181 till 384 km</p> <table> <tr> <td>Freight class I/II</td><td>0.716 Cent</td></tr> <tr> <td>Freight class III/IV</td><td>0.585 Cent</td></tr> <tr> <td>Freight class V</td><td>0.488 Cent</td></tr> <tr> <td>Freight class VI</td><td>0.391 Cent</td></tr> </table> <p>More than 384 km</p> <table> <tr> <td>Freight class I/II</td><td>0.585 Cent</td></tr> <tr> <td>Freight class III/IV</td><td>0.488 Cent</td></tr> <tr> <td>Freight class V</td><td>0.391 Cent</td></tr> <tr> <td>Freight class VI</td><td>0.291 Cent</td></tr> </table> <p>Container transport:</p> <p>Container</p> <p>Per loaded Container and per km:</p> <table> <tr> <td>Till 20 Feet</td><td>2.50 Cent</td></tr> <tr> <td>More than 20 Feet</td><td>5.00 Cent</td></tr> </table> <p>2. Passenger transport</p> <p>Per km</p> <p>a) Maximum number of passengers:</p> <table> <tr> <td>Till 50</td><td>5 Cent</td></tr> <tr> <td>Till 100</td><td>10 Cent</td></tr> <tr> <td>Till 150</td><td>15 Cent</td></tr> <tr> <td>Till 200</td><td>20 Cent</td></tr> <tr> <td>Till 250</td><td>25 Cent</td></tr> <tr> <td>Till 300</td><td>30 Cent</td></tr> <tr> <td>Till 350</td><td>35 Cent</td></tr> <tr> <td>Till 400</td><td>40 Cent</td></tr> <tr> <td>Till 450</td><td>45 Cent</td></tr> <tr> <td>Till 500</td><td>50 Cent</td></tr> <tr> <td>Till 600</td><td>60 Cent</td></tr> <tr> <td>Till 800</td><td>80 Cent</td></tr> <tr> <td>More than 800</td><td>100 Cent</td></tr> </table>	Freight class I/II	1.012 Cent	Freight class III/IV	0.844 Cent	Freight class V	0.741 Cent	Freight class VI	0.506 Cent	Freight class I/II	0.716 Cent	Freight class III/IV	0.585 Cent	Freight class V	0.488 Cent	Freight class VI	0.391 Cent	Freight class I/II	0.585 Cent	Freight class III/IV	0.488 Cent	Freight class V	0.391 Cent	Freight class VI	0.291 Cent	Till 20 Feet	2.50 Cent	More than 20 Feet	5.00 Cent	Till 50	5 Cent	Till 100	10 Cent	Till 150	15 Cent	Till 200	20 Cent	Till 250	25 Cent	Till 300	30 Cent	Till 350	35 Cent	Till 400	40 Cent	Till 450	45 Cent	Till 500	50 Cent	Till 600	60 Cent	Till 800	80 Cent	More than 800	100 Cent
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Till 800	80 Cent																																																						
More than 800	100 Cent																																																						

	<p>b) For passenger ships with cabins, with a maximum amount of beds, per € per km.</p> <table> <tr> <td>Upt to 25 Beds</td><td>23 Ct</td></tr> <tr> <td>50 Beds</td><td>46 Ct</td></tr> <tr> <td>100 Beds</td><td>92 Ct</td></tr> <tr> <td>150 Beds</td><td>138 Ct</td></tr> <tr> <td>200 Beds</td><td>184 Ct</td></tr> <tr> <td>250 Beds</td><td>230 Ct</td></tr> <tr> <td>300 Beds</td><td>276 Ct</td></tr> <tr> <td>400 Beds</td><td>368 Ct</td></tr> <tr> <td>More than 400 Beds</td><td>460 Ct</td></tr> </table> <p>There are special tariffs for preferential goods for the total distance of 555 km on the Main and Main-Danube Canal. These tariffs are slightly lower than the original tariffs.</p>	Upt to 25 Beds	23 Ct	50 Beds	46 Ct	100 Beds	92 Ct	150 Beds	138 Ct	200 Beds	184 Ct	250 Beds	230 Ct	300 Beds	276 Ct	400 Beds	368 Ct	More than 400 Beds	460 Ct
Upt to 25 Beds	23 Ct																		
50 Beds	46 Ct																		
100 Beds	92 Ct																		
150 Beds	138 Ct																		
200 Beds	184 Ct																		
250 Beds	230 Ct																		
300 Beds	276 Ct																		
400 Beds	368 Ct																		
More than 400 Beds	460 Ct																		
Auxiliary services																			
Other issues	-																		
Data sources used	<a href="http://www.wsv.de/Schifffahrt/abgaben/pdf-Container/Sueddeutscher_Tarif_XXVI_Nachtrag.pdf">http://www.wsv.de/Schifffahrt/abgaben/pdf-Container/Sueddeutscher_Tarif_XXVI_Nachtrag.pdf</a>																		

Schleusengebühren / Brückenhebegebühren	
Type of tax/charge	Dues for locks and bridges
Country/region	Germany; Relevant waterways on the corridors: <ol style="list-style-type: none"> <li>1. Amsterdam – Frankfurt: Rivers Rhein and Main</li> <li>2. Frankfurt-Budapest: Rivers Main ; Rhein-Main-Donau-Kanal</li> <li>3. Hamburg – Prague: River Elbe</li> </ol>
Transport mode	IWT
Transport means	Shipping vessels and floating facilities
Description of the scheme	N/A
Responsible authority	The responsible authority is the „Wasserstraßen- und Schifffahrtsverwaltung des Bundes“
Charge base(s)	
Charge structure and level	<p>Dues for locks and bridges within the corridors have to be paid only outside the normal operating times</p> <p>The rivers Rhine, Danube, Elbe and Oder are free of charge.</p>
Auxiliary services	
Other issues	-
Data sources used	

<b>Sammlung, Abgabe und Annahme von Abfällen in der Rhein- und Binnenschifffahrt (CDNI)</b>	
Type of tax/charge	Water pollution charges (CDNI)
Country/region	Germany; All Inland Waterways
Transport mode	IWT
Transport means	All ships using gas-oil
Description of the scheme	Fuel surcharge to bear the costs for the collection and disposal of bilge water, waste oil, and other oily and greasy waste.
Responsible authority	The responsible authority is the „Wasserstraßen- und Schifffahrtsverwaltung des Bundes“ (Waterways and Shipping Administration of the Federal Government)
Charge base(s)	Consumption of fuel
Charge structure and level	A charge of € 7.50 for every 1,000 litres (incl. VAT) of gas oil has to be paid.
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.cdni-iwt.org/wp-content/uploads/2016/12/CDNI_2017DE.pdf">http://www.cdni-iwt.org/wp-content/uploads/2016/12/CDNI_2017DE.pdf</a>

#### 11.4 Maritime transport

<b>Mineralölsteuer</b>	
Type of tax/charge	Fuel tax
Country/region	Germany; Cuxhaven to Hamburg
Transport mode	Maritime
Transport means	Commercial navigation
Description of the scheme	In all the EU Member States, energy products supplied for the use of commercial maritime transport are exempted from the excise duty
Responsible authority	
Charge base(s)	
Charge structure and level	
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.gesetze-im-internet.de/energiestg/index.html">http://www.gesetze-im-internet.de/energiestg/index.html</a>

Hafengebühren / Liegegebühren		
Type of tax/charge	Port Charges	
Country/region	Germany; port of Hamburg	
Transport mode	Maritime transport	
Transport means	Maritime navigation	
Description of the scheme	The Port user must pay a fee for the use of the port in the form of port fees, demurrage charges, annual port dues, public-berth fees and/or other port fees.	
Responsible authority	Hamburg port authority (HPA)	
Charge base(s)	A. Port fees: Gross tonnage (GT) of vessel (per 5 days), volume of cargo handled in port. B. Demurrage Charges: €/ GT. C: Berth fees: €/ GT	
Charge structure and level	A. Port fees: The port fees cover a period of up to 120 hours (equivalent to 5 * 24) counted from the time the ship enters the port area up until it leaves the port area. The payment is done based on the load-carrying capacity of watercrafts, as it follows:	
	1. Oil tankers	
	<i>Cargo handled</i> <i>Price in € per tonne handled</i>	<i>GT</i> <i>Price in € / GT</i>
	0.0439	0.0439
	2. Ships carrying liquid bulks	
	<i>Cargo handled</i> <i>Price in € per tonne handled</i>	<i>GT</i> <i>Price in € / GT</i>
	0.0357	0.4131
	3. Bulkers	
	<i>Cargo handled</i> <i>Price in € per tonne handled</i>	<i>GT</i> <i>Price in € / GT</i>
	≤ 4,000 GT 0.0253 > 4,000 GT 0.0353	≤ 4,000 GT 0.2950 > 4,000 GT 0.4091
3. Full container ships in scheduled liner service		
<i>Cargo handled</i> <i>Price in € per tonne handled</i>	<i>GT</i> <i>Price in € / GT</i>	Price in € / loaded TEU
0.0472	0.2156	0.5644

## 4. Car carriers

<i>Cargo handled</i>	<i>GT</i>
<i>Price in € per tonne handled</i>	<i>Price in € / GT</i>
0.0966	0.2612

## 5. RoRo container ship (ConRo)

<i>Cargo handled</i>	<i>GT</i>	<i>Price in € / loaded TEU</i>
<i>Price in € per tonne handled</i>	<i>Price in € / GT</i>	
0.1212	0.1103	1.4491

## 6. Other RoRo ships / multi-purpose carriers

<i>Cargo handled</i>	<i>GT</i>	<i>Price in € / loaded TEU</i>
<i>Price in € per tonne handled</i>	<i>Price in € / GT</i>	
0.1741	0.1223	2.0816

## 7. Combined passenger and RoRo ferries (RoPAX) in scheduled liner service

<i>GT</i>
<i>Price in € / GT</i>
0.0607

## 8. Passenger cabin ships /cruise ships

<i>GT</i>
<i>Price in € / GT</i>
0.2384

## 9. Other cargo vessels and types of traffic

<i>Cargo handled</i>	<i>GT</i>	<i>Price in € / loaded TEU</i>
<i>Price in € per tonne handled</i>	<i>Price in € / GT</i>	
≤ 4,000 GT	≤ 4,000 GT	≤ 4,000 GT
0.0568	0.2932	0.6792
> 4,000 GT	> 4,000 GT	> 4,000 GT
0.0618	0.4072	0.7389

## 10. Other commercial ships /offshore watercrafts

Installation watercrafts	€ / GT 0.5288
Auxiliary installation watercrafts	€ / GT 0.0407
Operation and service watercrafts	€ / GT 1.5683
Seagoing tug boats and push boats	€ / GT 0.5125
Seagoing electricity-generating watercrafts	€ / GT 0.0407



	<p>11. Sports and recreational boats / yachts</p> <table><tr><td>GT</td></tr><tr><td>Price in € / GT</td></tr><tr><td>0.1200</td></tr></table> <p>B. Demurrage charges</p> <p>Calls at the port that last longer than the period of use covered by the port fees are subject to demurrage charges. A minimum fee is due for each call at the port that is subject to demurrage charges.</p> <p>Minimum fee for each call at the port subject to demurrage charges € / call 34.00</p> <p>~ of a total of up to 168 h (equivalent to 7 * 24) for each 24 hours or part thereof € / GT 0.0199</p> <p>~ or of more than 168 h (equivalent to 7 * 24) for each 24 hours or part thereof € / GT 0.0333</p> <p>B. Berth fees</p> <p>Berth fees must be paid for ships listed under this price category that directly or indirectly use quay facilities, landing piers and jetties operated by the HPA.</p> <p>Minimum fees € / use 12.24</p> <p>otherwise</p> <p>Seagoing vessels € / GT 0.0130</p> <ul style="list-style-type: none"><li>- Extra fees for the use of deviation dolphins or electronic communication of ship data and ship movement has to be paid</li><li>- Different rebates on port charges are available based on environmental discount incentives (ESI, LNG, Green Award, Blue Angel), or for ships that solely to have repair works</li></ul>	GT	Price in € / GT	0.1200
GT				
Price in € / GT				
0.1200				
Auxiliary services	-			
Other issues	-			
Data sources used	<a href="http://www.hamburg-port-authority.de/de/hafenkunden/reederundagenten/Documents/2016/Hamburg%20Port%20pricelist2016.pdf">http://www.hamburg-port-authority.de/de/hafenkunden/reederundagenten/Documents/2016/Hamburg%20Port%20pricelist2016.pdf</a>			

Schleusen- und Brückenhebegebühren	
Type of tax/charge	Dues for locks and bridges
Country/region	Germany; Cuxhaven to Hamburg (CTA)
Transport mode	Maritime
Transport means	Commercial navigation
Description of the scheme	N/A
Responsible authority	The responsible authority is the „Wasserstraßen- und Schifffahrtsverwaltung des Bundes“ for the river Elbe and the Hamburg port authority (HPA) for the port of Hamburg
Charge base(s)	Shipping vessels and floating facilities

Charge structure and level	There are no dues for locks and bridges on the way to the port of Hamburg (river Elbe between Cuxhaven and Hamburg (reference terminal: CTA)
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.wsv.de/Schifffahrt/abgaben/pdf-Container/Norddeutscher_Tarif_(in_der_Fassung_des_XXXVI.pdf">http://www.wsv.de/Schifffahrt/abgaben/pdf-Container/Norddeutscher Tarif (in der Fassung des XXXVI.pdf</a> <a href="http://www.hamburg-port-authority.de/de/der-hafen-hamburg/bruecken-und-schleusen/Seiten/default.aspx#topLink">http://www.hamburg-port-authority.de/de/der-hafen-hamburg/bruecken-und-schleusen/Seiten/default.aspx#topLink</a>

<b>Lotsen –und Schleppergebühren</b>	
Type of tax/charge	Piloting and/or towage charge
Country/region	Germany; Cuxhaven to Hamburg (CTA)
Transport mode	Maritime
Transport means	Commercial navigation
Description of the scheme	N/A
Responsible authority	The responsible authority for piloting charges is the "Generaldirektion Wasserstraßen und Schifffahrt" Towage is a normal commercial service and therefore in the responsibility between the shipping companies
Charge base(s)	Shipping vessels ; € per GT
Charge structure and level	For the Elbe and the Port of Hamburg, taking on pilots is mandatory for all craft longer than 90 metres, or wider than 13 metres, but also for all tankers Piloting charges are based on number of pilots on board and GT: Maximum charge is 3,700 € Minimum charge is 186 €
Auxiliary services	-
Other issues	-
Data sources used	<a href="https://www.gesetze-im-internet.de/bundesrecht/ltv/gesamt.pdf">https://www.gesetze-im-internet.de/bundesrecht/ltv/gesamt.pdf</a>

<b>Abfallgebühren</b>	
Type of tax/charge	Waste charges
Country/region	Port of Hamburg
Transport mode	Maritime
Transport	Commercial navigation

means						
Description of the scheme	N/A					
Responsible authority	The responsible authority is the Hamburg port authority (HPA)					
Charge base(s)	Shipping vessels ; € per GT and type of waste					
Charge structure and level	Every ship has to pay a charge for ship-generated waste to the port authority, even if no waste is disposed in the port; the ship then has the right to dispose a standardized amount of waste in the port at no extra charge.					
	Waste charges are differentiated by ship size (6 GT categories) and by disposal type (oil, garbage).					
	Standard disposal quantities:					
	Category		Size of ship		Standard disposal	
	Max. quantity of oil (pumpable) <b>(Pumping time for the indicated quantities: 3 hours)</b>		Max. quantity of oil (non-pumpable)		Max. quantity of ship-generated waste	
					Max. quantity of ship-generated sewage	
	Cat. 0			up to 2 m³		
	Cat. 1	up to 1500 GT	2 m³ to 4 m³	1 m³	6 m³	200 m³
	Cat. 2	1501 to 3500 GT	3 m³ to 6 m³	1 m³	6 m³	200 m³
	Cat. 3	3501 to 6000 GT	5 m³ to 10 m³	1 m³	6 m³	200 m³
Cat. 4	6001 to 10000 GT	8 m³ to 16 m³	1 m³	6 m³	200 m³	
Cat. 5	over 10001 GT	15 m³ to 30 m³	1 m³	6 m³	200 m³	
Level of charge including the exempt amounts of a standard disposal						
Category		Size of ship		Level of charge		
Fixed amount for ship-generated waste and sewage disposal				Assessment factor for oil disposal (pumpable / non-pumpable)		
Cat. 1	up to 1500 GT	70 euros		For every 100 GT 2 euros Minimum total for oil disposal (pumpable / non-pumpable) is 28 euros; maximum total for oil disposal is 770 euros		
Cat. 2	1501 to 3500 GT	70 euros				
Cat. 3	3501 to 6000 GT	100 euros				

	Cat. 4	6001 to 10000 GT	<b>200 euros</b>
	Cat. 5	<b>over 10001 GT</b>	<b>200 euros</b>
Auxiliary services	-		
Other issues	-		
Data sources used	<a href="http://www.hamburg.de/marpol/">http://www.hamburg.de/marpol/</a>		

### 11.5 Aviation

Energiesteuer	
Type of tax/charge	Fuel tax
Country/region	Germany
Transport mode	Aviation
Transport means	
Description of the scheme	Based on council directive 2003/96/EC – In commercial aviation, kerosene is exempted from the fuel tax in Germany
Responsible authority	
Charge base(s)	
Charge structure and level	
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.gesetze-im-internet.de/energiestg/index.html">http://www.gesetze-im-internet.de/energiestg/index.html</a>

Taxes/charges collected per passenger	
Type of tax/charge	Taxes/charges collected per passenger
Country/region	Germany
Transport mode	Air
Transport means	Aviation
Description of the scheme	A passenger charge is levied in addition to the take-off and landing charge on commercial and industrial <sup>1</sup> air traffic.
Responsible authority	Berliner Flughafen Gesellschaft mbH (BFG) Flughafen Hamburg GmbH Frankfurt Airport Flughafen München GmbH.

Charge base(s)	The passenger charge is based on the number of passengers on board at take-off and on the next scheduled destination.
Charge structure and level	<p>The following charges for <b>Berlin Tegel</b> applies per departing passenger for flights:</p> <p>within the borders of member states of the Schengen Agreement € 12.82</p> <p>outside the borders of member states of the Schengen Agreement € 14.10</p> <p>for verified transfer/transit passengers to any destination € 9.40</p> <p>The passage charge for <b>Hamburg International</b> is as follows (per passenger on board the aircraft at take-off):</p> <p>For flights to airports within the Federal Republic of Germany:</p> <ul style="list-style-type: none"> <li>• for local boarding EUR 8,61</li> <li>• for transit EUR 6,03</li> </ul> <p>For flights to airports outside the Federal Republic of Germany and within the European Union or to airports within Iceland. Norway or Switzerland:</p> <ul style="list-style-type: none"> <li>• for local boarding EUR 8.61</li> <li>• for transit EUR 6.03</li> </ul> <p>For flights to airports outside the European Union:</p> <ul style="list-style-type: none"> <li>• for local boarding EUR 10.23</li> <li>• for transit EUR 7.15</li> </ul> <p><b>Frankfurt am Main</b> airport:</p> <p>The passenger charge per departing passenger is:</p> <ul style="list-style-type: none"> <li>• for domestic flights. local boarding and for European flights (EU). local boarding (incl. Iceland. Liechtenstein. Norway and Switzerland) 18.16 €</li> <li>• for European flights (Non-EU). local boarding 22.84 €</li> <li>• for intercontinental flights. local boarding 25.16 €</li> <li>• for transfer and transit passengers to all destinations 12.93 €</li> </ul> <p>For <b>München</b> airport the passenger charge (per passenger) is calculated as follows:</p> <p>Domestic flights:</p> <ul style="list-style-type: none"> <li>• for local boarding EUR 19.44</li> <li>• for transfer and transit EUR 16.33</li> </ul> <p>European flights (EU) incl. Iceland. Liechtenstein. Norway. Switzerland:</p> <ul style="list-style-type: none"> <li>• for local boarding EUR 19.44</li> <li>• for transfer and transit EUR 16.33</li> </ul> <p>International flights (Non-EU):</p> <ul style="list-style-type: none"> <li>• for local boarding EUR 20.41</li> <li>• for transfer and transit EUR 16.82</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php">http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php</a> <a href="https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf">https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf</a> <a href="http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html">http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html</a> <a href="https://www.munich-airport.com/airport-charges-1325117">https://www.munich-airport.com/airport-charges-1325117</a>

LTO charges	
Type of tax/charge	LTO charges
Country/regi	Germany

on																											
Transport mode	Air																										
Transport means	Aviation																										
Description of the scheme	<p>-A landing charge is payable to BFG for each landing made by an aircraft at Berlin-Tegel Airport. A noise-related take-off and landing surcharge inclusive an extra charge for take-off and landing at off-peak times is payable to BFG for each take-off and landing at Berlin-Tegel Airport.</p> <p>-Every landing and take-off at Hamburg Airport is subject to a charge (landing charge or take-off charge, respectively). Charges, payable to the Airport operator, are calculated with respect to specified time periods.</p> <p>-For each landing and take-off of an aircraft at Frankfurt Airport a landing and take-off charge has to be paid to the airport operator. The landing and take-off charge shall also be payable for touch-and-go-landings with immediately ensuing acceleration and take-off of the aircraft.</p>																										
Responsible authority	<p>Berliner Flughafen Gesellschaft mbH (BFG)</p> <p>Flughafen Hamburg GmbH</p> <p>Frankfurt Airport</p> <p>Flughafen München GmbH</p>																										
Charge base(s)	The landing charge is calculated on the maximum take-off mass(MTOM) of the aircraft and is payable also in cases where the aircraft accelerates and takes off again after making ground contact ("touch-and-go").																										
Charge structure and level	<p>The noise surcharge for <b>Berlin Airport</b> for air-craft with an MTOM up to 2.000 kg is € 10.00.</p> <table> <tr> <th>Noise category</th><th>Charge</th></tr> <tr> <td>Noise category 1</td><td>70.9 dB or lower (A) 50.00 €</td></tr> <tr> <td>Noise category 2</td><td>from 71.0 to 73.9 dB (A) 62.00 €</td></tr> <tr> <td>Noise category 3</td><td>from 74.0 to 76.9 dB (A) 80.00 €</td></tr> <tr> <td>Noise category 4</td><td>from 77.0 to 79.9 dB (A) 125.00 €</td></tr> <tr> <td>Noise category 5</td><td>from 80.0 to 84.9 dB (A) 515.00 €</td></tr> <tr> <td>Noise category 6</td><td>from 85.0 to 89.9 dB (A) 3.000.00 €</td></tr> <tr> <td>Noise category 7</td><td>90.0 dB or higher dB (A) 7.500.00 €</td></tr> </table> <p>An additional extra charge will be levied on the noise surcharge for landings and departures within the times listed below</p> <table> <tr> <th>Landing time</th><th>extra charge (in %)</th></tr> <tr> <td>Between 22.00 and 22.59 local time</td><td>100%</td></tr> <tr> <td>Between 23.00 and 23.29 local time</td><td>200%</td></tr> <tr> <td>Between 23.30 and 23.59 local time</td><td>300%</td></tr> <tr> <td>Between 00.00 and 05.59 local time</td><td>500%</td></tr> </table> <p>The MTOM-based component of the landing and take-off charges for <b>Hamburg Airport</b> for powered aircraft is as follows:</p> <p style="text-align: right;">EUR per landing and per take-off</p> <p><u>Jet turbine aircraft</u></p> <p>per 1.000 kg (or part thereof) MTOM <b>2.45</b></p> <p><u>Aircraft with other power unit</u></p> <p>up to 1.200 kg MTOM</p> <p>According to ICAO Annex 16 Chapter 6 &amp; 10 or Aircraft Noise Requirements ("Lärmschutzforderungen für Luftfahrzeuge" or "LSL") Chapter VI. X: noise emission level falling short of the value in LSL Chapter VI. Table VI. 2.3 by</p> <p>at least 8 db(A) and/or of the value in LSL Chapter VI. Table VI. 2.4 by at least 4 db(A) or of the value in</p> <p>LSL Chapter X. Table X by at least 4 db(A)* <b>5.50</b></p> <p>ICAO Annex 16 Chapter 6. 8. 10 or LSL Chapter VI.</p>	Noise category	Charge	Noise category 1	70.9 dB or lower (A) 50.00 €	Noise category 2	from 71.0 to 73.9 dB (A) 62.00 €	Noise category 3	from 74.0 to 76.9 dB (A) 80.00 €	Noise category 4	from 77.0 to 79.9 dB (A) 125.00 €	Noise category 5	from 80.0 to 84.9 dB (A) 515.00 €	Noise category 6	from 85.0 to 89.9 dB (A) 3.000.00 €	Noise category 7	90.0 dB or higher dB (A) 7.500.00 €	Landing time	extra charge (in %)	Between 22.00 and 22.59 local time	100%	Between 23.00 and 23.29 local time	200%	Between 23.30 and 23.59 local time	300%	Between 00.00 and 05.59 local time	500%
Noise category	Charge																										
Noise category 1	70.9 dB or lower (A) 50.00 €																										
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Landing time	extra charge (in %)																										
Between 22.00 and 22.59 local time	100%																										
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Between 23.30 and 23.59 local time	300%																										
Between 00.00 and 05.59 local time	500%																										

	<p>VIII. X <b>8.00</b></p> <p>no certification according to ICAO Annex 16 or LSL <b>24.00</b></p> <p>from 1.200 kg to 2.000 kg MTOM</p> <p>According to ICAO Annex 16 Chapters 6 &amp; 10 or Aircraft Noise Requirements ("Lärmschutzforderungen für Luftfahrzeuge" or "LSL") Chapter VI. X: noise emission level falling short of the value in LSL Chapter VI. Table VI. 2.3 by at least 8 db(A) and/or of the value in LSL Chapter VI. Table VI. 2.4 by at least 4 db(A) or of the value in LSL Chapter X. Table X by at least 4 db(A)* <b>10.00</b></p> <p>ICAO Annex 16 Chapter 6. 8. 10 or LSL Chapter VI.VIII. X <b>14.50</b></p> <p>no certification according to ICAO Annex 16 or LSL <b>43.50</b></p> <p>over 2.000 kg MTOM (per 1.000 kg or part thereof) <b>2.45</b></p> <p>For <b>Frankfurt Airport</b>. the landing and take-off charge for ferry and helicopter flights amounts to:</p> <p>per 1.000 kg of Maximum Take-off Mass or fraction thereof per landing and take-off <b>€1.90</b></p> <p>Minimum charges are computed for landing and take-off for aircraft with a Maximum Take-off Mass up to and including 66.000 kg (except helicopters). The charges per landing and take-off are the following:</p> <p>a) for aircraft up to 15.000 kg MTOM <b>€226.36</b></p> <p>b) for aircraft of more than 15.000 and not exceeding 35.000 kg MTOM <b>€136.85</b></p> <p>c) for aircraft of more than 35.000 and not exceeding 66.000 kg MTOM <b>€33.95</b></p> <p>For <b>München Airport</b> the landing and take off charge for powered aircraft with a maximum take off mass over 5700kg amounts to:</p> <p>For domestic and international flights:</p> <table><tr><td></td><td>commercial</td><td>non commercial</td></tr><tr><td>included in the bonus list from 06.00 hrs and before 22.00 hrs (local)</td><td>2.65 EUR</td><td>5.38 EUR</td></tr><tr><td>from 22.00 hrs and before 06.00 hrs (local)</td><td>3.04 EUR</td><td>6.15 EUR</td></tr><tr><td>not included in the bonus list from 06.00 hrs and before 22.00 hrs (local)</td><td>4.25 EUR</td><td>8.60 EUR</td></tr><tr><td>from 22.00 hrs and before 06.00 hrs (local)</td><td>5.34 EUR</td><td>10.75 EUR</td></tr></table>		commercial	non commercial	included in the bonus list from 06.00 hrs and before 22.00 hrs (local)	2.65 EUR	5.38 EUR	from 22.00 hrs and before 06.00 hrs (local)	3.04 EUR	6.15 EUR	not included in the bonus list from 06.00 hrs and before 22.00 hrs (local)	4.25 EUR	8.60 EUR	from 22.00 hrs and before 06.00 hrs (local)	5.34 EUR	10.75 EUR
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from 22.00 hrs and before 06.00 hrs (local)	5.34 EUR	10.75 EUR														
Auxiliary services	<p>Noise surcharge for Hamburg Airport</p> <p>For Frankfurt Airport there is also passenger-. freight- and mail-related charges(variable landing and take-off charges). computation basis and noise-related charges.</p>															
Other issues																
Data sources used	<p><a href="http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php">http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php</a></p> <p><a href="https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf">https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf</a></p> <p><a href="http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html">http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html</a></p> <p><a href="https://www.munich-airport.com/airport-charges-1325117">https://www.munich-airport.com/airport-charges-1325117</a></p>															

Charges for ground handling services	
Type of tax/charge	Charges for ground handling services
Country/region	Germany
Transport mode	Air

Transport means	Aviation																												
Description of the scheme	-FBB levies a terminal charge for the use of the General Aviation Terminal (GAT) facilities by airline crews and passengers. -BFG levies positioning and parking charges for the use of positions and parking spaces on the apron.																												
Responsible authority	Berliner Flughafen Gesellschaft mbH (BFG)																												
Charge base(s)	-The terminal charge is calculated for any landing by General Aviation aircraft. according to the MTOM of the aircraft in question. -The level of positioning and parking charges is determined by the aircraft's MTOM. the type of position or space occupied by the aircraft and the facilities available at the stand in question.																												
Charge structure and level	<p><b>1. Terminal charges – GAT</b></p> <p>The following charges apply per landing. according to the aircraft's MTOM:</p> <table> <tr> <td></td><td><b>Charge</b></td></tr> <tr> <td>Up to 20 t</td><td>€ 360.00</td></tr> <tr> <td>Up to 40 t</td><td>€ 585.00</td></tr> <tr> <td>40 t to 60 t</td><td>€ 805.00</td></tr> </table> <p><b>2. Positioning charge</b></p> <p>The maximum period for positioning charge is 3 hours. i.e. 18 x 10 minute time units<sup>2</sup>. The minimum positioning charge is € 30.00.</p> <table> <tr> <td>Bridge position</td><td>Charge per 10 min. unit and 1.000 kg</td></tr> <tr> <td>0 to 40 minutes</td><td>€ 0.62</td></tr> <tr> <td>0 to 90 minutes</td><td>€ 0.68</td></tr> <tr> <td>0 to 120 minutes</td><td>€ 0.74</td></tr> <tr> <td>0 to 180 minutes</td><td>€ 0.80</td></tr> <tr> <td>Remote position</td><td>Charge per 10 min. unit and 1.000 kg</td></tr> <tr> <td>0 to 40 minutes</td><td>€ 0.16</td></tr> <tr> <td>0 to 90 minutes</td><td>€ 0.22</td></tr> <tr> <td>0 to 120 minutes</td><td>€ 0.28</td></tr> <tr> <td>0 to 180 minutes</td><td>€ 0.34</td></tr> </table> <p><b>3. Parking charge</b></p> <p>The minimum parking charge is <b>€ 33.00</b> per 24-hour period (or part thereof).</p> <p>The parking charge is <b>€ 1.20</b> per 24-hour period (or part thereof) and per 1.000 kg MTOM (or part thereof) for the first 24-hour period (or part thereof). increasing to <b>€ 2.00</b> per 1.000 kg MTOM for each successive 24-hour period (or part thereof).</p>		<b>Charge</b>	Up to 20 t	€ 360.00	Up to 40 t	€ 585.00	40 t to 60 t	€ 805.00	Bridge position	Charge per 10 min. unit and 1.000 kg	0 to 40 minutes	€ 0.62	0 to 90 minutes	€ 0.68	0 to 120 minutes	€ 0.74	0 to 180 minutes	€ 0.80	Remote position	Charge per 10 min. unit and 1.000 kg	0 to 40 minutes	€ 0.16	0 to 90 minutes	€ 0.22	0 to 120 minutes	€ 0.28	0 to 180 minutes	€ 0.34
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Auxiliary services	-																												
Other issues	-																												
Data sources used	<a href="http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php">http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php</a>																												

Charges for ground handling services	
Type of tax/charge	Charges for ground handling services
Country/region	Germany
Transport	Air



mode																																																																			
Transport means	Aviation																																																																		
Description of the scheme	<div>- For usage, by crew and passengers, of the passenger facilities in the General Aviation Terminal, a terminal charge will be levied.</div> <div>- A ground rent ("Positioning Charge") is to be paid to the Airport for the parking of aircraft.</div> <div>- In addition to the landing and passenger charges, a noise protection charge shall be paid</div>																																																																		
Responsible authority	Flughafen Hamburg GmbH																																																																		
Charge base(s)	<div>- The terminal charge will be levied after every landing according to the aircraft's MTOM, regardless of the services actually used.</div> <div>- The positioning charge is calculated based on the licensed MTOM of the aircraft.</div> <div>- The noise protection charge will be levied on all landings and take-offs of aircraft exceeding 2.000 kg MTOM</div>																																																																		
Charge structure and level	<div>The following charges apply:</div> <div>1. Terminal Charges</div> <table><tr><td>up to</td><td>2.000 kg MTOM</td><td><b>EUR 11.25</b></td></tr><tr><td>up to</td><td>5.700 kg MTOM</td><td><b>EUR 28.65</b></td></tr><tr><td>up to</td><td>14.000 kg MTOM</td><td><b>EUR 40.40</b></td></tr><tr><td>up to</td><td>20.000 kg MTOM</td><td><b>EUR 51.15</b></td></tr><tr><td>more than</td><td>20.000 kg MTOM</td><td><b>EUR 100.20</b></td></tr></table> <div>2. Positioning Charge</div> <div>Daily Parking</div> <div>The positioning charge per 15 minutes (or part thereof) is as follows:</div> <table><tr><td>up to 3.000 kg MTOM</td><td><b>EUR 0.35</b></td></tr><tr><td>from 3.000 kg to 5.000 kg MTOM</td><td><b>EUR 0.55</b></td></tr><tr><td>from 5.000 kg to 7.000 kg MTOM</td><td><b>EUR 0.75</b></td></tr><tr><td>over 7.000 kg MTOM (per 1.000 kg or part thereof)</td><td><b>EUR 0.10</b></td></tr></table> <div>There is a minimum positioning charge of <b>EUR 3.85</b></div> <div>Long-term Parking</div> <table><tr><th>MTOM</th><th>Monthly Charge</th><th>Annual Charge</th></tr><tr><td>up to 3t</td><td>EUR 442.80</td><td>EUR 3.796.35</td></tr><tr><td>up to 5t</td><td>EUR 554.25</td><td>EUR 4.739.70</td></tr><tr><td>up to 7t</td><td>EUR 592.60</td><td>EUR 5.078.65</td></tr><tr><td>over 7t (per t or part thereof)</td><td>EUR 75.65</td><td>EUR 649.60</td></tr></table> <div>3. Aircraft towing into or out of Hangars</div> <table><tr><th>Service</th><th>Unit</th><th>EUR</th></tr><tr><td>Up to 2.0 tons MTOM</td><td>total event</td><td>9.00</td></tr><tr><td>More than 2.0 t up to 10 tons MTOM</td><td>total event</td><td>16.00</td></tr><tr><td>More than 10 tons MTOM</td><td>total event</td><td>22.00</td></tr></table> <div>4. The noise protection charge, is as follows:</div> <table><tr><th>emission class</th><th>Price [EUR]</th></tr><tr><td>1</td><td>1.00 EUR</td></tr><tr><td>2</td><td>2.00 EUR</td></tr><tr><td>3</td><td>3.00 EUR</td></tr><tr><td>4</td><td>9.00 EUR</td></tr><tr><td>5</td><td>24.00 EUR</td></tr><tr><td>6</td><td>65.00 EUR</td></tr><tr><td>7</td><td>175.00 EUR</td></tr></table>	up to	2.000 kg MTOM	<b>EUR 11.25</b>	up to	5.700 kg MTOM	<b>EUR 28.65</b>	up to	14.000 kg MTOM	<b>EUR 40.40</b>	up to	20.000 kg MTOM	<b>EUR 51.15</b>	more than	20.000 kg MTOM	<b>EUR 100.20</b>	up to 3.000 kg MTOM	<b>EUR 0.35</b>	from 3.000 kg to 5.000 kg MTOM	<b>EUR 0.55</b>	from 5.000 kg to 7.000 kg MTOM	<b>EUR 0.75</b>	over 7.000 kg MTOM (per 1.000 kg or part thereof)	<b>EUR 0.10</b>	MTOM	Monthly Charge	Annual Charge	up to 3t	EUR 442.80	EUR 3.796.35	up to 5t	EUR 554.25	EUR 4.739.70	up to 7t	EUR 592.60	EUR 5.078.65	over 7t (per t or part thereof)	EUR 75.65	EUR 649.60	Service	Unit	EUR	Up to 2.0 tons MTOM	total event	9.00	More than 2.0 t up to 10 tons MTOM	total event	16.00	More than 10 tons MTOM	total event	22.00	emission class	Price [EUR]	1	1.00 EUR	2	2.00 EUR	3	3.00 EUR	4	9.00 EUR	5	24.00 EUR	6	65.00 EUR	7	175.00 EUR
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Auxiliary services	-
Other issues	-
Data sources used	<a href="https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf">https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf</a> <a href="https://www.yumpu.com/en/document/view/51635/charges-for-extra-services-hamburg-airport/2">https://www.yumpu.com/en/document/view/51635/charges-for-extra-services-hamburg-airport/2</a>

Charges for ground handling services	
Type of tax/charge	Charges for ground handling services
Country/region	Germany
Transport mode	Air
Transport means	Aviation
Description of the scheme	For aircraft parking a rent (parking charge) has to be paid to the airport operator. For each landing and take-off of an aircraft a noise surcharge has to be paid to the airport operator.
Responsible authority	Frankfurt Airport
Charge base(s)	The amount of the parking charge is calculated according to the aircraft stand size required by the aircraft and the length of the time parked. which is based on the time between on-block and off-block of the aircraft.  For all flights a charge to finance the package of measures has to be paid which is based on the number of departing passengers aboard the aircraft and the freight and mail tonnage transported on flights upon arrival and departure.
Charge structure and level	1. For each parking event a basic charge for every hour or part thereof is calculated for each aircraft as follows: <b>in €</b> <b>from 00.00 until 23.59 hrs local time</b> Aircraft stand size 1 up to 10 hours <b>10.29</b> > 10 hours up to 24 hours (max. daily rate) <b>102.90</b> > 24 hours per 24 hours or part thereof (lump sum rate) <b>102.90</b> <b>from 06.00 until 21.59 hrs local time</b> Aircraft stand size 2 up to 2 hours <b>23.67</b> Aircraft stand size 3 up to 3 hours <b>32.93</b> Aircraft stand size 4 up to 4 hours <b>44.24</b> Aircraft stand size 5 up to 5 hours <b>47.33</b> Aircraft stand size 6 up to 5 hours <b>51.45</b> Aircraft stand size 7 up to 5 hours <b>54.53</b> Aircraft stand size 8 up to 5 hours <b>58.65</b> Aircraft stand size 9 up to 5 hours <b>61.74</b> <b>from 22.00 until 05.59 hrs local time</b> Aircraft stand size 2 <b>11.83</b> Aircraft stand size 3 <b>16.46</b> Aircraft stand size 4 <b>22.12</b> Aircraft stand size 5 <b>23.67</b>

	Aircraft stand size 6 <b>25.72</b> Aircraft stand size 7 <b>27.27</b> Aircraft stand size 8 <b>29.32</b> Aircraft stand size 9 <b>30.87</b> 2. Charges to finance the package of measures (noise surcharges) Noise surplus charge during 24 hrs per movement in €: Category <table><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr><tr><td>2.25</td><td>2.81</td><td>3.38</td><td>3.75</td><td>6.00</td><td>12.38</td><td>13.13</td><td>18.75</td><td>20.63</td><td>24.38</td><td>26.25</td><td>45.00</td><td>56.25</td><td>93.75</td><td>750.00</td></tr></table>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	2.25	2.81	3.38	3.75	6.00	12.38	13.13	18.75	20.63	24.38	26.25	45.00	56.25	93.75	750.00
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																	
2.25	2.81	3.38	3.75	6.00	12.38	13.13	18.75	20.63	24.38	26.25	45.00	56.25	93.75	750.00																	
Auxiliary services	-Surplus charges related to size of aircraft -Surcharges for pier stands -Charges for Central Ground Handling Infrastructure (per turnaround) -Charge for the throughput of flight turbine fuel through the Central Ground Handling Infrastructure facilities fuel depot and underfloor-refueling facility																														
Other issues	-																														
Data sources used	<a href="http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html">http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html</a>																														

Charges for ground handling services																							
Type of tax/charge	Charges for ground handling services																						
Country/region	Germany																						
Transport mode	Air																						
Transport means	Aviation																						
Description of the scheme																							
Responsible authority	Flughafen München GmbH																						
Charge base(s)																							
Charge structure and level	<p>For <b>Airport München</b> there are the following ground handling services:</p> <p>1.Noise protection hangar for aircraft engine test runs</p> <table> <tr> <th>Services</th><th>Unit</th></tr> <tr> <td>EUR</td><td></td></tr> <tr> <td>Maximum take-off mass of aircraft:</td><td></td></tr> <tr> <td>Up to 5.700 kg</td><td>per hour or part thereof</td></tr> <tr> <td>25.00</td><td></td></tr> <tr> <td>Over 5.700 kg up to 14.000 kg</td><td>per hour or part thereof</td></tr> <tr> <td>45.00</td><td></td></tr> <tr> <td>Over 14.000 kg up to 100.000 kg</td><td>per hour or part thereof</td></tr> <tr> <td>65.00</td><td></td></tr> <tr> <td>Over 100.000 kg</td><td>per hour or part thereof</td></tr> <tr> <td>120.00</td><td></td></tr> </table> <p>2. Release of parking positions</p>	Services	Unit	EUR		Maximum take-off mass of aircraft:		Up to 5.700 kg	per hour or part thereof	25.00		Over 5.700 kg up to 14.000 kg	per hour or part thereof	45.00		Over 14.000 kg up to 100.000 kg	per hour or part thereof	65.00		Over 100.000 kg	per hour or part thereof	120.00	
Services	Unit																						
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65.00																							
Over 100.000 kg	per hour or part thereof																						
120.00																							

	<u>Services</u>	<u>Unit</u>
	<u>EUR</u>	
	Disposition of driver (Marshaller)	per process
	15.00	
	3. General aviation	
	3.1 Staff rates	
	<u>Services</u>	<u>Unit</u>
	<u>EUR</u>	
	Airport operations/Traffic operations assistants ("Romeo")	per each 15 min or part thereof
	25.00	
	Support for filming and photography	per each 15 min or part thereof
	25.00	
	3.2 Aircraft towing (small aircraft)	
	<u>Services</u>	<u>Unit</u>
	<u>EUR</u>	
	Park in (if space available) and/or pull out from the General Aviation Hangar	
	Up to 5.700 kg	for the first 20 min
	20.00	
	Over 5.700 kg	for the first 20 min
	32.00	
	Over 40.000 kg	for the first 20 min
	65.00	
	Other towing (outside the hangar)	for the first 20 min
	35.00	
	Processes over 20 min	per each add. 15 min or part
	thereof 25.00	
	add. Charge for the use of FMG's towing bars	
	Up to 5.700 kg	per process
	8.00	
	Over 5.700 kg	per process
	15.00	
	Over 40.000 kg	per process
	20.00	
	3.3 Aircraft washing	
	<u>Services</u>	<u>Unit</u>
	<u>EUR</u>	
	Use of the washing system in the hangar (up to 2 hrs operation)	per process
	30.00	
	3.4 Mobile ground power unit (GPU)	
	<u>Services</u>	<u>Unit</u>
	<u>EUR</u>	
	Mobile ground power unit (GPU)	per each 30 min or part thereof
	65.00	
	3.5 GAT -Crew-Room	
	<u>Services</u>	<u>Unit</u>
	<u>EUR</u>	
	Stay	up to 5 hrs.
	35.00	
		Over 5 hrs.
	50.00	
Auxiliary	Cargo/freight handling of animal products or live animals (Border Inspection Post)	

services	
Other issues	-
Data sources used	<a href="https://www.munich-airport.com/airport-charges-1325117">https://www.munich-airport.com/airport-charges-1325117</a>

Persons with reduced mobility charges	
Type of tax/charge	Persons with reduced mobility charges
Country/region	Germany
Transport mode	Air
Transport means	Aviation
Description of the scheme	The PRM charge is levied on commercial passenger traffic to offset the costs incurred for the provision of facilities for passengers with reduced mobility. in line with EU Directive 1107/2006.
Responsible authority	Berliner Flughafen Gesellschaft mbH (BFG) Flughafen Hamburg GmbH Frankfurt Airport Flughafen München GmbH
Charge base(s)	The PRM charge is calculated on the number of passengers on board at take-off on commercial and industrial flights.
Charge structure and level	The PRM charge for <b>Berlin Airport</b> is € 0.21 per departing passenger The PRM charge for <b>Hamburg Airport</b> is as follows: 0.12€ Levy per departing passenger (local and transfer passenger) for <b>Frankfurt Airport</b> is 1.26 € The PRM charge for <b>München Airport</b> per passenger is 0.54 €
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php">http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php</a> <a href="https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf">https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf</a> <a href="http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html">http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html</a> <a href="https://www.munich-airport.com/airport-charges-1325117">https://www.munich-airport.com/airport-charges-1325117</a>

Security charges	
Type of tax/charge	security charges
Country/region	Germany
Transport mode	Air
Transport means	Aviation
Description of the scheme	The security charge is to cover costs incurred as a result of the requirements of the Act on Aviation Security ("Luftsicherheitsgesetz") and the European Union directives for security in civil aviation.
Responsible authority	Berliner Flughafen Gesellschaft mbH (BFG) Flughafen Hamburg GmbH

	Frankfurt Airport Flughafen München GmbH
Charge base(s)	A security charge has to be paid which is based on the number of departing passengers aboard the aircraft and the freight and mail tonnage transported on flights upon arrival and departure.
Charge structure and level	<p>The security charge for <b>Berlin Tegel</b> is € 0.63 per departing passenger</p> <p>The security charge for <b>Hamburg Airport</b> is as follows: 1.20€/passenger</p> <p>In the case of <b>Frankfurt Airport</b>, there are the following security charges:</p> <p>Per passenger aboard the aircraft upon departure 1.24 €</p> <p>Per 100 kg or fraction thereof aboard the aircraft upon arrival and departure 0.21 €</p> <p>The security charge for <b>München Airport</b>:</p> <p>For passenger flights:</p> <ul style="list-style-type: none"> <li>per passenger 0.74 €</li> </ul> <p>For cargo and mail flights:</p> <ul style="list-style-type: none"> <li>per workload unit or part thereof 0.29 € (one workload unit is equivalent to 100 kg of cargo and/or mail on board the aircraft on take-off or landing)</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php">http://www.berlin-airport.de/en/business-partners/charges-and-regulations/index.php</a> <a href="https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf">https://www.hamburg-airport.de/media/Airport_Charges_Part_I_15-01-2015.pdf</a> <a href="http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html">http://www.fraport.com/content/fraport/en/our-expertise/aviation-services/terminal-traffic-management/airport-charges.html</a> <a href="https://www.munich-airport.com/airport-charges-1325117">https://www.munich-airport.com/airport-charges-1325117</a>

Luftverkehrsabgabe	
Type of tax/charge	Aviation tax
Country/region	Germany
Transport mode	Aviation
Transport means	Passenger airplanes
Description of the scheme	Since 2011 all departing air passengers from German airports are levied a ticket tax.
Responsible authority	National government
Charge base(s)	Departing passenger
Charge structure and level	<p>The tax level depends on the flight distance. Three groups of countries are considered:</p> <ul style="list-style-type: none"> <li>Short distance countries and domestic flights: € 7.50 per passenger</li> <li>Medium distance countries: € 23.43</li> <li>Long distance countries: € 42.18</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	EEBA (2014), Aviation taxes in Europe – a snapshot

**12 GREECE****12.1 Road**

<b>Greece – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	Greece
Transport mode	Road
Transport means	All road 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)	Volume of fuel purchased
Charge structure and level	Excise duties: Leaded petrol: 681.00 €/kl Unleaded petrol (≤96.5 oct.): 670.00 €/kl Unleaded petrol (>96.5 oct.): 670.00 €/kl Unleaded petrol (substitute petrol): 670.00 €/kl Gas oil (including bio diesel) (propellant): 330.00 €/kl LPG (propellant): 330.00 €/ton  VAT: as of June 2016, 24% rate applies to all the above fuel types  Note that no excise duty is payable upon the purchase of natural gas as a propellant. Furthermore, natural gas is subject to a VAT rate of 13% (that is significantly lower than the 24% levied on other fuels).
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

<b>Greece – Road transport – Vehicle purchase and registration taxation</b>	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	Greece
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	VAT is levied at the time of acquisition of a vehicle. Both the registration tax (exempt from VAT) and the 'luxury' tax (VAT does apply) are payable when vehicles clear Greek customs.

Responsible authority	National government																																																														
Charge base(s)	<p>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.</p> <p>Since 1 July 1998, the fiscal power rating of passenger cars and commercial vehicles has been calculated as follows: <math>FP = CO_2/45 + (HP/40)^{1.6}</math></p> <p>where: FP is the administrative or fiscal power, P is the real engine power, expressed in kilowatts (kW), CO<sub>2</sub> refers to the carbon dioxide emissions, expressed in grams per kilometer (g/km).</p>																																																														
Charge structure and level	<p><u>VAT</u></p> <p>VAT at the rate of 23% is calculated on the net retail selling price, which is equal to the sum of the 'landed cost' (CIF basis), the customs duty (for non-EU cars), the luxury tax (cf. infra) and the gross profit margin. Thus, VAT is not applied to the registration tax (cf. infra).</p> <p><u>Registration tax</u></p> <p>For new passenger cars, the base for the registration tax is the manufacturer's quoted price of the vehicle, plus freight and insurance expenses (CIF) (or the actual invoice value if it is higher than the CIF figure).</p> <p>For imported used passenger cars, the taxable value is the manufacturer's wholesale value of the vehicle in the year that the vehicle was first registered, reduced in accordance with car category, age and above-average mileage (cf. data source for details). That being said, the total reduction for imported used cars may not exceed 95%, even if an importer can submit a petition to the customs authorities in case the importer considers the estimated taxable value to be much higher than the real value.</p> <p>To determine the registration tax due, the taxable value is multiplied by a coefficient that is determined by a car's engine capacity and emission technology as specified in this table:</p> <table><tr><th rowspan="2">Engine capacity (in cc)</th><th colspan="5">Emission technology</th></tr><tr><th>Electric or Hybrid</th><th>Euro 6 or newer</th><th>Euro 5</th><th>Euro 4</th><th>pre-Euro 4</th></tr><tr><td>≤ 900</td><td>0%</td><td>5%</td><td>14%</td><td>24%</td><td>37%</td></tr><tr><td>&gt; 900 ≤ 1400</td><td>0%</td><td>12%</td><td>27%</td><td>49%</td><td>66%</td></tr><tr><td>&gt; 1400 ≤ 1600</td><td>0%</td><td>20%</td><td>45%</td><td>95%</td><td>128%</td></tr><tr><td>&gt; 1600 ≤ 1800</td><td>0%</td><td>30%</td><td>56%</td><td>129%</td><td>148%</td></tr><tr><td>&gt; 1800 ≤ 2000</td><td>0%</td><td>40%</td><td>83%</td><td>216%</td><td>266%</td></tr><tr><td>&gt; 2000</td><td>0%</td><td>50%</td><td>142%</td><td>334%</td><td>346%</td></tr></table> <p>For new commercial vehicles, the taxable value for the registration tax is the CIF value (plus import duties in case the vehicle is entering Greece from a non-EU country). For imported used commercial vehicles, the taxable value cannot be lower than the relevant entry in the customs database (based on prices given in used vehicle catalogues issued by Eurotax, etc.).</p> <p>To determine the registration tax due, the taxable value is multiplied by a coefficient that depends on the type of vehicle:</p> <table><tr><th>Vehicle type</th><th>Engine capacity (in cc)</th><th>Coefficient</th></tr><tr><td>LCV (≤ 3.5t) with open loading space (cf. pick-ups) and 'single or double' cabin</td><td>all engines</td><td>7%</td></tr><tr><td rowspan="4">LCV (≤ 3.5t) with covered loading space (cf. vans)</td><td>≤ 900</td><td>6%</td></tr><tr><td>&gt; 900 ≤ 1400</td><td>14%</td></tr><tr><td>&gt; 1400 ≤ 1800</td><td>18%</td></tr><tr><td>&gt; 1800 &lt; 2000</td><td>21%</td></tr></table>	Engine capacity (in cc)	Emission technology					Electric or Hybrid	Euro 6 or newer	Euro 5	Euro 4	pre-Euro 4	≤ 900	0%	5%	14%	24%	37%	> 900 ≤ 1400	0%	12%	27%	49%	66%	> 1400 ≤ 1600	0%	20%	45%	95%	128%	> 1600 ≤ 1800	0%	30%	56%	129%	148%	> 1800 ≤ 2000	0%	40%	83%	216%	266%	> 2000	0%	50%	142%	334%	346%	Vehicle type	Engine capacity (in cc)	Coefficient	LCV (≤ 3.5t) with open loading space (cf. pick-ups) and 'single or double' cabin	all engines	7%	LCV (≤ 3.5t) with covered loading space (cf. vans)	≤ 900	6%	> 900 ≤ 1400	14%	> 1400 ≤ 1800	18%	> 1800 < 2000	21%
Engine capacity (in cc)	Emission technology																																																														
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	> 1800 < 2000	21%																																																													



			> 2000	26%
		heavy trucks (> 3.5t)	all engines	5%
		buses and tractors	all engines	no coefficient... rather, registration tax equals one year circulation tax (cf. infra)
	Note that electric commercial vehicles are exempt from registration tax and that for pre-Euro 2 commercial vehicles, the coefficients listed in the table should be increased by 30%.			
	<u>Luxury tax</u>			
	The so-called 'luxury' tax applies to passenger cars that upon acquisition exceed a certain value. The amount due equals the product of the taxable value (which is determined in the same way as it is done for the registration tax) and a percentage factor that itself depends on the taxable value in the way indicated in this table:			
			taxable value	luxury tax rate
			< 20000€	0%
			≥ 20000 ≤ 22000	10%
			> 22000 ≤ 28000	30%
			> 28000	40%
	Note that electric vehicles (as well as taxi cabs, ambulances, hearses and caravans) are exempt from luxury tax.			
Auxiliary services	n/a			
Other issues	n/a			
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>			

Greece – Road transport – Vehicle ownership taxation	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Country/region	Greece
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	The main tax that is levied on the ownership of vehicles is the circulation tax. In addition, an annual 'luxury living' applies to owners of passenger cars with engine capacity above 1,929cc and not older than 10 years.
Responsible authority	National government
Charge base(s)	The base for circulation tax is CO <sub>2</sub> emissions for passenger cars (though it is engine capacity for passenger cars registered before November 2010), the number of seats for buses, and gross vehicle weight for commercial vehicles
Charge structure and level	<p><u>Circulation tax</u></p> <p>For passenger cars first registered in Greece before November 2010, engine capacity determines the amount of circulation tax due annually in the following way:</p>

Engine capacity (in cc)	Circulation tax (in €)		
	first registration before 2001	first registration after 2000, but before 2006	first registration after 2005, but before November 2010
≤ 300	22		
> 300 ≤ 785	55		
> 786 ≤ 1071	120		
> 1072 ≤ 1357	135		
> 1358 ≤ 1548	225	240	255
> 1549 ≤ 1738	250	265	280
> 1739 ≤ 1928	280	300	320
> 1929 ≤ 2357	615	630	690
> 2358 ≤ 3000	820	840	920
> 3001 ≤ 4000	1025	1050	1150
> 4000	1230	1260	1380

For passenger cars registered after October 2010, the amount of circulation tax due annually equals the product of the car's CO<sub>2</sub> emission (in g/km) and a coefficient itself based on the CO<sub>2</sub> emission class:

CO <sub>2</sub> emission (in g/km)	coefficient
≤ 90	0
> 90 ≤ 100	0.90
> 100 ≤ 120	0.98
> 120 ≤ 140	1.20
> 140 ≤ 160	1.85
> 160 ≤ 180	2.45
> 180 ≤ 200	2.78
> 200 ≤ 250	3.05
> 250	3.72













Note that electric cars as well as hybrid cars with an engine capacity of up to 1549cc are exempt from circulation tax. For hybrid cars with an engine capacity greater than that, only 60% of the amounts specified by the above tables is due.





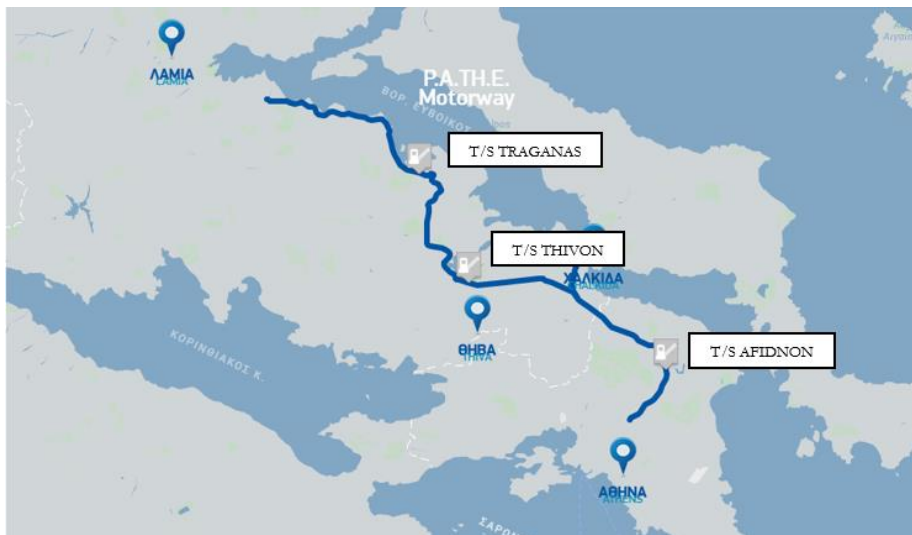
The following table shows how gross vehicle weight determines the circulation tax due for commercial vehicles:





Gross vehicle weight (in ton)	Circulation tax (in €)
≤ 1.5	75
> 1.5 ≤ 3.5	105
> 3.5 ≤ 10	300
> 10 ≤ 20	600
> 20 ≤ 30	940
> 30 ≤ 40	1320
> 40	1490
tractors	300

	<p>The following table shows how the number of seats determines the circulation tax due for buses and coaches:</p> <table border="1"> <thead> <tr> <th>Number of Seats</th><th>Circulation tax (in €)</th></tr> </thead> <tbody> <tr> <td>≤ 33</td><td>210</td></tr> <tr> <td>&gt; 33 ≤ 50</td><td>410</td></tr> <tr> <td>&gt; 50</td><td>510</td></tr> </tbody> </table> <p><u>Luxury Living tax</u></p> <p>This tax is based on the income that a specific type of car is presumed to represent. For cars that are less than five years old, the minimum presumed income is 4000€, but this rises with 600€ per 100cc above 1200cc, with 900€ per 100cc above 2000cc and with 1200€ per 100cc above 3000cc. These amounts are reduced by 30% for cars that are 5-10 years old and 50% for cars that are more than 10 years old.</p> <p>The luxury living tax annually due equals 5% of the presumed income for cars with an engine capacity greater than 1929cc and 13% of the presumed income for cars with an engine capacity greater than 2500cc. The tax is reduced by 30% if the car is older than five years (like the presumed income related to it), while cars over 10 years' old are exempt from the luxury living tax.</p>	Number of Seats	Circulation tax (in €)	≤ 33	210	> 33 ≤ 50	410	> 50	510
Number of Seats	Circulation tax (in €)								
≤ 33	210								
> 33 ≤ 50	410								
> 50	510								
Auxiliary services	n/a								
Other issues	n/a								
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>								
















Greece – Road transport – Vehicle insurance taxation	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Greece
Transport mode	Road
Transport means	All road vehicles that are insured, as a tax is levied on all motoring related insurance premiums
Description of the scheme	Different types and levels of charges depending on the type of insurance
Responsible authority	National government
Charge base(s)	The insurance premium
Charge structure and level	<p>The standard insurance premium tax rate of 15% applies to all motoring related insurance premiums except those for fire risk, on which a 20% tax is levied.</p> <p>In addition, there is a tax to finance the motor guarantee fund. It amounts to 6.6% of the liability insurance premium, and 0.6% of the premiums of other motoring related insurance policies.</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a>

Diodia (Tolls) of Nea Odos S.A.																													
Type of tax/charge	Distance based road charges																												
Country/region	Greece / Attica and Central Greece / road segment "Athens (I/C Metamorfosi) – Maliakos (I/C Skarfia)"																												
Transport mode	Road																												
Transport means	<div>1. Motorcycle &amp; tricycle vehicles.</div> <div>2. Light vehicles (Light vehicles with or without trailer and height less than 2.20 m.).</div> <div>3. Trucks, buses, and other vehicles with less than 4 axes (Vehicles with or without trailer with 2 or 3 axes and height greater than 2.20 m.).</div> <div>4. Trucks and other vehicles with 4 or more axes (Vehicles with or without trailer with 4 or more axes and height greater than 2.20 m.).</div> <table><tr><th colspan="5">Toll Rates</th></tr><tr><th>Category</th><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><th>Vehicle Type</th><td>Motorcycle Tricycle Vehicles</td><td>Light Vehicles</td><td>Trucks, buses and other vehicles with less than 4 axes</td><td>Trucks, and other vehicles with 4 or more axes</td></tr><tr><th>Description</th><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td>Light Vehicles with or without trailer and height less than 2,20 m.</td><td>Vehicles with or without trailer with 2 or 3 axes and height greater than 2,20 m.</td><td>Vehicles with or without trailer with 4 or more axes and height greater than 2,20 m.</td></tr></table> <div>All the vehicles are subject to toll fees, with the exception of the following users' categories:</div> <div><div>• Vehicles of the public sector personnel who supervise – oversee the execution of the contract [between the Hellenic Public Sector and Nea Odos S.A.] provided that they travel for this reason.</div><div>• Vehicles of the Hellenic Police.</div><div>• Vehicles of the Hellenic Fire Service.</div><div>• Vehicles of the Hellenic Armed Forces.</div><div>• Ambulances.</div><div>• Vehicles of the personnel of the concessionaire and the constructor provided that they travel for the implementation of the contract.</div></div> <div>According to the legislative framework of the operation of Nea Odos S.A. (Law 3555/2007), payment of toll fees are foreseen for the vehicles of People with Special Needs (PwSN) at every toll station of the motorway. Nevertheless, Nea Odos S.A. allows the free passing of PwSN vehicles given that it will be subsidized respectively by the Hellenic Public Sector.</div>				Toll Rates					Category	1	2	3	4	Vehicle Type	Motorcycle Tricycle Vehicles	Light Vehicles	Trucks, buses and other vehicles with less than 4 axes	Trucks, and other vehicles with 4 or more axes	Description							Light Vehicles with or without trailer and height less than 2,20 m.	Vehicles with or without trailer with 2 or 3 axes and height greater than 2,20 m.	Vehicles with or without trailer with 4 or more axes and height greater than 2,20 m.
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Description of the scheme	<div>This is the "distance based" tolling scheme of the part "Athens (I/C Metamorfosis) – Maliakos (I/C Skarfias)" (172.5 km.) of the "Athens – FYROM border" road segment. This is not an actual distance based tolling scheme, since there are no actual distances calculated, but the tolling fees are payed depending on the passing from each toll station. There are frontal and lateral tolling stations but not in each entry/exit of the motorway. Therefore, there is a possibility that a vehicle pays for a longer distance that it actually travelled and, on the other hand, it could avoid paying for some parts of the distance travelled by using the parallel road network. Nevertheless, it is forbidden for freight transport vehicles to use the aforementioned parallel road network and most vehicles do not use it. As far as the "Athens – Maliakos" route is straight followed without any deviations, it can be considered as a distance based tolling scheme.</div> <div>Three payment methods are accepted by the Nea Odos S.A. toll stations:</div> <div>1. Physical cash payment to the toll collector on all lanes bearing the following signage:</div>																												

	<div></div> <p>2. Electronic payment via Fast Pass transponder on all lanes bearing the following signage:</p> <div></div> <p>3. Automatic machine payment with a toll booth coin “basket”:</p> <div></div> <p>Nea Odos’s e-toll service goes by the name of Fast Pass. Using the e-transponder provided FREE OF CHARGE and placing it in the vehicles’ windshield, the driver can quickly and easily go through the special electronic toll gates at all Nea Odos toll stations. When the driver goes through an electronic toll gate, the system reads the e-transponder, debits the toll from the account and the protective barrier is lifted automatically.</p> <p>Special Automatic Toll Payment Machines operate at all stations. Users follow a very simple and quick procedure. By choosing the lane with the relevant signage and depositing the toll fee in a special basket, the signal light turns green and the boom gate opens.</p>										
Responsible authority	Nea Odos S.A.										
Charge base(s)	Kilometres driven (actually per toll station passing).										
Charge structure and level	<p>Network:</p> <div></div> <p>Toll rates:</p> <table><tr><th>Category</th><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><td><b>Vehicle Type</b></td><td>Motorcycle &amp; tricycle vehicles</td><td>Light vehicles</td><td>Trucks, buses, and other vehicles with less than 4</td><td>Trucks, and other vehicles with 4 or more axes</td></tr></table>	Category	1	2	3	4	<b>Vehicle Type</b>	Motorcycle & tricycle vehicles	Light vehicles	Trucks, buses, and other vehicles with less than 4	Trucks, and other vehicles with 4 or more axes
Category	1	2	3	4							
<b>Vehicle Type</b>	Motorcycle & tricycle vehicles	Light vehicles	Trucks, buses, and other vehicles with less than 4	Trucks, and other vehicles with 4 or more axes							

				axes	
					
	<b>Description</b>	-	Light vehicles with or without trailer and height less than 2.20 m.	Vehicles with or without trailer with 2 or 3 axes and height greater than 2.20 m.	Vehicles with or without trailer with 4 or more axes and height greater than 2.20 m.
	<b>Frontal Tolls of Afidnes</b>	2.25 €	3.25 €	8.15 €	11.40 €
	<b>Lateral Tolls of Kapandriti</b>	1.35 €	1.95 €	4.95 €	6.90 €
	<b>Lateral Tolls of Malakasa</b>	0.95 €	1.40 €	3.50 €	4.90 €
	<b>Lateral Tolls of Inofyta</b>	0.45 €	0.65 €	1.65 €	2.30 €
	<b>Frontal Tolls of Thiva</b>	2.65 €	3.80 €	9.50 €	13.35 €
	<b>Lateral Tolls of Thiva</b>	1.05€	1.50 €	3.75 €	5.30 €
	<b>Frontal Tolls of Tragana</b>	2.65 €	3.80 €	9.50 €	13.30 €
	<b>Lateral Tolls of Tragana</b>	2.10 €	3.05 €	7.60 €	10.65 €
	For a straight route from Athens to FYROM border, only the Frontal Tolls should be considered.				
Auxiliary services	-				
Other issues	<ul style="list-style-type: none"><li>• Revenues are earmarked for maintenance, renewal, operation, and partially contribute to the "Athens – Maliakos" road segment construction funding scheme.</li><li>• "I/C" stands for "Intersection" according to Nea Odos' nomenclature.</li><li>• "T/S" stands for "Toll Station" according to Nea Odos' nomenclature.</li></ul>				
Data sources used	<ul style="list-style-type: none"><li>• <a href="http://www.neaodos.gr">http://www.neaodos.gr</a></li><li>• <a href="http://www.neaodos.gr/toll-rates-payment-methods/?lang=en">http://www.neaodos.gr/toll-rates-payment-methods/?lang=en</a></li><li>• <a href="http://www.neaodos.gr/map-general/?lang=en">http://www.neaodos.gr/map-general/?lang=en</a></li><li>• <a href="http://www.qgde.gr/dmdocuments/NODOS.pdf">http://www.qgde.gr/dmdocuments/NODOS.pdf</a> [in Greek]</li></ul>				

Diodia (Tolls) of Kentriki Odos S.A.	
Type of tax/charge	Distance based road charges
Country/region	Greece / Central Greece / road segment "Skarfia – Raches"
Transport mode	Road
Transport means	1. Motorcycle & tricycle vehicles. 2. Light vehicles (Light vehicles with or without trailer and height less than 2.20 m.). 3. Trucks, buses, and other vehicles with less than 4 axes (Vehicles with or without trailer with 2 or 3 axes and height greater than 2.20 m.). 4. Trucks and other vehicles with 4 or more axes (Vehicles with or without trailer with 4 or more axes and height greater than 2.20 m.).

	<table><tr><th colspan="5">Toll Rates</th></tr><tr><th>Category</th><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><th>Vehicle Type</th><td>Motorcycle Tricycle Vehicles</td><td>Light Vehicles</td><td>Trucks, buses and other vehicles with less than 4 axes</td><td>Trucks, and other vehicles with 4 or more axes</td></tr><tr><th rowspan="2">Description</th><td></td><td></td><td></td><td></td></tr><tr><td></td><td>Light Vehicles with or without trailer and height less than 2,20 m.</td><td>Vehicles with or without trailer with 2 or 3 axes and height greater than 2,20 m.</td><td>Vehicles with or without trailer with 4 or more axes and height greater than 2,20 m.</td></tr></table>	Toll Rates					Category	1	2	3	4	Vehicle Type	Motorcycle Tricycle Vehicles	Light Vehicles	Trucks, buses and other vehicles with less than 4 axes	Trucks, and other vehicles with 4 or more axes	Description						Light Vehicles with or without trailer and height less than 2,20 m.	Vehicles with or without trailer with 2 or 3 axes and height greater than 2,20 m.	Vehicles with or without trailer with 4 or more axes and height greater than 2,20 m.
Toll Rates																									
Category	1	2	3	4																					
Vehicle Type	Motorcycle Tricycle Vehicles	Light Vehicles	Trucks, buses and other vehicles with less than 4 axes	Trucks, and other vehicles with 4 or more axes																					
Description																									
		Light Vehicles with or without trailer and height less than 2,20 m.	Vehicles with or without trailer with 2 or 3 axes and height greater than 2,20 m.	Vehicles with or without trailer with 4 or more axes and height greater than 2,20 m.																					
	<p>All the vehicles are subject to toll fees, with the exception of the following users' categories:</p> <ul style="list-style-type: none"><li>• Vehicles of the public sector personnel who supervise – oversee the execution of the contract [between the Hellenic Public Sector and Kentriki Odos S.A.] provided that they travel for this reason.</li><li>• Vehicles of the Hellenic Police.</li><li>• Vehicles of the Hellenic Fire Service.</li><li>• Vehicles of the Hellenic Armed Forces.</li><li>• Ambulances.</li><li>• Vehicles of the personnel of the concessionaire, the constructor, and the operator provided that they travel for the implementation of the contract.</li></ul> <p>According to the legislative framework of the operation of Kentriki Odos S.A. (Law 3597/2007), payment of toll fees are foreseen for the vehicles of People with Special Needs (PwSN) at every toll station of the motorway. Nevertheless, Kentriki Odos S.A. allows the free passing of PwSN vehicles given that it will be subsidized respectively by the Hellenic Public Sector. Until the construction of the parallel road "Molos – Thermopiles", Kentriki Odos S.A. provides free passing cards to the residents of the Municipality of Molos given that it will be subsidized respectively by the Hellenic Public Sector.</p>																								
Description of the scheme	<p>This is the "distance based" tolling scheme of the part "Skarfia – Raches" (57 km.) of the "Athens – FYROM border" road segment. This is not an actual distance based tolling scheme, since there are no actual distances calculated, but the tolling fees are payed depending on the passing from each toll station. There are frontal and lateral tolling stations but not in each entry/exit of the motorway. Therefore, there is a possibility that a vehicle pays for a longer distance that it actually travelled and, on the other hand, it could avoid paying for some parts of the distance travelled by using the parallel road network. Nevertheless, it is forbidden for freight transport vehicles to use the aforementioned parallel road network and most vehicles do not use it. As far as the "Skarfia – Raches" route is straight followed without any deviations, it can be considered as a distance based tolling scheme.</p> <p>Three payment methods are accepted by the Kentriki Odos S.A. toll stations:</p> <p>1. Physical cash payment to the toll collector on all lanes bearing the following signage:</p> <div></div> <p>2. Electronic payment via Kentriki Pass transponder on all lanes bearing the following signage:</p> <div></div>																								

## 3. Automatic machine payment with a toll booth coin "basket":



Kentriki Odos's e-toll service goes by the name of Kentriki Pass. Using the e-transponder provided FREE OF CHARGE, every user may go through the special electronic toll gates at Kentriki Odos toll stations and continue on his or her journey without delay, quickly and easily. When the driver goes through an electronic toll gate, the system reads the e-transponder, debits the toll from the account and the protective barrier is lifted automatically.

Special Automatic Toll Payment Machines operate at all stations. Users follow a very simple and quick procedure. By choosing the lane with the relevant signage and depositing the toll fee in a special basket, the signal light turns green and the boom gate opens.

Responsible authority

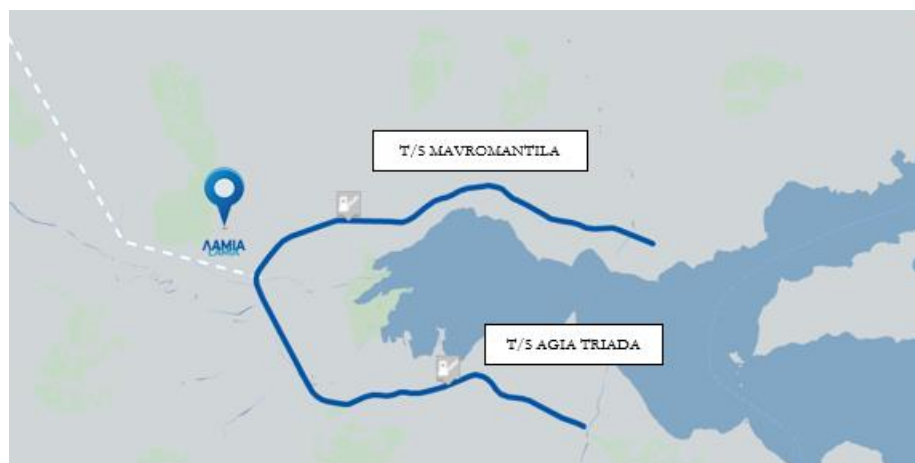
Kentriki Odos S.A.

Charge base(s)

Kilometres driven (actually per toll station passing).

Charge structure and level

Network:



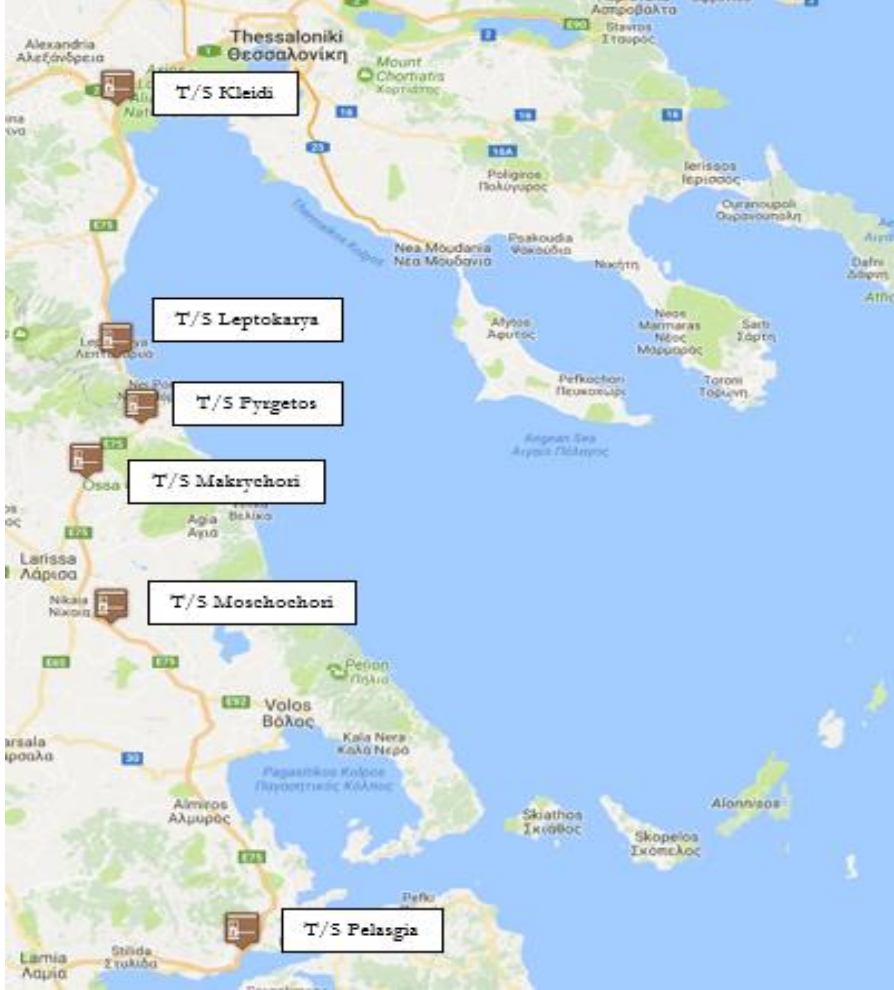
Toll rates:














Category	1	2	3	4
Vehicle Type	Motorcycle & tricycle vehicles	Light vehicles	Trucks, buses, and other vehicles with less than 4 axes	Trucks, and other vehicles with 4 or more axes
Description	-	Light vehicles with or without trailer and height less than 2.20 m.	Vehicles with or without trailer with 2 or 3 axes and height greater than 2.20 m.	Vehicles with or without trailer with 4 or more axes and height greater than 2.20 m.
Frontal Tolls of Agia Triada	1.20 €	1.75 €	4.40 €	6.15 €
Lateral Tolls of Molos	0.20 €	0.30 €	0.85 €	1.15 €



	<b>Lateral Tolls of Mpralos</b>	0.40 €	0.60 €	1.50 €	2.10 €
	<b>Frontal Tolls of Mavromantila</b>	1.30 €	1.85 €	4.70 €	6.60 €
	<b>Lateral Tolls of Agia Marina</b>	0.80 €	1.20 €	3.00 €	4.20 €
	<b>Lateral Tolls of Stilida</b>	0.45 €	0.65 €	1.60 €	2.25 €
	For a straight route from Athens to FYROM border, only the Frontal Tolls should be considered.				
Auxiliary services	-				
Other issues	Revenues are earmarked for maintenance, renewal, operation, and partially contribute to the "Skarfia – Raches" road segment construction funding scheme.				
Data sources used	<ul style="list-style-type: none"> <li><a href="http://kentrikiodos.gr">http://kentrikiodos.gr</a></li> <li><a href="http://kentrikiodos.gr/toll-rates-payment-methods/?lang=en">http://kentrikiodos.gr/toll-rates-payment-methods/?lang=en</a></li> <li><a href="http://kentrikiodos.gr/map-general/?lang=en">http://kentrikiodos.gr/map-general/?lang=en</a></li> <li><a href="http://www.qgde.gr/dmddocuments/KODOS.pdf">http://www.qgde.gr/dmddocuments/KODOS.pdf</a> [in Greek]</li> </ul>				


Diodia (Tolls) of Aegean Motorway S.A.																								
Type of tax/charge	Distance based road charges																							
Country/region	Greece / Central Greece, Thessaly, and Central Macedonia / road segment "Raches – Kleidi"																							
Transport mode	Road																							
Transport means	<div>1. Bicycles, tricycles.</div> <div>2. Light vehicles (Vehicles with or without trailer and height up to 2.20 m.).</div> <div>3. Trucks, buses, and other types of vehicles with less than four (4) axles (Vehicles with or without trailer with two or three axles and a height greater than 2.20 m.).</div> <div>4. Trucks and other types of vehicles with four (4) axles or more (Vehicles with or without trailer with two or three axles and a height greater than 2.20 m.).</div> <table><tr><th colspan="5">VEHICLE CATEGORIES</th></tr><tr><th></th><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><td></td><td>Bicycles, tricycles</td><td>Light vehicles</td><td>Trucks, Buses and other types of vehicles with less than four (4) axles</td><td>Trucks and other types of vehicles with four (4) axles or more</td></tr><tr><td></td><td></td><td>(Vehicles with or without trailer and height up to 2,20m)</td><td>(Vehicles with or without trailer with two or three axles and a height greater than 2,20m)</td><td>(Vehicles with or without trailer with two or three axles and a height greater than 2,20m)</td></tr></table> <div>All the vehicles are subject to toll fees, with the exception of the following users' categories:</div> <div><div>• Vehicles of the public sector personnel who supervise – oversee the execution of the contract [between the Hellenic Public Sector and Aegean Motorway S.A.] provided that they travel for this reason.</div><div>• Vehicles of the Hellenic Police.</div><div>• Vehicles of the Hellenic Fire Service.</div><div>• Vehicles of the Hellenic Armed Forces.</div><div>• Ambulances.</div><div>• Vehicles of the personnel of the concessionaire, the constructor, and the operator (if applicable) provided that they travel for the implementation of the contract.</div></div>				VEHICLE CATEGORIES						1	2	3	4		Bicycles, tricycles	Light vehicles	Trucks, Buses and other types of vehicles with less than four (4) axles	Trucks and other types of vehicles with four (4) axles or more			(Vehicles with or without trailer and height up to 2,20m)	(Vehicles with or without trailer with two or three axles and a height greater than 2,20m)	(Vehicles with or without trailer with two or three axles and a height greater than 2,20m)
VEHICLE CATEGORIES																								
	1	2	3	4																				
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Description of the scheme	This is the "distance based" tolling scheme of the part "Raches – Kleidi" (230 km.) of the "Athens – FYROM border" road segment. This is not an actual distance based tolling scheme, since there are no actual distances calculated, but the tolling fees are payed depending on the passing from each toll station. There are frontal and lateral tolling																							

	<p>stations but not in each entry/exit of the motorway. Therefore, there is a possibility that a vehicle pays for a longer distance than it actually travelled and, on the other hand, it could avoid paying for some parts of the distance travelled by using the parallel road network. Nevertheless, it is forbidden for freight transport vehicles to use the aforementioned parallel road network and most vehicles do not use it. As far as the "Raches – Kleidi" route is straight followed without any deviations, it can be considered as a distance based tolling scheme.</p> <p>Three payment methods are accepted by the Aegean Motorway S.A. toll stations:</p> <ol style="list-style-type: none"> <li>1. Physical cash payment to the toll collector.</li> <li>2. Electronic payment via away transponder.</li> <li>3. Automated Toll Payment Machines (ATMs), located at the lanes of Ramp [i.e. lateral] Toll Stations.</li> </ol> <p>The away transponder is an electronic device which is installed at the vehicle giving the opportunity to pay toll fees by charging an account at electronic toll lanes, thus making the journey easier and more convenient. The transponder works in a simple way. When the vehicle passes through the electronic lane of the toll station, the system installed at the lane recognizes the transponder and the vehicle category. Automatically, the system debits the account of the user with the appropriate toll fee based on the category of the vehicle. At the same time, the electronic board informs the user about the status of the account. There is no cost to subscribe to away service and get a transponder. There are special discount schemes for the users of the away transponder.</p> <p>There are Automated Toll Payment Machines (ATMs), located exclusively at the lanes of the Ramp [i.e. lateral] Toll Stations.</p>
Responsible authority	Aegean Motorway S.A.
Charge base(s)	Kilometres driven (actually per toll station passing).
Charge structure and level	<p>Network:</p> 

	Toll rates:					
	Category		1	2	3	4
	Vehicle Type		Bicycles, tricycles	Light vehicles	Trucks, buses, and other types of vehicles with less than four (4) axles	Trucks and other types of vehicles with four (4) axles or more
						
	Description		-	Vehicles with or without trailer and height up to 2.20 m.	Vehicles with or without trailer with two or three axles and a height greater than 2.20 m.	Vehicles with or without trailer with two or three axles and a height greater than 2.20 m.
	Pelasgia Tolls	 	1.90 € 2.40 €	2.70 € 3.40 €	6.60 € 8.50 €	9.30 € 11.90 €
	Glyfa Ramp Tolls	 	1.40 € 1.80 €	1.90 € 2.50 €	4.90 € 6.30 €	6.80 € 8.80 €
	Moschochori Tolls	 	2.10 € 2.70 €	3.10 € 3.90 €	7.60 € 9.80 €	10.70 € 13.70 €
	Gyrtoni Ramp Tolls		0.50 €	0.70 €	1.80 €	2.50 €
	Makrychori Ramp Tolls (T)		0.80 €	1.10 €	2.70 €	3.80 €
	Makrychori Tolls		1.70 €	2.50 €	6.20 €	8.70 €
	Evangelismos Ramp Tolls		0.80 €	1.20 €	2.90 €	4.00 €
	Pyrgetos Tolls		1.10 €	1.60 €	4.10 €	5.70 €
	Platamonas Ramp Tolls		0.40 €	0.60 €	1.60 €	2.20 €
	Leptokarya Tolls		2.20 €	3.10 €	7.80 €	10.90 €
	Leptokarya Ramp Tolls		1.20 €	1.80 €	4.40 €	6.20 €
	Kleidi Tolls (Aiginio)		1.50 €	2.10 €	5.40 €	7.50 €
	(T) = northbound, towards Thessaloniki  = Manual payment,  = Electronic Transaction (refers to use of transponder): in Toll Stations where a differentiated fee is applied according to the way of payment.					
	The above prices are valid from 07 April 2017, 09:00. For a straight route from Athens to FYROM border, the <b>Ramp Tolls</b> (i.e. Lateral) <b>should not</b> be considered, and only the "Tolls" (i.e. Frontal) should be considered. Moreover, although <b>Pyrgetos Tolls</b> are Frontal, they also <b>should not</b> be considered since due to the newly constructed works (tunnels) they are bypassed. The toll fees of T/S Leptokarya and T/S Makrychori are adapted accordingly as presented above (and this is the reason the above toll fees are valid from 07 April 2017, 09:00). There are also special discounts for the frequent users subscription programs (  LOCAL) that are offered only for the Toll Station of each program and the vehicle Categories 1 and 2.					
	Auxiliary services	-				
Other issues	Tolls form the main source of financing of the Concession Project undertaken by Aegean Motorway S.A., as toll revenues are expended: <ul style="list-style-type: none"><li>For the construction of the New Sections of the Motorway.</li></ul>					

	<ul style="list-style-type: none"> <li>For the maintenance and rehabilitation of the Motorway.</li> <li>For the operation of the Motorway and the services towards the users.</li> <li>For repayment of the bank loans for the Project financing.</li> <li>For payments to the State.</li> <li>For repayment of equity.</li> </ul> <p>The newly constructed works (April 2017) include the biggest tunnel in the Balkans (6 km.). Nevertheless, there are no specific tolls for this "part of the regional network" since there were relevant adaptations of the toll fees of existing toll stations (viz. T/S Leptokarya and T/S Makrychori).</p>
Data sources used	<ul style="list-style-type: none"> <li><a href="http://www.aegeanmotorway.gr">http://www.aegeanmotorway.gr</a></li> <li><a href="http://www.aegeanmotorway.gr/en/ypiresies/times-telon-diodion">http://www.aegeanmotorway.gr/en/ypiresies/times-telon-diodion</a></li> <li><a href="http://www.aegeanmotorway.gr/en/ypiresies/info-on-map?view=zhgooglemap&amp;id=1&amp;externalmarkerlink=0&amp;mapzoom=8&amp;usermarkersfilter=0">http://www.aegeanmotorway.gr/en/ypiresies/info-on-map?view=zhgooglemap&amp;id=1&amp;externalmarkerlink=0&amp;mapzoom=8&amp;usermarkersfilter=0</a></li> <li><a href="http://www.qgde.gr/dmdocuments/AAIGAIOY.pdf">http://www.qgde.gr/dmdocuments/AAIGAIOY.pdf</a> [in Greek]</li> </ul>

<b>Diodia (Tolls) of Egnatia Odos S.A.</b>	
Type of tax/charge	Distance based road charges
Country/region	Greece / Central Macedonia / road segment "Kleidi – Evzonoi (FYROM border)". The road segment "Kleidi – Axios" is also part of the "Egnatia Motorway" and the rest road segment "Axios – Evzonoi (FYROM border)" is the remaining part of the A1 Greek national motorway and European route E75 where there are no tolls.
Transport mode	Road
Transport means	<p>1. Bicycles, tricycles.</p> <p>2. Light vehicles (Vehicles with or without a trailer, and a height of up to 2.70 m.).</p> <p>3. Trucks, buses and other vehicles with less than four (4) axles (Vehicles with or without a trailer, with two or three axles, and a height of more than 2.20 m.).</p> <p>4. Trucks and other vehicles with four (4) or more axles (Vehicles with or without a trailer, with four or more axles, and a height of more than 2.70 m.).</p> <p>All the vehicles are subject to toll fees, with the exception of the following users' categories:</p> <ul style="list-style-type: none"> <li>Vehicles owned by "Egnatia Odos S.A." bearing special sign.</li> <li>Vehicles of the Hellenic Fire Service, the Hellenic Police, and the Hellenic Armed Forces.</li> <li>Ambulances.</li> <li>Vehicles of roadside assistance companies.</li> <li>Vehicles of operation and maintenance companies of the "Egnatia Motorway", which are permitted to enter in the "Egnatia Motorway" after relevant contracts and bearing special sign.</li> <li>Privately owned passenger vehicles, which are exclusively owned by People with Disability (PwD) and are used exclusively by them.</li> <li>Privately owned passenger vehicles, which are exclusively owned by war-disabled veterans of severe disability, if, after a legal opinion by the Highest Health Committee of the Army, they are considered necessary for their mobility and are used exclusively by them.</li> </ul>
Description of the scheme	<p>This is the "distance based" tolling scheme of the part "Kleidi – Axios" (13.5 km.) of the "Athens – FYROM border" road segment. This is not an actual distance based tolling scheme, since there are no actual distances calculated, but the tolling fees are payed depending on the passing from each toll station. As far as the "Kleidi – Axios" route is straight followed without any deviations, it can be considered as a distance based tolling scheme. The rest part of the road segment "Kleidi – Evzonoi (FYROM border)", that is the part "Axios – Evzonoi (FYROM border)", is the remaining part of the A1 Greek national motorway and European route E75 where there are no tolls and it is not controlled by "Egnatia Odos S.A.".</p> <p>Two payment methods are accepted by the Egnatia Odos S.A. toll station of Malgara (the only one of this road segment):</p> <ol style="list-style-type: none"> <li>Physical cash payment to the toll collector.</li> <li>Electronic payment via EGNATIA e-card.</li> </ol>
Responsible authority	Egnatia Odos S.A.
Charge base(s)	Kilometres driven (actually per toll station passing).





Charge structure and level	<p>Network:</p>  <p>The only toll station of Malgara is close to the "MALGARA I/C", between "KLEIDI I/C" and "AXIOS I/C". This small part of "Egnatia Motorway" (i.e. the road segment "Kleidi – Axios", is also part of the European route E75 and controlled by "Egnatia Odos S.A.". On "AXIOS I/C" the European route E75 turns left and is presented above with the yellow line that reached Evzonoi (i.e. the road segment "Axios – Evzonoi (FYROM border)". This road segment is not controlled by "Egnatia Odos S.A." and there are not tolls.</p> <p>Toll rates:</p> <table><tr><th>Category</th><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><th>Vehicle Type</th><td>Bicycles, tricycles</td><td>Light vehicles</td><td>Trucks, buses and other vehicles with less than four (4) axles</td><td>Trucks and other vehicles with four (4) or more axles</td></tr><tr><th>Description</th><td>-</td><td>Vehicles with or without a trailer, and a height of up to 2.70 m.</td><td>Vehicles with or without a trailer, with two or three axles, and a height of more than 2.20 m.</td><td>Vehicles with or without a trailer, with four or more axles, and a height of more than 2.70 m.</td></tr><tr><th>Frontal Toll Station of Malgara</th><td>0.80 €</td><td>1.20 €</td><td>3.00 €</td><td>4.20 €</td></tr></table>	Category	1	2	3	4	Vehicle Type	Bicycles, tricycles	Light vehicles	Trucks, buses and other vehicles with less than four (4) axles	Trucks and other vehicles with four (4) or more axles	Description	-	Vehicles with or without a trailer, and a height of up to 2.70 m.	Vehicles with or without a trailer, with two or three axles, and a height of more than 2.20 m.	Vehicles with or without a trailer, with four or more axles, and a height of more than 2.70 m.	Frontal Toll Station of Malgara	0.80 €	1.20 €	3.00 €	4.20 €
Category	1	2	3	4																	
Vehicle Type	Bicycles, tricycles	Light vehicles	Trucks, buses and other vehicles with less than four (4) axles	Trucks and other vehicles with four (4) or more axles																	
Description	-	Vehicles with or without a trailer, and a height of up to 2.70 m.	Vehicles with or without a trailer, with two or three axles, and a height of more than 2.20 m.	Vehicles with or without a trailer, with four or more axles, and a height of more than 2.70 m.																	
Frontal Toll Station of Malgara	0.80 €	1.20 €	3.00 €	4.20 €																	
Auxiliary services	-																				
Other issues	-																				
Data sources used	<ul style="list-style-type: none"><li>• <a href="http://www.egnatia.eu">http://www.egnatia.eu</a></li><li>• <a href="http://www.egnatia.eu/page/default.asp?id=3429&amp;la=2">http://www.egnatia.eu/page/default.asp?id=3429&amp;la=2</a></li><li>• <a href="http://www.egnatia.eu/files/maps/PS_A3_2015_ENG_250dpi_75q.jpg">http://www.egnatia.eu/files/maps/PS_A3_2015_ENG_250dpi_75q.jpg</a></li><li>• <a href="http://www.qgde.gr/dmdocuments/egnatia%2024_12_2012.pdf">http://www.qgde.gr/dmdocuments/egnatia%2024_12_2012.pdf</a> [in Greek]</li></ul>																				

All the above are "distance based road charges" of part of the "Athens – FYROM border" road segment that is a part of the A1 Greek national motorway and the European route E75 (as seen below).





The table below is a summary of all the frontal toll stations (apart from T/S Pyrgetos that is bypassed by a newly constructed tunnel) and the total toll fees for the whole road segment "Athens – Evzonoi (FYROM border)":

Category	1	2	3	4
Vehicle Type	Motorcycle & tricycle vehicles	Light vehicles	Trucks, buses, and other vehicles with less than 4 axes	Trucks, and other vehicles with 4 or more axes
				
Description	-	Light vehicles with or without trailer and height less than 2.20 m.	Vehicles with or without trailer with 2 or 3 axes and height greater than 2.20 m.	Vehicles with or without trailer with 4 or more axes and height greater than 2.20 m.
Frontal Tolls of Afidnes	2.25 €	3.25 €	8.15 €	11.40 €
Frontal Tolls of Thiva	2.65 €	3.80 €	9.50 €	13.35 €
Frontal Tolls of Tragana	2.65 €	3.80 €	9.50 €	13.30 €
Frontal Tolls of Agia Triada	1.20 €	1.75 €	4.40 €	6.15 €
Frontal Tolls of Mavromantila	1.30 €	1.85 €	4.70 €	6.60 €
Frontal Tolls of Pelasgia	2.40 €	3.40 €	8.50 €	11.90 €
Frontal Tolls of Moschochori	2.70 €	3.90 €	9.80 €	13.70 €
Frontal Tolls of Makrychori	1.70 €	2.50 €	6.20 €	8.70 €
Frontal Tolls of Leptokarya	2.20 €	3.10 €	7.80 €	10.90 €
Frontal Tolls of Aiginio	1.50 €	2.10 €	5.40 €	7.50 €
Frontal Tolls of Malgara	0.80 €	1.20 €	3.00 €	4.20 €
TOTAL	21.35 €	30.65 €	76.95 €	107.7 €

## 12.2 Rail

Greece – Rail transport – Energy taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Greece
Transport mode	Rail
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: Gas oil (propellant): 498.1 €/kl Electricity: 2.5 €/MWh *  VAT: as of June 2016, 24% rate applies to all the above fuel types  * This is the excise duty applicable to users of high voltage – other business users pay 5 €/MWh. Electricity of solar, wind, wave, tidal or geothermal origin is exempted.
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Route charges	
Type of tax/charge	Infrastructure charges
Country/region	Greece
Transport mode	Rail
Transport means	All trains (passenger and freight)
Description of the scheme	For each route, there is a total "route charge" imposed by the Greek Railways Organization (OSE) to the operators (currently there is just one operator in Greece (viz. TRAINOSE S.A.)).
Responsible authority	OSE OSE is a service provision company managing the National Railway Infrastructure, and carrying out its expansion through its subsidiary, ERGOSE S.A. OSE S.A. was founded in 1970 and is wholly owned by the Greek State; it is a public utility based in Athens and operates with full administrative, legal and financial independence under the supervision of the State.
Charge base(s)	Formula based on: Distance covered (in km.), tonnekilometre, and a fee for special / dangerous consignments.
Charge structure and level	Network:



### Services provided with this pricing scheme:

The minimum access package, which OSE provides to the Railway Undertakings, includes:

- processing of infrastructure capacity applications,
- the right to use the capacity provided,
- use of branches and track switches,
- train control, including signalling, regulation, dispatching, as well as communication, and information provision on train circulation, and
- any other information necessary for the realization or operation of the service for which capacity has been granted.

Rolling access to services installations and service provision includes:

- the use of power supply equipment for traction power, when necessary,
- refuelling installations,
- passenger stations, their buildings, and other installations,
- freight transport termini,
- marshalling yards,
- train formation installations,
- stabling depots, and
- maintenance and other technical installations.

There are also additional and auxiliary services provided on a commercial basis described in the field "Auxiliary services".

### Route charges:

For each route, the total charge  $X$  is derived from the following relation:

$$C = P \cdot D + K_{power} \cdot T + K_{SDT}$$

where:

- $C$ : the total charges per route (€)
- $P$ : the basic fee for infrastructure usage (€/km)
- $D$ : the distance covered (km)
- $K_{power}$ : the charges for traction power (€/tkm)
- $T$ : the ton kilometers covered (tkm)



$K_{SDT}$ : the fee for special / dangerous consignments

### Basic fee [P]:

Methodology for the calculation of the basic fee for use of the infrastructure:

In order to determine the charges for the use of railway infrastructure, we take into account the base prices for the cost of track maintenance and traffic management services. The base prices derive from the division of the total cost for the corresponding services by the total number of train-kilometers. From base prices arise the marginal base prices for the line maintenance and traffic management services.

Applying the coefficients defined in chapter 6.3 [of the "Network Statement 2017" document by the Greek Railways Organization, see in "Data sources used"], that is  $L_1$ ,  $L_2$  for traffic management and  $k_q$ ,  $k_{train}$  for line maintenance, to the marginal base values, the charges for the respective traffic management and line maintenance services are provided per route. The sum of the above charges constitutes the basic fee:

*The Basic Fee arises from the summation of fee  $P_{TM}$  which corresponds to the traffic management and fee  $P_{LM}$  which corresponds to line maintenance:*

$$P = P_{TM} + P_{LM}$$

Applies:

$$P_{TM} = BV_{TM} \cdot L_1 \cdot L_2$$

and

$$P_{LM} = BV_{LM} \cdot k_q \cdot k_{train}$$

where:

$BV_{TM}$ : the marginal base value for traffic management = 0,65€ /km

$L_1$ : capacity occupancy coefficient

$L_2$ : peak period coefficient

$BV_{LM}$ : the marginal base value for line maintenance = 0,40 € / km

$k_q$ : provided line quality coefficient

$k_{train}$ : line burden coefficient attributed to train

Special Charges:

### Traction power consumption [ $K_{power}$ ]:

In order to charge electric power supply (electric trains) we take into account the total ton kilometers (tkm) covered by the electric trains of all the Railway Undertakings and the total cost of electric power for the electrification.

The consumption of power according to the kind of train is taken into account through the train's weight (and thus through the ton kilometers covered).

For the charging of electric power supply  $K_{power}$ (€/tkm) the following formula applies:

$$K_{power} [\text{€/tkm}] = \frac{X_{power} [\text{€/month}]}{T.TKM [\text{tkm/month}]}$$

where:

T.TKM: Total tkm/month covered (by Railway undertakings)

$X_{power}$ : Monthly charges by the power supply company (€/month)

The total cost of  $K_{power}$  is assumed to be the one corresponding to the previous year and settlement shall be performed on the basis of the respective costs for the current year, when the latter becomes available.

The charging cost for every Railway Undertaking will be the product of the power cost ( $K_{power}$

	<p>[€/ tkm]) times the number of ton kilometres covered by the undertaking.</p> <p><b>Special – dangerous consignments [K<sub>SDT</sub>]:</b></p> <p>The criteria of Chapter 3 [of the "Network Statement 2017" document by the Greek Railways Organization, see in "Data sources used"] apply to special and dangerous consignments, yet beyond those a special agreement will be signed between the Infrastructure Manager and the railway carrier executing such consignments, depending on their kind and characteristics.</p>
Auxiliary services	<p><b>- Additional services</b></p> <p>Apart from the minimum access package and rolling access to service installations, OSE may offer additional and ancillary services to be used by Railway Undertakings on a commercial basis.</p> <p>Additional services may include:</p> <ol style="list-style-type: none"> <li>traction power,</li> <li>passenger trains' warm-up,</li> <li>fuel supply, train sorting, and other services provided in the aforementioned services installations of access,</li> <li>Individual contracts for: <ul style="list-style-type: none"> <li>control of the transportation of dangerous cargo,</li> <li>assistance in the operation of exceptional trains.</li> </ul> </li> </ol> <p><b>- Ancillary services</b></p> <p>Apart from the minimum access package and the rolling access to services installations, OSE may offer additional and ancillary services to be used by Railway Undertakings on a commercial basis.</p> <p>Ancillary services may include:</p> <ol style="list-style-type: none"> <li>access to the telecommunications network,</li> <li>provision of additional information, and</li> <li>technical inspection of rolling stock.</li> </ol>
Other issues	<ul style="list-style-type: none"> <li>- Performance scheme: According to the article 19 of the Presidential Decree 41/2005, infrastructure charging scheme shall through a performance scheme encourage railway undertakings and the infrastructure manager to minimise disruption and improve the performance of the railway network. As "disruption" for the above mentioned system is defined any delay caused during train running which leads to lateness of arrival at the final destination. For more information regarding the performance scheme and how it is applied, see the "Network Statement 2017" document by the Greek Railways Organization (mentioned in "Data sources used").</li> <li>- The main document in which the pricing scheme is announced is OSE's annual "Network Statement" (see links in "Data sources used"). In this form, the edition of 2017 was used but each year the respective "Network Statement" should be considered.</li> </ul>
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.ose.gr/en/o-s-e/network?download=79:network-statement-2017-1-2">http://www.ose.gr/en/o-s-e/network?download=79:network-statement-2017-1-2</a> "Network Statement 2017"</li> <li>• <a href="http://www.ose.gr/en/o-s-e/network?download=78:network-statement-2017-2-2">http://www.ose.gr/en/o-s-e/network?download=78:network-statement-2017-2-2</a> "Network Statement 2017 - Annexes"</li> <li>• <a href="http://www.ose.gr/en/o-s-e/network">http://www.ose.gr/en/o-s-e/network</a> (OSE's webpage on which the annual "Network Statements" are published.</li> </ul>

### 12.3 Maritime transport

Greece – Maritime transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Greece
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	International maritime is exempted from fuel taxation

Responsible authority	National government
Charge base(s)	Volume of fuel purchased
Charge structure and level	Heavy fuel oil: Excise duties: 38.00 €/ton VAT: 24% rate applies to all fuel types
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Greece – Maritime transport – Port dues									
Type of tax/charge	Port charges								
Country/region	Greece - Patras port								
Transport mode	Maritime transport								
Transport means	Ships								
Description of the scheme	This Regulation and tariffs regulate the issues of anchoring, berthing, mooring and docking of all types of ships/ floating craft in the legal sea area of O.L.PA. S.A.								
Responsible authority	Patras Port Authority S.A.								
Charge base(s)	Vary depending on the case: e.g. ship size (i.e. GPT), length (i.e. metres, feet), time (i.e. hours, days, year), item.								
Charge structure and level	<p>Ships/floating craft arriving for any reason in the sea area of O.L.PA. S.A. shall be charged as appropriate with the following rights:</p> <p><b>PORT CHARGES RIGHTS</b></p> <p>A. We determine all types of reciprocal rights of anchoring, berthing, mooring and docking of all types of ships/ floating craft in favour of O.L.PA. S.A., as follows:</p> <p><b>1. ANCHORING RIGHTS</b></p> <p>1.1 Anchoring rights for every arrival per unit of gross tonnage (G.T.) shall be calculated as follows:</p> <table> <tr> <td>Ship/floating craft categories:</td><td>Euro/units of gross tonnage (GT)</td></tr> <tr> <td>1.1.1 On passenger ships and cruise ships:</td><td>18.954 € per 1000 gross tonnage.</td></tr> <tr> <td>1.1.2 On cargo ships:</td><td>14.700 € per 1000 gross tonnage.</td></tr> <tr> <td>1.1.3 On diesel crafts:</td><td>4.189 € per 1000 gross tonnage.</td></tr> </table> <p>1.2 Calculated as lump sum per arrival.</p> <p>1.2.1 Ships/ floating craft up to 100 GT making one or more arrivals in the same day, are subject to payment of a lump sum as anchoring rights 4974.148 Euros per 1000 gross tonnage.</p> <p>1.2.2 Ships/ floating craft over 100 GT and up to 500 GT are subject to payment of anchoring rights, which are calculated for each arrival per 1000 gross tonnage as 4974.148 Euros.</p> <p>1.2.3 Ships/ floating craft over 500 GT are proportionately charged additionally to 4974.148 Euros per 1000 gross tonnage and per arrival and by the respective rights per G.T. as in passages 1/1/1, 1/1/2, 1/1/3 of the above paragraph 1 for every GT above 500GT.</p> <p><b>2. BERTHING RIGHTS</b></p>	Ship/floating craft categories:	Euro/units of gross tonnage (GT)	1.1.1 On passenger ships and cruise ships:	18.954 € per 1000 gross tonnage.	1.1.2 On cargo ships:	14.700 € per 1000 gross tonnage.	1.1.3 On diesel crafts:	4.189 € per 1000 gross tonnage.
Ship/floating craft categories:	Euro/units of gross tonnage (GT)								
1.1.1 On passenger ships and cruise ships:	18.954 € per 1000 gross tonnage.								
1.1.2 On cargo ships:	14.700 € per 1000 gross tonnage.								
1.1.3 On diesel crafts:	4.189 € per 1000 gross tonnage.								

2.1. Berthing rights shall be calculated for each day and per English foot on the maximum length of the berthing vessel to the platforms and generally to the technical structures of the port as follows:

Ships/ floating craft categories: Euros/ English Foot/ Day

2.1.1. For passenger ships and cruise ships: 193.10 € / per 1000 feet.

2.1.2. For cargo ships: 79.749 € / per 1000 feet.

2.2 For cruise ships on tourist voyages departing from the Port of Patras, the rights of par. 1 and 2 of this CHAPTER shall be calculated reduced by 25%.

2.3 Ships/ floating craft arbitrarily berthing to platforms and technical structures of the port in general for the period until their removal or until the time of approval for their further stay to said locations, shall be charged 199.000 Euros per 1000 gross tonnage per day.

### 3. MOORING RIGHTS

Moorings rights shall be calculated as 1/3 of the respective anchoring rights.

### 4. DOCKING RIGHTS

Ships/ floating craft remaining in the sea area within the port for performing various operations or are on local routes service are charged only for docking rights calculated per month, undivided, as follows:

	CATEGORY	EURO/ PER MONTH
4.1.	Passenger Ships - Ferries on local routes service	170.783 Euros
4.2.	Passenger ships (Diesel) on local route service	27.332 Euros
4.3.	Floating cranes, water or oil tankers and dredgers regardless of capacity	199.000 Euros
4.4.	Repair ships used for the service of floating craft regardless of whether they bear permanent or portable equipment, as well as dredged material barges, regardless of capacity	66.305 Euros
4.5.	Barges and other floating craft for the transfer of useful and useless material, regardless of capacity	66.305 Euros
4.6.	Tugs, lifeboats regardless of their propulsion power, shall pay per month	52 Euros
	Tows and lifeboats, that are decommissioned for any reason, regardless of their propulsion power and period of non-operation shall pay per month	26.00 Euros
4.7.	Purse seine vessels and similar floating craft	34.154 Euros
4.8.	Passenger and vessel supply motorboats	17.49 Euros

#### PROVISIONS FOR THE CALCULATION OF RIGHTS

1. The word "day" in this decision shall mean the 24hours period from 00.01hrs up to 24.00 hrs.

Day fraction shall mean a full 24hours.

2. When the berthing or mooring of ships/floating craft and the anchoring -docking of ships of chapter B hereof shall last for a maximum of six (6) hours and this period is included in the limit of two days, the respective applicable rights shall be calculated only for one (1) day.

3. For more than one arrival and more berthing or mooring performed in the same day, the proportionate berthing or mooring shall be calculated only for one day.

4. Ships/floating crafts the berthing of which occupies quay length equal or under half the length thereof, shall be charged with the berthing rights reduced by 50%.

5. Information concerning the gross tonnage (GT) and the total length in metres, on the basis of which anchoring, berthing or mooring rights are calculated, shall be certified either by the official shipping documents, or by the LLOYD'S REGISTER OF SHIPPING. For ships/floating craft registered in the Greek Registers of shipping, they shall be certified by said Registers.

6. For ships/ floating craft of double tonnage the calculation basis for the rights shall be the maximum gross tonnage possible. Specifically for this case the measurement certificates must be the originals.

7. If the total length is declared in English feet, they shall be converted in metres as follows: 1

	<p>English foot = 0.304 metres.</p> <p>8. For tanker ships with segregated ballast-side husse/double bottoms and similar ships, pursuant to the MARPOL 73/78 requirements, the rights imposed based on the tonnage shall be calculated under the reduced tonnage declared on the international tonnage certificate and which arises after the deduction of the segregated ballast tanks tonnage and in any case reduced by 17% at least from the respective rights imposed on cruise ships of equal tonnage without segregated ballast tanks. For said ships, the other rights imposed on the basis of sizes other than tonnage, shall be calculated reduced too by 17% from the respective rights imposed on Tankers of equal size without segregated ballast tanks (Decision 3422 12/01/96/18.1.1996 of the Ministry of Shipping).</p> <p>9. The determination of all types of port rights for ships/floating craft, arising from the applicable provisions on ships, which pursuant to the provision of the Tonnage Convention of 1969 is up to 1300 GT, shall be made on the basis of their old capacity in gross tonnage which arises by their measurement, pursuant to the regulations of national and shall be cited on the Measurement Certificate or other official document.</p> <p>Decision 3422.06/014/96/12.1.1996 (B' 37) of the Ministry of Shipping.</p> <p>10. The calculation of all types of port charges and rights for ships and floating craft of international voyages determined by the total GT and net tonnage NT shall be made pursuant to the regulations of the International Convention of 1969 (IMO). (Decision 3422.06/05/96/28.2.96 (B' 161) of the Ministry of Shipping).</p> <p>Exemption: ships up to 1300 GR for which the special regulations of the above similar decision 3422.06/01/96/12.1.1996 (B' 37) apply, shall be exempted.</p> <p>11. CERTIFICATION AND COLLECTION OF RIGHTS</p> <p>11.1. Anchoring, berthing, mooring and docking rights for every month shall be paid by the twentieth (20th) day of the following month.</p> <p>11.2. When the collection of port rights is not made, by fault of the debtor within the above deadline, their collection shall be made pursuant to the regulations of the applicable provisions of the Public Revenue Collection Code (l.d. 356/76 A' 90).</p> <p>The parties liable for the payment of the rights of said decision, which are charged on and follow the ship/floating craft, vessel shall be the ship owner, ship operator and the shipping agent or legal representative thereof at the time of creation of the claim, and each shall be jointly and severally responsible.</p> <p>12. The following are exempted from paying the rights of this decision:</p> <p>12.1. Warships and state non-commercial (training etc.) ships, Greek or foreign, arriving in Greek ports, and ships that belong to International Organisations, Humanitarian-Environmental Organisations - Institutions etc. (Decision 3422.8/6/96/16.9.1996/B' 898 of the Ministry of Shipping).</p> <p>12.2. All types of Passenger Ships, Passenger-Ferries deployed for emergency approaches in ports, in accordance with art. 7(2) of Law 2932/2001 (A' 145) (Decision of the Ministry of Shipping 3422.27/31/02/22.11.2002).</p> <p>12.3. Ships/floating craft used for the performance of works in the port, in accordance with article 60 of R.D. 14/1939 (A' 24) shall apply.</p> <p>12.4. Ships/floating craft owned by the Greek State and operating for the State.</p> <p>12.5. Ships/floating craft owned or used by heads of foreign states.</p> <p>12.6. Ships/floating craft arriving and anchoring in the sea area of O.L.P.A. S.A. not for commercial activity but:</p> <p>12.6.1. For receiving fuel or water, change or adding crew, landing of patient or dead person, receiving foodstuff or supplies, receiving spare parts or accessories or machine and deck material and for minor repairs, are exempted from berthing rights for three days.</p> <p>13. Reductions from the payment of port rights.</p> <p>13.1. Passenger Ships, Passenger-Ferries on routes between Greek ports of article 8 (5) of Law 2932/2001 shall pay half the rights for O.L.P.A. S.A. the anchoring - berthing - mooring rights required for the performance of the above services. This reduction shall be made following an approval by the General Secretariat of Ports and Port Policy by submission of the relevant Public Service contract, after a lowest-bid tender of duration of one (01) year and submission of the relevant application by the interested parties (Decision 3422.27/31/02/22.11.2002 of the Ministry of Shipping).</p> <p>O.L.P.A. S.A. must:</p> <p>a) Notify port users to declare in writing their intention for the specific period they wish the docking of their vessels.</p> <p>b) Proceed, first to the control and recording of the vessels docked in their area and second, to notify in writing the relevant Port Authority for the certificate by it and collection of port charges by the parties liable for their payment.</p> <p>The above tariffs shall be adjusted by decision of the Board of Directors of O.L.P.A. S.A. and</p>
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	approved by consent of the Minister of Economy & Finance.
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.patrasport.gr/cms/wp-content/uploads/translation-fek-OLPA-FEK-2204B2008-gr-en.pdf">http://www.patrasport.gr/cms/wp-content/uploads/translation-fek-OLPA-FEK-2204B2008-gr-en.pdf</a></li> <li>- <a href="http://www.patrasport.gr/cms/wp-content/uploads/apofash_egkrishs_tropopoihsis_kanonismou_telwn_OLPA.pdf">http://www.patrasport.gr/cms/wp-content/uploads/apofash_egkrishs_tropopoihsis_kanonismou_telwn_OLPA.pdf</a> (in Greek)</li> </ul>

Greece – Maritime transport – Port dues	
Type of tax/charge	Waste charges
Country/region	Greece - Patras port
Transport mode	Maritime transport
Transport means	Ships
Description of the scheme	<p>Charges for the provision of waste reception facilities of the Patras Port Authority, for ships with scheduled routes</p> <p>The following categories of ships belong to ships with scheduled routes:</p> <ol style="list-style-type: none"> <li>1. Ferries</li> <li>2. Passenger ferries</li> <li>3. Hydrofoil-catamaran passenger ships</li> <li>4. Cruise ships with 3 or more port calls per month</li> <li>5. Tug boats and tankers</li> <li>6. Cargo ships lower than 1000 G.R.T. with regular calls (minimum 2 per month)</li> <li>7. Barges</li> <li>8. Pleasure cruise vessels (carrying more than 12 passengers)</li> <li>9. Fish boats – pleasure cruise vessels (carrying less than 12 passengers)</li> </ol> <p>Ships are classified in the respective categories by producing all relevant evidence and corresponding certificates.</p>
Responsible authority	Patras Port Authority S.A.
Charge base(s)	Vary depending on the case: e.g. time (i.e. days, hours), volume (i.e. m3), ship size (i.e. GRT), etc.
Charge structure and level	<p>Every ship calling at the port facilities of Patras, must deposit a waste management fee. The billing system for all categories of ships is described in detail in the Issue of fees and tariffs for the provision of waste reception facilities of Patras Port Authority.</p> <p>For ships engaged in scheduled routes with frequent and regular port calls, a fixed fee will be applied per category and type of ship for the use of waste reception facilities.</p> <p><b><u>FERRIES</u></b> not relevant</p> <p><b><u>PASSENGER FERRIES</u></b> not relevant</p> <p><b><u>HYDROFOIL-CATAMARAN PASSENGER SHIPS</u></b> not relevant</p>

	<p><b><u>CRUISE SHIPS</u></b> not relevant</p> <p><b><u>TUG BOATS AND TANKERS</u></b>  <b>Fixed daily fee for liquid waste reception facilities</b>  (During the time period that they are engaged in voyages)  <b>4.43 €/day</b>  This fee corresponds to 70% of each delivery cost (according to paragraph C) and represents one delivery of up to 5m<sup>3</sup> in the same calendar three-month period (for which the aforementioned fees are paid) for each ship and for a total engagement of a truck up to two (2) hours.  If the said truck engagement time or quantity of m<sup>3</sup> is exceeded or the delivery takes place out of working hours or days or the ships concerned need to make more than one delivery of liquid wastes in the same calendar three-month period or there is a difference between the amount of fees deposited for the specified three-month period by the ship and the 70% of each cost of delivery, there will be an additional charge according to paragraph C.  For these vessels there is a possibility to discharge their residues to the contractor's facility. In this case the fixed daily fee is decreased about 50%.  In this case the fee corresponds to 35% of each delivery cost (according to paragraph C) and represents one delivery of up to 5m<sup>3</sup> in the same calendar three-month period (for which the aforementioned fees are paid) for each ship and for a total engagement of a truck up to two (2) hours.  If the engagement time or quantity of m<sup>3</sup> is exceeded or the delivery takes place out of working hours or days or the ships concerned need to make more than one delivery of liquid wastes in the same calendar three-month period or there is a difference between the amount of fees deposited for the specified three-month period by the ship and the 35% of each cost of delivery, there will be an additional charge according to paragraph C.  In case the vessels choose to discharge their residues in the contractor's facility but the discharge of the residues takes place by truck, then the vessels will be additionally charged with the difference arising between the amount of fees deposited and the 70% of each cost of delivery.</p> <p><b><u>CARGO SHIPS LOWER THAN 1000 GRT WITH REGULAR CALLS (MINIMUM 2 PER MONTH)</u></b>  <b>Fixed daily fee for liquid waste reception facilities</b>  (During the time period that they are engaged in voyages)  <b>5.06 €/day</b>  This fee corresponds to 80% of each delivery cost (according to paragraph C) and represents one delivery of up to 10m<sup>3</sup> in the same calendar three-month period (for which the aforementioned fees are paid) for each ship and for a total engagement of a truck up to two (2) hours.  If the said truck engagement time or quantity of m<sup>3</sup> is exceeded or the delivery takes place out of working hours or days or the ships concerned need to make more than one delivery of liquid wastes in the same calendar three-month period or there is a difference between the amount of fees deposited for the specified three-month period by the ship and the 80% of each cost of delivery, there will be an additional charge according to paragraph C.</p> <p><b><u>BARGES</u></b>  <b>Fixed monthly fee for liquid waste reception facilities</b>  (During the time period that they are engaged in voyages)  <b>57.00 €/month</b>  This fee corresponds to 10% of each delivery cost (according to paragraph C).  These vessels will discharge their liquid residues in tanks that will be placed in an appropriate location designated by Patras Port Authority.  In case there is a difference between the amount of fees deposited with the 10% of each delivery cost there will be an additional charge according to paragraph C.  In case these vessels need a truck for discharging their liquid residues, there will be an additional charge according to paragraph C.</p> <p><b><u>PLEASURE CRUISE VESSELS (CARRYING MORE THAN 12 PASSENGERS)</u></b> not relevant</p>
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	<p><b><u>FISHING BOATS – PLEASURE VESSELS (CARRYING LESS THAN 12 PASSENGERS)</u></b></p> <p>not relevant</p> <p><b><u>REMARKS</u></b></p> <p>The following remarks are related to all aforementioned fees.</p> <p>a) The above stated fees will be calculated on all calendar days of the month (30 days), regardless of the arrivals made at the port facilities of Patras, during the time period that they are engaged in voyages. (The stay of a few hours is charged as a whole day).</p> <p>During the time period the vessels are not engaged in voyages, no fees will be charged.</p> <p>b) If a ship falling under the said fee scheme is withdrawn from voyages, for any reason whatsoever, and has delivered or intends to deliver its liquid residues, without having paid all corresponding fees for the specific time period, shall also be billed with the balance of fees that would be due, had the ship continued its voyages.</p> <p>c) For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b><u>RATES FOR THE COLLECTION OF LIQUID RESIDUES</u></b></p> <p><b>1. Delivery of liquid residues by truck and by pumping equipment of the serviced ship</b> (Annex I of MARPOL 73/78)</p> <p>Fixed price for 20m<sup>3</sup> and for two (2) hours: <b>Five Hundred and Seventy Euros (570.00€)</b>  For every additional m<sup>3</sup> over 20m<sup>3</sup>: <b>Twenty Five Euros (25.00€)</b>  Each additional hour above 2 hours: <b>Eighty Euros (80.00€)</b>  For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b>2. Delivery of liquid residues from vessels, by the contractor's tanker.</b>  (Annex I of MARPOL 73/78)  Fixed price for 20m<sup>3</sup> and for two (2) hours: <b>One thousand four hundred Euros (1,400.00€)</b>  For every additional m<sup>3</sup> over 20m<sup>3</sup>: <b>Forty Euros (40.00€)</b>  Each additional hour above 2 hours: <b>One Hundred and Fifty Euros (150.00€)</b>  An additional charge for towage will be applied on those prices.  If the delivery takes place at the anchorage, there will be a surcharge of 40%.  For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b>3. Delivery of liquid residues to the contractor's facilities.</b>  (Annex I of MARPOL 73/78)  Fixed price for 20m<sup>3</sup> and for two (2) hours: <b>Five Hundred and Fourty Euros (540.00€)</b>  For every additional m<sup>3</sup> over 20m<sup>3</sup>: <b>Twenty Five Euros (25.00€)</b>  Each additional hour above 2 hours: <b>One Hundred and Twenty Euros (120.00€)</b>  For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b>4. Delivery of waste lubricant oils by truck</b>  (Annex I of MARPOL 73/78)  The waste lubricant oils will be delivered by the contractor at no cost.  The contractor will dispose of the waste lubricant oils to an appropriate receiving entity.  For the scope of this service, waste lubricant oils are considered the used lubricant oils without impurities (fuel and/or water). If specifications do not comply, then these will be delivered as liquid residues by the contractor responsible for this service, and there will be a charge according to paragraph C.1.1.</p> <p><b>5. Delivery of emulsifiers</b>  (Annex I of MARPOL 73/78)  The price for the collection will be set after the mutual agreement between the ship and the</p>
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	<p>contractor after the identification of the emulsifiers.</p> <p><b>6. Delivery of sewage by truck</b> (Annex IV of MARPOL 73/78) Fixed price for 15m<sup>3</sup> and for two (2) hours: <b>Five Hundred and Fifty Euros (550.00€)</b> For every additional m<sup>3</sup> over 15m<sup>3</sup>: <b>Forty Euros (40.00€)</b> Each additional hour above 2 hours: <b>One Hundred Euros (100.00€)</b></p> <p><b>7. Delivery by the contractor's means:</b> All the above deliveries will be conducted by pumping equipment of the serviced ship. In case of pumping incapability of the serviced ship, the contractor will be obliged to provide its own pumping means. - Air pump (by the contractor) and air provision by the serviced ship, of pumping ability up to 30 m<sup>3</sup>/hour, depending on viscosity, distance and depth of the suction point etc. (as mentioned in the following paragraph). Fixed price for 3 hours of use: <b>(535.00€)</b> Additional charge above the 3 hours of use: <b>(160.00€/hour)</b> - Diesel-powered pump of pumping ability up to 30m<sup>3</sup>/hour, depending on viscosity, distance and depth of the suction point etc. (as mentioned in the following paragraph). Fixed price for 3 hours of use: <b>(750.00€)</b> Additional charge above the 3 hours of use: <b>(215.00€/hour)</b> - Special Hydraulic pump MARFLEX (for pumping large quantities and products of high petroleum viscosity/with pumping ability up to 150m<sup>3</sup>/hour, depending on viscosity, distance and depth of the suction point etc. (as mentioned in the following paragraph). Fixed price for 4 hours of use: <b>(4,270.00€)</b> Additional charge above the 4 hours of use: <b>(640,00€/hour)</b> However, the final cost of the provided services per case, is always dependent on a series of objective factors such as: viscosity, distance and depth of the suction point of the delivered product, peculiarity and accessibility to the tanks, facts that will determine, from a technical point a view, what kind of pump and auxiliary means will be required as well as the required staff for conducting the requested total pumping, and always after a pre-arrangement -per case- between the contractor and the ship.</p> <p><b>8. Delivery of noxious liquid residues</b> (Annex II of MARPOL 73/78) Provided that there is a need for delivery of liquid residues that fall into the category of noxious liquid residues of Annex II of MARPOL 73/78, the delivery of those residues will be conducted after the identification of the residues and after the mutual agreement between the contractor and the ship's master or ship owning company.</p> <p><b>9. Surcharges of the above prices for services rendered outside working hours and days</b> For the adequate provision of services for all ships, without causing any unnecessary delays, there is often the need to deliver residues outside of working days and hours. Surcharge for the offered prices for services rendered outside working days and hours, as follows: 30% additional charge, for overtime within working days 50% additional charge, for services on weekends and official holidays. Working Hours: 08.00 – 18.00 working days.</p> <p><b>10. Unnecessary mobilization of collecting truck or barge</b> In case a ship requests to discharge her liquid residues and this delivery is cancelled due to the ships to be serviced responsibility, this mobilization will be billed as a normal delivery.</p> <p><b>11. Remarks</b> a) For every delivery of liquid residues, a customs clearance is required, the issuance of which will be made by the contractor, the cost of which will be <b>sixty Euros (60,00€)</b> and will be paid by the serviced ship. b) Collection of all residues will be made by the ships with the care of the contractor, and with his means of collection, at any time within the twenty four hours of the day there is a relative</p>
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	<p>request by the ship and regardless of the quantity of residues to be disposed, and the level of petroleum residues, so that there is no case of unnecessary delay for the serviced ships.</p> <p><u>This obligation applies to all days, Sundays and holidays.</u></p> <p><u>The aforementioned obligation also applies to the service of any ship regardless of flag, type and size, within the area falling under the jurisdiction of Patras Port Authority.</u></p> <p><u>c) The request for delivery must be submitted by the serviced ship or its legal representative at least 48 hours prior to the delivery of residues and within working days and hours.</u></p> <p>d) The delivery commences when the collecting mean arrives at the position of the serviced ship and is completed upon the departure of the collecting mean from the serviced ship.</p> <p>e) Especially for noxious residues and for those requiring a cross-border transportation clearance, the request for delivering these residues must be submitted by the serviced ship or its legal representative within working days and hours and at least 30 days prior to the delivery so as the contractor can issue every clearance required, except for special cases, and all conditions required by international, national and European Community legislation are met (Basel convention N. 2203/1994 (Official Government Gazette 58/A), Regulation 1013/2006 EU), as applicable.</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.patrasport.gr/cms/wp-content/uploads/fees-rates-scheduled_en.pdf">http://www.patrasport.gr/cms/wp-content/uploads/fees-rates-scheduled_en.pdf</a>

Greece – Maritime transport – Port dues	
Type of tax/charge	Waste charges
Country/region	Greece - Patras port
Transport mode	Maritime transport
Transport means	Ships
Description of the scheme	<p>Charges for the provision of waste reception facilities of the Patras Port Authority, for ships with unscheduled routes.</p> <p>The following categories of ships belong to ships with unscheduled routes:</p> <ol style="list-style-type: none"> <li>1. Cargo Ships</li> <li>2. Tanker Ships</li> <li>3. Passenger – Cruise ships with less than 3 calls per month</li> <li>4. Tug Boats</li> </ol> <p>Ships are classified in the respective categories by producing all relevant evidence and corresponding certificates.</p>
Responsible authority	Patras Port Authority S.A.
Charge base(s)	Vary depending on the case: e.g. time (i.e. days, hours), volume (i.e. m3), ship size (i.e. GRT)...

Charge structure and level	<p>Every ship calling at the port facilities of Patras, must deposit a waste management fee. The billing system for all categories of ships is described in detail in the Issue of fees and tariffs for the provision of waste reception facilities of Patras Port Authority.</p> <p>For ships engaged in unscheduled routes, each time they sail into the facilities of Patras Port Authority, a mandatory advance fee will be applied for the use of waste reception facilities. For liquid residues, this fee will be calculated on the basis of GRT.</p> <p>For ships with unscheduled routes, the system proposed by EUROSHORE, and already implemented in European Ports, is adopted. This system requires the payment of a fee, calculated on the basis of the size of the ship, upon arrival of the ship at the port.</p> <p>In case a ship delivers its residues to the waste reception facilities and after producing all relevant documentation for the settlement of the invoices relevant to the realized deliveries, provided that the ship has sailed away from the port area under the jurisdiction of Patras Port Authority, this fee will be returned to the ship after deducting 15% of the fee for the cost of operating the waste reception facilities and 5% of the fee for the cost of developing – operating and maintenance of the data processing application. The charge for delivering residues will be calculated according to the type and the quantities of the delivered residues.</p> <p>However, the fee will be withheld by Patras Port Authority in case the ship does not deliver any residues. By using this system, a major incentive is provided to the ships for delivering their residues instead of disposing them at sea, according to the clause of article 8 paragraph 2 of the 8111.1/41/2009 Joint Ministerial Decision (KYA).</p> <p><b><u>MANDATORY ADVANCE FEE FOR LIQUID RESIDUES</u></b></p> <p>The fee for the ships is calculated by the type:</p> $T = \sigma_T \times \sigma_M$ <p>Where:</p> $T = \text{Fee}$ <p><math>\sigma_T</math> = constant factor for liquid waste management = 200</p> <p><math>\sigma_M</math> = ship size (GRT) dependent factor</p> <p>Factor <math>\sigma_M</math> is given in the following table:</p> <table><tr><th>SHIP SIZE</th><th><math>\sigma_M</math></th></tr><tr><td>G.R.T. = 0 - 1.000</td><td>1</td></tr><tr><td>G.R.T. = 1.001 - 5.000</td><td>2</td></tr><tr><td>G.R.T. = 5.001 - 10.000</td><td>3</td></tr><tr><td>G.R.T.. =10.001 - 25.000</td><td>5</td></tr><tr><td>G.R.T. =25.001 - 50.000</td><td>8</td></tr><tr><td>G.R.T. = &gt; 50.000</td><td>10</td></tr></table> <p>Therefore:</p> $\text{Fee} = 200 \times \sigma_M \text{ €}$ <p><b>Thus, the fee, depending on the size of the ship, shall be as follows:</b></p> <table><tr><th>SHIP SIZE</th><th>PRODUCT</th><th>FEE €</th></tr><tr><td></td><td></td><td></td></tr><tr><td>Ships up to 1.000 G.R.T.</td><td>200x1</td><td>200</td></tr><tr><td>Ships from 1.001 to 5.000 G.R.T</td><td>200x2</td><td>400</td></tr><tr><td>Ships from 5.001 to 10.000 G.R.T</td><td>200x3</td><td>600</td></tr><tr><td>Ships from 10.001 to 25.000 G.R.T</td><td>200x5</td><td>1000</td></tr><tr><td>Ships from 25.001 to 50.000 G.R.T</td><td>200x8</td><td>1600</td></tr><tr><td>Ships larger than 50.000 G.R.T</td><td>200x10</td><td>2000</td></tr></table> <p><b><u>RATES FOR THE COLLECTION OF LIQUID RESIDUES</u></b></p> <p>For the adequate provision of services for all of the aforementioned ships and granted that certain types of vessels may deliver especially large quantities of liquid residues, it was</p>	SHIP SIZE	$\sigma_M$	G.R.T. = 0 - 1.000	1	G.R.T. = 1.001 - 5.000	2	G.R.T. = 5.001 - 10.000	3	G.R.T.. =10.001 - 25.000	5	G.R.T. =25.001 - 50.000	8	G.R.T. = > 50.000	10	SHIP SIZE	PRODUCT	FEE €				Ships up to 1.000 G.R.T.	200x1	200	Ships from 1.001 to 5.000 G.R.T	200x2	400	Ships from 5.001 to 10.000 G.R.T	200x3	600	Ships from 10.001 to 25.000 G.R.T	200x5	1000	Ships from 25.001 to 50.000 G.R.T	200x8	1600	Ships larger than 50.000 G.R.T	200x10	2000
SHIP SIZE	$\sigma_M$																																						
G.R.T. = 0 - 1.000	1																																						
G.R.T. = 1.001 - 5.000	2																																						
G.R.T. = 5.001 - 10.000	3																																						
G.R.T.. =10.001 - 25.000	5																																						
G.R.T. =25.001 - 50.000	8																																						
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Ships from 25.001 to 50.000 G.R.T	200x8	1600																																					
Ships larger than 50.000 G.R.T	200x10	2000																																					

	<p>considered appropriate that the most part of the cost of delivering liquid residues should be covered by the users themselves based on the principle that the polluter should pay. For this reason, the following services are provided with additional charges for the vessels:</p> <p><b>1. Delivery of liquid residues by truck and by pumping equipment of the serviced ship</b> (Annex I of MARPOL 73/78) Fixed price for 20m<sup>3</sup> and for two (2) hours: <b>Five Hundred and Seventy Euros (570.00€)</b> For every additional m<sup>3</sup> over 20m<sup>3</sup>: <b>Twenty Five Euros (25.00€)</b> Each additional hour above 2 hours: <b>Eighty Euros (80.00€)</b> For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b>2. Delivery of liquid residues from vessels, by the contractor's tanker.</b> (Annex I of MARPOL 73/78) Fixed price for 20m<sup>3</sup> and for two (2) hours: <b>One thousand four hundred Euros (1,400.00€)</b> For every additional m<sup>3</sup> over 20m<sup>3</sup>: <b>Fourty Euros (40.00€)</b> Each additional hour above 2 hours: <b>One Hundred and Fifty Euros (150.00€)</b> An additional charge for towage will be applied on those prices. If the delivery takes place at the anchorage, there will be a surcharge of 40%. For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b>3. Delivery of liquid residues to the contractor's facilities.</b> (Annex I of MARPOL 73/78) Fixed price for 20m<sup>3</sup> and for two (2) hours: <b>Five Hundred and Fourty Euros (540.00€)</b> For every additional m<sup>3</sup> over 20m<sup>3</sup>: <b>Twenty Five Euros (25.00€)</b> Each additional hour above 2 hours: <b>One Hundred and Twenty Euros (120.00€)</b> For every delivery of liquid residues, a customs clearance is required, the cost of which will be <b>sixty Euros (60.00€)</b>.</p> <p><b>4. Delivery of waste lubricant oils by truck</b> (Annex I of MARPOL 73/78) The waste lubricant oils will be delivered by the contractor at no cost. The contractor will dispose of the waste lubricant oils to an appropriate receiving entity. For the scope of this service, waste lubricant oils are considered the used lubricant oils without impurities (fuel and/or water). If specifications do not comply, then these will be delivered as liquid residues by the contractor responsible for this service, and there will be a charge according to paragraph C.1.1.</p> <p><b>5. Delivery of emulsifiers</b> (Annex I of MARPOL 73/78) The price for the collection will be set after the mutual agreement between the ship and the contractor after the identification of the emulsifiers.</p> <p><b>6. Delivery of sewage by truck</b> (Annex IV of MARPOL 73/78) Fixed price for 15m<sup>3</sup> and for two (2) hours: <b>Five Hundred and Fifty Euros (550.00€)</b> For every additional m<sup>3</sup> over 15m<sup>3</sup>: <b>Forty Euros (40.00€)</b> Each additional hour above 2 hours: <b>One Hundred Euros (100.00€)</b></p> <p><b>7. Delivery by the contractor's means:</b> All the above deliveries will be conducted by pumping equipment of the serviced ship. In case of pumping incapability of the serviced ship, the contractor will be obliged to provide its own pumping means. - Air pump (by the contractor) and air provision by the serviced ship, of pumping ability up to 30 m<sup>3</sup>/hour, depending on viscosity, distance and depth of the suction point etc. (as mentioned in the following paragraph).</p>
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	<p>Fixed price for 3 hours of use: <b>(535.00€)</b>  Additional charge above the 3 hours of use: <b>(160.00€/hour)</b>  - Diesel-powered pump of pumping ability up to 30m<sup>3</sup>/hour, depending on viscosity, distance and depth of the suction point etc. (as mentioned in the following paragraph).  Fixed price for 3 hours of use: <b>(750.00€)</b>  Additional charge above the 3 hours of use: <b>(215.00€/hour)</b>  - Special Hydraulic pump MARFLEX (for pumping large quantities and products of high petroleum viscosity/with pumping ability up to 150m<sup>3</sup>/hour, depending on viscosity, distance and depth of the suction point etc. (as mentioned in the following paragraph).  Fixed price for 4 hours of use: <b>(4,270.00€)</b>  Additional charge above the 4 hours of use: <b>(640.00€/hour)</b>  However, the final cost of the provided services per case, is always dependent on a series of objective factors such as: viscosity, distance and depth of the suction point of the delivered product, peculiarity and accessibility to the tanks, facts that will determine, from a technical point a view, what kind of pump and auxiliary means will be required as well as the required staff for conducting the requested total pumping, and always after a pre-arrangement –per case- between the contractor and the ship.</p> <p><b>8. Delivery of noxious liquid residues</b>  (Annex II of MARPOL 73/78)  Provided that there is a need for delivery of liquid residues that fall into the category of noxious liquid residues of Annex II of MARPOL 73/78, the delivery of those residues will be conducted after the identification of the residues and after the mutual agreement between the contractor and the ship's master or ship owning company.</p> <p><b>9. Surcharges of the above prices for services rendered outside working hours and days</b>  For the adequate provision of services for all ships, without causing any unnecessary delays, there is often the need to deliver residues outside of working days and hours.  Surcharge for the offered prices for services rendered outside working days and hours, as follows:  30% additional charge, for overtime within working days  50% additional charge, for services on weekends and official holidays.  Working Hours: 08.00 – 18.00 working days.</p> <p><b>10. Unnecessary mobilization of collecting truck or barge</b>  In case a ship requests to discharge her liquid residues and this delivery is cancelled due to the ships to be serviced responsibility, this mobilization will be billed as a normal delivery.</p> <p><b>11. Remarks</b>  a) For every delivery of liquid residues, a customs clearance is required, the issuance of which will be made by the contractor, the cost of which will be <b>sixty Euros (60.00€)</b> and will be paid by the serviced ship.  b) Collection of all residues will be made by the ships with the care of the contractor, and with his means of collection, at any time within the twenty four hours of the day there is a relative request by the ship and regardless of the quantity of residues to be disposed, and the level of petroleum residues, so that there is no case of unnecessary delay for the serviced ships.  <u>This obligation applies to all days, Sundays and holidays.</u>  <u>The aforementioned obligation also applies to the service of any ship regardless of flag, type and size, within the area falling under the jurisdiction of Patras Port Authority.</u>  c) <u>The request for delivery must be submitted by the serviced ship or its legal representative at least 48 hours prior to the delivery of residues and within working days and hours.</u>  d) The delivery commences when the collecting mean arrives at the position of the serviced ship and is completed upon the departure of the collecting mean from the serviced ship.  e) Especially for noxious residues and for those requiring a cross-border transportation clearance, the request for delivering these residues must be submitted by the serviced ship or its legal representative within working days and hours and at least 30 days prior to the delivery so as the contractor can issue every clearance required, except for special cases, and all conditions required by international, national and European Community legislation are met (Basel convention N. 2203/1994 (Official Government Gazette 58/A), Regulation 1013/2006 EU), as applicable.</p>
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Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.patrasport.gr/cms/wp-content/uploads/fees-rates-unscheduled_en.pdf">http://www.patrasport.gr/cms/wp-content/uploads/fees-rates-unscheduled_en.pdf</a>

## 12.4 Aviation

Greece – Air transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Greece
Transport mode	Air
Transport means	All air 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)	Volume of fuel purchased
Charge structure and level	Excise duties on kerosene: 330.00 €/kl VAT rate on kerosene: 24%
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Greece – Air transport – Airport dues	
Type of tax/charge	LTO charges
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	A landing charge is collected for each aircraft landing at the airport during its hours of operation.
Responsible authority	Athens International Airport 'Eleftherios Venizelos'
Charge base(s)	Maximum Take-Off Weight (MTOW)
Charge structure	

and level		<table><tr><th>Description</th><th>Charge</th><th>Effective</th></tr><tr><td><b>1. LANDING CHARGE</b></td><td>Basis MTOW</td><td>01.05.08</td></tr><tr><td>Calculation:</td><td>Unit Rate x Weight Factor</td><td></td></tr><tr><td>Weight Factor:    - Aircraft up to 120 tonnes                          - Aircraft over 120 tonnes</td><td>MTOW MTOW x (120 / MTOW)<sup>0.4</sup></td><td></td></tr><tr><td>Unit Rate:    </td></tr></table>	Description	Charge	Effective	<b>1. LANDING CHARGE</b>	Basis MTOW	01.05.08	Calculation:	Unit Rate x Weight Factor		Weight Factor:    - Aircraft up to 120 tonnes - Aircraft over 120 tonnes	MTOW MTOW x (120 / MTOW) <sup>0.4</sup>		Unit Rate:
	Description	Charge	Effective												
	<b>1. LANDING CHARGE</b>	Basis MTOW	01.05.08												
	Calculation:	Unit Rate x Weight Factor													
	Weight Factor:    - Aircraft up to 120 tonnes - Aircraft over 120 tonnes	MTOW MTOW x (120 / MTOW) <sup>0.4</sup>													
	Unit Rate:														

#### Greece – Air transport – Airport dues

Type of tax/charge	Charges for ground handling services																											
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'																											
Transport mode	Aviation																											
Transport means	Airplane																											
Description of the scheme	Charging schemes related to several ground handling services.																											
Responsible authority	Athens International Airport 'Eleftherios Venizelos'																											
Charge base(s)	6.1: time rounded up to the next quarter hour 6.2: per parking event 6.3: per ticket 6.4: per bag 6.5: time rounded up to the next 30 minutes 6.6: per ticket																											
Charge structure and level	<table><tr><th>Description</th><th>Charge</th><th>Effective</th></tr><tr><td><b>6. INFRASTRUCTURE CHARGE</b></td><td></td><td></td></tr><tr><td>6.1 Boarding Bridge Charge</td><td>Incl. pre-conditioned air &amp; 400 Hz fixed ground power.</td><td>01.05.08</td></tr><tr><td>Time rounded up to the next quarter hour</td><td>EUR 116.01</td><td>01.04.12</td></tr><tr><td>First 50 minutes – Narrow-body A/C</td><td>EUR 154.68</td><td></td></tr><tr><td>First 65 minutes – Wide-body A/C</td><td>EUR 38.67 per 15 minutes</td><td>01.04.12</td></tr><tr><td>Additional time</td><td>EUR 464.04</td><td></td></tr><tr><td>Maximum Charge:                      Narrow-body A/C</td><td>EUR 618.72</td><td></td></tr><tr><td>  </td></tr></table>			Description	Charge	Effective	<b>6. INFRASTRUCTURE CHARGE</b>			6.1 Boarding Bridge Charge	Incl. pre-conditioned air & 400 Hz fixed ground power.	01.05.08	Time rounded up to the next quarter hour	EUR 116.01	01.04.12	First 50 minutes – Narrow-body A/C	EUR 154.68		First 65 minutes – Wide-body A/C	EUR 38.67 per 15 minutes	01.04.12	Additional time	EUR 464.04		Maximum Charge:                      Narrow-body A/C	EUR 618.72		
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	Description	Charge	Effective												
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	Description	Charge	Effective												
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<b>Note:</b> During the calendar year airlines shall be invoiced at the base charge of EUR 0.32. At the end of the calendar year the number of departing passengers will be calculated and credit notes will be issued.															
Auxiliary services	n/a														
Other issues	n/a														
Data sources used	<a href="http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf">http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf</a>														

Greece – Air transport – Airport dues	
Type of tax/charge	Parking charge
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'
Transport mode	Aviation



Transport means	Airplane																										
Description of the scheme	A parking charge is collected for each aircraft parking at the airport.																										
Responsible authority	Athens International Airport 'Eleftherios Venizelos'																										
Charge base(s)	Maximum Take-Off Weight (MTOW)																										
Charge structure and level	<table><tr><th>Description</th><th>Charge</th><th>Effective</th></tr><tr><td><b>2. PARKING CHARGE</b></td><td>Basis MTOW</td><td>01.05.08</td></tr><tr><td>Time rounded up to the next quarter hour</td><td>No free time</td><td></td></tr><tr><td>Weight Factor:   - Aircraft up to 120 tonnes                           - Aircraft over 120 tonnes</td><td>MTOW MTOW x (120 / MTOW)<sup>0.4</sup></td><td></td></tr><tr><td><b>Main Terminal Bldg Contact Stands</b> First 95 minutes: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes</td><td>EUR 1.90 per weight factor EUR 2.12 per weight factor EUR 0.32 per weight factor / 15 mins EUR 0.35 per weight factor / 15 mins</td><td>01.04.12</td></tr><tr><td><b>Satellite Terminal Bldg Contact Stands</b> First 95 minutes: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes</td><td>EUR 1.52 per weight factor EUR 1.68 per weight factor EUR 0.27 per weight factor / 15 mins EUR 0.30 per weight factor / 15 mins</td><td>01.04.12</td></tr><tr><td><b>Remote Stands</b> First 95 minutes: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes</td><td>EUR 1.32 per weight factor EUR 1.49 per weight factor EUR 0.09 per weight factor / 15 mins EUR 0.10 per weight factor / 15 mins</td><td>01.04.12</td></tr><tr><td><b>Cargo Aircraft at Cargo Stands</b> First 24 hours:   - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes                           - Aircraft over 55 tonnes</td><td>EUR 1.32 per weight factor EUR 1.49 per weight factor EUR 0.09 per weight factor / 15 mins EUR 0.10 per weight factor / 15 mins</td><td></td></tr></table>			Description	Charge	Effective	<b>2. PARKING CHARGE</b>	Basis MTOW	01.05.08	Time rounded up to the next quarter hour	No free time		Weight Factor:   - Aircraft up to 120 tonnes - Aircraft over 120 tonnes	MTOW MTOW x (120 / MTOW) <sup>0.4</sup>		<b>Main Terminal Bldg Contact Stands</b> First 95 minutes: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes	EUR 1.90 per weight factor EUR 2.12 per weight factor EUR 0.32 per weight factor / 15 mins EUR 0.35 per weight factor / 15 mins	01.04.12	<b>Satellite Terminal Bldg Contact Stands</b> First 95 minutes: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes	EUR 1.52 per weight factor EUR 1.68 per weight factor EUR 0.27 per weight factor / 15 mins EUR 0.30 per weight factor / 15 mins	01.04.12	<b>Remote Stands</b> First 95 minutes: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes	EUR 1.32 per weight factor EUR 1.49 per weight factor EUR 0.09 per weight factor / 15 mins EUR 0.10 per weight factor / 15 mins	01.04.12	<b>Cargo Aircraft at Cargo Stands</b> First 24 hours:   - Aircraft up to 55 tonnes - Aircraft over 55 tonnes Additional time: - Aircraft up to 55 tonnes - Aircraft over 55 tonnes	EUR 1.32 per weight factor EUR 1.49 per weight factor EUR 0.09 per weight factor / 15 mins EUR 0.10 per weight factor / 15 mins	
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<p><b>Notes to Parking Charges:</b> Free night parking between 24:00 and 05:00 for aircraft whose night stop starts before midnight or extends after 05:00. Maximum 95 minutes parking charge for aircraft arriving and departing between 24:00 and 05:00. Maximum 3 hours parking charge for day stops (05:00 until 24:00) for aircraft (excluding cargo aircraft) that perform long-haul scheduled flights (flight time of more than 4 ½ hours).</p>																											

Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf">http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf</a>

**Greece – Air transport – Airport dues**

Type of tax/charge	Charge benefiting the airport development fund											
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'											
Transport mode	Aviation											
Transport means	Airplane											
Description of the scheme	This is a tax collected per pax. (i.e. per ticket) for the airport development fund. It is also part of the Athens International Airport "Eleftherios Venizelos" construction-funding scheme. Infants, transit passengers, 24 hour transfers, and crew are exempted.											
Responsible authority	Athens International Airport 'Eleftherios Venizelos'											
Charge base(s)	Number of passengers											
Charge structure and level	<table><tr><th>Description</th><th>Charge</th><th>Effective</th></tr><tr><td><b>8. AIRPORT DEVELOPMENT FUND</b></td><td>Collected by the airlines on ticket</td><td>11.04.17 +</td></tr><tr><td>All passengers Exempt: Infants, transit, 24 hour transfer, crew</td><td>EUR 12.00 per departing pax.</td><td>+ Denotes changes</td></tr></table>			Description	Charge	Effective	<b>8. AIRPORT DEVELOPMENT FUND</b>	Collected by the airlines on ticket	11.04.17 +	All passengers Exempt: Infants, transit, 24 hour transfer, crew	EUR 12.00 per departing pax.	+ Denotes changes
Description	Charge	Effective										
<b>8. AIRPORT DEVELOPMENT FUND</b>	Collected by the airlines on ticket	11.04.17 +										
All passengers Exempt: Infants, transit, 24 hour transfer, crew	EUR 12.00 per departing pax.	+ Denotes changes										
Auxiliary services	n/a											
Other issues	n/a											
Data sources used	<a href="http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf">http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf</a>											

**Greece – Air transport – Airport dues**

Type of tax/charge	Passenger fee		
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'		
Transport mode	Aviation		
Transport means	Airplane		
Description of the scheme	This fee covers the use of passenger handling facilities and public spaces.		
Responsible authority	Athens International Airport 'Eleftherios Venizelos'		
Charge base(s)	Number of passengers		
Charge structure and level			

		Description	Charge	Effective
		<b>3. PASSENGER CHARGE</b>	Collected from the pax. on ticket	27.03.16
		<b>Passenger Terminal Facility Charge</b> Intra Schengen countries Extra Schengen countries Exempt: infants, transit, crew	EUR 9.90 per departing pax. EUR 13.20 per departing pax	
Auxiliary services	n/a			
Other issues	n/a			
Data sources used	<a href="http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf">http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf</a>			

Greece – Air transport – Airport dues												
Type of tax/charge	Passengers with Reduced Mobility (PRM) charge											
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'											
Transport mode	Aviation											
Transport means	Airplane											
Description of the scheme	A PRM charge is collected from the passenger on ticket. Infants, transit passengers, and crew are exempted.											
Responsible authority	Athens International Airport 'Eleftherios Venizelos'											
Charge base(s)	Number of passengers											
Charge structure and level	<table><tr><th>Description</th><th>Charge</th><th>Effective</th></tr><tr><td><b>7. PRM CHARGE</b> (Passengers with reduced mobility charge)</td><td>Collected from the pax. on ticket</td><td>01.07.10</td></tr><tr><td>International &amp; domestic passengers Exempt: infants, transit, crew</td><td>EUR 0.75 per departing pax.</td><td></td></tr></table>			Description	Charge	Effective	<b>7. PRM CHARGE</b> (Passengers with reduced mobility charge)	Collected from the pax. on ticket	01.07.10	International & domestic passengers Exempt: infants, transit, crew	EUR 0.75 per departing pax.	
Description	Charge	Effective										
<b>7. PRM CHARGE</b> (Passengers with reduced mobility charge)	Collected from the pax. on ticket	01.07.10										
International & domestic passengers Exempt: infants, transit, crew	EUR 0.75 per departing pax.											
Auxiliary services	n/a											
Other issues	n/a											
Data sources used	<a href="http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf">http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf</a>											

Greece – Air transport – Airport dues	
Type of tax/charge	Security charges
Country/region	Greece: Athens International Airport 'Eleftherios Venizelos'
Transport mode	Aviation
Transport	Airplane

means												
Description of the scheme	A security charge is collected from the passenger on ticket. Infants, transit passengers, and crew are exempted.											
Responsible authority	Athens International Airport 'Eleftherios Venizelos'											
Charge base(s)	Number of passengers											
Charge structure and level	<table><tr><th>Description</th><th>Charge</th><th>Effective</th></tr><tr><td><b>4. SECURITY CHARGE</b></td><td>Collected from the pax. on ticket</td><td>01.07.09</td></tr><tr><td>Passenger Exempt: infants, transit, crew</td><td>EUR 5.00 per departing pax.</td><td></td></tr></table>			Description	Charge	Effective	<b>4. SECURITY CHARGE</b>	Collected from the pax. on ticket	01.07.09	Passenger Exempt: infants, transit, crew	EUR 5.00 per departing pax.	
Description	Charge	Effective										
<b>4. SECURITY CHARGE</b>	Collected from the pax. on ticket	01.07.09										
Passenger Exempt: infants, transit, crew	EUR 5.00 per departing pax.											
Auxiliary services	n/a											
Other issues	n/a											
Data sources used	<a href="http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf">http://www.aia.gr/userfiles/85ab214c-4e7b-4639-83ca-a1fb2a24fc19/Aeronautical_Charges_APR17.pdf</a>											

**13 HUNGARY****13.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel Tax
Country/region	Hungary
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	Fuel taxes have to be paid by all consumers. Leaded petrol is no longer sold in Hungary, the fuel taxes have to be paid for the purchase of unleaded petrol, gas oil, LPG.
Responsible authority	National Tax Authority
Charge base(s)	1000 litres
Charge structure and level	383,63 EUR (with 27% VAT) for unleaded petrol per 1000 litres, for gas oil (as propellant) 352,78 EUR (27% VAT) with a reduced rate for agricultural purpose 63,5 EUR. The commercial diesel tax rate per 1000 litres in Hungary is 330,4 EUR. Liquefied Petroleum Gas (LPG) per 1000 kg for propellant use 306,27 EUR (27% VAT). VAT is refundable for vans, trucks and buses, but not for passenger cars.
Auxiliary services	
Other issues	1 € = 308.18 HUF
Data sources used	<a href="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">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</a>

Distance based road charge						
Type of tax/charge	Distance based road charges					
Country/region	Hungary					
Transport mode	Road					
Transport means	The distance-based HU-GO electronic toll system toll for all cargo vehicles and towing vehicles with a gross weight exceeding 3.5 tons, tractors (including semi-trailer towing vehicles), and all articulated vehicle combinations consisting of such a motor vehicle and a towed trailer or semi-trailer on the Hungarian public road network (motorways, highways, main routes).					
Description of the scheme	For the distance based HU-GO system. the toll collection follows the principle "user and polluter pays", according to which users pay to some account to the rate of using the toll section of the Hungarian road network and the rate of environment pollution.					
Responsible authority	National Toll Payment Services Plc.					
Charge base(s)	The rate of distance-based toll payment depends on the used road type, the category of the motor vehicle (J2, J3, J4), as well as its environmental classification.					
Charge structure and level	<b>HU-GO toll rates</b>					
	VEHICLE CATEGORIES					
	J2 category: Heavy goods vehicle with a total weight over 3.5 tons with two axles					
	J3 category: Heavy goods vehicle with a total weight over 3.5 tons with three axles					
	J4 category: Heavy goods vehicle with a total weight over 3.5 tons with four or more axles					
	Environmental vehicle classification	Vehicle cat.	Road cat.			
	vehicle	Cat. J2	Cat. J2	Cat. J3	Cat. J3	Cat. J4
	classification	Express way	Main road	Express way	Main road	Express way
	Euro 3 or higher	0,14 EUR/km	0,06 EUR/km	0,2	0,1	0,29
						0,18

	Euro 2	0,17 EUR/km	0,07 EUR/km	0,23 EUR/km	0,12 EUR/km	0,36 EUR/km	0,22 EUR/km
	Euro 1 or lower	0,19 EUR/km	0,08 EUR/km	0,27 EUR/km	0,14 EUR/km	0,43 EUR/km	0,27 EUR/km
Auxiliary services							
Other issues							
Data sources used	<a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a>						

Insurance tax	
Type of tax/charge	Insurance tax
Country/region	Hungary
Transport mode	Road
Transport means	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Description of the scheme	Insurance tax on the premium paid by vehicle owners
Responsible authority	Ministry of Finance, National government
Charge base(s)	The premium
Charge structure and level	31% of the insurance premium
Auxiliary services	-
Other issues	-
Data sources used	Insurance Europe (2016) <i>Indirect taxation on insurance contracts in Europe</i> <a href="http://www.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf">http://www.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf</a>

Time based road charges	
Type of tax/charge	Time based road charges/vignette
Country/region	Hungary
Transport mode	Road
Transport means	Motorcycles, passenger cars and their trailers, as well as cargo vehicles with a maximum permissible gross weight of 3.5 tons, campers and buses, and their trailers (E-vignette).
Description of the scheme	The e-vignette user charge system applies to motorcycles, passenger cars and their trailers, as well as cargo vehicles with a maximum permissible gross weight of 3.5 tons, campers and buses, and their trailers. These vehicles are authorized to use the Hungarian toll speedway network's roads exclusively with pre-purchased – purchased prior to entering a toll speedway section – road use authorization, i.e. e-vignettes.
Responsible authority	National Toll Payment Services Plc.
Charge base(s)	The amount of toll charges depends on the category of the vehicle and the type of the e-vignette. The category of the motor vehicles must be determined according to the official entry that appears in the vehicle registration certificate, based on the maximum permissible gross weight of the motor vehicle and the number of persons it is allowed to transport.
Charge structure	<b>E-vignette toll rates</b> Toll category D1: motorcycles and automobiles for up to 7 persons including the driver and with

and level	<p>a maximum permissible gross weight of 3.5 t, and their trailers.</p> <p>Toll category D2: all automobiles not included in category D1 for more than 7 persons, and cargo vehicles and campers of a maximum permissible gross weight of 3.5 t;</p> <p>Toll category B2: buses;</p> <p>Toll category U:trailers of vehicles in toll categories D2 and B2, for which the authorization must always be purchased for the registration number of the trailer.</p> <table><tr><th>Vehicle category</th><th>Weekly</th><th>Monthly</th><th>Annual (national)</th><th>Annual (regional)</th></tr><tr><td>D1M (motorcycles)</td><td>4,66 EUR</td><td></td><td></td><td></td></tr><tr><td>D1</td><td>9,42 EUR</td><td>15,14 EUR</td><td>136,15 EUR</td><td>15,84 EUR</td></tr><tr><td>D2</td><td>18,85 EUR</td><td>30,28 EUR</td><td>136,15 EUR</td><td>31,68 EUR</td></tr><tr><td>U(trailers, etc.)</td><td>9,42 EUR</td><td>15,14 EUR</td><td>136,15 EUR</td><td>15,84 EUR</td></tr><tr><td>B2 (bus)</td><td>42,4 EUR</td><td>69,61 EUR</td><td>633,47 EUR</td><td>63,36 EUR</td></tr></table> <p>From 2016, in addition to the vignettes of the usual validity periods (weekly/10-day, monthly, annual), a new, county-based annual e-vignette type is available for vehicles in Categories D1M, D1, D2, U and B2. The toll road networks of one or more counties can be used with the regional vignette. The validity period of this e-vignette type is the same as the validity period of the annual authorization</p>					Vehicle category	Weekly	Monthly	Annual (national)	Annual (regional)	D1M (motorcycles)	4,66 EUR				D1	9,42 EUR	15,14 EUR	136,15 EUR	15,84 EUR	D2	18,85 EUR	30,28 EUR	136,15 EUR	31,68 EUR	U(trailers, etc.)	9,42 EUR	15,14 EUR	136,15 EUR	15,84 EUR	B2 (bus)	42,4 EUR	69,61 EUR	633,47 EUR	63,36 EUR
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Auxiliary services																																			
Other issues	1 € =308.18 HUF																																		
Data sources used	<a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a>																																		

Circulation tax																									
Type of tax/charge	Vehicle ownership or circulation tax																								
Country/region	Hungary																								
Transport mode	Road																								
Transport means	All road motor vehicles																								
Description of the scheme	The taxes of ownership of motor vehicles are yearly taxes. There is no tax on so-called environmentally friendly cars (eg electric cars, plug-in hybrids, etc). Company-owned passenger cars are subject to a monthly company car tax.																								
Responsible authority	National Tax Authority																								
Charge base(s)	The motor vehicle tax is based on the capacity of the vehicle's engine in kilowatts and the vehicle's year of production.																								
Charge structure and level	<p>The rates are as follows</p> <table> <tbody> <tr> <td>Passenger car less than 4 years old</td><td>HUF 345/kW</td></tr> <tr> <td>Passenger car 4-7 years old</td><td>HUF 300/kW</td></tr> <tr> <td>Passenger car 8-11 years old</td><td>HUF 230/kW</td></tr> <tr> <td>Passenger car 12-15 years old</td><td>HUF 185/kW</td></tr> <tr> <td>Passenger car more than 16 years old</td><td>HUF 140/kW</td></tr> <tr> <td>Bus, coach or truck</td><td>HUF 1,200/100kg</td></tr> <tr> <td>Other non-passenger vehicle or semi-trailer</td><td>HUF 1,380/100kg</td></tr> <tr> <td>Passenger car with E-registration plate</td><td>HUF 10,000</td></tr> <tr> <td>Truck with E-registration plate</td><td>HUF 46,000</td></tr> <tr> <td>Vehicle with P-registration plate</td><td>HUF 230,000</td></tr> </tbody> </table> <p>There are also some specific preferential reductions</p> <table> <tbody> <tr> <td>Bus, coach or truck with Euro 2 engine</td><td>20%</td></tr> <tr> <td>Road tractor of semi-trailer with Euro 2 engine</td><td>30%</td></tr> </tbody> </table>	Passenger car less than 4 years old	HUF 345/kW	Passenger car 4-7 years old	HUF 300/kW	Passenger car 8-11 years old	HUF 230/kW	Passenger car 12-15 years old	HUF 185/kW	Passenger car more than 16 years old	HUF 140/kW	Bus, coach or truck	HUF 1,200/100kg	Other non-passenger vehicle or semi-trailer	HUF 1,380/100kg	Passenger car with E-registration plate	HUF 10,000	Truck with E-registration plate	HUF 46,000	Vehicle with P-registration plate	HUF 230,000	Bus, coach or truck with Euro 2 engine	20%	Road tractor of semi-trailer with Euro 2 engine	30%
Passenger car less than 4 years old	HUF 345/kW																								
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Road tractor of semi-trailer with Euro 2 engine	30%																								

	Bus & coach, truck with Euro 3 engine                      30% Road tractor of semi-trailer with Euro 3 engine              50%  Company-owned passenger cars (monthly) <div style="display: flex; justify-content: space-between;"> <div>                         kW                          0-50                          51-90                          91-120                          &gt; 120                     </div> <div>                         Environmental scale (HUF/month)  <div style="display: flex; justify-content: space-around;"> <div>16,500</div> <div>8,000</div> <div>7,700</div> </div> <div style="display: flex; justify-content: space-around;"> <div>22,000</div> <div>11,000</div> <div>8,800</div> </div> <div style="display: flex; justify-content: space-around;"> <div>33,000</div> <div>22,000</div> <div>11,000</div> </div> <div style="display: flex; justify-content: space-around;"> <div>44,000</div> <div>33,000</div> <div>22,000</div> </div> </div> </div>
Auxiliary services	
Other issues	1 € = 308.18 HUF
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

Registration tax							
Type of tax/charge	Vehicle purchase or registration tax						
Country/region	Hungary						
Transport mode	Road						
Transport means	All road motor vehicles						
Description of the scheme	The purchase of motor vehicles is subject to VAT at the rate of 27%. VAT is refundable for vans, trucks and buses, and for passenger cars that are purchased using open-end leasing (leasing with residual value) pro rata on the basis of the official use of the car. A registration tax must be paid upon the first registration of a passenger car in Hungary. There is no tax on so-called environmentally friendly cars (eg electric cars, plug-in hybrids etc).						
Responsible authority	National Tax Authority						
Charge base(s)	The acquisition of a new or used vehicle is subject to a property acquisition fee, which depends on the age of the vehicle and on the kW/EUR rate. There is no fee for so-called environmentally friendly cars (electric cars, plug-in hybrids). There is no longer any fee for trucks with a gross vehicle weight over 3.5t. The rates of the registration tax are based on environment protection classes in accordance with EU emission standards.						
Charge structure and level	<b>purchase fee HUF/kW</b>			<b>AGE (years)</b>			
	<b>kW/EUR rate</b>		0-3	4-8	>8		
	0-40		600	480	300		
	41-80		720	600	480		
	81-120		900	720	600		
	>120		1200	900	720		
	<b>Registration tax rates:</b>						
	Tax category		Engine (cc)	Euro 5	Euro 4	Euro 3	Euro
	2		Euro 1 or lower				
	1	below 1100, 1300(diesel )	45000	180000	270000	360000	540000
	2	1100, 1300 (d)	65000	260000	390000	520000	780000
	3	1400, 1500 (d)	85000	340000	510000	680000	1020000
	4	1600, 1700 (d)	135000	540000	810000	1080000	1620000
	5	1800, 2000 (d)	185000	740000	1100000	1480000	2220000



	6	2000, 2500 (d)	265000	1060000	1590000	2120000	3180000
	7	above 2500, 3000 (d)	400000	1600000	2400000	3200000	4800000
	8	hybrid	76000				
	<p>There is no registration tax for electric vehicle. For 3000 cc (gasoline) or 3500 cc (diesel) vehicles, merely Euro2 or Euro 1 categories are known, the reg.tax is 6000000 for Euro2, 8000000 for Euro 1 or lower.</p> <p>The tax value of second-hand cars is reduced, taking account of their depreciation.</p>						
Auxiliary services							
Other issues	1 € = 308.18 HUF						
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>						

### 13.2 Rail

Rail infrastructure charges	
Type of tax/charge	Rail infrastructure charges
Country/region	Hungary
Transport mode	Rail
Transport means	Rail vehicles
Description of the scheme	Charge for ensuring the train path per train-km plus running fee per train-km by type of line plus running fee/gross tonne-km. The main goal is to recover full costs. If state subsidy is given by the government, the main goal becomes the following: keep the charges on the same level primarily for the freight sector. Train operators are charged.
Responsible authority	VPE –Vasúti Pályakapacitás-elosztó Korlátolt Felelősségű Társaság (Rail Capacity Allocation Office Limited Liability Company). It is an allocation and charging body which is independent in its legal, organisational and decision-making from any railway undertaking. The Charging Methodology, Charging Document, the data provided by the IM for calculating the charges are examined by the Rail regulatory body, i.e. the National Transport Authority.
Charge base(s)	Train-km, gross tonne-km, line categories. Axle weight, maximum speed of train and other characteristics of the track play role in the lines classification into different categories, so that these parameters validate their impact on the charges indirectly
Charge structure and level	The formula of the access charge is the sum of the charge for ensuring the train path (A) and the charge for running of trains (B). The charge for ensuring the train path (A) is function of train-kms. The charge for running of trains (B) can be calculated with the use of the following formula: $B = \text{Train-km charge} \times \text{train-km} + \text{gross tonne-km charge} \times \text{gross tonne-km}$ (where t is the line categories index) The charges differ per type of transport, i.e. passenger, freight transport and loco trains, and per line category.
Auxiliary services	
Other issues	Administrative costs are included in the charge, in particular in the charge for ensuring of train path.
Data sources used	Compiled Questionnaire by VPE, Rail Capacity Allocation Office. Network statement for the timetable year 2011/2012, 2012/2013, 2013/2014, 2014/2015, 2015/2016, 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024, 2024/2025, 2025/2026, 2026/2027, 2027/2028, 2028/2029, 2029/2030, 2030/2031, 2031/2032, 2032/2033, 2033/2034, 2034/2035, 2035/2036, 2036/2037, 2037/2038, 2038/2039, 2039/2040, 2040/2041, 2041/2042, 2042/2043, 2043/2044, 2044/2045, 2045/2046, 2046/2047, 2047/2048, 2048/2049, 2049/2050, 2050/2051, 2051/2052, 2052/2053, 2053/2054, 2054/2055, 2055/2056, 2056/2057, 2057/2058, 2058/2059, 2059/2060, 2060/2061, 2061/2062, 2062/2063, 2063/2064, 2064/2065, 2065/2066, 2066/2067, 2067/2068, 2068/2069, 2069/2070, 2070/2071, 2071/2072, 2072/2073, 2073/2074, 2074/2075, 2075/2076, 2076/2077, 2077/2078, 2078/2079, 2079/2080, 2080/2081, 2081/2082, 2082/2083, 2083/2084, 2084/2085, 2085/2086, 2086/2087, 2087/2088, 2088/2089, 2089/2090, 2090/2091, 2091/2092, 2092/2093, 2093/2094, 2094/2095, 2095/2096, 2096/2097, 2097/2098, 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means	
Description of the scheme	Electricity for business use and for non-business use is not distinguished in taxation, however the usage of households are exempted.
Responsible authority	National Tax Authority
Charge base(s)	MWh
Charge structure and level	The electricity excise duty per 1 MWh in Hungary is 0,99 EUR with 27% VAT. There is no reduced rate applied for railways.
Auxiliary services	
Other issues	
Data sources used	<a href="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">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</a>

### 13.3 IWT

Fuel tax	
Type of tax/charge	Fuel Tax (diesel)
Country/region	Hungary
Transport mode	Inland Waterways Transport
Transport means	IWT vehicles
Description of the scheme	Fuel taxes have to be paid by all consumers with 27% VAT.
Responsible authority	National Tax Authority
Charge base(s)	1000 litres
Charge structure and level	The commercial diesel tax rate per 1000 litres in Hungary is 330,4 EUR.
Auxiliary services	
Other issues	
Data sources used	<a href="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">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</a>

Port charges	
Type of tax/charge	Port Charges
Country/region	Hungary
Transport mode	Inland Waterways Transport
Transport means	IWT vehicles (ships)
Description of the scheme	<p>The port of Budapest has different charges: - Charge for anchoring a ship. (port dues) - Charge for anchoring a ship and making use of the facilities, loading/unloading (Anchoring/Wharfage dues)</p> <p>Inland vessels do not have to pay the port due for up to 3 days if they either load or unload goods. If they both load and unload in the port, they are exempted for up to 6 days (thus only the wharfage charge shall apply). This option is not available for the river-sea vessels. If a ship</p>

	<p>arrives at the port for loading fuel or other supply, reporting or contacting the authorities no port due shall be paid up to 1 day.</p> <p>The objective of the port dues is to cover the costs of maintenance and renovation of the infrastructure.</p> <p>Ships entering the port are charged with these dues.</p>
Responsible authority	The responsible authority is the 'Freeport of Budapest Ltd'.
Charge base(s)	<p>According to the harbour dues tariff notice: Cargo river ships shall pay the fee based on the capacity in tonnes and per day, but there is a minimum fee to apply. River-sea ships shall pay the fee based on the capacity in tonnes and per day, but there is a minimum fee to apply.</p> <p>In all other cases the fees calculation is based on the m2 of the surface occupied in the bay and per day, but there is a minimum fee to apply. Wharfage charge based on the cargo tonnes loaded in case of ore, coal, coke, stone and sand. In case of any other cargo the amount defined in the harbour dues tariff notice shall be applied in euro but there is a minimum price per ship.</p>
Charge structure and level	<p>Port Dues:</p> <p>Cargo vessels of inland navigation, per tonne capacity per day: € 0.02 Minimum per ship: € 10</p> <p>River-sea cargo vessels, per tonne capacity Per day: € 0.10 Minimum per ship: € 20</p> <p>Other floating per m2: € 0.05 per day: Minimum € 15</p> <p>Anchoring Dues:</p> <p>Weight of loaded/unloaded goods, per tonne For ores, coal, coke and sand: € 0.30</p> <p>For all other goods: € 0.35</p> <p>Minimum per ship: € 100</p> <p>The weight of the loaded and unloaded freight Ro-Ro per tonne: € 1</p> <p>Minimum per ship: € 100</p> <p>Charges for the use of RO-RO Ramp:</p> <p>Loading/Unloading containers, per tonne: € 0.35</p> <p>Minimum per ship: € 100</p>
Auxiliary services	
Other issues	The fees must be paid before the ship is leaving the port except if there is a special agreement between the port and the owner of the ship. If the ship is staying in the port for more than 30 days the fees shall be paid at the end of the first month and at the end of each month afterwards. - The port dues are modified every 3-5 years. - Regarding the administrative costs, one person is responsible for collecting the dues.
Data sources used	file:///C:/Users/KUKG/Downloads/CE%20Delft%20-%20An%20inventory%20of%20measures%20for%20internalising%20external%20costs%20in%20transport%20(3).pdf

### 13.4 Aviation

Landing charges	
Type of tax/charge	Landing charges
Country/region	Hungary
Transport mode	Aviation
Transport means	aircrafts
Description of the scheme	Charges are applied to the use of the airport and the complementary airport facilities. It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number - shall be obliged to pay the charge.
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft

Charge base(s)	based on the maximum take-off weight of the aircraft
Charge structure and level	up to 10 000 kg: 120,38 EUR/aircraft (standard rate) 10 001 – 45 000 kg: 11,44 EUR/1000 kg started 45 001 – 150 000 kg: 9,71 EUR/1000 kg started from 150 001 kg: 7,78 EUR/1000 kg started
Auxiliary services	
Other issues	Airport users operating flights should regularly submit the following data of the aircraft they intend to operate at the Airport : registration number, aircraft typemodel, take-off weight, noise emission data
Data sources used	<a href="http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html">http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</a>

Ground-handling charges	
Type of tax/charge	Ground-handling charges
Country/region	Hungary
Transport mode	Aviation
Transport means	aircrafts
Description of the scheme	Charges are applied to the use of the airport and the complementary airport facilities. It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number - shall be obliged to pay the charge.
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft
Charge base(s)	The basis for the charge is the maximum takeoff weight (MTOW) of the actually handled aircraft, which is determined in the manner defined in the Hungarian Aeronautical Information Publication (AIP).
Charge structure and level	Group 1 : 0.47 EUR / ton Group 2 : 0.19 EUR / ton Group 3 : 4.7 EUR below 10 tons, irrespective of the classification of the flight (flight group) Minimum charge: 4.7 EUR / flight. The minimum charge is payable for every flight, even if maximum take-off weight is less than 10 tons, and even if it would pay less in its group based on take-off weight. If the arriving and departing legs of a flight are classified in different groups, the higher fee shall be applicable for invoicing. Definition of the groups: Group 1: flights requiring full passenger, baggage, cargo and mail handling, including unloading and loading, disembarkation and embarkation. Group 2: flights requiring ramp handling only, but not passenger handling. There are no movements of passengers, baggage, cargo and mail (disembarkation and embarkation, unloading and loading), but other ramp services are provided. Group 3: flights not exceeding a maximum take-off weight of 10 tons. Annual charge increase is applied automatically by the Consumer Price Index related to the prior 12 months published by Hungarian Central Statistical Office.
Auxiliary services	
Other issues	Airport users operating flights should regularly submit the following data of the aircraft they intend to operate at the Airport : registration number, aircraft type/model, take-off weight, noise emission data
Data sources used	<a href="http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html">http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</a>

Noise charges	
Type of	Noise charges

tax/charge	
Country/region	Hungary
Transport mode	Aviation
Transport means	aircrafts
Description of the scheme	Charges are applied to the use of the airport and the complementary airport facilities. It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number - shall be obliged to pay the charge.
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft
Charge base(s)	based on noise category, hour of landing/take off
Charge structure and level	The amount of the noise charge depends on 3 different factors, namely: - the noise category (K): there are four noise categories, 1-4. - the time period (N) - operation of landing or take off (M) The charge is calculated on the basis of the following formula: $Z = A * K * N * M$ Where A is a base charge
Auxiliary services	
Other issues	Airport users operating flights should regularly submit the following data of the aircraft they intend to operate at the Airport : registration number, aircraft type/model, take-off weight, noise emission data
Data sources used	<a href="http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html">http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</a>

#### Aircraft parking charges

Type of tax/charge	Parking charges
Country/region	Hungary
Transport mode	Aviation
Transport means	aircrafts
Description of the scheme	Charges are applied to the use of the airport and the complementary airport facilities. It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number - shall be obliged to pay the charge.
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft
Charge base(s)	Maximum Take Off Weight (MTOW)
Charge structure and level	Parking charge for remote position (no passenger bridge): € 0.20/hour/1,000kg. No charge between 22:00-06:00. Charge for electricity: € 0.50/minute. First 30 min no charge. Parking charge for stand with passenger bridge and 400 Hz: € 60.00 (first 60 Supporting study to the Impact Assessments of the European Commission's internalisation strategy, to establish an inventory of measures for internalising external costs in all modes of transport 615 min) + € 37.00 for every further 15 min. Night time parking: € 90/night + charge applicable for remote stands (€ 0.20/hour/1000kg)
Auxiliary services	
Other issues	
Data sources used	<a href="http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html">http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</a>

#### Passenger-related charges

Type of	Passenger-related charges
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tax/charge	
Country/region	Hungary
Transport mode	Aviation
Transport means	aircrafts
Description of the scheme	Charges are applied to the use of the airport and the complementary airport facilities. It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number – shall be obliged to pay the charge.
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft
Charge base(s)	per passenger
Charge structure and level	Departing passenger: € 9.85-15.49 (depending on terminal). Transfer passenger: € 7.83. These charges contain CUTE charge (Common user of Terminal Equipment) and PRM charge (Persons with Reduced Mobility).
Auxiliary services	
Other issues	Budapest Airport Zrt. can freely establish the different rates of charges, provided that the regulated revenue per passenger remains below the Price Cap in effect with exceptions laid down in the Decree.
Data sources used	<a href="http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html">http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</a>

<b>Security charges</b>	
Type of tax/charge	Security charges
Country/region	Hungary
Transport mode	Aviation
Transport means	aircrafts
Description of the scheme	Charges are applied to the use of the airport and the complementary airport facilities. It is the duty of the airline operator of the flight to pay the charges for the use of the Airport. If the operator cannot be identified, the owner of the aircraft – established by the register number – shall be obliged to pay the charge.
Responsible authority	Based on the authorization of the Aviation Act, Budapest Airport Zrt. shall determine and collect the Charges, and the Authority. Budapest airport is in hands of Airport Holding Tanacsado Kft
Charge base(s)	The airport collects security charges from the airport users for every departing/transferring passenger, with the exception of infants under the age of 2 and transit passengers. No charge is in force for cargo flights.
Charge structure and level	At the General Aviation Terminal: 4,1 EUR/passenger At Terminal 2A and 2B: 4,1 EUR/departing passenger, 2,66 EUR/transfer passenger
Auxiliary services	
Other issues	Airport users operating flights should regularly submit the following data of the aircraft they intend to operate at the Airport : registration number, aircraft typemodel, take-off weight, noise emission data
Data sources used	<a href="http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html">http://www.bud.hu/english/business-and-partners/aviation/download_area/tariff-manual-7298.html</a>

**14 IRELAND****14.1 Road**

<b>Road toll</b>																															
Type of tax/charge	Distance based road charges (tolls)																														
Country/region	Ireland																														
Transport mode	Road																														
Transport means	All vehicles on the designated roads. Exemptions are made for the following vehicles: <ul style="list-style-type: none"> <li>- Defence Force</li> <li>- Police</li> <li>- Fire brigade</li> <li>- Ambulance</li> </ul>																														
Description of the scheme	Toll roads in Ireland (337 km) impose a toll (levy or charge) on each vehicle using these roads.																														
Responsible authority	National government, National Roads Authority																														
Charge base(s)	Vehicle type																														
Charge structure and level	<p>Tolls are charged for the following roads:</p> <ul style="list-style-type: none"> <li>• The M1 Motorway (Gormanston to Monasterboice Toll Road):</li> </ul> <table> <tr> <th>Type of vehicle</th><th>Toll (VAT incl. 23%)</th></tr> <tr> <td>Motorcycles (exceeding 50cc)</td><td>€ 1,00</td></tr> <tr> <td>Motor Cars</td><td>€ 1,90</td></tr> <tr> <td>Buses or Coaches</td><td>€ 3,40</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€ 3,40</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles</td><td>€ 4,80</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles</td><td>€ 6,10</td></tr> </table> <ul style="list-style-type: none"> <li>• The M3 Clonee-Kells (Clonee-Dunshaughlin):</li> </ul> <table> <tr> <th>Type of vehicle</th><th>Toll (VAT incl. 23%)</th></tr> <tr> <td>Motorcycles</td><td>€ 0,70</td></tr> <tr> <td>Motor Cars</td><td>€ 1,40</td></tr> <tr> <td>Buses or Coaches</td><td>€ 2,20</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€ 2,20</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles</td><td>€ 2,90</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles</td><td>€ 3,50</td></tr> </table> <ul style="list-style-type: none"> <li>• M3 Clonee-Kells (Navan-Kells):</li> </ul> <table> <tr> <th>Type of vehicle</th><th>Toll (VAT incl. 23%)</th></tr> </table>	Type of vehicle	Toll (VAT incl. 23%)	Motorcycles (exceeding 50cc)	€ 1,00	Motor Cars	€ 1,90	Buses or Coaches	€ 3,40	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€ 3,40	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€ 4,80	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€ 6,10	Type of vehicle	Toll (VAT incl. 23%)	Motorcycles	€ 0,70	Motor Cars	€ 1,40	Buses or Coaches	€ 2,20	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€ 2,20	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€ 2,90	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€ 3,50	Type of vehicle	Toll (VAT incl. 23%)
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Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€3.50

• M4 Kilcock - Enfield - Kinnegad Motorway:

Type of vehicle	Toll (VAT incl. 23%)
Motorcycles (exceeding 50cc)	€1.50
Motor Cars	€2.90
Buses or Coaches	€4.30
Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€4.30
Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€5.70
Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€7.10

• N6 Galway – Ballinasloe:

Type of vehicle	Toll (VAT incl. 23%)
Motorcycles (exceeding 50cc)	€1.00
Motor Cars	€1.90
Buses or Coaches	€3.40
Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€3.40
Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€4.80
Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€6.10

• M7/M8 Portlaoise - Castletown/Portlaoise – Cullahill:

Type of vehicle	Toll (VAT incl. 23%)
Motorcycles (exceeding 50cc)	€1.00
Motor Cars	€1.90
Buses or Coaches	€3.40
Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€3.40
Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€4.80
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• N8 Rathcormac - Fermoy Bypass:



	<table><tr><th>Type of vehicle</th><th>Toll (VAT incl. 23%)</th></tr><tr><td>Motorcycles (exceeding 50cc)</td><td>€1.00</td></tr><tr><td>Motor Cars</td><td>€1.90</td></tr><tr><td>Buses or Coaches</td><td>€3.40</td></tr><tr><td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€3.40</td></tr><tr><td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles</td><td>€4.80</td></tr><tr><td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles</td><td>€6.10</td></tr></table>		Type of vehicle	Toll (VAT incl. 23%)	Motorcycles (exceeding 50cc)	€1.00	Motor Cars	€1.90	Buses or Coaches	€3.40	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€3.40	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€4.80	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€6.10							
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Auxiliary services																							
Other issues																							
Data sources used	<ul style="list-style-type: none"><li>Irish Statute Book (1979), <i>Local Government (Toll Roads) Act, 1979</i>.</li><li>Etoll (2017), <i>Toll Rates</i>.</li><li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li></ul>																						

Insurance tax	
Type of tax/charge	Insurance tax
Country/region	Ireland
Transport mode	Road
Transport means	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Description of the scheme	Insurance tax on the premium paid by vehicle owners
Responsible authority	Ministry of Finance, National government

Charge base(s)	The premium
Charge structure and level	5% of the insurance premium, which is subdivided in a part of 2% and a part of 3%. The 2% part of the levy goes into the Insurance Compensation Fund, which is intended to compensate clients of insurance firms that go into liquidation. The 3% part is a government levy. The revenues are hence not earmarked to the road transport sector.
Auxiliary services	
Other issues	Here you can discuss any other relevant issues.
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i></li> </ul>

Motor tax																													
Type of tax/charge	Ownership Tax																												
Country/region	Ireland																												
Transport mode	Road transport																												
Transport means	<p>The owner of the vehicle.</p> <p>The following vehicles are exempted:</p> <ul style="list-style-type: none"> <li>State-owned vehicles,</li> <li>Diplomatic vehicles,</li> <li>vehicles exempted under the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (S.I. No. 353 of 1994),</li> <li>vehicles (including any cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilograms in deadweight (unladen) adapted and used for invalids,</li> <li>vehicles which are used exclusively for the transport (whether by carriage or traction) of lifeboats and their gear or any equipment for affording assistance towards the preservation of life and property in cases of ship-wreck and distress at sea,</li> <li>vehicles which are used exclusively for mountain and cave rescue purposes,</li> <li>vehicles which are used exclusively for underwater search and recovery purposes,</li> <li>vehicles which are used exclusively for the transport (whether by carriage or traction) of road construction machinery which is built in as part of such vehicle or otherwise permanently attached thereto, carries no load except articles or materials used for the purpose of the road construction machinery and is used for no purpose other than the construction or repair of roads,</li> <li>refuse carts, sweeping machines or watering machines used exclusively for cleansing public streets and roads,</li> <li>ambulances, road-rollers or fire engines,</li> <li>vehicles kept by a local authority and used exclusively for the purpose of their fire brigade service.</li> </ul>																												
Description of the scheme	Periodic ownership tax for all road vehicles. The tax can be paid annually, semi-annually or quarterly.																												
Responsible authority	The tax is levied by the national government but income goes to local authorities.																												
Charge base(s)	Cars registered before 1/07/2008 are charged according to their engine size (cc), while cars registered after 1/07/2008 are charged according to their CO <sub>2</sub> emissions; coaches and buses are charged according to the number of seats; commercial vehicles are charged according to their deadweight (unladen).																												
Charge structure and level	<p>Cars registered before 01/07/2008 are charged according to the following rates:</p> <table border="1"> <thead> <tr> <th>Engine Capacity (c.c.)</th><th>Annual €</th><th>Half-year €*</th><th>Quarterly €**</th><th>Arrears Monthly €***</th></tr> </thead> <tbody> <tr> <td>Not over 1,000</td><td>199</td><td>110</td><td>56</td><td>19.90</td></tr> <tr> <td>1,001 to 1,100</td><td>299</td><td>165</td><td>84</td><td>29.90</td></tr> <tr> <td>1,101 to 1,200</td><td>330</td><td>183</td><td>93</td><td>33.00</td></tr> <tr> <td>1,201 to 1,300</td><td>358</td><td>198</td><td>101</td><td>35.80</td></tr> </tbody> </table>				Engine Capacity (c.c.)	Annual €	Half-year €*	Quarterly €**	Arrears Monthly €***	Not over 1,000	199	110	56	19.90	1,001 to 1,100	299	165	84	29.90	1,101 to 1,200	330	183	93	33.00	1,201 to 1,300	358	198	101	35.80
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1,301 to 1,400	385	213	108	38.50
1,401 to 1,500	413	229	116	41.30
1,501 to 1,600	514	285	145	51.40
1,601 to 1,700	544	301	153	54.40
1,701 to 1,800	636	352	179	63.60
1,801 to 1,900	673	373	190	67.30
1,901 to 2,000	710	394	200	71.00
2,001 to 2,100	906	502	255	90.60
2,101 to 2,200	951	527	268	95.10
2,201 to 2,300	994	551	280	99.40
2,301 to 2,400	1,034	573	292	103.40
2,401 to 2,500	1,080	599	305	108.00
2,501 to 2,600	1,294	718	365	129.40
2,601 to 2,700	1,345	746	379	134.50
2,701 to 2,800	1,391	772	392	139.10
2,801 to 2,900	1,443	800	407	144.30
2,901 to 3,000	1,494	829	422	149.40
3,001 or more	1,809	1,003	511	180.90
Electrical	120	66	33	12.00

\*55.5% of the annual rate (disregard cent)

\*\* 28.25% of the annual rate (disregard cent)

\*\*\*1/10 of the annual rate (disregard cent after multiplication)

For cars registered after 01/07/2008 the following rates apply:

Band	CO <sub>2</sub> emissions- grams per km	Annual €	Half-year €*	Quarterly €**	Arrears Monthly €***
A0	0	120	66	33	12.00
A1	1-80g	170	94	48	17.00
A2	More than 80g/km up to and including 100g/km	180	99	50	18.00
A3	More than 100g/km up to and including 110g/km	190	105	53	19.00
A4	More than 110g/km up to and including 120g/km	200	111	56	20.00
B1	More than 120g/km up to and including 130g/km	270	149	76	27.00
B2	More than 130g/km up to and including 140g/km	280	155	79	28.00
C	More than 140g/km up to and including 155g/km	390	216	110	39.00
D	More than 155g/km up to and	570	316	161	57.00

	including 170g/km				
E	More than 170g/km up to and including 190g/km	750	416	211	75.00
F	More than 190g/km up to and including 225g/km	1,200	666	339	120.00
G	More than 225g/km	2,350	1,304	663	235.00

\*55.5% of the annual rate (disregard cent)

\*\*28.25% of the annual rate (disregard cent)

\*\*\*1/10 of the annual rate (disregard cent after multiplication)

For busses and coaches the rates are the following:

Seating Capacity	Annual €	Half-year €	Quarterly €	Arrears Monthly €
9 to 20 seats	154	85	43	15.40
21 to 40 seats	202	112	57	20.20
41 to 60 seats	403	223	113	40.30
61 seats or more	403	223	113	40.30

\*55.5% of the annual rate (disregard cent)

\*\*28.25% of the annual rate (disregard cent)

\*\*\*1/10 of the annual rate (disregard cent after multiplication)

For commercial vehicles the rates are the following:

Unladen Weight (kg)	Annual €	Half-year €	Quarterly €	Arrears Monthly €
Not over 3,000	333	184	94	33.30
3,001 to 4,000	420	233	118	42.00
4,001 to 12,000	500	277	141	50.00
12,001 or more	900	499	254	90.00
Electrical (not over 1,500 kg)	92	-	-	9.20

\*55.5% of the annual rate (disregard cent)

\*\*28.25% of the annual rate (disregard cent)

\*\*\*1/10 of the annual rate (disregard cent after multiplication)

For miscellaneous vehicles like motor caravans, taxis and school-busses the following rates apply:

Type of Vehicle	Annual €	Half-year €*	Quarterly €**	Arrears Monthly €***
Off-road dumper	885	491	250	88.50
General Haulage tractor	333	184	94	33.30

	Machine/workshop/contrivance (including "recovery vehicle")	333	184	94	33.30									
	Island Vehicles	102			10.20									
	Agriculture tractor, trench digger and excavator	102			10.20									
	Motor Caravan	102			10.20									
	Hearse	102			10.20									
	Dumper and forklift truck	102			10.20									
	Taxi and hackney	95			9.50									
	School-bus	95			9.50									
	Cycles and Tricycles: - Electrical - Not over 75cc - 76cc to 200cc - 201cc or over	35 49 67 88			3.50 4.90 6.70 8.80									
	Pedestrian-Controlled Vehicle	88			8.80									
	VETERAN AND VINTAGE													
	Motorcycles	26			2.60									
	All other vehicles	56			5.60									
	*55.5% of the annual rate (disregard cent)													
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The following trade licensed vehicles also have to pay the following rates:														
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Other issues														
Data sources used	<ul style="list-style-type: none"><li>• ACEA (2016), <i>ACEA Tax Guide 2016</i>, Brussels</li><li>• Department of Environment (2016), Community and Local Government, <i>Motor Taxation: rates of duty on motor vehicles</i></li><li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i></li></ul>													

Road fuel taxes																					
Type of tax/charge	Fuel tax																				
Country/region	Ireland																				
Transport mode	Road																				
Transport means	Road vehicles																				
Description of the scheme	Excise duties on petrol, gas oil, liquefied petroleum gas, natural gas, and electricity																				
Responsible authority	National government																				
Charge base(s)	Fuel use																				
Charge structure and level	<p>Ireland levies an exercise duty for the following types of fuel relevant to road transport: petrol, gas oil, liquefied petroleum gas, natural gas, and electricity.</p> <p>The charges in 2016 were the following (excluding VAT of 23%):</p> <p>6. Petrol: Excise duty of €587.71 per 1000 litres for leaded and unleaded petrol (both include a CO<sub>2</sub> charge of €45.87 per 1000 litres). No CO<sub>2</sub> charge applies to biofuel or to the biofuel proportion of a blend.</p> <p>7. Gas Oil:</p> <table border="1"> <thead> <tr> <th>Use of Gas oil</th><th>€ duty per 1000 litres</th></tr> </thead> <tbody> <tr> <td>Propellant*</td><td>479.02</td></tr> <tr> <td>Industrial/commercial (except agriculture)</td><td>102.28</td></tr> <tr> <td>Heating (Business)</td><td>102.28</td></tr> <tr> <td>Heating (non-business)</td><td>102.28</td></tr> </tbody> </table> <p>For propellants the duty includes a CO<sub>2</sub> charge of €53.30 per 1000 litres, while for the other uses in the table above the CO<sub>2</sub> charge is €54.92. For biofuels there is not CO<sub>2</sub> charge, nor to the biofuel proportion of a blend.</p> <p>8. Liquefied Petroleum Gas (LPG):</p> <table border="1"> <thead> <tr> <th>Use of Liquefied Petroleum Gas</th><th>€ duty per 1000 litres</th></tr> </thead> <tbody> <tr> <td>Propellant*</td><td>176.32</td></tr> <tr> <td>Industrial/commercial (except agriculture)</td><td>60.08</td></tr> <tr> <td>Heating (Business)</td><td>60.08</td></tr> <tr> <td>Heating (non-business)</td><td>60.08</td></tr> </tbody> </table> <p>The duties above include a charge on CO<sub>2</sub>.</p> <p>9. Natural gas: not used as a propellant in Ireland, but for other uses it's charged at €1.03 per GJ.</p> <p>10. Electricity: €0.50/MWh for business, and €1.00/MWh for non-business use. Households are exempted.</p>	Use of Gas oil	€ duty per 1000 litres	Propellant*	479.02	Industrial/commercial (except agriculture)	102.28	Heating (Business)	102.28	Heating (non-business)	102.28	Use of Liquefied Petroleum Gas	€ duty per 1000 litres	Propellant*	176.32	Industrial/commercial (except agriculture)	60.08	Heating (Business)	60.08	Heating (non-business)	60.08
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Auxiliary services	No Auxiliary services.																				
Other issues																					
Data sources used	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i>. <a href="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">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</a></li> </ul>																				

Road toll																																											
Type of tax/charge	Tolls on specific parts of road (tunnels or bridges)																																										
Country/region	Ireland																																										
Transport mode	Road																																										
Transport means	All vehicles on the designated roads using the tunnel or bridge.  Exemptions are made for the following: <ul style="list-style-type: none"> <li>The Dublin and Limerick tunnels allows exemptions for cars adapted for disabled people</li> </ul>																																										
Description of the scheme	Tolls to maintain infrastructure																																										
Responsible authority	Local companies maintaining infrastructure and collecting toll revenues.																																										
Charge base(s)	Vehicle type																																										
Charge structure and level	<p>Tolls are charged for the bridges or tunnels:</p> <ul style="list-style-type: none"> <li>The Dublin Tunnel: <table border="1"> <thead> <tr> <th>DIRECTION OF TRAVEL</th><th>TOLL CHARGES FOR 2016 (VAT INCL. 23%)</th></tr> </thead> <tbody> <tr> <td>Southbound</td><td></td></tr> <tr> <td>Between 6 a.m. to 10 a.m. Monday to Friday</td><td>€10.00</td></tr> <tr> <td>All other times</td><td>€3.00</td></tr> <tr> <td>Northbound</td><td></td></tr> <tr> <td>Between 4 p.m. to 7p.m Monday to Friday</td><td>€10.00</td></tr> <tr> <td>All other times</td><td>€3.00</td></tr> <tr> <td>Goods vehicles with a design gross vehicle weight exceeding 3,500 kilograms</td><td>Exempt from tolls</td></tr> </tbody> </table> </li> <li>Limerick Tunnel: <table border="1"> <thead> <tr> <th>Type of vehicle</th><th>Toll (VAT incl. 23%)</th></tr> </thead> <tbody> <tr> <td>Motorcycles (exceeding 50cc)</td><td>€1.00</td></tr> <tr> <td>Motor Cars</td><td>€1.90</td></tr> <tr> <td>Buses or Coaches</td><td>€3.40</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€3.40</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles</td><td>€4.80</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles</td><td>€6.10</td></tr> </tbody> </table> </li> <li>N25 Waterford City Bypass: <table border="1"> <thead> <tr> <th>Type of vehicle</th><th>Toll (VAT incl. 23%)</th></tr> </thead> <tbody> <tr> <td>Motorcycles (exceeding 50cc)</td><td>€1.00</td></tr> <tr> <td>Motor Cars</td><td>€1.90</td></tr> <tr> <td>Buses or Coaches</td><td>€3.40</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms</td><td>€3.40</td></tr> <tr> <td>Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles</td><td>€4.80</td></tr> </tbody> </table> </li> </ul>	DIRECTION OF TRAVEL	TOLL CHARGES FOR 2016 (VAT INCL. 23%)	Southbound		Between 6 a.m. to 10 a.m. Monday to Friday	€10.00	All other times	€3.00	Northbound		Between 4 p.m. to 7p.m Monday to Friday	€10.00	All other times	€3.00	Goods vehicles with a design gross vehicle weight exceeding 3,500 kilograms	Exempt from tolls	Type of vehicle	Toll (VAT incl. 23%)	Motorcycles (exceeding 50cc)	€1.00	Motor Cars	€1.90	Buses or Coaches	€3.40	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€3.40	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€4.80	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 4 or more axles	€6.10	Type of vehicle	Toll (VAT incl. 23%)	Motorcycles (exceeding 50cc)	€1.00	Motor Cars	€1.90	Buses or Coaches	€3.40	Goods Vehicles with a design gross vehicle weight not exceeding 3,500 kilograms	€3.40	Goods Vehicles with a design gross vehicle weight exceeding 3,500 kilograms and having 2 or 3 axles	€4.80
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	<ul style="list-style-type: none"><li>The East Link Toll Bridge:</li></ul>	
	TYPE OF VEHICLE	TOLL (VAT INCL.23%)
	Motorcycles (exceeding 50cc)	Free
	Private Motor Cars	€1.75
	Buses or Coaches	€2.60
	Commercial Vehicles with an unladen weight not exceeding 2 tonnes	€2.60
	Commercial Vehicles exceeding 2 tonnes unladen weight and with not more than 2 axles	€3.50
	Commercial Vehicles exceeding 2 tonnes unladen weight and with not more than 3 axles	€4.30
	Commercial Vehicles exceeding 2 tonnes unladen weight and with more than 4 or more axles	€5.20
Auxiliary services		
Other issues		
Data sources used	<ul style="list-style-type: none"><li>Irish Statute Book (1979), <i>Local Government (Toll Roads) Act, 1979</i>.</li><li>Etoll (2017), <i>Toll Rates</i>.</li><li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li></ul>	

Vehicle registration tax	
Type of tax/charge	Vehicle registration tax
Country/region	Ireland
Transport mode	Road transport
Transport means	<p>Vehicle Registration Tax (VRT) is chargeable on the registration of a motor vehicle in Ireland.</p> <p>Exemptions are made for the following:</p> <ol style="list-style-type: none"> <li>Special purpose vehicles not intended for use in a public place or vehicles designed and constructed for off-road use (except racing vehicles, scrambling and other sporting vehicles).</li> <li>"Category D vehicles" namely an invalid carriage, refuse carts, sweeping machines, watering machines used exclusively for cleansing public streets and roads, ambulances, road rollers, fire engines, fire-escapes, vehicles used exclusively for the transport (whether by carriage or traction) of road construction machinery, used only for the construction or repair of roads and vehicles used exclusively for the transport (whether by carriage or traction) of life boats and their gear or any equipment for affording assistance in the reservation of life and property in cases of shipwreck or distress at sea.</li> <li>Subject to certain conditions and restrictions vehicles in the following situations are exempt: <ul style="list-style-type: none"> <li>- in connection with a transfer of normal residence;</li> <li>- in connection with a transfer of a business undertaking;</li> <li>- following acquisition by inheritance;</li> <li>- gifts, donations from approved official bodies, public authorities or groups outside the State to similar groups etc. in the State;</li> <li>- official use by institutions of the European Communities and the European Foundation for the Improvement of Living and Working Conditions and personal use for officials and staff of these institutions who transfer residence to the State;</li> <li>- under diplomatic, consular, or similar arrangements;</li> </ul> </li> </ol>



	<p>- in the establishment or maintenance of an international air service using a State airport, the establishment or maintenance of radio or meteorological services ancillary to such service and when used for experimental purposes in connection with the establishment and maintenance of such international air service.</p> <p>4. A vehicle which is brought temporarily into the state. Note: While the above vehicles are exempt from payment of tax, registration is required in most instances.</p>																																																								
Description of the scheme	A vehicle must be registered before it can be licensed for road tax purposes and a State resident is not, save in exceptional circumstances, allowed to drive an unregistered vehicle.																																																								
Responsible authority	National government, Revenue Commissioners																																																								
Charge base(s)	Open market selling price (OMSP), which includes sales price plus VAT plus the tax itself, and CO2 emissions.																																																								
Charge structure and level	<p>The rate of VRT payable will depend on the Revenue Category of the vehicle:</p> <ul style="list-style-type: none"><li>• Revenue Category A: passenger vehicles are charged based on their CO2 emissions.</li><li>• Revenue Category B: light commercial vehicles are charged a flat rate of 13.3%.</li><li>• Revenue Category C: heavy commercial vehicles are charged €200.</li><li>• Revenue Category D: VRT exempt vehicles like ambulances and fire engines are charged a flat rate of 0%.</li><li>• Revenue Category M: motor cycles are charged based on their engine capacity.</li><li>•</li></ul> <p>For category A passenger vehicles the following charges hold:</p> <table><thead><tr><th>CO<sub>2</sub> emissions bands</th><th>gCO<sub>2</sub>/km</th><th>VRT rates (%) of OMSP</th><th>Minimum VRT (€)</th></tr></thead><tbody><tr><td>A1</td><td>0 to 80</td><td>14</td><td>280</td></tr><tr><td>A2</td><td>81-100</td><td>15</td><td>300</td></tr><tr><td>A3</td><td>101-110</td><td>16</td><td>320</td></tr><tr><td>A4</td><td>111-120</td><td>17</td><td>340</td></tr><tr><td>B1</td><td>121-130</td><td>18</td><td>360</td></tr><tr><td>B2</td><td>131-140</td><td>19</td><td>380</td></tr><tr><td>C</td><td>141-155</td><td>23</td><td>460</td></tr><tr><td>D</td><td>156-170</td><td>27</td><td>540</td></tr><tr><td>E</td><td>171-190</td><td>30</td><td>600</td></tr><tr><td>F</td><td>191-225</td><td>34</td><td>680</td></tr><tr><td>G</td><td>More than 225</td><td>36</td><td>720</td></tr></tbody></table> <p>Category B vehicles (light commercial vehicles) are liable to VRT at 13.3% based on the OMSP with a minimum charge of €125.00.</p> <p>Category C vehicles are busses with a minimum of 10 seats including the driver’s seat, a commercial vehicle over 3.5 tonnes, an agricultural tractor or a listed vehicle. These are charged VRT at €200.</p> <p>Category D vehicles are special purpose vehicles such as an ambulance, a fire engine or a vehicle used in the transportation of road construction machinery. VRT Category D vehicles are charged at the rate of nil per cent of the value of the vehicle.</p> <p>Category M refers to a motor-cycle, a moped, a scooter, a mechanically propelled bicycle, tricycle or certain all terrain vehicles. Motor-cycles are charged by reference to the cubic capacity (cc) of the engine as shown in the following table:</p> <table><thead><tr><th>Engine capacity</th><th>VRT rate</th></tr></thead><tbody><tr><td>&lt;350cc</td><td>€2 per cc</td></tr><tr><td>≥350cc</td><td>€2 per cc up to 350cc + €1 per cc thereafter</td></tr></tbody></table> <p>In the case of used motor-cycles, the VRT payable is depreciated in accordance with the following table (a motor-cycle declared as used must be accompanied by evidence of previous registration abroad, e.g. registration certificate/log-book etc.):</p> <table><thead><tr><th>Age of Motor-Cycle</th><th>VRT rate (%)</th></tr></thead></table>	CO <sub>2</sub> emissions bands	gCO <sub>2</sub> /km	VRT rates (%) of OMSP	Minimum VRT (€)	A1	0 to 80	14	280	A2	81-100	15	300	A3	101-110	16	320	A4	111-120	17	340	B1	121-130	18	360	B2	131-140	19	380	C	141-155	23	460	D	156-170	27	540	E	171-190	30	600	F	191-225	34	680	G	More than 225	36	720	Engine capacity	VRT rate	<350cc	€2 per cc	≥350cc	€2 per cc up to 350cc + €1 per cc thereafter	Age of Motor-Cycle	VRT rate (%)
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	Over 3 months but not more than 1 year	10
	Over 1 year but not more than 2 years	20
	Over 2 years but not more than 3 years	40
	Over 3 years but not more than 4 years	50
	Over 4 years but not more than 5 years	60
	Over 5 years but not more than 7 years	70
	Over 7 years but not more than 10 years	80
	Over 10 years but not more than 30 years	90
	Over 30 year	100
Auxiliary services		
Other issues		
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i></li> <li>Irish Tax and Customs (2016), <i>Vehicle Registration, Section1 Procedures and Processes in Revenue</i></li> </ul>	

## 14.2 Rail

Electricity Tax	
Type of tax/charge	<b>Electricity Tax</b>
Country/region	Ireland
Transport mode	Rail
Transport means	Trains. There are no exemptions in the railway sector
Description of the scheme	Excise duty on electricity
Responsible authority	National government
Charge base(s)	MWh
Charge structure and level	The excise of electricity normally applied is of €0.50 /MWh for business use and of €1.00 /MWh for no business use. ably the tax/charge levels for <b>2016</b> are presented.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i>.  <a href="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">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</a> </li> </ul>

Infrastructure access charges	
Type of tax/charge	<b>Infrastructure access charges</b>
Country/region	Ireland
Transport mode	Rail
Transport means	Trains. There are no exemptions in the railway sector
Description of the scheme	Direct maintenance cost per gross tonne-km multiplied by traffic density coefficients plus direct renewals cost per gross tonne-km. The objective is to recover the marginal maintenance and renewals costs.

Responsible authority	The setting of the charge is currently the function of the Infrastructure Manager and there is an appeals panel who adjudicate on appeals in relation to access charges.													
Charge base(s)	Gross tonne-km													
Charge structure and level	<p>The formula of the track access charge is reported below:</p> <p>Access charge = Marginal Maintenance Cost + Marginal Renewals Cost</p> <p>Marginal Maintenance Cost = (Gross Direct Maintenance Cost/Gross Tonnekms)*(IF (Traffic Density is greater than 10 Million Tonnes per Annum = 0.45, IF (Traffic Density is greater than 3 Million Tonnes per Annum = 0.3, IF (Traffic Density is equal to or less than 3 Million Tonnes per Annum = 0.2)</p> <p>Marginal Renewals Cost = (Gross Direct Renewals Cost/ Gross Tonne-kms) *0.35</p> <p>Average charge levels per typology of train relative to the year 2008 are reported below:</p> <table border="1"> <thead> <tr> <th></th><th>Intercity</th><th>DART</th><th>Commuter</th><th>Freight</th></tr> </thead> <tbody> <tr> <td>Average charge (€/train-km)</td><td>2.76</td><td>3.07</td><td>2.47</td><td>6.31</td></tr> </tbody> </table>					Intercity	DART	Commuter	Freight	Average charge (€/train-km)	2.76	3.07	2.47	6.31
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Auxiliary services														
Other issues														
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li> </ul>													

### 14.3 Maritime Transport

Heavy fuel oil	
Type of tax/charge	Fuel Tax
Country/region	Ireland
Transport mode	Mostly maritime
Transport means	All transport means that use heavy fuel oil, mostly maritime
Description of the scheme	Excise duty on the use of heavy fuel oil
Responsible authority	Irish Tax Authority
Charge base(s)	Fuel use
Charge structure and level	Heavy fuel oil: €77.68 per 1000 kg, excluding VAT of 13.5 %. The heavy fuel oil excise duty includes a CO <sub>2</sub> charge. International shipping is exempted from fuel taxes.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>European Commission – Excise Duty Tables (2016): <a href="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">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</a></li> <li>CE Delft – An inventory of measures for internalising external costs in transport (2012).</li> </ul>

Pilotage charge	
Type of tax/charge	Piloting charge
Country/region	Dublin, Ireland

Transport mode	Maritime						
Transport means	<p>Pilotage shall be compulsory for every ship (other than an exempted ship) while navigating in the Pilotage District<sup>2</sup> for the purpose of entering, leaving or making use of any part of the Pilotage District.</p> <p>Exemptions are for the following:</p> <p>(a) ships owned by the State;</p> <p>(b) pleasure craft and sail training ships when engaged in sail training;</p> <p>(c) fishing vessels not more than 70 metres in length;</p> <p>(d) ships of not more than 70 metres in length;</p> <p>(e) ships of not more than 95 metres in length on departing to sea subject to the prior approval of the Harbour Master;</p> <p>(f) ships the property of or engaged by the Commissioners of Irish Lights, (responsible for the care and maintenance of lighthouses in the State), while engaged in carrying out their duties;</p> <p>(g) ships the property of or engaged by the Company;</p> <p>(h) ships which are moving from one berth within the Port to another berth within the Port but subject to the prior approval of the Harbour Master;</p> <p>(i) tugs, dredgers, hoppers, barges and other similar ships subject to the prior approval of the Harbour Master; and</p> <p>(j) ships navigating within the pilotage district but outside the seaward limit of the fairway or Dun Laoghaire Harbour, subject to the prior approval of the Harbour Master.</p> <p>The following shall not be exempted ships:</p> <p>(a ) ships over 24 metres in length with a Passenger Certificate; and</p> <p>(b) ships carrying hazardous cargoes in bulk i.e.: in tanks which are an integral part of the ship's structure or such ships which are not gas free.</p>						
Description of the scheme	<p>Every ship (other than an Exempted Ship) while navigating in the Pilotage District for such purpose shall be either:</p> <p>(a ) under the pilotage of a Pilot, or</p> <p>(b ) under the pilotage of the master or a Certificated Officer who holds a current Pilotage Exemption Certificate or Pilotage Exemption Certificate (Restricted) in respect of that ship.</p> <p>Rates are per pilot job, whether inward, outward or shifting from berth to berth.</p>						
Responsible authority	Port of Dublin						
Charge base(s)	Vessel gross tonnage						
Charge structure and level	Piloting fees are differentiated according to Gross Tons:						
	For a vessel not exceeding	2400	Tons				€ 280
	Or a vessel exceeding	2400	Tons	But not exceeding	3600	Tons	€ 321
	Or a vessel exceeding	3600	Tons	But not exceeding	5000	Tons	€ 363
	Or a vessel exceeding	5000	Tons	But not exceeding	6500	Tons	€ 436

<sup>2</sup> The limits of the Dublin Pilotage District (hereinafter referred to as "the Pilotage District") shall be the waters of the River Liffey below Matt Talbot Memorial Bridge and so much of the sea westward of the sixth meridian as lies between the parallels of latitude passing through the Baily Lighthouse on the north and through Sorrento Point on the south, including all bays, creeks and harbours and all tidal docks within such area.

	Or a vessel exceeding	6500	Tons	But not exceeding	8000	Tons	€ 550
	Or a vessel exceeding	8000	Tons	But not exceeding	10000	Tons	€ 644
	Or a vessel exceeding	10000	Tons	But not exceeding	13000	Tons	€ 794
	Or a vessel exceeding	13000	Tons	But not exceeding	16000	Tons	€ 939
	Or a vessel exceeding	16000	Tons	But not exceeding	20000	Tons	€ 1.079
	Or a vessel exceeding	20000	Tons	But not exceeding	25000	Tons	€ 1.308
	Or a vessel exceeding	25000	Tons	But not exceeding	40000	Tons	€ 1.552
	Or a vessel exceeding	40000	Tons	But not exceeding	55000	Tons	€ 1.790
	Or a vessel exceeding	55000	Tons	But not exceeding	70000	Tons	€ 2.034
	For a vessel exceeding	70000	Tons				€ 2.273
Auxiliary services							
Other issues							
Data sources used	<ul style="list-style-type: none"> <li>Port of Dublin, Pilotage Charges (2016): <a href="http://www.dublinport.ie/wpcontent/uploads/2016/09/2016_Pilotage_Charges_1.0.pdf">http://www.dublinport.ie/wpcontent/uploads/2016/09/2016_Pilotage_Charges_1.0.pdf</a></li> <li>Port of Dublin, Compulsory Pilotage, No.2 of 2017 (2017): <a href="https://www.dublinport.ie/wp-content/uploads/2016/12/2017-02-Compulsory-Pilotage.pdf">https://www.dublinport.ie/wp-content/uploads/2016/12/2017-02-Compulsory-Pilotage.pdf</a></li> </ul>						

Dublin Port Fees	
Type of tax/charge	Port charges
Country/region	Ireland, Dublin
Transport mode	Maritime
Transport means	<p>The sea port dues are levied on all maritime ships.</p> <p>The following are exempted from port dues:</p> <ul style="list-style-type: none"> <li>In the case of Goods arriving at the Port of Dublin from any port for export to any other port, and on which Inward Goods Dues have been paid, no Outward Goods Dues will be charged<sup>3</sup></li> <li>Oil and Grain Cargoes exported from the Port of Dublin are exempt from Outward Dues provided that the exporter has imported the commodity from the Port of Dublin of a similar quantity, type and grade in the last 6 months. The exporter therefore has to prove that the</li> </ul>

<sup>3</sup> Provided that: (a) A Declaration in such form as the Company may from time to time determine and on the form supplied for the purpose, is given to the Company within seven days from the completion of the discharge of the importing vessel.  
(b) That the Goods are exported in the same form and, if imported in packages, in the same packages as they arrived.  
(c) That the Goods remain the bona fide sole property of the same person throughout.  
(d) That the export takes place within two months of the date of arrival of the importing vessel.

	commodity has undergone no manufacturing or blending process, is completely unchanged in character and has remained the bona fide sole property of the importer throughout.																										
Description of the scheme	Sea port dues have to be paid by all maritime ships calling the Port of Dublin.																										
Responsible authority	Port of Dublin																										
Charge base(s)	Net tonnage or half gross tonnage depending on which is greater, type of ship, type of cargo, number of passengers, length of the ship.																										
Charge structure and level	<p>The Port Dues consist of three elements:</p> <ol style="list-style-type: none"> <li>1. Tonnage dues</li> <li>2. Charges on goods</li> <li>3. Miscellaneous charges</li> </ol> <p>Ad 1) Tonnage dues</p> <p>Rates are based on either net tonnage or half the gross tonnage, whichever is greater. A minimum charge of €200 per voyage will be charged on all vessels.</p> <table border="1"> <thead> <tr> <th>Type of vessels trading from or to any port or place</th><th>€/net tonnage or half gross tonnage</th></tr> </thead> <tbody> <tr> <td>Lo-Lo</td><td>0.578</td></tr> <tr> <td>Bulk Liquid</td><td>0.702</td></tr> <tr> <td>Bulk Solid</td><td>1.14</td></tr> <tr> <td>Break Bulk</td><td>1.14</td></tr> <tr> <td>Ro-Ro Car/Freight</td><td>0.079</td></tr> <tr> <td>Ro-Ro Car Carriers</td><td>0.329</td></tr> <tr> <td>Ro-Ro High Speed Ferry</td><td>0.097</td></tr> <tr> <td>Cruise Liners</td><td>0.179 per gross ton</td></tr> <tr> <td>For a vessel, other than a fishing vessel, which enters the River Liffey for a non-trading purpose such as for repairs or through stress of weather or for bunkers or stores for the vessel's own consumption only and does not take on board any cargo or passengers or discharge cargo or disembark passengers except temporarily in connection with repairs to the vessel.</td><td>0.333</td></tr> <tr> <td>Fishing vessel</td><td>0.333</td></tr> <tr> <td>Any vessel which for the purpose of landing and/or embarking passengers, mails or cargo only enters within the limits of the Port of Dublin but does not enter the River Liffey or make use of the quays or wharves of the Port:</td><td>0.043</td></tr> <tr> <td>Ships not working cargo, arrested, detained laid up or undergoing repairs as a result of being arrested, detained or laid up, per NT or ½ GT, whichever is the greater, or per displacement tonne if no gross tonnage or net tonnage is produced:</td><td>0.50 per day per rateable ton</td></tr> </tbody> </table> <p>For vessels towing another vessel the combined net tonnage and gross tonnage of both vessels is used to determine the tonnage upon which tonnage rates shall be based and chargeable.</p> <p>Discounts:</p> <ul style="list-style-type: none"> <li>• 13.3% discount of the appropriate rate will apply in respect of any vessel which ships, unships or tranships cargo which in the aggregate is less than one half of the net tonnage of the vessel.</li> <li>• An 18.3% discount will apply if the cargo in the aggregate is less than one fifth of the net tonnage of the vessel. This discount will no longer apply from 1 May 2017.</li> <li>• A rebate scheme applies for specified Lo-Lo scheduling arrangements where there is a second call on a vessel within 48 hours of the first call, the first call discharging cargo only and the second call loading cargo only. When these specified conditions are met 50% of the appropriate rate in the table (see rate for Lo-Lo) above will be charged on the second call.</li> </ul> <p>Ad 2) Charges on goods</p> <p>The rates shown apply to goods shipped, transhipped or unshipped.</p>	Type of vessels trading from or to any port or place	€/net tonnage or half gross tonnage	Lo-Lo	0.578	Bulk Liquid	0.702	Bulk Solid	1.14	Break Bulk	1.14	Ro-Ro Car/Freight	0.079	Ro-Ro Car Carriers	0.329	Ro-Ro High Speed Ferry	0.097	Cruise Liners	0.179 per gross ton	For a vessel, other than a fishing vessel, which enters the River Liffey for a non-trading purpose such as for repairs or through stress of weather or for bunkers or stores for the vessel's own consumption only and does not take on board any cargo or passengers or discharge cargo or disembark passengers except temporarily in connection with repairs to the vessel.	0.333	Fishing vessel	0.333	Any vessel which for the purpose of landing and/or embarking passengers, mails or cargo only enters within the limits of the Port of Dublin but does not enter the River Liffey or make use of the quays or wharves of the Port:	0.043	Ships not working cargo, arrested, detained laid up or undergoing repairs as a result of being arrested, detained or laid up, per NT or ½ GT, whichever is the greater, or per displacement tonne if no gross tonnage or net tonnage is produced:	0.50 per day per rateable ton
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Goods	€ per tonne unless otherwise stated
Cereals and cereal preparations	1.00
Molasses and vinasses	1.53
Coffee, tea, cocoa, spices, etc.	2.75
Feeding stuff for animals (excl. unmilled cereals)	1.00
Passengers	0.48 each
Spirits, Wines and Cordials	3.54
Softwood (1.4 cubic metres = 1 tonne)	1.61
Hardwood	2.36
Biomass	1.00
Waste paper and pulp	1.75
(excl. petroleum and precious stones)	1.00
Contaminated Soil	0.72
Salt	1.40
Stone aggregate	1.20
Metal Scrap	1.10
Ores and Concentrates	1.16
Coal : Bituminous	1.43
Coal : Smokeless	1.25
Peat Moss in Bulk	1.06
Spirits: White, Motor, Aviation, Naphta	3.13
Lubricating oils	3.13
Avation turbine fuel, and similar oils	2.46
Petroleum bitumen	1.78
creosote, tar oil, etc.	2.33
Gas natural and manufactured	2.99
Biodiesel	2.36
Bio Ethanol	2.99
Inorganic Chemicals	2.07
Sodium Carbonate	1.65
Fertilisers, manufactured	1.00
Waste tyres for export	1.50
Veneers	3.54
Other items	2.36
Liner board	1.66
Others	2.36
Cement and other construction materials	1.56
Cullet	1.54
Cement fines	0.91
Plasterboard	1.00
Other items	3.54
Tubes and pipes fabricated	2.07
Other items	1.66
Non-ferrous metals	2.75
Manufactures of metal	10.00
Power generating machinery and equipment	10.00
Wind Turbines	5.00
Machinery, Specialised	10.00
General industrial machinery and equipment	10.00
Electrical machinery, apparatus and appliances	10.00

Road vehicles		
Passenger motor cars	12.30	
Other road vehicles	5.00	
Other transport equipment	2.63	
Misc. manufactured articles	4.36	
The minimum charge for Break Bulk and General Cargo is €5,000.		
Tourist traffic	€	
Motor cars	2.14 each	
Motor cycles	2.14 each	
Trailers	2.14 each	
Caravans	4.34 each	
Dormobiles/Mini buses	4.34 each	
Coaches and buses	10.08 each	
<b>All Unitised Traffic</b>		
For Lift On/Lift Off Containers and Flats, as well as Roll On/Roll Off Cargo Carrying Vehicles the charges are the following:		
	<b>Loaded</b>	<b>Empty</b>
Not exceeding length 6.1 m (20 ft.)	€14.12	€3.62
Exceeding 6.1 m (20 ft.) but not exceeding 9.15 m (30 ft.) in length	€21.19	€5.43
Exceeding 9.15 m (30 ft.) in length	€28.25	€7.24
Units shipped, transhipped or unshipped, either piggy back or multi-tiered, shall be charged as individual units at the appropriate rate, based on the length of the unit and on whether the unit is loaded or empty.		
Ad 3) Miscellaneous charges		
<b>Service</b>	<b>Charge</b>	<b>Additional Comments</b>
Oil Boom	€350 per day	Boat and Manning Extra
Gangways:		
Hire of Gangway	€ 750	Per gangway
Each day thereafter	€ 125	Per gangway
Attendance for each adjustment	€ 125	
Yokahama Fenders:		
3 ½ metre fender	€200 per day	each
6 ½ metre fender	€275 per day	each
Poolbeg and Bradog		
Hourly Rate (up to four hours)	€150 per hour	Manning extra
Daily Rate (per eight hour day)	€ 800	Manning extra
Rosbeg		
Hourly Rate	€250 per hour	
Daily Rate (per eight hour day)	€ 2,00	Manning extra
Charter	€ 3,50	Manning and fuel not



			included
	Manning on Craft		
	Normal hours	€50 per hour per man	08:00 to 16:00 weekdays
	Overtime hours	€75 per hour per man	Other times
	Pilot Boat Hire		
	Transport one person to ship in bay	€ 500	Includes return trip
	Each additional person	€ 200	Includes return trip
	Delivery of letters etc. with Pilot	€ 100	
	Delivery of Small Packages	€ 250	
	Landing Compass Adjuster	€ 250	Each way
	Security and Attendance		
	Bunkering Attendance	€ 100	Per ship
	Sludge/Waste Oil Reception (Oil Zone)	€ 240	Per ship
	Sludge/Waste Oil Reception (Other)	€ 100	Per ship
	Hot Work Attendance	€ 100	Per ship
	Fire Warden Attendance (Oil Berth)	€ 240	Per ship
	Alarm Activation Response	€ 250	Per year
	Security Call Out	€ 25	each
	Key Holding	€ 250	Per year
	Guarding Service	€25 per hour	
	Dangerous Cargo Annual Inspection	€ 500	All terminals in compliance with Section 7,4 of the Byelaws will receive a rebate on the annual charge.
	Maintenance Services		
	Berth Clean-up (Hire of Suction Sweeper and Driver)	€60 per hour	Excluding disposal of waste
	Quay Charges (cars)		
	Designated Car Storage Terminal	€5 per car per day	5 free days after day of discharge
	Alex Quay East and West	€15 per car	24 hours free storage
	Weighbridge Cards	€10 per weigh	
	Crane Charges – 20T Bulk Crane		
	Tonnage Charge	€1,27 per tonne	
	Overtime – 17:00 to 00:00 Mon to Fri and Sat 08:00 to 12:00	€32,39 per hour	
	Overtime – 00:00 to 08:00 All days, 12:00 to 00:00 Sat, and Sundays and Bank Holidays	€43,18 per hour	
Auxiliary services			
Other issues			
Data sources used	<ul style="list-style-type: none"> <li>Port of Dublin, Port Charges on Vessels (Tonnage Dues) (2016): <a href="http://www.dublinport.ie/wp-content/uploads/2016/09/2016_Tonnage_Charges_1.0.pdf">http://www.dublinport.ie/wp-content/uploads/2016/09/2016_Tonnage_Charges_1.0.pdf</a></li> <li>Port of Dublin, Port Charges on Goods (2016): <a href="http://www.dublinport.ie/wp-content/uploads/2016/09/2016_Goods_Rates_1.0.pdf">http://www.dublinport.ie/wp-content/uploads/2016/09/2016_Goods_Rates_1.0.pdf</a></li> <li>Port of Dublin, Miscellaneous Charges (2016): <a href="http://www.dublinport.ie/wp-content/uploads/2017/02/2017-Miscellaneous-Charges-1.0.pdf">http://www.dublinport.ie/wp-content/uploads/2017/02/2017-Miscellaneous-Charges-1.0.pdf</a></li> </ul>		

Towage fees		
Type of tax/charge	Towage fees	
Country/region	Ireland, Dublin	
Transport mode	Maritime	
Transport means	The towage fees are levied on all maritime ships which utilise towage services.	
Description of the scheme	Towage fees have to be paid by all maritime ships calling the Port of Dublin when utilising towage services.	
Responsible authority	Port of Dublin	
Charge base(s)	Net tonnage	
Charge structure and level	The towage fees per NT are summarised below. The term "Tugs" includes any vessel from time to time used or made available by the Port of Dublin for towage purposes.	
	Net tonnage	Charge per Tug to 31/3/2016
		Charge per Tug From 1/4/2016
	Vessels under 3,000 N.T.	€ 1.337
	3,000 and under 4,000 N.T.	€ 1.515
	4,000 and under 5,000 N.T.	€ 1.698
	5,000 and under 7,000 N.T.	€ 1.822
	7,000 and under 15,000 N.T.	€ 2.032
	15,000 and under 30,000 N.T.	€ 2.124
	30,000 and under 50,000 N.T.	€ 2.738
	50,000 and under 60,000 N.T.	€ 3.342
	60,000 and under 70,000 N.T.	€ 3.946
	70,000 and under 80,000 N.T.	€ 4.550
	80,000 and under 90,000 N.T.	€ 5.154
	90,000 and under 100,000 N.T.	€ 5.758
	100,000 and under 110,000 N.T.	€ 6.362
	110,000 and under 120,000 N.T.	€ 6.966
	<p>Cancellation of tug services will hold for the following:</p> <ul style="list-style-type: none"> <li>Where a Tug order is postponed or cancelled with less than 2 hours notice a cancellation fee of €500 will apply.</li> <li>Where a ship fails to arrive or depart within 15 minutes after the ordered time the Tug will return to berth and a cancellation charge of €500 will apply. A new booking will then be required for the services of the Tug.</li> <li>Where a Tug is detained on a ship for longer than the standard job time a detention fee of €500 will apply. This applies to circumstances other than those covered by section A .</li> </ul>	
	<p><u>Discounts:</u></p> <p>Where Tugs are used for any of the following the rate chargeable shall be 50% of the appropriate scheduled rate for each hour or part thereof:</p> <ul style="list-style-type: none"> <li>Assisting a vessel, within the limits of the Port, which is in need of assistance from any cause whatsoever and where there is no risk of loss or damage to the Company's tugs or to the masters and crews thereof, and where it is agreed by all parties concerned that the contract is not salvage.</li> <li>Escorting a vessel, where a tug is ordered, but does not make contact with or take a rope from the vessel at any time during the operation.</li> <li>Embarking or disembarking any person or thing on or from any vessel not lying alongside quays.</li> <li>Standing-by waiting orders to render assistance to any vessel when tugs do not leave berth.</li> <li>Towing vessels arriving / departing Dun Laoghaire Harbour.</li> </ul>	

Auxiliary services	None
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>Port of Dublin, Towage Charges (2016): <a href="http://www.dublinport.ie/about-dublin-port/dublin-port-fees/">http://www.dublinport.ie/about-dublin-port/dublin-port-fees/</a></li> </ul>

#### 14.4 Aviation

Passenger charge															
Type of tax/charge	Taxes/charges collected per passenger														
Country/region	Dublin, Ireland														
Transport mode	Aviation														
Transport means	<p>The passenger service charge and airport security charges are consolidated into a single Passenger Charge.</p> <p>The following are exempted from the passenger charge:</p> <ul style="list-style-type: none"><li>• Flight crew on duty</li><li>• A quick-return flight (QRF) will have its passengers exempted. This means that the QRF departing Passenger Charge will not be raised on the first departure. The subsequent second departure of that flight will attract the standard Passenger Charge. The Passenger Charge following the QRF will be determined by the Terminal of second departure.</li><li>• An infant under 2 years of age</li></ul>														
Description of the scheme	<p>This charge contributes to airport security, passenger screening and provision of infrastructure for hold baggage screening.</p> <p>Passenger charges cover the following services:</p> <ul style="list-style-type: none"><li>• access to the airport (surface traffic infrastructure and its maintenance)</li><li>• Passenger service infrastructure and its maintenance</li><li>• Passenger bridges/apron bus transports</li><li>• airport operations centre</li><li>• operational information system</li><li>• light information display system</li><li>• public address system</li><li>• advice and guidance</li><li>• self-service kiosks for passenger and baggage check-in</li></ul>														
Responsible authority	Finavia Corporation														
Charge base(s)	Type of departure														
Charge structure and level	<table><tr><th>Charging Basis</th><th>€</th><th>€</th></tr><tr><td>Passenger charge departure Terminal 1 (contact stand<sup>4</sup>)</td><td>12.35</td><td>10.69</td></tr><tr><td>Passenger charge departure Terminal 1 (remote stand<sup>5</sup>)</td><td>9.85</td><td>8.19</td></tr><tr><td>Passenger charge departure Terminal 2 (contact stand<sup>6</sup>)</td><td>12.35</td><td>10.69</td></tr></table>			Charging Basis	€	€	Passenger charge departure Terminal 1 (contact stand <sup>4</sup> )	12.35	10.69	Passenger charge departure Terminal 1 (remote stand <sup>5</sup> )	9.85	8.19	Passenger charge departure Terminal 2 (contact stand <sup>6</sup> )	12.35	10.69
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Passenger charge departure Terminal 2 (contact stand <sup>6</sup> )	12.35	10.69													

<sup>4</sup> The passenger service charge that will be applied per passenger to flights which check-in is provided at check-in desks in Terminal 1 and where the flight departs from a contact stand (passengers walk to the aircraft either via airbridge or surface walkways).

<sup>5</sup> The passenger service charge that will be applied per passenger to flights which check-in is provided at check-in desks in Terminal 1 and where the flight departs from a remote stand (passengers are bussed from allocated gate to aircraft).

	Passenger charge departure Terminal 2 (remote stand <sup>7</sup> )	9.85	8.19
	Passenger charge departure on a satellite stand (Terminal 1 or 2 <sup>8</sup> )	9.85	8.19
Auxiliary services			
Other issues			
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li> <li>Dublin Airport (2017), <i>Airport Charges 2017</i></li> </ul>		

Fuel tax	
Type of tax/charge	Fuel Tax
Country/region	Ireland
Transport mode	Aviation fuel
Transport means	All transport means that use Kerosene, mostly aviation.
Description of the scheme	Excise duty on the use of aviation fuel
Responsible authority	Tax authority
Charge base(s)	Fuel use
Charge structure and level	When kerosene is used as a propellant the excise duty is €479.02 per 1000 litres (excluding VAT of 23%), while for industrial/commercial as well as heating use the duty is €50.73 per 1000 litres (excluding VAT of 13.5%). The duty includes a CO <sub>2</sub> charge.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i>. <a href="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">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</a></li> </ul>

Runway Movement Charge	
Type of tax/charge	<b>LTO charge</b>
Country/region	Dublin, Ireland
Transport mode	Aviation
Transport means	<p>The runway movement charge is levied on aircraft landing and taking off at Dublin Airport.</p> <p>The following are exempted from the runway movement charge:</p> <ul style="list-style-type: none"> <li>Search and rescue flights</li> </ul>

<sup>6</sup> The passenger service charge that will be applied per passenger to flights which check-in is provided at check-in desks in Terminal 2 and where the flight departs from a contact stand (passengers walk to the aircraft either via airbridge or surface walkways).

<sup>7</sup> The passenger service charge that will be applied per passenger to flights which check-in is provided at check-in desks in Terminal 2 and where the flight departs from a remote stand (passengers are bussed from allocated gate to aircraft).

<sup>8</sup> The passenger service charge that will be applied per passenger to flights which check-in is provided at check-in desks in Terminal 1 or 2, passengers use a satellite building (passengers are bussed from a terminal to Satellite building), and where the flight departs from a Satellite stand.

Description of the scheme	A landing charge is collected for each aircraft landing at an airport during its hours of operation. Airport charges are used to pay for the operation of and investment in Dublin Airport.
Responsible authority	Dublin Airport
Charge base(s)	Maximum take-off weight
Charge structure and level	Charges for landing are based on MTOW and differ according to the season: <ul style="list-style-type: none"> <li>• Summer €8.64 per tonne MTOW</li> <li>• Winter €4.90 per tonne MTOW</li> </ul>
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i> .</li> <li>• Dublin Airport (2017), <i>Airport Charges 2017</i></li> </ul>

PRM charge	
Type of tax/charge	<b>PRM charge</b>
Country/region	Dublin, Ireland
Transport mode	Aviation
Transport means	Levied on all passengers departing Dublin Airport.
Description of the scheme	The PRM charge is levied on all passengers for the provision of services and facilities at Dublin Airport for all persons with reduced mobility.
Responsible authority	Dublin Airport
Charge base(s)	Per departing passenger
Charge structure and level	A charge of €0.44 is levied per departing passenger.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i> .</li> <li>• Dublin Airport (2017), <i>Airport Charges 2017</i></li> </ul>

**15 ITALY****15.1 Road**

<b>Italy – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	Italy
Transport mode	Road
Transport means	All road 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)	Volume of fuel purchased
Charge structure and level	Excise duties: 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 **  VAT: 22% rate applies to all fuel types  * Reduced rates apply for: - Busses (403.21 €/kl) - Taxis, ambulances and armed forces vehicles (330.00 €/kl) ** The rate is actually 0.331 €/100m <sup>3</sup> (which equals about 0.09 €/gigajoule)
Auxiliary services	n/a
Other issues	
Data sources used	<a href="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">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</a>

<b>Italy – Road transport – Vehicle purchase and registration taxation</b>	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	Italy
Transport mode	Road
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><u>VAT</u></p> <p>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><u>Registration tax</u></p> <p>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).</p> <p>Their total amount is approximately:</p> <table><tr><td>First registration of vehicle <i>Emoluments, stamp duty, registration fees, licence plate</i></td><td colspan="2">± €145.00</td></tr><tr><td>Transfer of property (second-hand vehicle) <i>Emoluments, stamp duty, registration fees</i></td><td colspan="2">± €85.00</td></tr></table> <p><u>Transfer tax</u></p> <p>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> <p>The national rate:</p> <table><tr><th>Type and horsepower</th><th colspan="2">Amount IPT (€)</th></tr><tr><td>A. Motor vehicles ≤ 53kW and buses and road tractors ≤ 110kW</td><td colspan="2">150.81</td></tr><tr><td>B. Motor vehicles &gt; 53kW</td><td colspan="2">3.5119/kW</td></tr><tr><td>C. Buses and road tractors &gt; 110kW</td><td colspan="2">1.7559/kW</td></tr><tr><td>D. Motor vehicles constructed to carry goods (tonnes)</td><td>≤ 0.7</td><td>199.35</td></tr><tr><td></td><td>&gt; 0.7-1.5</td><td>290.25</td></tr><tr><td></td><td>&gt; 1.5-3.0</td><td>326.40</td></tr><tr><td></td><td>&gt; 3.0-4.5</td><td>380.63</td></tr><tr><td></td><td>&gt; 4.5-6.0</td><td>452.93</td></tr><tr><td></td><td>&gt; 6.0-8.0</td><td>519.56</td></tr><tr><td></td><td>&gt; 8.0</td><td>646.60</td></tr><tr><td>E. Trailers to carry goods (tonnes)</td><td>≤ 2.0</td><td>265.98</td></tr><tr><td></td><td>&gt; 2.0-5.0</td><td>356.36</td></tr><tr><td></td><td>&gt; 5.0</td><td>452.93</td></tr><tr><td>F. Trailers to carry passenger (seats)</td><td>≤ 15</td><td>229.82</td></tr><tr><td></td><td>16-25</td><td>253.58</td></tr><tr><td></td><td>26-40</td><td>302.13</td></tr><tr><td></td><td>&gt; 40</td><td>362.55</td></tr></table>			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		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
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	The provincial mark-ups:	
	<b>Increase rate</b>	<b>Province</b>
	30%	Agrigento, Alessandria, Ancona <sup>(1)</sup> , Ascoli Piceno, Asti, Bari, Barletta-Andria-Trani, Belluno, Bergamo, Biella, Bologna, Brescia <sup>(2)</sup> , Brindisi, Cagliari, Caltanissetta, Campobasso, Caserta, Catania, Catanzaro, Chieti, Como, Cosenza, Cremona, Cuneo, Enna, Firenze, Fermo <sup>(3)</sup> , 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, Ogliastro, Olbia-Tempio, Oristano, Padova <sup>(4)</sup> , Palermo, Parma, Pavia, Perugia, Pesaro Urbino <sup>(4)</sup> , Piacenza, Pisa, Pistoia, Potenza <sup>(4)</sup> , Prato, Ragusa, Ravenna <sup>(4)</sup> , Reggio Calabria, Rieti, Rimini, Roma, Rovigo, Salerno, Sassari, Savona, Siena, Taranto, Teramo, Terni, Torino <sup>(5)</sup> , 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 <sup>(6)</sup>
	10%	Matera
	0%	Aosta, Bolzano, Trento
	<p>(1) In case of cars with CO2 emissions &lt; 120g/km, the uplift is +10%.</p> <p>(2) In case of vehicles powered by LPG, CNG or electricity, the uplift is +15%.</p> <p>(3) In case of vehicles &gt; 53kW powered by liquefied petroleum gas (LPG) or compressed natural gas (CNG) and electric vehicles, the uplift is +20%.</p> <p>(4) In case of vehicles powered by LPG or CNG and electric and hybrid vehicles, the uplift is +20%.</p> <p>(5) The uplift is +30% for acts that are not subject to not VAT and +10% for acts that are subject to VAT.</p> <p>(6) No increase in the case of vehicles powered by LPG, CNG or electricity.</p> <p>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...).</p>	
Auxiliary services	n/a	
Other issues	n/a	
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>	

Italy – Road transport – Vehicle ownership taxation	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Country/region	Italy
Transport mode	Road
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)								
	Coaches and buses	Engine rating calculated on the basis of kW								
	Commercial vehicles with GVW < 12t	Global weight*								
	Commercial vehicles with GVW ≥ 12t	Global weight, number of axles and full pneumatic shock absorption								
	Special vehicles (eg road tractors, motor caravans)	Engine rating calculated on the basis of 'kW								
Charge structure and level	Passenger cars: specific rates by region (annual rates)									
	Standard	kW	Region/province							
			Basilicata, Emilia Romagna, Lombardia, Puglia, Prov. Trento, Umbria, Valle d'Aosta	Molise	Marche	Lazio, Liguria	Tuscany	Prov. Bolzano	Abruzzo, Campania	Piemonte
			Base rate (BR)	BR +7%/17%	BR + 8%	BR + 10%	BR + 5%	BR – 10%	BR + 21%	BR + 6% < 100kW 8% > 100kW 10% > 130kW
	Euro 5-6	< 100	2.58 (2.06 Trento)	2.76	2.79	2.84	2.71	2.09	3.12	2.73
		> 101 <sup>(1)</sup>	3.87 (3.10 Trento)	4.14	4.18	4.26	4.26	3.13	4.69	4.18
	Euro 4	< 100	2.58	2.76	2.79	2.84	2.71	2.32	3.12	2.73
		> 101 <sup>(1)</sup>	3.87	4.14	4.18	4.26	4.26	3.48	4.69	4.18
	Euro 3	< 100	2.70	3.09	2.92	2.97	3.12	2.43	3.27	2.86
		> 101 <sup>(1)</sup>	4.05	4.63	4.37	4.46	4.91	3.65	4.91	4.38
	Euro 2	< 100	2.80	3.24	3.02	3.08	3.23	2.52	3.39	2.97
		> 101 <sup>(1)</sup>	4.20	4.85	4.54	4.62	5.08	3.78	5.08	4.54
	Euro 1	< 100	2.90	3.38	3.13	3.19	3.35	2.61	3.51	3.07
		> 101 <sup>(1)</sup>	4.35	5.07	4.70	4.79	5.37	3.92	5.27	4.70
	Euro 0	< 100	3.00	3.53	3.24	3.30	3.47	2.70	3.63	3.18
		> 101 <sup>(1)</sup>	4.50	5.30	4.86	4.95	5.45	4.05	5.45	4.86
	<sup>(1)</sup> only over 100kW									
	From 2012 (Law no 214 of 22 December 2011) cars more powerful than 185kW attract an additional tax of €20 for each kilowatt over 185kW. The additional charge is reduced after 5, 10, 15 years from date of manufacture of the vehicle by 40%, 70% and 85%, respectively, and after 20 years from the date of manufacture is no longer due.									

Buses

	Region					
	Lazio	Basilicata, Emilia Romagna, Lombardia, Piemonte, Puglia, Prov. Trento, Umbria, Valle d'Aosta	Prov. Bolzano	Abruzzo, Campania	Tuscany	Marche
€/kw	3.23	2.94	2.65	3.56	3.39	3.17

Only regions attributed to ACI (Automobile Club d'Italia) services.

Commercial vehicles with GVW < 12t

Payload		Abruzzo	Umbria	Prov. Trento, Valle d'Aosta	Molise	Prov. Bolzano	Basilicata, Emilia Romagna, Lombardia, Piemonte	Tuscany	Lazio, Puglia	Liguria	Campania
From	To	€									
0	400	27.61	24.96	19.11	21.14	17.20	22.82	28.99	25.10	27.32	23.94
400	800	38.65	34.94	25.18	29.61	22.66	31.95	40.58	35.14	38.25	33.50
800	1,000	49.70	44.93	32.37	38.07	29.13	41.07	52.19	45.18	49.18	43.08
1,000	1,500	66.26	59.90	43.16	50.76	38.84	54.77	69.57	60.24	65.57	57.43
1,500	2,000	93.87	84.86	61.15	71.90	55.04	77.58	98.56	85.34	92.90	81.35
2,000	2,500	121.48	109.82	79.13	93.05	71.22	100.40	127.55	110.44	120.22	105.29
2,500	3,000	149.11	134.78	97.12	114.20	87.41	123.22	156.57	135.55	147.54	129.21
3,000	3,500	176.72	159.74	115.10	135.34	103.59	146.04	185.56	160.65	174.87	153.15
3,500	4,000	204.33	184.70	133.09	156.50	119.78	168.86	214.55	185.75	202.18	177.09
4,000	4,500	231.94	209.66	151.07	177.64	135.96	191.68	243.54	210.85	229.50	201.00
4,500	5,000	259.55	234.62	169.06	198.80	152.15	214.50	272.53	235.95	256.83	224.94
5,000	6,000	287.16	259.58	187.04	219.94	168.34	237.32	301.52	261.05	284.15	248.87
6,000	7,000	320.29	289.53	208.63	245.32	187.77	264.70	336.30	291.17	316.94	277.58
7,000	8,000	353.42	319.48	230.21	270.70	207.19	292.08	371.09	321.29	349.72	306.30

Only regions attributed to ACI services.

Commercial vehicles with GVW ≥ 12t

Class	2 axles		3 axles		4 or more axles		Abruzzo	Basilicata, Lombardia, Piemonte	Emilia Romagna	Lazio	Puglia	Liguria
	>	≤	>	≤	>	≤						
1	12	15	15	19			362.45	299.55	295.93	329.50	341.89	339.72
2			19	21	23	25	403.69	333.63	330.53	366.99	382.18	378.93
3			21	23	25	27	445.57	368.23	364.10	405.06	421.43	418.69
4	15						501.18	414.20	409.55	455.62	473.59	470.95
5			23				570.55	471.53	466.88	518.68	539.18	536.29
6					27	29	639.91	528.85	523.69	581.74	605.29	600.48
7					29		815.51	673.98	607.35	741.37	701.35	703.31

Class	Two axles		Three axles		Four 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.

#### Commercial vehicles: additional tax (€) for trailers/semi-trailers

Vehicle type	Abruzzo, Campania	Basilicata Valle d'Aosta	Prov. Bolzano	Emilia Romagna	Piemont 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	267.00* (> 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

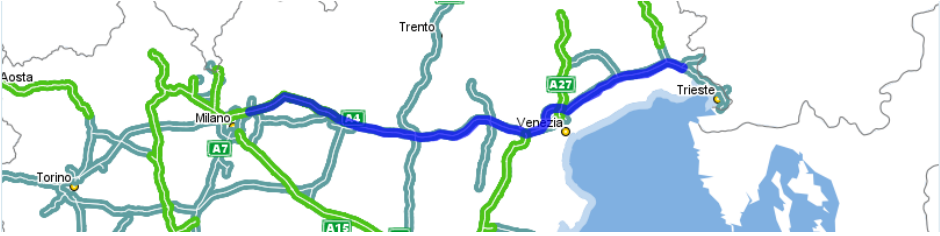
100%	Cars used by disabled persons (up to 2,000cc petrol and 2,800cc diesel)
100%	30-year-old cars in private use
100%	Cars owned by a non-profit organisation
100%	Hybrid vehicles (for five years from first registration)
100%	Electric cars (for five years from first registration)
75%	Cars used in public service
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)
30%	Buses for hire (with driver) and buses for public transport
40%	Cars used by driving schools
20%	Commercial vehicles > 12t GVW with full pneumatic shock absorption system











Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

<b>Italy – Road transport – Vehicle insurance taxation</b>	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Italy
Transport mode	Road
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	Charges levied on the premiums for compulsory liability insurance (collected by insurance companies) are the following: <ul style="list-style-type: none"> <li>- 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%.),</li> <li>- a 10.5% para-fiscal tax allocated to the National Health Service (as contribution for emergency treatment costs related to road accidents) and</li> <li>- a 2.5% para-fiscal tax (due on 96.4% of the premium) allocated to a Road Accident Victims Warranty Fund.</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>- <a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a></li> </ul>

<b>Italy – Road transport – Vehicle periodical technical inspection charge</b>	
Type of tax/charge	Charge for the compulsory periodical technical inspection of vehicles
Country/region	Italy
Transport mode	Road
Transport means	All road vehicles, with the first review to be carried out four years after first registration and subsequent reviews: <ul style="list-style-type: none"> <li>- to be conducted every two years for passenger cars, motor homes, vehicles for mixed transport use, vehicles of overall mass not exceeding 3,5 tons used for the transportation of property and special-purpose vehicles.</li> <li>- to be conducted annually for vehicles of more than nine seats (including the driver's seat) used for the transport of people, passenger cars used as taxis, chauffeur-driven vehicles, motor vehicles used to transport of goods and whose total mass with a full load exceeds 3,5 tons, trailers and motor caravans of total weight exceeding 3,5 tons, buses, ambulances and atypical vehicles.</li> </ul>
Description of the	The Highway Code specifies that motor vehicles and their trailers in use should be kept in conditions of maximum efficiency while ensuring safety and minimizing noise and pollution. The

scheme	regulation establishes the technical requirements concerning the operation of motor vehicles and itemizes those devices and equipment that must be checked periodically during the review of a car. Particular attention is paid to tyres, equivalent systems, braking, visual signalling devices and lighting, to limit noise and emissions. The periodic car review thus aims to ensure security and maintenance of the noise and pollution emissions within the limits of the law.
Responsible authority	National government
Charge base(s)	Fixed fee per inspection
Charge structure and level	The review can be carried out at the Department of Motor Vehicles or at repair shops authorised by the provinces. The cost of the review is €45 if carried out at the Department of Motor Vehicles and €64.80 if carried out at a garage.
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

Italy – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Italy: Budapest-Milan corridor
Transport mode	Road
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	<p><b>Map</b></p>  <p><b>Prices</b> (per vehicle type and including VAT)</p>

	<div><p><b>Toll amount for car/motorbike: 29.60 €</b></p><p>tolling calculation useful km: 383 Km</p><p>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.</p><p><b>Toll on the highlighted route is paid at:</b></p><div><p><b>Bivio Tangenziale Est : 29.60 €</b></p><p>CLOSE TABLE «</p><table><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></tr><tr><td>29.60 €</td><td>30.20 €</td><td>40.20 €</td><td>60.70 €</td><td>71.60 €</td></tr></table><p>You can pay toll by:</p><p>Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti</p><div><div></div><p> close window</p></div></div></div>	car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles	29.60 €	30.20 €	40.20 €	60.70 €	71.60 €
car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles							
29.60 €	30.20 €	40.20 €	60.70 €	71.60 €							
Auxiliary services	n/a										
Other issues	n/a										
Data sources used	<ul style="list-style-type: none"><li>- <a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a></li><li>- <a href="http://www.autostrade.it/autostrade_en-gis/percorso.do">http://www.autostrade.it/autostrade_en-gis/percorso.do</a></li></ul>										

Italy – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Italy: Milan-Naples corridor
Transport mode	Road
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	<p><b>Base route</b></p> <p><b>Map</b></p>



#### Prices (per vehicle type and including VAT)

**Toll amount for car/motorbike: 56.30 €**

tolling calculation useful km: 776 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:**

**Napoli Nord : 56.30 €**

[CLOSE TABLE «](#)

car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles
56.30 €	57.60 €	76.80 €	115.60 €	136.30 €

You can pay toll by:

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

**TELEPASS**

**Viacard**

**FAST**

**POSTAMAT**


**VISA**

**EUROCARD**

**Aura**












**MasterCard**

**Diners Club International**

 close window


#### Truck+Ship route

#### Map

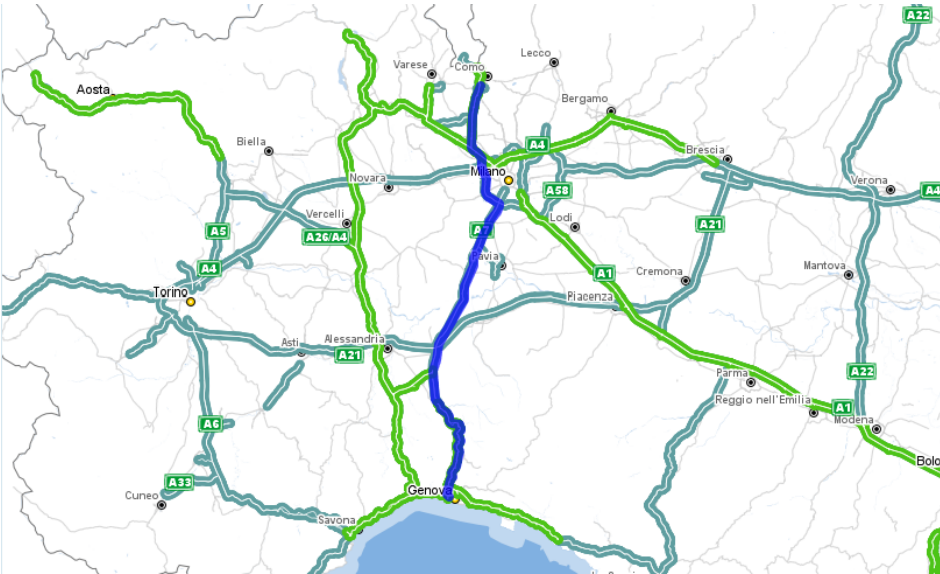
	<div></div> <div><p><b>Prices</b> (per vehicle type and including VAT)</p><p><b>Toll amount for car/motorbike: 9.90 €</b> tolling calculation useful km: 145 Km</p><p>BEWARE: the journey you selected refers partly to a stretch of motorway managed by Autostrade per l'Italia and partly to a stretch of motorway 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.</p><p><b>Toll on the highlighted route is paid at:</b></p><div><p><b>Genova Ovest : 9.90 €</b> <span>CLOSE TABLE «</span></p><table><tr><th>car/motorbike</th><th>2 Axles - B (higher than 1.3m)</th><th>3 Axles</th><th>4 Axles</th><th>5 or more Axles</th></tr><tr><td>9.90 €</td><td>10.10 €</td><td>13.60 €</td><td>20.30 €</td><td>23.90 €</td></tr></table><p>You can pay toll by: Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti</p><div></div><p> close window</p></div></div>	car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles	9.90 €	10.10 €	13.60 €	20.30 €	23.90 €
car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles							
9.90 €	10.10 €	13.60 €	20.30 €	23.90 €							
Auxiliary services	n/a										
Other issues	n/a										
Data sources used	<ul style="list-style-type: none"><li>- <a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a></li><li>- <a href="http://www.autostrade.it/autostrade_en-gis/percorso.do">http://www.autostrade.it/autostrade_en-gis/percorso.do</a></li></ul>										

Italy – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Italy: Rome-Berlin corridor
Transport mode	Road



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	<div><div><div>Map</div><div></div></div><div><div>Prices (per vehicle type and including VAT)</div><div><div><div>Toll amount for car/motorbike: 51.70 €</div><div>tolling calculation useful km: 715 Km</div></div><div><p>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.</p><div><div>Toll on the highlighted route is paid at:</div><div><div><div>Brennero : 51.70 €</div><div>CLOSE TABLE «</div></div><table><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></tr><tr><td>51.70 €</td><td>52.90 €</td><td>70.50 €</td><td>106.30 €</td><td>125.30 €</td></tr></table></div><div><div>You can pay toll by:</div><div>Telepass, Carte (Viacard, Bancomat, Carte di Credito), Contanti</div><div><div><div>TELEPASS</div><div>Viacard</div><div>FAST pay</div><div>POSTAMAT</div><div>VISA</div><div>AMERICAN EXPRESS</div><div>AURA</div><div>MasterCard</div><div>Diners Club International</div></div><div><div>! close window</div></div></div></div></div></div></div></div></div>	car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles	51.70 €	52.90 €	70.50 €	106.30 €	125.30 €
car/motorbike	2 Axles - B (higher than 1.3m)	3 Axles	4 Axles	5 or more Axles							
51.70 €	52.90 €	70.50 €	106.30 €	125.30 €							
Auxiliary services	n/a										
Other issues	n/a										

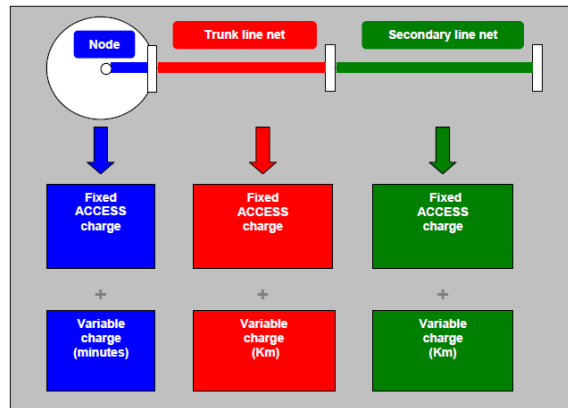
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a></li> <li>- <a href="http://www.autostrade.it/autostrade_en-gis/percorso.do">http://www.autostrade.it/autostrade_en-gis/percorso.do</a></li> </ul>
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Italy – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Italy: Rotterdam-Genoa corridor
Transport mode	Road
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	<p><b>Map</b></p>  <p><b>Prices</b> (per vehicle type and including VAT)</p> <p><b>Toll amount for car/motorbike: 15.10 €</b></p> <p>Tolling is partially calculated by km (145 Km) and partially is fixed, regardless of covered km.</p> <p>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.</p>



mode	
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: Gas oil (propellant): 185.22 €/kl Electricity: exempted  VAT: 22% rate applies to all fuel types and electricity
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Tasse di esercizio	
Type of tax/charge	Rail infrastructure charges
Country/region	Italy
Transport mode	Rail
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).
Responsible authority	Autorità di Regolazione dei Trasporti
Charge base(s)	Access charge: €/track    €/node Running charge: €/path.km    €/ min
Charge structure and level	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.



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.

#### Access charge:

Market segmentation: Depending on the track ; no differentiation for nodes

Costs covered: A share of direct and indirect overhead relating to traffic movement, costs of traffic management and salary cost.

Every section has a particular fixed access charge.

Typology of section/nodes (typology of tariff areas)			Price (euro)
Node	Nodes	$F_{node}$	51.65
Fundamental	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

#### 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.

New system	Nodes	$F_{node}$	F variable with time period
	Fundamental network	$F_{fund}$	F variable with demand and speed F variable with line, direction and time period
	Complementary network	$F_{com}$	F constant

#### Nodes

For the use of nodes, the railway undertakings have to pay a base charge (pbase) of 1 Euro per minute.

This base charge is multiplied by a factor ( $\varphi$ ), that depends on the time period of use, and by another factor ( $\phi$ ), that depends on the kind of stations of the node used (for main station of the node the coefficient  $\phi$  is maximum).

$$P_{node} = p_{base} * \varphi * \phi * \text{minutes}$$

The time periods individuated are:

- 22:00-06:00
- 06:00-09:00
- 09:00-22:00

	<p><u>Fundamental network</u></p> <p>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.</p> <p>Coefficient M is the mean of three factors:</p> <ul style="list-style-type: none"> <li>• a velocity coefficient Mv (calculated in function of the difference between the operating speed and the "commercial speed" of the section, variable with the time period);</li> <li>• a traffic density coefficient Md (based on the interval between trains);</li> <li>• a usage coefficient Mu (based on the weight and the number of pantographs).</li> </ul> $M = (Mv + Md + Mu) / 3$ <p>Running charge for fundamental network is calculated as below:</p> $P_{fund} = p_{base} * M * km$ <p><u>Complementary network</u></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> $P_{com} = p_{base} * km$ <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	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.
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.rfi.it/rfi-en/About-us/Data-and-financial-statements">http://www.rfi.it/rfi-en/About-us/Data-and-financial-statements</a></li> <li>• IRG-Rail November 2015 Users/User/Downloads/IRG-Rail%20(15)%2010%20-%20Review%20of%20charging%20practices%20in%20Europe.pdf</li> <li>• <a href="http://www.thredbo-conference-series.org/downloads/thredbo9_papers/thredbo9-workshopD-Impastato-Vivaldi.pdf">http://www.thredbo-conference-series.org/downloads/thredbo9_papers/thredbo9-workshopD-Impastato-Vivaldi.pdf</a></li> </ul>

### 15.3 Maritime transport

Italy – Maritime transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Italy
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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
Charge base(s)	Volume of fuel purchased
Charge structure and level	<p>Heavy fuel oil:</p> <p>Excise duties:</p> <ul style="list-style-type: none"> <li>- with sulphur content &lt;1% : 31.94 €/ton</li> <li>- with sulphur content &gt;1% : 63.75 €/ton</li> </ul>

	VAT: 22% rate applies to all fuel types
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Tassa portuale e Tassa d'ancoraggio - Genova			
Type of tax/charge	Port Charges and Berth fees		
Country/region	Italy, Port of Genova		
Transport mode	Maritime transport		
Transport means	Maritime navigation		
Description of the scheme	The Port user must pay a fee for the use of the port in the form of port fees, public-berth fees and/or other port fees/services.		
Responsible authority	Genova Port Authority		
Charge base(s)	1. Port fees: Charges for goods that are transhipped, based on type of good and tonnage of vessels 2. Berth fees: Port fees for ships anchoring in the port area, based on tonnage (NT), type of vessels or calendar days of the stay)		
Charge structure and level	1. Port fees		
	<b>PORT FEES</b>	Fees in place from the 1 <sup>st</sup> of February 2017 until the 31 <sup>st</sup> of January 2018	
		Entire fee (extra-EU traffic)	Reduced fee for national and EU traffic
		Amount in Euro per tonne	Amount in Euro per tonne
	1. Phosphates and assimilates, nitrates, excluding sodium nitrate	0,1120	0,0933
	2. Cereals	0,4758	0,4291
	3. Coal, bulk mineral oils and bricks	0,6156	0,5223
	4. Sand, gravel and puddle, clay and refractory earth, non-ground kaolin and quartzite, quicklime, stone from cement and lime, cement and cement agglomerates, building stones, other building materials and nested sodium	0,2145	0,1865
	5. Articles of clothing, cocoa, coffee, rosin and resin, drugs and colonials, glucose, gums in general, machines and vehicles, mineral oils in containers of any kind and capacity, paraffins, preserved food, tobacco, tamarind, tea and turpentine	0,9515	0,8582
	6. Other goods	0,7276	0,6342

2. Berth Fees	
The fees as described below apply to all national and EU ships, and to those ships managed by companies belonging to States that have special maritime transport agreements with the EU. International ships, which are not included in these conditions, have to pay the double amount that those foreseen in Art.1, paragraph 1 (lett.a), lett. b), and lett. c) according to the tonnage).	
<b>BERTH FEES (Article 1 DPR n. 107/2009)</b>	Fees in place from the 1 <sup>st</sup> of February 2017 until the 31 <sup>st</sup> of January 2018 (Amount in Euro per Net Tonne)
Art. 1, paragraph 1, letter a) DPR 107/09 for each tonne exceeding the first 50, for ships lower than 200 tonnes; This fee covers 1 year	0,1300 euro
Art. 1, paragraph 1, letter b) DPR 107/09 (ships between 200 and 350 tonnes). The berth fee, in case of paragraph 1, letter b), covers 1 month	0,2022 euro
Art. 1, paragraph 1, letter c) DPR 107/09 (if they have a net tonnage greater than 350 tonnes. Anchorage fee, in the case of paragraph 1 c), is valid for 1 month)	1,0402 euro
Art. 1, paragraph 3, DPR 107/09 (annual fee lett.b – ships in activity of transshipment between 200 and 350 tonnes)	0,7225 euro
Art. 1, paragraph 3, DPR 107/09 (annual fee lett.c - ships in activity of transshipment greater than 350 tonnes)	2,2827 euro
Art. 1, paragraph 2, DPR 107/09 (fee for goods on deck -monthly)	1,0402 euro
Art. 1, paragraph 3, DPR 107/09 (fee for goods on deck -annual)	2,2827 euro
Alternative to the berth fee for cruise ships (art.5 L82/63)	3,9153 euro per each passenger (on board /desembarked)
Berth fee for Tugboats – annual (art.7 L.82/63). It has annual validity. If the Tugboats are international without special agreements with the EU, they pay the double of the amount indicated.	0,3266 euro per each horse power for each axis
Annual fee for those ships engaged in the maritime service of the ports and floating with exemption of the berth fee (art.16 L.82/63)	6,53 euro up to 25 tonnes 13,06 euro up to 50 tonnes 26,12 euro for more than 50 tonnes
“Additional Berth fee” (Genova port) art.23 L.82/63	0,003726 euro
“Additional Berth fee” (Genova port) art.24 L.82/63 for Tugboats and ships lower than 100 tonnes	0,003726 euro
“Additional Berth fee” (Genova port) art.25 L.82/63 for cruise ships	0,003726 euro per tonne or 1,86 euro per passenger
<p>The exemption from the berth fee is foreseen in the following cases:</p> <ol style="list-style-type: none"> <li>1) Ships smaller than 50 tonnes</li> <li>2) War ships</li> <li>3) Pleasure craft</li> <li>4) Disarming vessels;</li> <li>5) Ships when they do not trade and those that enter the port to be disarmed, be repaired or transformed or for wintering;</li> <li>6) hospital ships;</li> <li>7) national fishing vessels which are exclusively used for the carriage of fishing of other national vessels</li> <li>8) vessels engaged in the seagoing service of the ports, and the mobile floating used to the services related to navigation and the maritime traffic;</li> <li>9) State-owned vessels engaged in coastal surveillance services.</li> </ol> <p>The exemption from the “additional berth fee” is foreseen in the following cases:</p>	



	<p>Ships having in their inside an empty space corresponding to the volume of goods placed on the deck and carrying the following goods categories:</p> <p>(A) dangerous substances, in cases where, in accordance with the rules on embarkation, it is forbidden to transport them under cover during sea transport and landing;</p> <p>(B) easily perishable goods;</p> <p>(C) bulk goods which, by their size, cannot be introduced into the hold;</p> <p>(D) goods emitting bad odors;</p> <p>(E) live animals.</p> <p>In addition, an exemption applies to those ships carrying empty containers which have to be used or will be used to take or leave a cargo in a port of the state.</p>
Auxiliary services	-
Other issues	-
Data sources used	<a href="https://www.agenziadoganemonopoli.gov.it/portale/documents/20182/3106754/lqpd-n-20170125-7510-Tasse+portuali+2017.pdf/c8c67959-0f8a-44e2-9b6c-4b612e6657f9">https://www.agenziadoganemonopoli.gov.it/portale/documents/20182/3106754/lqpd-n-20170125-7510-Tasse+portuali+2017.pdf/c8c67959-0f8a-44e2-9b6c-4b612e6657f9</a> <a href="http://www.assoagenti-na.com/protocollo/documenti/tariffe/tassaancoraggio%20(2).pdf">http://www.assoagenti-na.com/protocollo/documenti/tariffe/tassaancoraggio%20(2).pdf</a> <a href="http://www.assagenti.it/Public/TariffeServFile/1176/Circ015-2017%20-%20Allegato%20-%20Capitaneria%20Porto%20-%20Adeguamento%20Tasse%20ancoraggio%20-%202017.pdf">http://www.assagenti.it/Public/TariffeServFile/1176/Circ015-2017%20-%20Allegato%20-%20Capitaneria%20Porto%20-%20Adeguamento%20Tasse%20ancoraggio%20-%202017.pdf</a>

Pilotaggio e Rimorchio																																												
Type of tax/charge	Piloting and/or towage charge																																											
Country/region	Italy, Port of Genova																																											
Transport mode	Maritime																																											
Transport means	Commercial navigation																																											
Description of the scheme	Charge levied for piloting or towage of a vessel																																											
Responsible authority	The responsible authority for piloting charges is the Genova Port Authority  Towage is a normal commercial service and therefore in the responsibility between the shipping companies																																											
Charge base(s)	Vessel gross tonnage																																											
Charge structure and level	<div>1) PILOTING</div> <div>Ships oil tankers and ships carrying liquid cargo and gases with segregated ballast</div> <table><tr><th colspan="2">Vessel GT</th><th>Charge per trip</th></tr><tr><td>0</td><td>- 500</td><td>254,75</td></tr><tr><td>501</td><td>- 1.000</td><td>258,56</td></tr><tr><td>1.001</td><td>- 2.000</td><td>260,47</td></tr><tr><td>2.001</td><td>- 3.500</td><td>271,27</td></tr><tr><td>3.501</td><td>- 5.000</td><td>327,17</td></tr><tr><td>5.001</td><td>- 7.000</td><td>534,28</td></tr><tr><td>7.001</td><td>- 10.000</td><td>753,45</td></tr><tr><td>10.001</td><td>- 15.000</td><td>1.053,31</td></tr><tr><td>15.001</td><td>- 20.000</td><td>1.193,71</td></tr><tr><td>20.001</td><td>- 25.000</td><td>1.294,72</td></tr><tr><td>25.001</td><td>- 30.000</td><td>1.349,36</td></tr><tr><td>30.001</td><td>- 40.000</td><td>1.413,52</td></tr><tr><td colspan="2">For each additional 10.000</td><td>223,62</td></tr></table> <div>For ships not intended for the carriage of goods and / or passengers (fishing vessels, pontoons, tugs, scientific, military, etc.):</div>		Vessel GT		Charge per trip	0	- 500	254,75	501	- 1.000	258,56	1.001	- 2.000	260,47	2.001	- 3.500	271,27	3.501	- 5.000	327,17	5.001	- 7.000	534,28	7.001	- 10.000	753,45	10.001	- 15.000	1.053,31	15.001	- 20.000	1.193,71	20.001	- 25.000	1.294,72	25.001	- 30.000	1.349,36	30.001	- 40.000	1.413,52	For each additional 10.000		223,62
Vessel GT		Charge per trip																																										
0	- 500	254,75																																										
501	- 1.000	258,56																																										
1.001	- 2.000	260,47																																										
2.001	- 3.500	271,27																																										
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25.001	- 30.000	1.349,36																																										
30.001	- 40.000	1.413,52																																										
For each additional 10.000		223,62																																										

Vessel GT		Charge per trip
0	- 500	208,02
501	- 1.000	208,67
1.001	- 2.000	217,83
2.001	- 3.500	221,76
3.501	- 5.000	303,53
5.001	- 7.000	391,84
7.001	- 10.000	499,77
10.001	- 15.000	610,97
15.001	- 20.000	700,60
20.001	- 25.000	779,09
25.001	- 30.000	851,05
30.001	- 40.000	975,99
For each additional 10.000		223,22

For ships used for the carriage of goods (minerals, general cargo, containers, bulk, livestock, refrigerated, etc.):

Vessel GT		Charge per trip
0	- 500	191,66
501	- 1.000	192,97
1.001	- 2.000	202,14
2.001	- 3.500	205,41
3.501	- 5.000	280,63
5.001	- 7.000	362,40
7.001	- 10.000	461,83
10.001	- 15.000	563,88
15.001	- 20.000	646,96
20.001	- 25.000	720,22
25.001	- 30.000	785,63
30.001	- 40.000	901,42
For each additional 10.000		213,91

For Cruise ships:

Vessel GT		Charge per trip
0	- 500	190,36
501	- 1.000	191,02
1.001	- 2.000	200,17
2.001	- 3.500	203,44
3.501	- 5.000	278,67
5.001	- 7.000	359,12
7.001	- 10.000	24657,9
10.001	- 15.000	560,60
15.001	- 20.000	641,72
20.001	- 25.000	714,33
25.001	- 30.000	779,75
30.001	- 40.000	894,23
For each additional 10.000		212,60

For ferries Ro-Ro for the carriage of vehicles with boarding and disembarking on their wheels:

Vessel GT		Charge per trip
0	- 500	83,08
501	- 1.000	83,08
1.001	- 2.000	86,34
2.001	- 3.500	87,66
3.501	- 5.000	120,37
5.001	- 7.000	155,03
7.001	- 10.000	197,55
10.001	- 15.000	241,38
15.001	- 20.000	276,04
20.001	- 25.000	307,44
25.001	- 30.000	335,58
30.001	- 40.000	385,29
For each additional 10.000		91,58

For ferries Ro-Ro for the carriage of vehicles with boarding and disembarking on their wheels, with source / destination from / to a continental Community port, as well as from Sicily and Sardinia, the following tariff shall be applied:

Vessel GT		Charge per trip
0	- 500	69,64
501	- 1.000	69,64
1.001	- 2.000	72,37
2.001	- 3.500	73,48
3.501	- 5.000	100,89
5.001	- 7.000	129,95
7.001	- 10.000	165,59
10.001	- 15.000	202,32
15.001	- 20.000	231,38
20.001	- 25.000	257,70
25.001	- 30.000	281,28
30.001	- 40.000	322,95
For each additional 10.000		76,76

2) TOWAGE CHARGES

Vessel GT		Charge per trip
0	3000	561,85
3.0	6000	737,39
6.001	8.000	897,51
8.001	10.000	1160,20
10.00	13.000	1381,71
13.00	16.000	1624,08
16.00	20.000	1792,95
20.001	30.000	1866,45
30001	40.000	2011,85
40.001	50.000	2148,93
50.001	60.000	2249,53
60.001	70.000	2348,55
70.001	80.000	2447,57
80.001	90.000	2546,59
90.001	100.000	2645,61
100.00	110.000	2744,63
110.00	120.000	2843,65
120.00	130.000	2942,67
130.00	140.000	3041,70
140.00	150.000	3140,72
For each additional 10.000		99,02

Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.assagenti.it/Public/TariffeServFile/1170/Circ011-2017%20-%20Allegato%20-%20Decreto%20396-2016%20-%20Tariffe%20Pilotaggio%202017-2018.pdf">http://www.assagenti.it/Public/TariffeServFile/1170/Circ011-2017%20-%20Allegato%20-%20Decreto%20396-2016%20-%20Tariffe%20Pilotaggio%202017-2018.pdf</a>  <a href="http://www.assagenti.it/Public/TariffeServFile/1171/Ordinanza%20401-2015-TariffeRimorchio2016-2017.pdf">http://www.assagenti.it/Public/TariffeServFile/1171/Ordinanza%20401-2015-TariffeRimorchio2016-2017.pdf</a>

Tasse Ritiro rifiuti	
Type of tax/charge	Waste charges
Country/region	Italy, Port of Genova
Transport mode	Maritime

Transport means	Commercial Navigation. The waste reception levy is levied on all maritime ships.			
Description of the scheme	Waste reception levies have to be paid by all maritime ships calling the Port of Genova			
Responsible authority	Genova Port Authority			
Charge base(s)	Type of residues, number of passengers and crew.			
Charge structure and level	Ships that give the rubbish before leaving the harbour (€/cubic meter):			
	<b>TYPES</b>	<b>Kitchen residues similar to urban wastes</b>	Bilge water	<b>Wastewater</b>
	Merchant ship with up to 15 crew members	159,20	85,10	73,93
	Merchant ship between 15 and 30 crew members	159,20	85,10	73,93
	Merchant ship between 15 and 30 crew members	159,20	85,10	73,93
	Passengers up to 500 people (crew-passengers)	159,20	85,10	73,93
	Passengers between 500 and 1100 people (crew-passengers)	159,20	85,10	73,93
	Passengers between 1100 and 3000 people (crew-passengers)	159,20	85,10	73,93
	Ro-Ro freight ferry with compactor	137,97	85,10	73,93
	Ferry with waste production up to 4Mc	137,97	85,10	73,93
	Ferry with waste production up to 10 Mc.	137,97	85,10	73,93
	Ships that do not give the rubbish before leaving the harbour(fixed amount)			
	<b>TYPES</b>	<b>Kitchen residues similar to urban wastes</b>	Bilge water	<b>Wastewater</b>
	Merchant ship with up to 15 crew members	€31,84	€591,45	€258,76
	Merchant ship between 15 and 30 crew members	€63,98	€1523,29	€632,10
	Merchant ship between 15 and 30 crew members	€105,87	€2430,46	€1071,99
	Passengers up to 500 people (crew-passengers)	€949,38	€591,45	€258,76
	Passengers between 500 and 1100 people (crew-passengers)	€1819,65	€1523,29	€632,10
	Passengers between 1100 and 3000 people (crew-passengers)	€4746,90	€2430,46	€1071,99

	Ro-Ro freight ferry with compactor	€68,99	€591,45	€258,76
	Ferry with waste production up to 4Mc	€257,94	€1523,29	€632,10
	Ferry with waste production up to 10 Mc.	€689,85	€2430,46	€1071,99
Auxiliary services	-			
Other issues	-			
Data sources used	<a href="http://www.assagenti.it/Public/TariffeServFile/1173/ritirorifiuti.pdf">http://www.assagenti.it/Public/TariffeServFile/1173/ritirorifiuti.pdf</a>			

## 15.4 Aviation

### Italy – Air transport – Fuel taxation

Type of tax/charge	Excise duties / VAT
Country/region	Italy
Transport mode	Air
Transport means	All air 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)	Volume of fuel purchased
Charge structure and level	Excise duties on kerosene: 337.49 €/kl VAT rate on kerosene: 22%
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

### Council taxes

Type of tax/charge	Council taxes
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	The council tax is a new tax destined to support the Italian National Social Security Institute (INPS).

Responsible authority	-						
Charge base(s)	Starting from 2016, a council tax has to be paid by all departing passengers from Italian airports.						
Charge structure and level	<p>The council tax is foreseen for each departing passenger from Italian airports starting from 2016. For the period 2016-2018, the following fees apply:</p> <table border="1"> <tr> <td>2016</td><td>2,50 euro per passenger</td></tr> <tr> <td>2017</td><td>2,42 euro per passenger</td></tr> <tr> <td>2018</td><td>2,34 euro per passenger</td></tr> </table>	2016	2,50 euro per passenger	2017	2,42 euro per passenger	2018	2,34 euro per passenger
2016	2,50 euro per passenger						
2017	2,42 euro per passenger						
2018	2,34 euro per passenger						
Auxiliary services	-						
Other issues	-						
Data sources used	<a href="https://www.enac.gov.it/Servizio/Info_in_English/Council_taxes/index.html">https://www.enac.gov.it/Servizio/Info_in_English/Council_taxes/index.html</a> <a href="https://www.enac.gov.it/repository/ContentManagement/node/N589498979/dm%20357%20del%202015.pdf">https://www.enac.gov.it/repository/ContentManagement/node/N589498979/dm%20357%20del%202015.pdf</a> <a href="https://www.enac.gov.it/repository/ContentManagement/node/N589498979/Nota_ENAC_incremento_addizionale.pdf">https://www.enac.gov.it/repository/ContentManagement/node/N589498979/Nota_ENAC_incremento_addizionale.pdf</a>						

Luxury charges	
Type of tax/charge	Luxury charges
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	<i>The luxury tax applies only apply to non-Italian registered private aircraft and aerotaxi</i>
Responsible authority	-
Charge base(s)	<p>A luxury charge has to be paid based on</p> <ol style="list-style-type: none"> <li>1) A cost per passenger in case of aerotaxi</li> <li>2) The Maximum Take-off Weight (MTOW) in case of private aircrafts</li> </ol>

Charge structure and level	<b>1) Aerotaxi flights</b>	

Taxes/charges collected per passenger											
Type of tax/charge	Taxes/charges collected per passenger										
Country/region	Italy										
Transport mode	Air										
Transport means	Aviation										
Description of the scheme	A passenger charge is levied in addition to the take-off and landing charge on commercial and industrial air traffic.										
Responsible authority	Genova Airport Authority										
Charge base(s)	The passenger charge is based on the number of passengers on board at take-off and on the next scheduled destination.										
Charge structure and level	<table border="1"> <tr> <td>AAA</td><td>€ 11,01</td></tr> <tr> <td>Adults in flights extra EU</td><td>€ 17,94</td></tr> <tr> <td>Children in flights inside EU (ages 2-12)</td><td>€ 5,50</td></tr> <tr> <td><b>Children in flights extra EU (ages 2-12)</b></td><td>€ 8,97</td></tr> <tr> <td><b>Infants (ages 0-2)</b></td><td>Free of charge</td></tr> </table>	AAA	€ 11,01	Adults in flights extra EU	€ 17,94	Children in flights inside EU (ages 2-12)	€ 5,50	<b>Children in flights extra EU (ages 2-12)</b>	€ 8,97	<b>Infants (ages 0-2)</b>	Free of charge
AAA	€ 11,01										
Adults in flights extra EU	€ 17,94										
Children in flights inside EU (ages 2-12)	€ 5,50										
<b>Children in flights extra EU (ages 2-12)</b>	€ 8,97										
<b>Infants (ages 0-2)</b>	Free of charge										
Auxiliary services	-										
Other issues	-										
Data sources used	<a href="http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf">http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf</a> <a href="http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1">http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1</a>										

LTO charges	
Type of tax/charge	LTO charges
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	For each landing and take-off of an aircraft at Genova Airport a landing and take-off charge has to be paid to the airport operator.
Responsible authority	Genova Airport Authority
Charge base(s)	The LTO charges are based on landing/take-off time and on aircraft MTOW (Maximum Take Off Weight) as shown on noise certificate.



Charge structure and level	<table border="1"> <tr> <th colspan="2"><b>Tariffs are calculated per tonne or fractions</b></th></tr> <tr> <td><b>The first 25 tons for commercial aviation (€ per ton)</b></td><td>€ 2,02</td></tr> <tr> <td>Greater than 25 tons for commercial aviation (€ per ton)</td><td>€ 2,70</td></tr> <tr> <td>Lower than 4 tons for general aviation (€ per ton) – this fee has to be multiplied for 2</td><td>€ 1,01</td></tr> <tr> <td>Greater than 4 tons for general aviation (€ per ton) – this fee has to be multiplied for 2</td><td>€ 2,02</td></tr> <tr> <td>Greater than 25 tons for general aviation (€ per ton) – this fee has to be multiplied for 2</td><td>€ 2,70</td></tr> </table>	<b>Tariffs are calculated per tonne or fractions</b>		<b>The first 25 tons for commercial aviation (€ per ton)</b>	€ 2,02	Greater than 25 tons for commercial aviation (€ per ton)	€ 2,70	Lower than 4 tons for general aviation (€ per ton) – this fee has to be multiplied for 2	€ 1,01	Greater than 4 tons for general aviation (€ per ton) – this fee has to be multiplied for 2	€ 2,02	Greater than 25 tons for general aviation (€ per ton) – this fee has to be multiplied for 2	€ 2,70
<b>Tariffs are calculated per tonne or fractions</b>													
<b>The first 25 tons for commercial aviation (€ per ton)</b>	€ 2,02												
Greater than 25 tons for commercial aviation (€ per ton)	€ 2,70												
Lower than 4 tons for general aviation (€ per ton) – this fee has to be multiplied for 2	€ 1,01												
Greater than 4 tons for general aviation (€ per ton) – this fee has to be multiplied for 2	€ 2,02												
Greater than 25 tons for general aviation (€ per ton) – this fee has to be multiplied for 2	€ 2,70												
Auxiliary services	-												
Other issues	-												
Data sources used	<a href="http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf">http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf</a> <a href="http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1">http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1</a>												

<b>Charges for ground handling services</b>					
Type of tax/charge	Charges for ground handling services				
Country/region	Italy				
Transport mode	Air				
Transport means	Aviation				
Description of the scheme	For Genova Airport, there are the following ground handling services: 1) Release of parking positions 2) Cargo embarkation/disembarkation 3) Loading bridges				
Responsible authority	Genova Airport Authority				
Charge base(s)	-				
Charge structure and level	<p><b>AIRCRAFT PARKING</b> (To be calculated on aircraft MTOW (Maximum Take Off Weight) as shown on noise certificate)</p> <table border="1"> <tr> <td><b>The first two hours</b></td><td><b>Free of charge</b></td></tr> <tr> <td>Each following hour or fraction – per ton or fraction</td><td>€ 0,13</td></tr> </table>	<b>The first two hours</b>	<b>Free of charge</b>	Each following hour or fraction – per ton or fraction	€ 0,13
<b>The first two hours</b>	<b>Free of charge</b>				
Each following hour or fraction – per ton or fraction	€ 0,13				

	<b>CARGO EMBARKATION / DISEMBARKATION DUTIES</b>	
		<b>All flights</b>
	<b>To be calculated on gross weight or fraction thereof, up to 10 Kg (€ per Kg)</b>	€ 0,16
	For each additional Kg over the first 10 Kg	€ 0,05
	<b>LOADING BRIDGES</b>	
		All Flights
	Per Hour or fraction	<b>€ 48,41</b>
Auxiliary services		
Other issues		
Data sources used	<a href="http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf">http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf</a> <a href="http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1">http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1</a>	

<b>Persons with reduced mobility charges</b>					
Type of tax/charge	<b>Persons with reduced mobility charges (PRM)</b>				
Country/region	Italy				
Transport mode	Air				
Transport means	Aviation				
Description of the scheme	The PRM charge is levied on commercial passenger traffic to offset the costs incurred for the provision of facilities for passengers with reduced mobility. in line with EU Directive 1107/2006.				
Responsible authority	Genova Airport Authority				
Charge base(s)	The PRM charge is calculated on the number of passengers on board at take-off on commercial and industrial flights.				
Charge structure and level	<b>PRM</b> <table border="1"> <tr> <td></td><td><b>All flights</b></td></tr> <tr> <td><b>Departing Pax</b></td><td>€ 1,03</td></tr> </table>		<b>All flights</b>	<b>Departing Pax</b>	€ 1,03
	<b>All flights</b>				
<b>Departing Pax</b>	€ 1,03				
Auxiliary services	-				
Other issues	-				
Data sources used	<a href="http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf">http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf</a> <a href="http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1">http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1</a>				

<b>Security charges</b>	
Type of tax/charge	Security charges
Country/region	Italy

on									
Transport mode	Air								
Transport means	Aviation								
Description of the scheme	The security charge is to cover costs incurred as a result of the requirements of the European Union directives for security in civil aviation.								
Responsible authority	Genova Airport Authority								
Charge base(s)	A security charge has to be paid which is based on the number of departing passengers aboard the aircraft and the freight and mail tonnage transported on flights upon arrival and departure.								
Charge structure and level	<table border="1"> <tr> <td></td><td><b><i>All flights</i></b></td></tr> <tr> <td><b>Departing Pax</b></td><td>€ 2,45</td></tr> </table> <p><b>SECURITY TAX</b></p> <p><b>HOLD BAGGAGE SCREENING SECURITY TAX</b></p> <table border="1"> <tr> <td></td><td><b><i>All flights</i></b></td></tr> <tr> <td><b>Departing Pax</b></td><td>€ 2,05</td></tr> </table>		<b><i>All flights</i></b>	<b>Departing Pax</b>	€ 2,45		<b><i>All flights</i></b>	<b>Departing Pax</b>	€ 2,05
	<b><i>All flights</i></b>								
<b>Departing Pax</b>	€ 2,45								
	<b><i>All flights</i></b>								
<b>Departing Pax</b>	€ 2,05								
Auxiliary services	-								
Other issues	-								
Data sources used	<a href="http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf">http://www.airport.genova.it/wp-content/uploads/2017/01/Tariffe-aeroporto-di-Genova-2017.pdf</a> <a href="http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1">http://www.airport.genova.it/b2b/#tabs_v2-paneeluidb751c379_1</a>								

<b>Taxes/charges collected per passenger</b>																							
Type of tax/charge	Taxes/charges collected per passenger																						
Country/region	Italy																						
Transport mode	Air																						
Transport means	Aviation																						
Description of the scheme	A passenger charge is levied in addition to the take-off and landing charge on commercial and industrial air traffic.																						
Responsible authority	Naples Airport Authority																						
Charge base(s)	The passenger charge is based on the number of passengers on board at take-off and on the next scheduled destination.																						
Charge structure and level	<table border="1"> <thead> <tr> <th colspan="2"><b>TARIFFS from 1st January 2017 until 31st December 2017</b></th></tr> <tr> <th colspan="2"><b>WINTER</b></th></tr> </thead> <tbody> <tr> <td>Adults of EU</td><td>€ 8,58</td></tr> <tr> <td>Adults extra EU</td><td>€ 12,77</td></tr> <tr> <td><b>Children of EU</b></td><td>€ 4,29</td></tr> <tr> <td><b>Children extra EU</b></td><td>€ 6,39</td></tr> <tr> <th colspan="2"><b>SUMMER</b></th></tr> <tr> <td>Adults of EU</td><td><b>€ 11,67</b></td></tr> <tr> <td>Adults extra EU</td><td><b>€ 17,37</b></td></tr> <tr> <td><b>Children of EU</b></td><td><b>€ 5,84</b></td></tr> <tr> <td><b>Children extra EU</b></td><td><b>€ 8,68</b></td></tr> </tbody> </table>	<b>TARIFFS from 1st January 2017 until 31st December 2017</b>		<b>WINTER</b>		Adults of EU	€ 8,58	Adults extra EU	€ 12,77	<b>Children of EU</b>	€ 4,29	<b>Children extra EU</b>	€ 6,39	<b>SUMMER</b>		Adults of EU	<b>€ 11,67</b>	Adults extra EU	<b>€ 17,37</b>	<b>Children of EU</b>	<b>€ 5,84</b>	<b>Children extra EU</b>	<b>€ 8,68</b>
<b>TARIFFS from 1st January 2017 until 31st December 2017</b>																							
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Auxiliary services	-																						
Other issues	-																						
Data sources used	<a href="http://www.aeroportodinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3-3583-4d0a-b05e-b7b5458f28b0">http://www.aeroportodinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3-3583-4d0a-b05e-b7b5458f28b0</a> <a href="http://www.aeroportodinapoli.it/gesac/tariffe-aeroportuali">http://www.aeroportodinapoli.it/gesac/tariffe-aeroportuali</a>																						

<b>LTO charges</b>	
Type of tax/charge	LTO charges
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	For each landing and take-off of an aircraft at Naples Airport a landing and take-off charge has to be paid to the airport operator.
Responsible authority	Naples Airport Authority
Charge base(s)	The LTO charges are based on landing/take-off time and on aircraft MTOW (Maximum Take Off Weight) as shown on noise certificate.

Charge structure and level	<b>TARIFFS from 1st January 2017 until 31st December 2017</b>	
	<b>WINTER</b>	
	<b>The first 25 tons for commercial aviation (€ per ton)</b>	€ 2,24
	Greater than 25 tons for commercial aviation (€ per ton)	€ 3,08
	Lower than 4 tons for general aviation (€ per ton) – this fee has to multiplied for 2	€ 1,12
	Greater than 4 tons for general aviation (€ per ton) – this fee has to multiplied for 2	€ 2,24
	Greater than 25 tons for general aviation (€ per ton) – this fee has to multiplied for 2	€ 3,08
	<b>SUMMER</b>	
	<b>The first 25 tons for commercial aviation (€ per ton)</b>	€2,91
	Greater than 25 tons for commercial aviation (€ per ton)	€4,01
	Lower than 4 tons for general aviation (€ per ton) – this fee has to multiplied for 2	€1,45
	Greater than 4 tons for general aviation (€ per ton) – this fee has to multiplied for 2	€2,91
	Greater than 25 tons for general aviation (€ per ton) – this fee has to multiplied for 2	€4,01
Auxiliary services	-	
Other issues	-	
Data sources used	<a href="http://www.aeroportoedinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3-3583-4d0a-b05e-b7b5458f28b0">http://www.aeroportoedinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3-3583-4d0a-b05e-b7b5458f28b0</a> <a href="http://www.aeroportoedinapoli.it/gesac/tariffe-aeroportuali">http://www.aeroportoedinapoli.it/gesac/tariffe-aeroportuali</a>	

Charges for ground handling services	
Type of tax/charge	Charges for ground handling services
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	For Naples Airport, there are the following ground handling services: 1) Release of parking positions 2) Cargo embarkation/disembarkation
Responsible authority	Naples Airport Authority

Charge base(s)	-																		
Charge structure and level	<p><b>AIRCRAFT PARKING</b> (To be calculated on aircraft MTOW (Maximum Take Off Weight) as shown on noise certificate)</p> <table> <tr> <td colspan="2"><b>WINTER</b></td></tr> <tr> <td>Each hour or fraction – per ton or fraction</td><td>€ 0,21</td></tr> <tr> <td>Night stop</td><td>€ 0,13</td></tr> <tr> <td></td><td></td></tr> <tr> <td colspan="2"><b>SUMMER</b></td></tr> <tr> <td>Each hour or fraction – per ton or fraction</td><td>€ 0,28</td></tr> <tr> <td>Night stop</td><td>€ 0,18</td></tr> </table> <p><b>CARGO EMBARKATION / DISEMBARKATION DUTIES</b></p> <table> <tr> <td></td><td><b>All flights</b></td></tr> <tr> <td>(€ per Kg)</td><td>€ 0,13</td></tr> </table>	<b>WINTER</b>		Each hour or fraction – per ton or fraction	€ 0,21	Night stop	€ 0,13			<b>SUMMER</b>		Each hour or fraction – per ton or fraction	€ 0,28	Night stop	€ 0,18		<b>All flights</b>	(€ per Kg)	€ 0,13
<b>WINTER</b>																			
Each hour or fraction – per ton or fraction	€ 0,21																		
Night stop	€ 0,13																		
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Each hour or fraction – per ton or fraction	€ 0,28																		
Night stop	€ 0,18																		
	<b>All flights</b>																		
(€ per Kg)	€ 0,13																		
Auxiliary services																			
Other issues																			
Data sources used	<a href="http://www.aeroportoedinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3-3583-4d0a-b05e-b7b5458f28b0">http://www.aeroportoedinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3-3583-4d0a-b05e-b7b5458f28b0</a> <a href="http://www.aeroportoedinapoli.it/gesac/tariffe-aeroportoali">http://www.aeroportoedinapoli.it/gesac/tariffe-aeroportoali</a>																		

Persons with reduced mobility charges					
Type of tax/charge	<b>Persons with reduced mobility charges (PRM)</b>				
Country/region	Italy				
Transport mode	Air				
Transport means	Aviation				
Description of the scheme	The PRM charge is levied on commercial passenger traffic to offset the costs incurred for the provision of facilities for passengers with reduced mobility. in line with EU Directive 1107/2006.				
Responsible authority	Naples Airport Authority				
Charge base(s)	The PRM charge is calculated on the number of passengers on board at take-off on commercial and industrial flights.				
Charge structure and level	<p><b>PRM</b></p> <table> <tr> <td></td><td><b>All flights</b></td></tr> <tr> <td><b>Departing Pax</b></td><td>€ 1,05</td></tr> </table>		<b>All flights</b>	<b>Departing Pax</b>	€ 1,05
	<b>All flights</b>				
<b>Departing Pax</b>	€ 1,05				
Auxiliary services	-				
Other issues	-				
Data sources	<a href="http://www.aeroportoedinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3">http://www.aeroportoedinapoli.it/documents/10186/151838/Tariffe+2017+Italiano.pdf/764692b3</a>				

used	<a href="#">-3583-4d0a-b05e-b7b5458f28b0</a> <a href="http://www.aeroportoedinapoli.it/gesac/tariffe-aeroportuali">http://www.aeroportoedinapoli.it/gesac/tariffe-aeroportuali</a>
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Security charges	
Type of tax/charge	Security charges
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	The security charge is to cover costs incurred as a result of the requirements of the European Union directives for security in civil aviation.
Responsible authority	Naples Airport Authority
Charge base(s)	A security charge has to be paid which is based on the number of departing passengers aboard the aircraft and the freight and mail tonnage transported on flights upon arrival and departure.
Charge structure and level	

Taxes/charges collected per passenger											
Type of tax/charge	Taxes/charges collected per passenger										
Country/region	Italy										
Transport mode	Air										
Transport means	Aviation										
Description of the scheme	A passenger charge is levied in addition to the take-off and landing charge on commercial and industrial air traffic.										
Responsible authority	Milano Malpensa Airport Authority (S.E.A.)										
Charge base(s)	The passenger charge is based on the number of passengers on board at take-off and on the next scheduled destination.										
Charge structure and level	<table border="1"> <tr> <td>Adults in flights inside EU</td><td>€ 14,75</td></tr> <tr> <td>Adults in flights extra EU</td><td>€ 17,70</td></tr> <tr> <td>Children in flights inside EU (ages 2-12)</td><td>€ 7,37</td></tr> <tr> <td><b>Children in flights extra EU (ages 2-12)</b></td><td>€ 8,85</td></tr> <tr> <td><b>Infants (ages 0-2)</b></td><td>Free of charge</td></tr> </table> <p>There is an exemption from payment in the following cases:</p> <ul style="list-style-type: none"> <li>- children under 2 years of age</li> <li>- the right is not due when it comes to the continuation of a missed trip and the interruption depends on the need to change an aircraft or in any case from a cause external to the passenger's will</li> <li>- national flights with change in the aircraft and flight number are subject to payment of the right both at the airport of origin and at the airport of transit; Instead, it will only be entitled to the airport of origin when the next route constitutes the continuation of the journey which started on the first flight</li> <li>- both crew members of the airline who are operational at a given airport and they must be allowed to reach another airport (Crew Must Go) and crew members of the airline who have completed the service in a determined airport and returning to another airport, assigned by the company as its own base (Crew Returning to Base), provided that it has a certificate issued by its airline certifying that the voyage is made for service reasons.</li> </ul>	Adults in flights inside EU	€ 14,75	Adults in flights extra EU	€ 17,70	Children in flights inside EU (ages 2-12)	€ 7,37	<b>Children in flights extra EU (ages 2-12)</b>	€ 8,85	<b>Infants (ages 0-2)</b>	Free of charge
Adults in flights inside EU	€ 14,75										
Adults in flights extra EU	€ 17,70										
Children in flights inside EU (ages 2-12)	€ 7,37										
<b>Children in flights extra EU (ages 2-12)</b>	€ 8,85										
<b>Infants (ages 0-2)</b>	Free of charge										
Auxiliary services	-										
Other issues	-										
Data sources used	<a href="http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf">http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf</a> <a href="http://www.seamilano.eu/it/b2b/compagnie-aeree">http://www.seamilano.eu/it/b2b/compagnie-aeree</a>										

LTO charges	
Type of tax/charge	LTO charges
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	For each landing and take-off of an aircraft at Milano Malpensa Airport a landing and take-off charge has to be paid to the airport operator.



Responsible authority	Milano Malpensa Airport Authority (S.E.A.)		
Charge base(s)	The LTO charges are based on landing/take-off time and on aircraft MTOW (Maximum Take Off Weight) as shown on noise certificate.		
Charge structure and level	<b>Tariffs are calculated per tonne or fractions</b>		
	<i>Passenger flights</i>		
	<b>The first 25 tons or fraction thereof (€ per ton)</b>	€ 4,51	
	26-50 tons or fraction thereof (€ per ton)	€ 4,06	
	51-75 tons or fraction thereof (€ per ton)	€ 3,84	
	<b>76-100 tons or fraction thereof (€ per ton)</b>	€ 4,06	
	Each ton or fraction thereof, over 100 tons (€ per ton)	€ 4,29	
	<i>Cargo flights</i>		
	<b>The first 25 tons or fraction thereof (€ per ton)</b>	<b>€ 4,51</b>	
	26-50 tons or fraction thereof (€ per ton)	<b>€ 4,29</b>	
	51-75 tons or fraction thereof (€ per ton)	<b>€ 4,06</b>	
	<b>76-100 tons or fraction thereof (€ per ton)</b>	<b>€ 3,84</b>	
	Each ton or fraction thereof, over 100 tons (€ per ton)	<b>€ 3,16</b>	
	General Aviation	<b>€ 13,54</b>	
Auxiliary services	-		
Other issues	-		
Data sources used	<a href="http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf">http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf</a> <a href="http://www.seamilano.eu/it/b2b/compagnie-aeree">http://www.seamilano.eu/it/b2b/compagnie-aeree</a>		

Charges for ground handling services	
Type of tax/charge	Charges for ground handling services
Country/region	Italy
Transport mode	Air
Transport means	Aviation
Description of the scheme	<p>For Milano Malpensa airport, there are the following ground handling services:</p> <ol style="list-style-type: none"> <li>1) Release of parking positions</li> <li>2) Cargo embarkation/disembarkation</li> <li>3) Loading bridges</li> <li>4) Deicing</li> </ol>

Responsible authority	Milano Malpensa Airport Authority (S.E.A.)		
Charge base(s)	-		
Charge structure and level	<b>AIRCRAFT PARKING</b> <i>(To be calculated per tonne or fraction on aircraft MTOW (Maximum Take Off Weight) as shown on noise certificate)</i>		
	<b>The first two hours</b>	<b>Free of charge</b>	
	Each following hour or fraction – per ton or fraction From 07.00 to 22.59	€ 0,11	
	Each following hour or fraction – per ton or fraction From 23.00 to 06.59	€ 0,05	
	<b>CARGO EMBARKATION / DISEMBARKATION DUTIES</b>		
		<b>All flights</b>	
	To be calculated on gross weight or fraction thereof, over 500 grams (€ per Kg)	€ 0,0105	
	The exemption from payment applies in the following cases: - goods landed and boarded in the event of transshipment, within the same airport, by another aircraft - the mail - goods donated, for purposes of care, to the State, to Entities, Institutes and Organizations that do not pursue profit - on-board supplies (fuel, lubricant, food, etc.) - equipment and spare parts for aircraft in service.		
	<b>LOADING BRIDGES</b> <i>(calculated on the dimension of the flight and the time of occupation of the bridges)</i>		
		<b>Narrow Body</b>	<b>Wide body</b>
	<b>For the FIRST 60 minutes or part thereof of parking</b>	€ 117,24	€ 234,48
	60 - 75 minutes	<b>€ 117,24</b>	<b>€ 234,48</b>
	75 - 90 minutes	<b>€ 164,14</b>	<b>€ 281,38</b>
	Each other successive 15' period or part thereof	<b>€ 35,17</b>	<b>€ 35,17</b>
	Maximum fee	<b>€ 515,84</b>	<b>€ 633,08</b>
<b>Night Stop</b>			
	<b>Narrow Body</b>	<b>Wide body</b>	
	<b>€ 117,24</b>	<b>€ 234,48</b>	
<b>DEICING</b> <i>(Fare does not include the purchase of the liquid)</i>			
	<b>All flights</b>		
	€437,32 per flight		
<b>Deicing liquid</b>	€ 1,50 per liter		
Auxiliary services			
Other issues			
Data sources used	<a href="http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf">http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf</a> <a href="http://www.seamilano.eu/it/b2b/compagnie-aeree">http://www.seamilano.eu/it/b2b/compagnie-aeree</a>		

Persons with reduced mobility charges		
Type of tax/charge	Persons with reduced mobility charges (PRM)	
Country/region	Italy	
Transport mode	Air	
Transport means	Aviation	
Description of the scheme	The PRM charge is levied on commercial passenger traffic to offset the costs incurred for the provision of facilities for passengers with reduced mobility. in line with EU Directive 1107/2006.	
Responsible authority	Milano Malpensa Airport Authority (S.E.A.)	
Charge base(s)	The PRM charge is calculated on the number of passengers on board at take-off on commercial and industrial flights.	
Charge structure and level	<b>PRM</b>	
		<b>All flights</b>
	<b>Departing Pax</b>	€ 1,08
Charge structure and level	The exemption from payment applies in the following cases: - Passengers in direct transit - children under 2 years of age - both crew members of the airline who are operational at a given airport and they must be allowed to reach another airport (Crew Must Go) and crew members of the airline who have completed the service in a determined airport and returning to another airport, assigned by the company as its own base (Crew Returning to Base), provided that it has a certificate issued by its airline certifying that the voyage is made for service reasons.	
Auxiliary services	-	
Other issues	-	
Data sources used	<a href="http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf">http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf</a> <a href="http://www.seamilano.eu/it/b2b/compagnie-aeree">http://www.seamilano.eu/it/b2b/compagnie-aeree</a>	

Security charges		
Type of tax/charge	Security charges	
Country/region	Italy	
Transport mode	Air	
Transport means	Aviation	
Description of the scheme	The security charge is to cover costs incurred as a result of the requirements of the European Union directives for security in civil aviation.	
Responsible authority	Milano Malpensa Airport Authority (S.E.A.)	
Charge base(s)	A security charge has to be paid which is based on the number of departing passengers aboard the aircraft and the freight and mail tonnage transported on flights upon arrival and departure.	
Charge structure and level	SECURITY TAX	
		All flights
	Departing Pax	€ 2,99

	<p>The exemption from payment applies in the following cases:</p> <ul style="list-style-type: none"> <li>- Passengers in direct transit</li> <li>- children under 2 years of age</li> <li>- passengers on coincidence</li> <li>- free tickets issued to staff of the Ministry of Infrastructure and Transport traveling for service reasons</li> <li>- both crew members of the airline who are operational at a given airport and they must be allowed to reach another airport (Crew Must Go) and crew members of the airline who have completed the service in a determined airport and returning to another airport, assigned by the company as its own base (Crew Returning to Base), provided that it has a certificate issued by its airline certifying that the voyage is made for service reasons.</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	<a href="http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf">http://www.seamilano.eu/sites/sea14.message-asp.com/files/imce/tariffario_ita_gen_2017.pdf</a> <a href="http://www.seamilano.eu/it/b2b/compagnie-aeree">http://www.seamilano.eu/it/b2b/compagnie-aeree</a>

**16 LATVIA****16.1 Road**

<b>Fuel taxes Latvia</b>	
Type of tax/charge	Fuel tax
Country/region	Latvia
Transport mode	Road
Transport means	Road vehicles
Description of the scheme	Tax on petrol and gasoline, LPG, CNG and energy
Responsible authority	National government
Charge base(s)	Fuel use
Charge structure and level	<p>Latvia levies an excise duty on the following types of fuel: Petrol, Gas Oil, LPG, CNG and energy</p> <p><b>Petrol:</b>            Leaded: 455.32 Euro per 1000 litres, 21% VAT            Unleaded: 436.00 Euro per 1000 litres, 21% VAT            Unleaded petrol with 70-85 %vol ethanol: 131.00 Euro per 1000 litres</p> <p><b>Gas Oil:</b> 341.00 Euro per 1000 litres, and 21% VAT</p> <p><b>LPG:</b> 206.00 Euro per 1000 kg, and 21% VAT</p> <p><b>CNG:</b> 99.60 Euro per 1000m<sup>3</sup>, 21% VAT</p> <p><b>Energy:</b> 1.01 Euro per MWh, 21% VAT            Exemption is applied for electricity generated using renewable energy sources</p>
Auxiliary services	Not applicable
Other issues	Exchange rate used is fixed, used the value of national currency in EUR at 1 October 2015 (conform EC (2016)).
Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i>.  <a href="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">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</a></li> </ul>

<b>Vignette (time based toll)</b>	
Type of tax/charge	Vignette/time based toll
Country/region	Latvia
Transport mode	Road
Transport means	All vehicles exceeding 3 tonnes in weight Buses/coaches are exempt
Description of the scheme	Latvia charges a motorway toll for all vehicles with a permissible total weight of more than 3 tonnes. The toll fees apply to about 3500km of roads. The time-based charge can be paid by purchasing a daily, weekly, monthly or annual vignette. The toll fees depend on the emission class and, in the case of vehicles weighing more than 12t, on the number of axles.

Responsible authority	National government						
Charge base(s)	Emission class and number of axles						
Charge structure and level	Prices are in Euros						
	Vehicle category	Emission Class	Number of Axles	Day	Week	Month	Year
	3t < 3.5t	-	-	6	14	28	300
	>3.5t & < 12t	Euro 0, I, II	-	9	22	44	535
		Euro III	-	8	20	40	484
		Euro IV and less polluting	-	8	20	40	400
	>12t	Euro 0, I, II	Not more than 3	12	30	61	611
			Not less than 4	12	51	101	1018
		Euro III	Not more than 3	9	24	48	484
			Not less than 4	11	40	80	804
		Euro IV and less polluting	Not more than 3	8	21	43	427
			Not less than 4	11	36	71	711
Auxiliary services	Not applicable						
Other issues	Not applicable						
Data sources used	<ul style="list-style-type: none"><li>• <a href="https://www.lv vignette.eu/#middle:cmd=tariffs">https://www.lv vignette.eu/#middle:cmd=tariffs</a></li><li>• <a href="http://www.uta.com/tankkarte/tindex/en_latvia.htm">http://www.uta.com/tankkarte/tindex/en_latvia.htm</a></li><li>• <a href="https://www.dkv-euroservice.com/qb/services/toll/european-toll-charges/">https://www.dkv-euroservice.com/qb/services/toll/european-toll-charges/</a></li></ul>						

**17 LITHUANIA****17.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel Tax
Country/region	Lithuania
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	Fuel taxes have to be paid by all consumers. The fuel taxes have to be paid for the purchase of leaded petrol, unleaded petrol, gas oil, LPG. The excise duty exemption of petrol shall apply to the product corresponding to the Standard CEN/TS 15293 approved by the European Committee for Standardization. The excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product.
Responsible authority	National Tax Authority
Charge base(s)	1000 litres
Charge structure and level	For leaded petrol 579,24 EUR (with 21% VAT) per 1000 litres, for unleaded petrol 434,43 EUR (21% VAT), for gas oil (as propellant) 330,17 EUR (21% VAT) with a reduced rate for agricultural purpose 21 EUR (21% VAT). Gas oil used as motor fuel for agricultural horticultural, piscicultural purposes. The application of this exemption reduced tax rate is limited (i.e. it is determined the maximum amount of exempted from excise duty gas oil that can be used for the defined indicated purposes). Liquefied Petroleum Gas (LPG) per 1000 kg for propellant use 304,1 EUR (21% VAT).
Auxiliary services	
Other issues	
Data sources used	<a href="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">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</a>

<b>Vignette (time based road charges)</b>	
Type of tax/charge	Time based road charges
Country/region	Lithuania
Transport mode	Road
Transport means	Buses, road goods vehicles and their combinations, special purpose road vehicles
Description of the scheme	When driving on the main Lithuanian roads A1–A18 by buses, heavy vehicles (N1–N3) and their combinations as well as special road vehicles, a road user charge is due (time based vignette). "Aim of the law - the collection and use of funds for road network expansion, modernization, and to ensure the network function."
Responsible authority	National government, road administration
Charge base(s)	Time based charge (vignette), EURO class

Charge structure and level	<b>Vignette toll rates</b>				
	Toll category M2 Buses: A vehicle comprising more than eight passenger seats plus one driver's seat and having a total weight not exceeding 5 tonnes.				
	M3 Buses: A vehicle comprising more than eight (but not more than 22) passenger seats plus one driver's seat and having a total weight of 5 tonnes or more (inclusive).				
	M3+Buses: A vehicle comprising more than 22 passenger seats plus one driver's seat.				
	N1 Goods vehicles and their combinations: Total weight up to 3.5 tonnes (inclusive).				
	N2 Goods vehicles and their combinations: Total weight from 3.5 tonnes to 12 tonnes (inclusive).				
	N3 Goods vehicles and their combinations: Total weight from 12 to 40 tonnes (inclusive)				
	N3+ Goods vehicles and their combinations: Total weight not exceeding 44 tonnes where 20, 30, 40, 45 feet containers (conforming to ISO standards) are carried by a three-axle tractor with a two-or three-axle semitrailer.				
	N1A Goods vehicles and their combinations: Total weight up to 3.5 tonnes (inclusive) when owners of vehicles are agricultural entities				
	N2A Goods vehicles and their combinations: Total weight from 3.5 tonnes to 16 tonnes (inclusive) when owners of vehicles are agricultural entities.				
	S Special road vehicles: Designed for performing specific operations but not for carriage of goods.				
	<b>Vehicle</b>	<b>Day</b>	<b>Week</b>	<b>Month</b>	<b>Annual</b>
	<b>M2</b>	<b>29 LTL</b>	<b>60 LTL</b>	<b>140 LTL</b>	<b>1050 LTL</b>
	<b>M3</b>	<b>37 LTL</b>	<b>140 LTL</b>	<b>300 LTL</b>	<b>1800 LTL</b>
	<b>M3+</b>	<b>37 LTL</b>	<b>160 LTL</b>	<b>320 LTL</b>	<b>2600 LTL</b>
	<b>N1</b>	<b>26 LTL</b>	<b>60 LTL</b>	<b>140 LTL</b>	<b>900 LTL</b>
	<b>N2</b>	<b>37 LTL</b>	<b>170 LTL</b>	<b>400 LTL</b>	<b>EURO III or over 1800 LTL EURO II or less 2400 LTL</b>
	<b>N3</b>	<b>37 LTL</b>	<b>170 LTL</b>	<b>400 LTL</b>	<b>EURO III or over 2600 LTL EURO II or less 3450 LTL</b>
	<b>N3+</b>	<b>37 LTL</b>	<b>170 LTL</b>	<b>400 LTL</b>	<b>EURO III or over 2600 LTL EURO II or less 3450 LTL</b>
	<b>N1A</b>	<b>29 LTL</b>	<b>60 LTL</b>	<b>140 LTL</b>	<b>900 LTL</b>
	<b>N2A</b>	<b>29 LTL</b>	<b>60 LTL</b>	<b>140 LTL</b>	<b>1050 LTL</b>
	<b>S</b>	<b>37 LTL</b>	<b>80 LTL</b>	<b>200 LTL</b>	<b>1200 LTL</b>
Auxiliary services					
Other issues	Revenues are earmarked for the Road Maintenance and Development Programme. The applicable exchange rate is LTL 3.4528=€ 1.				
Data sources used	<a href="https://e-seimas.lrs.lt/portal/legalAct/en/TAD/TAIS.258786">https://e-seimas.lrs.lt/portal/legalAct/en/TAD/TAIS.258786</a>				



**18 LUXEMBOURG****18.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel Tax
Country/region	Luxembourg
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	Fuel taxes have to be paid by all consumers. The fuel taxes have to be paid for the purchase of leaded petrol, unleaded petrol, gas oil, LPG. The excise duty exemption of petrol shall apply to the product corresponding to the Standard CEN/TS 15293 approved by the European Committee for Standardization. The excise duty rate is reduced by the percentage in proportion to the percentage of additives of biological origin in the product.
Responsible authority	National Tax Authority
Charge base(s)	1000 litres
Charge structure and level	Unleaded petrol: 465 € per 1000 litres Diesel: 338 € per 1000 litres
Auxiliary services	
Other issues	
Data sources used	ACEA Tax Guide 2016

<b>Eurovignette</b>			
Type of tax/charge	<b>Vignette (time based road charges)</b>		
Country/region	Luxembourg		
Transport mode	Road		
Transport means	Drivers of heavy duty vehicles with a maximum allowed weight of at least 12,000 kg, driving on the applicable part of the road network		
Description of the scheme	Interpretation of the Eurovignette directive into a time-based road tax. The Eurovignette is meant to tax heavy duty freight vehicles for the use of highways. The vignette is digital and checked by automatic number plate recognition. The Eurovignette applies for Luxembourg, Sweden, Denmark, and The Netherlands. It did apply to Belgium until 1 April 2016. Belgium has switched to an on board distance based road pricing system.		
Responsible authority	National government, Ministry of Infrastructure and Environment		
Charge base(s)	EURO class, number of axles		
Charge structure and level	Annual Tariff		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	960	1550
	Euro 1	850	1400
	Euro 2	750	1250
	Euro 3	750	1250

	Euro 4	750	1250
	Euro 5	750	1250
	Euro 6	750	1250
	Monthly		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	96	155
	Euro 1	85	140
	Euro 2	75	125
	Euro 3	75	125
	Euro 4	75	125
	Euro 5	75	125
	Euro 6	75	125
	Weekly		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	26	41
	Euro 1	23	37
	Euro 2	20	33
	Euro 3	20	33
	Euro 4	20	33
	Euro 5	20	33
	Euro 6	20	33
	Daily tariff €8 all vehicles		
Auxiliary services			
Other issues	<ul style="list-style-type: none"> <li>The Eurovignette is valid in Denmark, Sweden, Luxembourg and the Netherlands</li> <li>Belgium has switched on 1 April 2016 to road pricing for heavy duty vehicles</li> </ul> <input type="checkbox"/> Administration: an electronic form has to be filled out. <input type="checkbox"/> No mention is made of earmarking		
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012) An inventory of measures for internalising external costs in transport</li> <li><a href="https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true">https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true</a></li> </ul>		

## 18.2 Rail

Infrastructure access charges	
Type of tax/charge	Infrastructure access charges
Country/region	Luxembourg
Transport mode	Rail
Transport means	Trains. There are no exemptions in the railway sector
Description of the scheme	Direct maintenance cost per gross tonne-km multiplied by traffic density coefficients plus direct renewals cost per gross tonne-km. The objective is to recover the marginal maintenance and renewals costs.
Responsible authority	Administration des Chemins de fer

Charge base(s)	Gross tonne-km
Charge structure and level	<p>The fee collected for all the minimum services equals the cost directly due to operation of the railway service and a fee related to the rarity of the capacities. It includes the following elements:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> An element associated to the administrative treatment of the train path request; For regular train paths, this fee covers the administrative treatment associated with the request for a train path reserved for a given period of time. For extraordinary train paths, preconstructed or tailor-made, the fee covers the administrative treatment associated with the request for the train path <b>calculated for each train separately</b>. This part of the fee is due as soon as there is a formal request for a train path, even if a favourable outcome could not be found for the request.</li> <li><input type="checkbox"/> An element associated with the operation of the train path.</li> <li><input type="checkbox"/> An element associated with the rarity of capacities in sections declared</li> </ul> <p><b>6.2.1.1 Formula structure</b></p> <p>The structure of the fee formula for using the infrastructure for a given train path is as follows:</p> $U = A + C + S$ <p>where</p> <p>U corresponds to the user fee for the train path in question [€/train path];</p> <p>A is associated to the administrative treatment of train path request [€/train path];</p> <p>C corresponds to the cost due directly to the running of the train path [€/train path];</p> <p>S is a capacity rarity fee if the train path uses a congested section [€/train path].</p> <p><b>6.2.1.2 Fee associated with the administrative cost of reserving the train path (A)</b></p> <p>A distinction is made between three types of train paths with Increasing administrative reservation costs:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> regular train paths</li> <li><input type="checkbox"/> preconstructed extraordinary train path;</li> <li><input type="checkbox"/> tailor-made extraordinary train path.</li> </ul> <p><b>6.2.1.3 Fee associated with cost directly due for operation (track wear)</b></p> <p>The fee associated to the running train path C is calculated on the basis of the product of a unit price, the length of the train path, a factor associated with the weight of the train and a factor associated with the type of train in question.</p> $C = c \cdot L \cdot \alpha_i \cdot \beta_j$ <p>where</p> <p>c Is the average cost per unit associated with the use of the path [€/km];</p> <p>L Is the total length of the train path [km];</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> i is a modulation factor related to the total weight (train + load hauled) of the train for freight trains and running light and the number of body's for passenger trains [without dimension];</li> <li><input type="checkbox"/> j is a modulation factor related to the train category [without dimension]. The train categories and the corresponding value of the factor are defined according to the loads per axle, the average speed of the trains and the level of service required by the different train categories. A distinction is made between the following categories:</li> </ul> <ul style="list-style-type: none"> <li><input type="checkbox"/> Normal freight train;</li> <li><input type="checkbox"/> Combined traffic trains;</li> <li><input type="checkbox"/> Motor-driven passenger train (including railcar or power car running light);</li> <li><input type="checkbox"/> passenger trains with locomotive;</li> <li><input type="checkbox"/> running light locomotive.</li> </ul> <p><b>6.2.1.4 Rarity fee (infrastructure congestion)</b></p> <p>This fee is calculated on the basis of a congestion factor product, the length of the section declared to be congested, a rigidity coefficients and a reservation time coefficient. The rigidity coefficient depends on the difference between the basic running of the train and the running of the train as estimated on the basis of the application of the service timetable.</p> <p>The reservation time coefficient depends on the time included between the initial request for the train path made by the railway undertaking to the allocation body and the scheduled date for the first train path in question.</p> $S = \left( \sum_i (s_i \cdot L_i) \right) \cdot \gamma_j \cdot \delta_k$

Where

$s_i$  is the section congestion factor  $i$ , for the section declared to be congested and crossed by the train path during the saturation period [€/km];

$L_i$  is the length of the section [km];

$j$  is the rigidity coefficient based on the train timetable margin proposed by the allocation body and accepted by the railway undertaking [without dimension].

$k$  is the train path reservation time coefficient [without dimension].

The rarity fee is claimed only for train paths which use, during the saturation period, a section of the infrastructure declared to be congested.

For all unsaturated sections, by definition,  $s_i = 0$ .

#### **6.2.1.5 Use of electric supply system for traction current**

The fee associated with the use of the electric supply system for traction current is defined as the product of a single rate and the distance over which the electric supply system is used.

$$E = c_E \cdot L_E$$

where

$E$  is the fee for using the electric supply system for traction current [€];

$c_E$  is the individual fee [€/tr.km electric];

$L_E$  is the length of the train path used for electric traction [tr.km electric].

#### **6.2.2 Access to the service infrastructures**

##### **6.2.2.1 Access to fuel supply infrastructures**

The fee associated with access to the fuel supply station at the Luxembourg Storage and Maintenance Centre and its use is defined in the product of a single rate per operation and the number of refuelling operations.

$$G_A = c_{G,A} \cdot N$$

where

$G_A$  is the access fee [€];

$c_{G,A}$  is the charge per operation [€/operation];

$N$  is the number of refuelling operations.

The number of stops to be taken into consideration is the number of starts provided for in the timetable. For a transit train without any scheduled stop on the Luxembourg rail network, this number is set at one.

The peak coefficient is applied if on the basis of the service schedule, at least half the total train traveling time in question on the network falls within the peak period.

$$C_E = \bar{C}_E \cdot \varepsilon_i \cdot \phi^2 \cdot N_A \cdot \eta_i$$

where

$C_E$  Traction current cost for a given train path for a given train [€];

$\bar{C}_E$  Unit cost of electric traction [€/ton];

$\varepsilon_i$  Modulation factor related to total train weight [tons];

$\phi^2$  Factor related to technical train speed, less time for stops [without dimension];

$N_A$  Factor related to the number of starts [without dimension];

$\eta_i$  Factor stipulating the impact of the peak coefficient [without dimension].

Each year, ACF will total up the amounts paid by the infrastructure managers to suppliers for electric traction energy and charges collected for the use of the traction current.

If the amount of the collected charges is less than the total paid by the infrastructure manager to its suppliers, the difference will be invoiced to the railway undertakings in proportion to the charges already collected.

If the amount of the collected charges is greater than the total paid by the infrastructure manager to its suppliers, the difference will be credited to the railway undertakings in proportion to the charges already collected.

#### 6.3.1 Minimum access package

##### 6.3.1.1 Charge associated with administrative cost of train path reservation (A)

A distinction is made between three types of train paths. They are associated with the increasing reservation administrative costs:

=Type of train path	2017	2016	
Preconstructed*	9,15	9,15	€/train path
Extraordinary	18,31	18,31	€/train path
Regular (in yearly timetable)	110,14	110,14	€/train path

\*Preconstructed Path ordered in the remaining Capacity

##### 6.3.1.2 Charge associated with cost directly charged for operation (C)

a) Charge associated with cost directly charged for operation (C):

	2017	2016	
C	1,708	1,746	€/train km

b) Modulation factor varying according to train weight ( $\alpha_i$ )

#### Freight trains

Weight category	Associated average weight (tons)	Factor $\alpha_i$
0-400	200	0,8528
400-800	600	1,1858
800-1200	1000	1,3822
1200-1600	1400	1,5290
1600-2000	1800	1,6487
2000-2400	2200	1,7510
2400-2800	2600	1,8410

2800-3200	3000	2,0510
3200-3600	3400	2,2276
3600-4000	3800	2,4503
>4000	4200	2,6954

**Running light locomotives**

Weight category	Associated average weight (tons)	Factor $\alpha_i$
Running light	100	0,6927

;) Modulation factor varying according to number of trained bodies (  $\alpha_i$  )

**Towed passenger trains**

Number of bodies	Masse Associated average weight (tons)	Factor $\alpha_i$
1-2	150	0,7823
3-4	230	0,8894
5-6	340	1,0000
7-8	450	1,0877
>8	560	1,1615

Modulation factor varying according to train category (  $\beta_j$  )

Type of train	Factor $\beta_j$
Combined traffic freight train	0,3501

ersion 2.1– 25.11.2016

54

DUVERNEMENT  
RAND-DUCHÉ DE LUXEMBOURG  
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Infrastructures  
nistration des chemins de fer

Other freight train	0,3747
Passenger train with motor coach (including running light)	1,0801
Passenger train towed by locomotive (including running light)	1,0355
Running light locomotive	0,4488

	<p><b>Rarity charge (infrastructure congestion)</b></p> <p>Modulation factor <math>S_i</math> linked with congestion of line section crossed by train path</p> <table><tr><td></td><td><b>2017</b></td><td><b>2016</b></td><td></td></tr><tr><td>during saturation period</td><td>17,08</td><td>17,46</td><td>€/km</td></tr><tr><td>during normal traffic period</td><td>0</td><td>0</td><td>€/km</td></tr></table> <p>Lines declared to be saturated: none</p> <p>Saturation periods: none</p> <p>Rigidity factor (<math>\gamma_i</math>)</p> <table><tr><td><b>Time</b></td><td><b>Factor <math>\gamma_i</math></b></td></tr><tr><td>&lt;3 minutes</td><td>100%</td></tr><tr><td>between 3 and 5 minutes</td><td>37,50%</td></tr><tr><td>between 5 and 10 minutes</td><td>20,00%</td></tr><tr><td>between 10 and 15 minutes</td><td>12,00%</td></tr><tr><td>between 15 and 20 minutes</td><td>8,60%</td></tr><tr><td>between 20 and 30 minutes</td><td>6,00%</td></tr><tr><td>between 30 and 40 minutes</td><td>4,30%</td></tr><tr><td>between 40 and 50 minutes</td><td>3,30%</td></tr><tr><td>between 50 and 60 minutes</td><td>2,70%</td></tr><tr><td>&gt;60 minutes</td><td>2,50%</td></tr></table> <p><math>\square k = 1</math></p> <p><b>4 Use of electric supply system for traction current</b></p> <table><tr><td></td><td><b>2017</b></td><td><b>2016</b></td><td></td></tr><tr><td><math>C_E</math></td><td>0,1643</td><td>0,1292</td><td>€/train km</td></tr></table>		<b>2017</b>	<b>2016</b>		during saturation period	17,08	17,46	€/km	during normal traffic period	0	0	€/km	<b>Time</b>	<b>Factor <math>\gamma_i</math></b>	<3 minutes	100%	between 3 and 5 minutes	37,50%	between 5 and 10 minutes	20,00%	between 10 and 15 minutes	12,00%	between 15 and 20 minutes	8,60%	between 20 and 30 minutes	6,00%	between 30 and 40 minutes	4,30%	between 40 and 50 minutes	3,30%	between 50 and 60 minutes	2,70%	>60 minutes	2,50%		<b>2017</b>	<b>2016</b>		$C_E$	0,1643	0,1292	€/train km
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Auxiliary services																																											
Other issues																																											
Data sources used	<ul style="list-style-type: none"><li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li></ul>																																										

**19 MACEDONIA****19.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel Tax
Country/region	Macedonia
Transport mode	Road
Transport means	Road vehicles
Description of the scheme	Import tax on crude oil and oil products: In the framework of the Energy balance, which is determined by the Government the import of crude oil and oil products is exempt from taxes. The imported quantities in surplus of the Energy balance are subject to 20% import taxes, exception is made for the natural gas and the liquid gas for which the tax amounts 2%.
Responsible authority	National Tax Authority
Charge base(s)	1000 litres
Charge structure and level	Price control: The Government sets prices of oil products, natural gas, electricity and geothermal water in compliance with the price - forming methodology for certain energy types. VAT:18% Excise tax: 42% - 46% for gasoline; 30% for gas oil; 10% for light heating oil Certain consumers are exempted from the excise tax
Auxiliary services	
Other issues	
Data sources used	<a href="http://www.world-petroleum.org/docs/docs/pdf/slides_macedonia.pdf">http://www.world-petroleum.org/docs/docs/pdf/slides_macedonia.pdf</a>

<b>Distance based road charge</b>			
Type of tax/charge	Distance-based road charges (tolls)		
Country/region	Macedonia		
Transport mode	Road		
Transport means	Road vehicles		
Description of the scheme	Highway tolls in Macedonia Prices in 2016		
Responsible authority	<a href="http://www.amsm.com.mk/">http://www.amsm.com.mk/</a>		
Charge base(s)	road segment		
Charge structure and level	<b>Highway</b>	<b>Distance</b>	<b>Toll for cars</b>
	M1	Kumanovo - Miladinovci	50 MKD
	M1	Petrovec - Veles	60 MKD
	M1	Veles - Gradsko	50 MKD
	M3	Skopje - Petrovec	30 MKD
	M4	Skopje - Miladinovci	30 MKD
	M4	Tetovo - Gostivar	40 MKD
	M4	Tetovo - Skopje	60 MKD



Auxiliary services	
Other issues	1€ ≈61 MKD
Data sources used	<a href="http://www.highwaymaps.eu/macedonia">http://www.highwaymaps.eu/macedonia</a>

## 19.2 Rail

Electricity Tax	
Type of tax/charge	Electricity Tax
Country/region	Macedonia
Transport mode	Rail
Transport means	Rail vehicles
Description of the scheme	Excise duty on electricity is levied on electricity consumption. The excise duty taxpayer for electricity is the entity which is deemed to be a supplier of electricity for final consumption according to energy regulations.
Responsible authority	
Charge base(s)	No exact info were found, calculation of electricity tax is based on the electricity price.
Charge structure and level	We assumed that the excise duty is levied on electricity for final consumption at a rate of 10%.
Auxiliary services	
Other issues	
Data sources used	
Rail infrastructure charges	
Type of tax/charge	Rail infrastructure charges
Country/region	Macedonia
Transport mode	Rail
Transport means	Rail vehicles
Description of the scheme	<p>For use of the railway infrastructure the railway undertaking is charged with the fee defined by the Infrastructure Manager. In order to perform transportation on the railway infrastructure, the PE MZ Infrastructure –Skopje is charging for:</p> <ul style="list-style-type: none"> <li>- minimum package of services;</li> <li>- track access to the service facilities;</li> <li>- use of service facilities through line;</li> <li>- additional services;</li> <li>- ancillary services.</li> </ul> <p>The charges for executed services from the minimum package are calculated on the basis of the data indicated in the following documents:</p> <ul style="list-style-type: none"> <li>- request for capacities allocation (paths request) and/or</li> <li>- report for realized traffic</li> </ul>
Responsible authority	PE Macedonian Railways Infrastructure
Charge base(s)	Track access charges are used for railway infrastructure financing. The track access charges do not cover the real costs for maintenance and management of the railway infrastructure. They are defined in function of the direct costs resulting from the services use and on the basis of railway infrastructure network size, and put on the costs level which will ensure efficient providing of services. The PE MZ Infrastructure does not calculate proved costs

	caused by the environment contamination, accidents and infrastructure costs caused by the competition transport modes that are not charged and the discounts are not granted. The PE MZ Infrastructure does not applicate discounts for ERTMS.
Charge structure and level	<p>The charges for minimum package of services are defined according to the price that is directly resulted from the trains traffic. The charges for use of the minimum package of services are defined on non-discriminatory manner by the PE MZ Infrastructure –Skopje taking into consideration kilometres, train composition and other factors such as the speed, axle load and degree of using of the infrastructure or the time of its use.</p> <p>The amount of the charges for minimum package of services is defined through the following calculation formula:</p> $F = [(LE*CE+LN*CN)*K3F+ (LE*CE+LN*CN)* K3S]*K2$ <p>Where :</p> <p>F = Amount of track access charges</p> <p>LE = Length of electrified lines, i.e., traversed train kilometres</p> <p>LN = length of non-electrified lines, i.e., traversed train kilometres</p> <p>CE = Price per train kilometre on electrified lines</p> <p>CN = Price per train kilometre on non-electrified lines</p> <p>K2 = Coefficient for a train weight</p> <p>K3F = Coefficient for permitted train speed, i.e. for speed&gt; 100 km/h</p> <p>K3S = Coefficient for permitted train speed, i.e. for speed = or &lt; 100 km/h</p>
Auxiliary services	
Other issues	
Data sources used	<a href="http://www.mzi.mk/documents/NETWORK-STATEMENT-2017.pdf">http://www.mzi.mk/documents/NETWORK-STATEMENT-2017.pdf</a>

**20 THE NETHERLANDS****20.1 Road**

<b>Brandstofaccijns</b>																																
Type of tax/charge	Fuel tax																															
Country/region	The Netherlands																															
Transport mode	Road																															
Transport means	Road vehicles																															
Description of the scheme	Tax on petrol and Gasoline, LPG, CNG, and energy																															
Responsible authority	National government																															
Charge base(s)	Fuel use																															
Charge structure and level	<p>The Netherlands levies an exercise duty for these types of fuels: Petrol, Gas Oil. LPG, CNG, 2016:</p> <p>Leaded Petrol: Excise duty of 857.39 Euro per 1000 litre, Unleaded: 769.90 Euro per 1000 litre. Both 21% VAT</p> <p>Gas Oil: 484.47 per 1000 litre, and 21% VAT</p> <p>LPG: 336.34 Euro per 1000 litre and 21% VAT</p> <p>CNG:</p> <table> <tr> <th>m3</th><th>Excise duty</th><th>Vat %</th></tr> <tr> <td>0-170.000</td><td>7.16</td><td>21</td></tr> <tr> <td>170.000 – 1000.000</td><td>1.98</td><td>21</td></tr> <tr> <td>1000.000 – 10.000.000</td><td>0.72</td><td>21</td></tr> <tr> <td>➤ 10.000.000</td><td>0.34</td><td>21</td></tr> </table> <p>Energy:</p> <table> <tr> <th>kWh</th><th>Excise duty</th><th>Vat %</th></tr> <tr> <td>0-10.000</td><td>100.7</td><td>21</td></tr> <tr> <td>10.000 – 50.000</td><td>49.96</td><td>21</td></tr> <tr> <td>50.000 – 10.000.000</td><td>13.31</td><td>21</td></tr> <tr> <td>➤ 10.000.000</td><td>0.53</td><td>21</td></tr> </table>		m3	Excise duty	Vat %	0-170.000	7.16	21	170.000 – 1000.000	1.98	21	1000.000 – 10.000.000	0.72	21	➤ 10.000.000	0.34	21	kWh	Excise duty	Vat %	0-10.000	100.7	21	10.000 – 50.000	49.96	21	50.000 – 10.000.000	13.31	21	➤ 10.000.000	0.53	21
m3	Excise duty	Vat %																														
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➤ 10.000.000	0.53	21																														
Auxiliary services	No Auxiliary services.																															
Other issues																																
Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i>.  <a href="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">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</a> </li> </ul>																															

<b>Motorrijtuigbelasting</b>	
Type of tax/charge	Vehicle ownership tax
Country/region	The Netherlands

Transport mode	Road
Transport means	Passenger cars, Buses and coaches, and commercial vehicles
Description of the scheme	<p>For all registered vehicles, a periodic ownership tax is due</p> <p>Persons in whose name a passenger car, van, motorcycle or lorry is registered are subject to motor vehicle tax for that vehicle. Exemptions:</p> <ul style="list-style-type: none"> <li>• A truck or bus that has been first used at least 40 years ago and is not used commercially.</li> <li>• A passenger car, van or motor that has been first used at least 40 years ago.</li> <li>• Motor vehicles used for public functions: ambulances, hearses, police, fire brigade, animal ambulance, gully emptier, garbage truck, street sweeper, and road maintenance;</li> <li>• Vehicles with a foreign number plate</li> <li>• Motor vehicles used as taxis (for at least 90% of the car use)</li> <li>• Vehicles used by disabled persons</li> <li>• The additional weight of a wheelchair installation can be deducted from the vehicle deadweight (partial exemption)</li> <li>• The motor vehicle tax is reduced to nil with regard to a motor vehicle which is equipped and intended to be exclusively powered by an electric motor under the condition that the energy is delivered by a battery or fuel cell;</li> <li>• The motor vehicle duty payable is reduced to nil with regard to a motor vehicle which is equipped and intended to be exclusively powered by a combustion engine which runs on hydrogen;</li> <li>• Caravans</li> <li>• Vehicles used by agriculture and foresting</li> <li>• Trailers below 750 kg</li> </ul> <p>Reductions</p> <ul style="list-style-type: none"> <li>• Vehicles that emit 1 – 50 g CO<sub>2</sub> per km pay half of the ownership tax and hybrids/semi-electric cars get a 125kg weight reduction.</li> <li>• Campers</li> <li>• The holder of a permit for a commercial vehicle fleet can request for a refund for part of the tax paid for the trucks that are part of the commercial vehicle fleet in the case that there are more trucks than trailers;</li> <li>• Some vehicles that are not often used, such as campers, can get a 50% or 75% tax reduction</li> </ul>
Responsible authority	tax authority. The ownership tax consist of a national part (motorrijtuigbelasting) and provincial part (opcenten)
Charge base(s)	<p>Private cars: deadweight, fuel, CO<sub>2</sub> emissions and province</p> <p>Buses: deadweight</p> <p>Company owned commercial vehicles: deadweight</p> <p>Privately owned commercial vehicles: deadweight, province and fuel (privately owned commercial vehicles)</p>
Charge structure and level	<p>Private vehicles are taxed on three basis:</p> <ul style="list-style-type: none"> <li>• Fuel</li> <li>• Weight</li> <li>• Province</li> </ul> <p>Possible fuels are petrol, gasoil, LPG3 and Natural Gas and LPG3/others. Electric and hydrogen powered vehicles are exempted.</p> <p>The fuel and weight of the car determine the base price, after which an additional regional charge is calculated. The first weight class ranges from 0 – 550. The following classes differ ever 100kg until the last class 4951 – 5050 kg. Charges are for a period of three months. Petrol charges range from €26 until €870 for the heaviest category. Gasoil ranges from € 91 until €1512, natural gas from €26 until €1487 and LPG from €102 until € 1579.</p> <p>The provincial tax, the opcenten are an additional charge over the ownership tax. The level differs per province:</p>

Province	2016 tariff
Groningen	88.9 %
Friesland	68.8 %
Drenthe	92 %
Overijssel	79.9 %
Flevoland	77.4 %
Gelderland	88.7 %
Utrecht	72.6 %
Noord-Holland	67.9 %
Zuid-Holland	95 %
Zeeland	78.3 %
Noord-Brabant	76.1 %
Limburg	77.9 %

Vans owned by companies are charged based on their weight. For company owned vans taxes ranges from €34 for three months up to €179 for three months. For private owned vans charges are based on weight and fuel. Petrol prices range from €16 up to € 383 for three months, gasoil € 81 up to € 834, LPG3 €16 up to €779 and LPG/other € 92 up to € 881.

Touringcars are taxes based on their weight. Taxes range from €26 per three months up to € 221 for three months. Touringcars weighing more than 15050 kg have to pay additional charges.

Trucks are taxed based on the following categories:

- The existence of a clutch installation
- Maximum allowed weight
- Type of suspension installed
- Number of axles
- Possible exemptions
- Euro class of the vehicle
- Electric or hydrogen powered

A distinguishing is made between trucks with Euro class 0, 1, 2, and 3 & higher. Lower Euro classes pay higher tariffs: Euro 0 trucks pay 90% charge, trucks with Euro 1 pay an additional charge of 75%. Trucks with Euro II pay 60% extra.

The tariffs for Euro III and higher are shown below. Prices are for a period of three months.

Euro III & higher without clutch-installation

	Without air suspension			With air suspension		
Maximum allowed weight	2 axles	3 axles	4 axles or more	2 axles	3 axles	4 axles or more
3.501 tot 15.000	€ 76	€ 76	€ 76	€ 76	€ 76	€ 76
15.000 tot 23.000	€ 92	€ 76	€ 76	€ 76	€ 76	€ 76
23.000 tot 25.000	€ 114	€ 114	€ 76	€ 76	€ 76	€ 76
25.000 tot 27.000	€ 114	€ 114	€ 76	€ 76	€ 76	€ 76
27.000 tot 29.000	€ 120	€ 120	€ 120	€ 76	€ 76	€ 76
29.000 tot 31.000	€ 177	€ 177	€ 177	€ 120	€ 120	€ 120
31.000 tot 33.000	€ 177	€ 177	€ 177	€ 120	€ 120	€ 120
33.000 tot 36.000	€ 177	€ 177	€ 177	€ 120	€ 120	€ 120
36.000 tot 38.000	€ 177	€ 177	€ 177	€ 120	€ 120	€ 120
38.000 tot 40.000	€ 177	€ 177	€ 177	€ 120	€ 120	€ 120
40.000 and more	€ 177	€ 177	€ 177	€ 120	€ 120	€ 120

	Euro III & higher with clutch-installation				
		Without air suspension		With air suspension	
	Maximum allowed weight	2 axles	3 axles or more	2 axles	3 axles or more
	3.501 tot 15.000	€ 76	€ 76	€ 76	€ 76
	15.000 tot 23.000	€ 76	€ 76	€ 76	€ 76
	23.000 tot 25.000	€ 76	€ 76	€ 76	€ 76
	25.000 tot 27.000	€ 102	€ 76	€ 76	€ 76
	27.000 tot 29.000	€ 102	€ 76	€ 76	€ 76
	29.000 tot 31.000	€ 111	€ 109	€ 76	€ 76
	31.000 tot 33.000	€ 154	€ 109	€ 111	€ 76
	33.000 tot 36.000	€ 232	€ 150	€ 154	€ 109
	36.000 tot 38.000	€ 232	€ 150	€ 154	€ 109
	38.000 tot 40.000	€ 232	€ 206	€ 170	€ 150
	40.000 and more	€ 305	€ 305	€ 232	€ 206
Auxiliary services	n/a				
Other issues					
Data sources used	<ul style="list-style-type: none"> <li>• <a href="https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/motorrijtuigenbelasting/hoeveel_motorrijtuigenbelasting_betaal_ik/motorrijtuigenbelasting_vrachtauto/tabellen_voor_euronorm_2/euronorm-2-vrachtauto-met-koppelinrichting-bij-betaling-per-tijdvak-van-3-maanden">https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/motorrijtuigenbelasting/hoeveel_motorrijtuigenbelasting_betaal_ik/motorrijtuigenbelasting_vrachtauto/tabellen_voor_euronorm_2/euronorm-2-vrachtauto-met-koppelinrichting-bij-betaling-per-tijdvak-van-3-maanden</a></li> <li>• <a href="https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/motorrijtuigenbelasting/">https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/motorrijtuigenbelasting/</a></li> <li>• ACEA Tax guide 2016</li> </ul>				

BPM: Belasting van personenauto's en motorrijwielen	
Type of tax/charge	Registration tax
Country/region	The Netherlands
Transport mode	Road transport
Transport means	<p>The tax is levied on the following transport means:</p> <ul style="list-style-type: none"> <li>• Passenger cars</li> <li>• Motorcycles</li> <li>• Vans</li> </ul> <p>The following vehicles are exempted from this tax:</p> <ul style="list-style-type: none"> <li>• New vehicles exported by an entrepreneur</li> <li>• New vehicles seating more than eight passengers</li> <li>• Ambulances and animal ambulances</li> <li>• Police vehicles, military vehicles and fire engines</li> <li>• Special vehicles for the transport of prisoners</li> <li>• CIT vehicles</li> <li>• Funeral vehicles</li> <li>• Motor tricycles and vans for disabled persons</li> <li>• Company vans (used for business purposes)</li> <li>• Public transport vehicles</li> <li>• Taxis</li> </ul>
Description of the scheme	Any Dutch inhabitant, individual or company, registering a new passenger car, motorcycle or van has to pay a registration tax, the BPM. This tax is also (in accordance with a depreciation scheme) levied on used cars, motorcycles and vans when they are registered for the first time in the Netherlands. If the passenger car is new, the importer pays the tax on behalf of the buyer. For used (imported) cars, the buyer s has to pay the BPM themselves.
Responsible authority	National Tax Authority, Ministry of Finance

Charge base(s)	Purchase price, CO <sub>2</sub> emissions, fuel type			
Charge structure and level	Different tax structures/levels are applied for passenger cars and vans.			
	<u>1. Passenger cars</u>			
	The BPM for passenger cars consists of different elements:			
	<ul style="list-style-type: none"><li>• CO<sub>2</sub>-based tax: for each gram of CO<sub>2</sub> per kilometre, a certain amount of tax is charged. A progressive tax structure is applied, as is shown in the table below. Zero emission cars are exempted from the BPM.</li><li>• Diesel surcharge: a surcharge applies to all diesel cars with CO<sub>2</sub> emissions of more than 67 g/km.</li><li>• Fixed surcharge: for all passenger cars that have CO<sub>2</sub> emissions of 1 g/km or more, a fixed BPM surcharge of € 175 is applicable.</li></ul>			
		CO <sub>2</sub> thresholds (g/km)		Tax level
		From	Up to and including	
	Variable part of tax (€ per gram CO <sub>2</sub> /km)			
	CO <sub>2</sub> -based tax (€ per g/km)	0	0	0
		1	79	6
		80	106	69
107		155	124	
156		174	239	
175			478	
Diesel surcharge (€ per g/km)	67		86,43	
Fixed part of tax (€ per vehicle)				
Fixed surcharge	1		175	
Charge structure and level	<u>2. Vans</u>			
	The BPM for (private) vans is based on the net list price and the fuel type:			
	<ul style="list-style-type: none"><li>• Diesel vans: 37.7% of net list price + € 273.</li><li>• All other types of vans: 37.7% of net list price – € 1,283</li></ul>			
Auxiliary services	Not relevant			
Other issues				
Data sources used	<ul style="list-style-type: none"><li>• ACEA (2016), <i>ACEA Tax Guide 2016</i>, Brussels</li><li>• Belastingdienst (2017), <i>Tarievenlijst – Oude bpm-tarieven (vanaf 1993)</i>, Den Haag</li><li>• Ministerie van Financiën (2015), <i>Autobrief 2</i>, Den Haag</li><li>• Website Dutch Tax Authority: <a href="https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/bpm/">https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/auto_en_vervoer/belastingen_op_auto_en_motor/bpm/</a></li></ul>			

Assurantiebelasting	
Type of tax/charge	Insurance tax
Country/region	The Netherlands
Transport mode	Road
Transport means	Tax payer is the person insured. The insurance company has to assess and pay the tax. The insurance company is liable for the tax.
Description	A tax levied on all insurance premiums related to road vehicles.

of the scheme	
Responsible authority	Ministry of Finance, National government
Charge base(s)	The premium
Charge structure and level	21% of the insurance premium
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>Wet op belastingen van rechtsverkeer (<a href="http://wetten.overheid.nl/BWBR0002740/2016-01-01/0/HoofdstukII/Afdeling3/Artikel15/afdrukken">http://wetten.overheid.nl/BWBR0002740/2016-01-01/0/HoofdstukII/Afdeling3/Artikel15/afdrukken</a>)</li> </ul>

Eurovignette			
Type of tax/charge	<b>Vignette (time based road charges)</b>		
Country/region	The Netherlands,		
Transport mode	Road		
Transport means	Drivers of heavy duty vehicles with a maximum allowed weight of at least 12,000 kg, driving on the applicable part of the road network		
Description of the scheme	Interpretation of the Eurovignette directive into a time-based road tax. The Eurovignette is meant to tax heavy duty freight vehicles for the use of highways. The vignette is digital and checked by automatic number plate recognition. The Eurovignette applies for Luxemburg, Sweden, Denmark, and The Netherlands. It did apply to Belgium until 1 April 2016. Belgium has switched to an on board distance based road pricing system.		
Responsible authority	National government, Ministry of Infrastructure and Environment		
Charge base(s)	EURO class, number of axles		
Charge structure and level	Annual Tariff		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	960	1550
	Euro 1	850	1400
	Euro 2	750	1250
	Euro 3	750	1250
	Euro 4	750	1250
	Euro 5	750	1250
	Euro 6	750	1250
	Monthly		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	96	155
	Euro 1	85	140
	Euro 2	75	125
	Euro 3	75	125
	Euro 4	75	125
	Euro 5	75	125
	Euro 6	75	125



	Weekly		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	26	41
	Euro 1	23	37
	Euro 2	20	33
	Euro 3	20	33
	Euro 4	20	33
	Euro 5	20	33
	Euro 6	20	33
	Daily tariff €8 all vehicles		
Auxiliary services			
Other issues	<ul style="list-style-type: none"> <li>The Eurovignette is valid in Denmark, Sweden, Luxemburg and the Netherlands</li> <li>Belgium has switched on 1 April 2016 to road pricing for heavy duty vehicles</li> </ul> <input type="checkbox"/> Administration: an electronic form has to be filled out. <input type="checkbox"/> No mention is made of earmarking		
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012)</li> <li><a href="https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true">https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true</a></li> </ul>		

## 20.2 Rail

Energy tax			
Type of tax/charge	Energy tax		
Country/region	The Netherlands		
Transport mode	Rail		
Transport means	Trains		
Description of the scheme	Tax on energy		
Responsible authority	National government		
Charge base(s)	Energy used		
Charge structure and level	kWh	Excise duty	Vat %
	0-10.000	100.7	21
	10.000 – 50.000	49.96	21
	50.000 – 10.000.000	13.31	21
	➤ 10.000.000	0.53	21
Auxiliary services	No Auxiliary services.		
Other issues			

Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i>.  <a href="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">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</a> </li> </ul>
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Prorail Network agreement					
Type of tax/charge	Access Charges and Power charges.				
Country/region	The Netherlands				
Transport mode	Rail				
Transport means	Train				
Description of the scheme	Charge per train-km, per tonne-km and per station stop (by type of station).				
Responsible authority	Network manager: Pro Rail				
Charge base(s)	Train-km, Gross tonne-km, kWh, number of stops at stations, category of station, category of trains, line category				
Charge structure and level	Three charges are included for service pack 1 (minimum access package). This includes use of railway freight terminals and stabling yards.				
	All trains except freight trains				
	Weight category of the train		Tariff per km		
	up to 120 tons		€ 0.8830		
	From 121 up to 160 tons		€ 1.1049		
	From 161 up to 320 tons		€ 1.3996		
	From 321 up to 600 tons		€ 1.9556		
	From 601 up to 1.600 tons		€ 3.1317		
	From 1.601 up to 3.000 tons		€ 3.7707		
	From 3.001 tons		€ 4.0903		
	Use of facilities				
	Weight category of the train		Tariff		
			A (stops at least 85% stations)	B ( ) C ( )	
	STOP		€ 0.66	€0.9	€1.13
	Basic		€ 1.46	€ 1.99	€ 2.49
	plus		€ 2.20	€ 3.01	€ 3.77
	mega		€ 3.21	€ 4.40	€ 5.50
	Cathedral		€ 7.07	€ 9.68	€ 12.10
	Mega: Arnhem				
	Cathedral: Rotterdam, Amsterdam, Utrecht				
	The applicable train stop code (A, B, or C) is determined on the basis of the train number, subject to the rules below.				
	<ul style="list-style-type: none"><li>Train stop code A: train for passenger transport that during its route from start to end station according to the timetable (the trip under one train number) stops at all stations or fails to stop at no more than 15% of the stations.</li><li>Train type B: train for passenger transport that during its route from start to end station according to the timetable (the trip under one train number) stops at no more than 50% of the stations or which forms part of a train series of which at least 90% is run in a composition with no more than 150 seats.</li></ul>				

- Train stop code C: train for passenger transport, not subject to any conditions with regard to the percentage of stations at which no stop is made.

### Freight

Charges for the use of train paths for freight (exclusive of 21% VAT)

Weight category of the train	Tariff
up to 120 tons	€ 2.3157
From 121 up to 160 tons	€ 2.3157
From 161 up to 320 tons	€ 2.6074
From 321 up to 600 tons	€ 2.7417
From 601 up to 1.600 tons	€ 2.7417
From 1.601 up to 3.000 tons	€ 2.7417
From 3.001 tons	€ 3.6548

Distance is measured in traffic management centre; volume is measured at various weighing points. Trains that do not pass a weighing point are weighted according to agreed standard weight. .

Additional charges include a Reservation Levy (in case of cancellation) and a HSL Levy for the section Hoofddorp – Rotterdam West and Barendrecht – Belgian border.

Use of track for stabling, per stationary use of tracks (>3 hours stationary)

Table	Period	CCA (centrally controlled area)	LCA (locally controlled area)	
1	For all days of the annual timetable	€ 64.96	€52.05	Per metre of track per year
2	For an individual day	€ 64.96 * 250%/365	€52.05 * 250%/365	Per metre of track per day

Power charges:

€ 0.035863 per kilowatt hour

Betuwe lijn is separately charged. (Rotterdam maasvlakte – kijfhoek – Zevenaar – Zevenaar border).

### Effects on tariff \* and tariffs per order moment

Order moment	Standard pattern path (<3000 tons or ≥3000 tons)	Separate locomotive in standard pattern path on the A15 line	Local HVSL path	Separate locomotive on the HVSL path
Ordered from the OSS in the annual timetable/change sheet	100% (=€2.76 or € 2.98)	-	-	-
Ordered and allocated at the OSS for specific days	100% (=€2.76 or € 2.98)	-	-	-
Ordered from OSS Planning for specific days and from Traffic Control up to 3 hours before scheduled departure	100% (=€2.76 or € 2.98)	100% (=€2.76)	100% (=€2.76)	100% (=€ 1.38)
Ordered from Traffic Control between 3 hours before departure and 90 minutes before scheduled departure	150% (=€4.14 or € 4.47)	110% (=€3.04)	100% (=€2.76)	100% (=€ 1.38)
Ordered from Traffic Control after 90 minutes up to 30 minutes before scheduled departure **	250% (=€6.90 or € 7.45)	150% (=€4.14)	110% (=€3.04)	110% (=€ 1.52)

\* multiplied by the basic tariff

\*\* for separate locomotives and trains in local traffic paths on Havenspoorlijn the rules is between 90 minutes and 15 minutes before scheduled departure.

The following is considered:

- Connect at five logical order moments, for three path types clearly distinguishing port-bound and non-port bound track processes,
- If the order request for the new train is submitted to Keyrail in less than 90 minutes before scheduled departure and the order request can be accepted within the available capacity in the last 30 minutes before departure.

Train pricing differs per type of train path, section and moment of ordering. Basic pricing is € 2.76 for 3000 tons trains and 2.98 € for 3000 tons trains. On Havenspoorlijn and also on A15 line. For a separate locomotive €1.38 for Havenspoorlijn and €2.76 for A15 line. No charges by the government are included (VAT) Trains exceeding standard path are charged double of the basic tariff.

**Stabling tariffs per minute, time zone, location**

	A	B	C
Railway yards in category	Waalhaven Zuid, Maasvlakte West	Maasvlakte West-West, Maasvlakte Oost, Europoort, Botlek, Pernis	Esso Buiten (Botlek)*, Waalhaven Oost, Waalhaven West, IJsselmonde, Kijfhoek, CUP Valburg
Parking time zone in minutes:			
0-120	€ 0.000	€ 0.000	€ 0.000
121-240	€ 0.000	€ 0.000	€ 0.000
241-480	€ 0.022	€ 0.015	€ 0.007
481-960	€ 0.044	€ 0.029	€ 0.015
961-1440	€ 0.066	€ 0.044	€ 0.022
>1440	€ 0.088	€ 0.059	€ 0.029

\*Disclaimer: the process tracks "Esso Buiten" are not allocated in accordance with the Railways Act.

However, during the annual timetable allocation phase these tracks can be laid down in a contract with Keyrail.

Network:

Location	Track ID	connected	
IJsselmonde	EF	Brdv Rtst	km 42,000
	ws1 135 - ws1 911A	Brdv Rtst	between ps 135 en and the intersection with the track between ps 903 and 907B
	267 <sup>e</sup>	Rtz IJsm	signal 960
	266c	Rtz IJsm	signal 962
Zwijndrecht	37	Zwd Kfh	km 33,700
	67	Kfhz Zwd	signal 1380
	68	Kfhz Zwd	signal 1382
	69	Kfhz Zwd	signal 1384
Meteren	CC	BRMet Gdm	km 147,000
	DD	Gdm BRMet	km 247,000
	EE	BRMet Zbm	km 346,600
	FF	Zbm BRMet	km 346,600
Elst	KK	CUP Nm	km 290,000
	HH	CUP Est	km 190,000
	GG	Est CUP	km 190,000
Zevenaar	ZN	BRValo Zv	km 107,200
	ZM	BRValo Zv	km 107,200
	KL	Zv BRValo	km 107,200

Auxiliary services

Other issues

Data sources used

- CE Delft (2012)
  - [https://www.prorail.nl/sites/default/files/3675274\\_prorail\\_network\\_statement\\_2016\\_combined\\_network\\_updated\\_version\\_1.8.pdf](https://www.prorail.nl/sites/default/files/3675274_prorail_network_statement_2016_combined_network_updated_version_1.8.pdf)
  - [https://www.prorail.nl/sites/default/files/prorail\\_network\\_statement\\_2016\\_betuwelinge\\_final\\_version.pdf](https://www.prorail.nl/sites/default/files/prorail_network_statement_2016_betuwelinge_final_version.pdf)

**20.3 IWT**

Port Charges Amsterdam							
Type of tax/charge	Port Charges Amsterdam						
Country/region	The Netherlands						
Transport mode	Inland waterway						
Transport means	Vessels						
Description of the scheme	<p>Port fees for ships using inland waterways that make use of Port services.</p> <p>Exemptions:</p> <ul style="list-style-type: none"><li>• Municipal vessels</li><li>• Emergency vessels</li><li>• Vessels passing through to hinterland</li><li>• Vessels which bunker at official stations</li><li>• Vessels banking at official quays, repair companies or private recreative ports</li><li>• Vessels which embark a car on an official spot</li><li>• Vessels which are obliged for Port dues for marine traffic</li></ul> <p>And exemption if timely notified about:</p> <ul style="list-style-type: none"><li>• Ships following official waiting and rest times</li><li>• Training ships</li><li>• Pusher ships who do last mile transport within 2 hours shipping of Amsterdam, only Westhaven</li><li>• Vessels with social functions which justifies exemption according to Port of Amsterdam.</li></ul>						
Responsible authority	Port of Amsterdam						
Charge base(s)	Volume of cargo, environmental performance, duration.						
Charge structure and level	<b>2017 charges below.</b> This is an increase of 0.45% compared to 2016. Exclusive of sales tax.						
	Category	Measure	1 week (7days)	2 week (14 days)	4 week (28 days)	23 weeks (91 days)	Year
	Freight	Per ton capacity	€ 0.0986	€ 0.1800	€ 0.3351	€0.9962	€3.2819
	Discounts for Green Award ships						
	Type			Discount			
	Bronze			5%			
	Silver			10%			
	Gold			15%			
	Old style green award			10%			
	Discount automatic payment is 2%						
Discount communicating duration before use 5%							
Charge communicating after 14 days, but within 28 days of 5%							
Charge incorrect communication is 25% with a minimum of 100 €							
Auxiliary services	<p>Port fees gives:</p> <ul style="list-style-type: none"><li>• Unlimited access to port for communicated period</li><li>• Car drop-off spots</li><li>• Public waiting and stabling places</li></ul>						
Other issues							

Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012) <ul style="list-style-type: none"> <li><a href="https://www.portofamsm.com/sites/poa/files/media/pdf-nl/bhg_tarieventabel_2017_nl_0.pdf">https://www.portofamsm.com/sites/poa/files/media/pdf-nl/bhg_tarieventabel_2017_nl_0.pdf</a></li> <li><a href="https://www.portofamsterdam.com/sites/poa/files/media/20160401_-_bhg_algemene_voorwaarden_april_2016_-_nl.pdf">https://www.portofamsterdam.com/sites/poa/files/media/20160401_-_bhg_algemene_voorwaarden_april_2016_-_nl.pdf</a></li> </ul> </li> </ul>
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Scheepsafvalstoffenverdrag	
Type of tax/charge	Waste discharges
Country/region	Belgium: All waterways France: Rhine and the Mosel up until Metz Germany: All waterways Luxembourg: Mosel Netherlands: All waterways Switzerland: Rhine between Basel and Rheinfelden.
Transport mode	Inland waterway transport
Transport means	All ships used for commercial exploitation, e.g. freight and passenger.
Description of the scheme	Waste discharge exist of three parts: A: Oil and grease containing waste B: Waste from cargo C: Other waste, like small waste Waste is charged via an eco card.
Responsible authority	The charges are collected by national authorities. In the Netherlands this is SAB
Charge base(s)	vessel size
Charge structure and level	Ships regulated pay contribution of € 7.50 per m3 of tanked oil. This contribution allows a 'free' disposal of oil containing waste (A) within the regulated region. Additional types of waste (B, C) can be collected by the regulator, but with additional costs in the form of a service. This is however not mandatory.
Auxiliary services	
Other issues	-The payment has to be made in advance to a so-called "ECOAccount", which is debited at the time of bunkering? For this transaction respective ECO-Cards are issued to the ship operators. The ECO-Card has to be presented at the bunkering stations, which are equipped with terminals for debiting.
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012) <ul style="list-style-type: none"> <li><a href="http://www.cdni-iwt.org/wp-content/uploads/2016/12/CDNI_2017NL.pdf">http://www.cdni-iwt.org/wp-content/uploads/2016/12/CDNI_2017NL.pdf</a></li> <li><a href="http://www.sabni.nl/images/Opmaak_3-luik_SABdef.pdf">http://www.sabni.nl/images/Opmaak_3-luik_SABdef.pdf</a></li> <li><a href="https://staticresources.rijkswaterstaat.nl/binaries/Handboek%20Scheepsafvalstoffenverdrag%20(SAV)_tcm174-271106_tcm21-5700.pdf">https://staticresources.rijkswaterstaat.nl/binaries/Handboek%20Scheepsafvalstoffenverdrag%20(SAV)_tcm174-271106_tcm21-5700.pdf</a></li> <li><a href="https://staticresources.rijkswaterstaat.nl/binaries/Bijlagen%20Handboek%20Scheepsafvalstoffenverdrag%20(SAV)_tcm174-271107_tcm21-5699.pdf">https://staticresources.rijkswaterstaat.nl/binaries/Bijlagen%20Handboek%20Scheepsafvalstoffenverdrag%20(SAV)_tcm174-271107_tcm21-5699.pdf</a></li> </ul> </li> </ul>

## 20.4 Maritime transport

Heavy fuel oil	
Type of tax/charge	Fuel Tax
Country/region	The Netherlands

Transport mode	Mostly maritime
Transport means	All transport means that use heavy fuel oil, mostly maritime
Description of the scheme	Excise duty on the use of aviation fuel
Responsible authority	E.g. Tax authority
Charge base(s)	Fuel use
Charge structure and level	Heavy fuel oil: 36.44 Euro per 1000 litres. With 21 % VAT. International shipping is exempted from fuel taxes.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>• <a href="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">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</a></li> <li>• <a href="http://wetten.overheid.nl/BWBR0005251/2017-01-01#HoofdstukII_Afdeling6">http://wetten.overheid.nl/BWBR0005251/2017-01-01#HoofdstukII_Afdeling6</a></li> <li>• CE Delft (2012)</li> </ul>

Port Charges Amsterdam	
Type of tax/charge	Port Charges
Country/region	The Netherlands, Amsterdam
Transport mode	Maritime transport
Transport means	<p>The sea port dues are levied on all maritime ships.</p> <p>The following are exempted:</p> <ul style="list-style-type: none"> <li>• Training ship for navy, merchant navy or pilotage</li> <li>• A warship, as far as the cargo is handled by military personnel only.</li> <li>• A tug, if it is operating for assisting ships</li> <li>• A cruise ship, if calling for the first time</li> <li>• The first Seagoing vessel of a new scheduled service that is calling at the Port.</li> <li>• If the docking is for repair purposes</li> <li>• Exchanging crew or replacing injured crew members</li> <li>• Demolition of a ship</li> <li>• Sailing through in no less than 4 hours, and no side purposes</li> <li>• Sole purpose is bunkering, out or inward clearance</li> <li>• Ships that are due for inland harbour fees</li> </ul>
Description of the scheme	Seagoing vessels,
Responsible authority	Port of Amsterdam
Charge base(s)	Environmental performance, type of ship, frequency, volume of cargo, gross tonnage (GT)
Charge structure and level	<b>2016 rates below.</b> Exclusive of sales tax.

For the use of the port and the use of services for a maximum of one month, rate A shall apply, unless – if cargo is involved – using the combined rate B results in a lower sum, in which case this lower sum shall be payable:

If upon entry, part of the useful shipping space cannot be used due to the draught limit of the seaway leading up to it, harbour charges can only be levied on a maximum tonnage of 50,000 GT, with the exception of roll-on/-roll-off vessels and cruise ships.

– An oil tanker, of which part of the load is an annex 1 product, will be charged the oil tanker rate.

Tariff code	Description	A tariff per GT	B tariff (combined tariff)	
			per GT	per ton transported
1.1	General rate	0.974	0.308	0.495**
1.2	Coal and cokes (non-petroleum cokes)*	0.809	0.255	0.410**
1.3	Supply vessel	0.647	0.213	0.326
1.4	Container vessel	0.292	0.186	0.315
1.5	RoRO vessel	0.409	0.170	0.121
1.6	Oil tanker	1.064	0.346	0.538
1.7	Lash ship	0.731	0.231	0.374
1.8	Sea-River vessel	0.488	0.163	0.248
1.9	Cruise ship	0.219		

\*If this constitutes at least half of the weight of the cargo loaded onto or unloaded from the vessel.

\*\*also applies to transshipment at the lightering facilities of Port of Amsterdam outside the locks

#### Discounts

Certain ships will receive a discount on the rates. The discounts are:

#### Green award

Ships which have been awarded a Green Award will receive a discount of 6%

#### Environmental ship index

Environmental ship index: ESI below 20 points no incentive, above 31 points an extra bonus will be applied. This Depends on Gross Tonnage (GT) of vessels. The incentive calculation:

ESI score > 20 points: Score/100 multiplied by 'GT-class reward'

ESI score > 31 points: add ½ of 'GT-class reward'

GT-Class	Amount
0-3000	€200
3.001 – 10.000	€500
10.001 – 30.000	€900
30.001 – 50.000	€1200
50.001 and up	€1400

This incentive will be applied under certain conditions. See [www.portofamsterdam.nl/milieukorting-opzeehavengeld](http://www.portofamsterdam.nl/milieukorting-opzeehavengeld).

Html.

These include:

- A required visit to a berth
- Benefit only once for each call (single visit)
- Discharging, or loading must be (one of) the purpose(s)
- ESI-Score must be valid

#### Agribulk frequency reduction

A discount for frequently visiting vessels

Number of visits	Discount percentage
6 to 11 times	10%



12 to 25 times	15%
26 times or more	20%

Reductions shall not be applied on a cumulative basis.

**Coal and cokes frequency reduction**

A discount for frequently visiting vessels

Number of visits	Discount percentage
25 to 51 times	20%
52 to 103 times	30%
104 to 207 times	40%
208 times or more	50%

Reductions shall not be applied on a cumulative basis.

**Miscellaneous rates services**

The following rates shall apply to the use of the port and the use of related services for a maximum of one month:

Rate code	Description	2017 rates per GT
3.1A	If no cargo is loaded or unloaded and the continuous stay in the port is shorter than, or equal to 60 days	0.316
3.1b	If no cargo is loaded or unloaded and the continuous stay in the port is longer than 60 days	0.974
3.2	For a working vessel or pontoon	0.316
3.3	For a tug	0.316

**Rate applied to use of the port and use of the services.**

Rate code	Description	2017 rates per GT
3.4	With the exception of cruise ships and pontoons, for not longer than 48 hours, provided that no cargo is unloaded or loaded and no tug services are carried out	0.120

**To register a ship for the blending scheme for tankers, loaded with petrol**

Rate code	Description	2017 rate per visit
3.5	Ships up to 15.000 GT	502.25
3.6	Ships equal or larger than 15.000 GT	1.700,65

**Rates for quay dues, buoy dues and dolphin dues**

Quay: € 3.28 per metre LOA (length overall) per 24 hours

Quay by laid-up vessels: € 1.29 per metre LOA per 24 hours

Quay by a seagoing ship waiting to load or unload: 3.28 per LOA per 24 hours

Use of Buoy: € 526.83 per buoy per 24 hours

Use of Bollard Berth: €1.043 per berth for a period of 0 to 24 hours.

	For a seagoing vessel waiting to load or unload the first 72 hours of berth use are free. Harbour security surcharge: €166.93 per time per vessel
Auxiliary services	Only a very minor part of the sea port dues are related to auxiliary services (i.e. other services like vessel laying up, and vehicle registration). For some of these activities (e.g. laying up) specific rates are defined. The share of the auxiliary services in the port dues is unknown (but small).
Other issues	
Data sources used	<ul style="list-style-type: none"> <li><a href="https://www.portofamsterdam.nl/docs/uk/Rates%20and%20Conditions/2017/PoA_General_Terms_and_Conditions_and_rates_2017_EN.pdf">https://www.portofamsterdam.nl/docs/uk/Rates%20and%20Conditions/2017/PoA_General_Terms_and_Conditions_and_rates_2017_EN.pdf</a></li> <li><a href="http://www.portofamsterdam.nl/milieukorting-opzeehavengeld.html">www.portofamsterdam.nl/milieukorting-opzeehavengeld.html</a></li> </ul>

Sea port dues Rotterdam	
Type of tax/charge	Port charge
Country/region	The Netherlands, Rotterdam
Transport mode	Maritime transport
Transport means	<p>The sea port dues are levied on all maritime ships.</p> <p>The following ships are exempted from the harbour dues:</p> <ul style="list-style-type: none"> <li>A tug, only if and insofar the tug is operated for assisting ships in the Port;</li> <li>A seagoing vessel for a period not exceeding four months, only if and insofar the sole purpose of the call at the port is for docking or to allow repairs to be carried out at a Ship Repair Facility.</li> <li>A seagoing vessel for a period not exceeding 7 calendar days, only if and insofar the sole purpose of the call at the port is to prepare the vessel for its maiden voyage and/or to perform an initial test voyage following construction, for the purpose of disembarking sick persons or casualties, or for cleaning the ship's cargo holds and/or engine room (including degassing).</li> <li>A warship, as far as the cargo is handled by military personnel only.</li> <li>A seagoing vessel calling at the port exclusively for bunkering, only if and insofar the vessel is in transit between the Port and the Hinterland and provided that the vessel stays in the Port for no more than 4 hours.</li> </ul>
Description of the scheme	Sea port dues (including quay dues) have to be paid by all maritime ships calling the Port of Rotterdam. The objective of the dues is to collect revenues to cover the investment and operational costs of the port.
Responsible authority	The Port of Rotterdam Authority
Charge base(s)	Gross tonnage (GT) of the vessel, volume of cargo transhipped, type of ship, type of cargo, length of the ship.
Charge structure and level	<p>The sea port dues consist of three elements:</p> <ol style="list-style-type: none"> <li>GT-size related due</li> <li>Cargo-related due</li> <li>Quay dues</li> </ol> <p><u>Ad 1) GT-size related due</u></p> <p>The level of the GT-size related sea port due is the product of the vessels GT-size and the GT-tariff. (see the table below). The GT-tariff differs between ship types. For container and general cargo ships, the tariffs also depend on whether the ship is engaged in a liner service and whether the liner service is a deep-sea or a shortsea/feeder liner service.</p>

Type of ship	Switch percentage	GT tariff (€/GT)
Oil-/product tankers	133.639	0.300
LNG tankers	133.7	0.310
Chemical/gas tankers	133.7	0.300
Bulk carriers	133.7	0.300
Container ships in Deep-sea liner services	n.a.	0.241
Container ships in Shortsea/Feeder liner service	50.3	0.17
Container ships not in liner services	133.7	0.300
General cargo ships in deep-sea liner service	61.9	0.291
General cargo ships in shortsea/feeder liner services	50.3	0.177
General cargo ships not in liner services	133.7	0.303
Car carriers, Ropax- and RoRo ships in liner services	67.6	0.090
Car carriers, Ropax- and RoRo ships not in liner services	67.6	0.135
Cruise ships	n.a.	0.111
Offshore ships	133.7	0.300
Other vessels / seagoing vessels	133.7	0.300

**Ad 2) Cargo related due**

The level of the cargo-related sea port due is the product of the volume of cargo transhipped in the port and the cargo tariff. The cargo tariff depends on the type of cargo (see table below). Again, for container and general cargo ships the tariff depends on whether the ship is engaged in a liner service and whether the liner service is a deep-sea or shortsea/feeder service. Finally, the cargo related due cannot exceed a maximum value, which is determined as follows: GT-size of the vessel \* switch percentage (see table above) \* cargo type.

Type of cargo	Cargo tariff (€ per ton cargo transhipped)
Agribulk	0.488
Iron ore and scrap	0.488
Coal	0.488
Other dry bulk	0.488
Crude oil	0.686
Mineral oil products (including petcoke)	0.488
Other liquid bulk	0.488
Roll-on/Roll-off	0.449
Containers (including flats) not in scheduled services	0.505
Containers (including flats) in shortsea/feeder service	0.449
Containers (including flats) in deep-sea services	0.478
Other general cargo not in scheduled services	0.493
Other general cargo in shortsea/feeder service	0.454
Other general cargo in deep-sea service	0.466
LNG	0.505
Biomass	0.488

**Ad 3) Quay dues**

For the use of a public quay, a due is charged at a rate of € 3.13 per linear meter of the ship (overall length) per twenty-four period or part thereof.

**Discounts**

The following discounts apply to sea port dues in Rotterdam:

- Green award discount: 6% discount for LNG tankers and oil-/product tankers with deadweight of 20,000 tonnes or more provided with a Green Award Certificate.
- Environmental ship index discount: sea going vessels that score 31 point or more on the Environmental Ship Index (ESI) can get a discount of 10% on the GT-size related port due.
- Agribulk discount: seagoing vessels with a GT of 10,000 or more discharging and/or loading agribulk are eligible for a frequency discount. The amount of discount (ranging from 10% to 25%) depends on the number of calls per year that can be ascribed to the respective charterer.
- Second call discount for seagoing vessels in deepsea liner service: discount of 75% for seagoing vessels that makes a second call at the Port within one voyage.
- Deepsea transshipment discount: loaded containers that have been transhipped in the Port from or to a seagoing vessel in Deepsea Service are eligible to a discount of € 5.00 per container as far as they have the status sea-in/sea-out in the portbase register.
- Feeder transshipment discount: loaded containers that have been transhipped in the Port from or to a seagoing vessel in Shortsea/Feeder Service are eligible to a discount of € 2.50 per container as far as they have the status sea-in/sea-out in the portbase register.
- Quantum discount: discounts per client per year, depending on the type of ships/services. The discount rates are shown in the table below.

<b>Deepsea liner service</b>	<b>Shortsea /feeder liner service and RoRo liner services /Ropax</b>
------------------------------	--

	Volume ≥ (x1000 tonnes)	Volume < (x1000 tonnes)	Discount (%)	Volume ≥ (x1000 tonnes)	Volume < (x1000 tonnes)	Discount (%)
	247	742	6.0	107	534	5.0
	742	1,236	9.0	534	1,070	8.0
	1,236	1,730	12.0	1,070	1,604	10.0
	1,730	2,471	14.0	1,604	2,674	14.0
	2,471	3,459	16.0	2,674	4,279	18.0
	3,459	4,448	19.0	4,279		21.0
	4,448		22.0			
	<p><u>Specific rates</u></p> <p>There are some special tariffs (instead of the general GT-size and cargo related dues), for instance for ships just passing through the port or ship only entering the port just for bunkering. These rates are less relevant for this study and therefore are not presented in detail here.</p>					
Auxiliary services	Only a very minor part of the sea port dues are related to auxiliary services (i.e. other services like vessel laying up, and vehicle registration). For some of these activities (e.g. laying up) specific rates are defined. The share of the auxiliary services in the port dues is unknown (but small).					
Other issues						
Data sources used	<ul style="list-style-type: none"> <li>Port of Rotterdam (2017), General terms and conditions – including port tariffs 2017</li> </ul>					

Piloting charges the Netherlands	
Type of tax/charge	Port Charges
Country/region	The Netherlands, for Dutch Sea ports (Amsterdam, Rotterdam)
Transport mode	Maritime transport
Transport means	Piloting is compulsory for maritime vessels
Description of the scheme	Seagoing vessels,
Responsible authority	Port of Rotterdam, Amsterdam
Charge base(s)	Actual draught, location and length
Charge structure and level	Basic tariff

	<p><b>CALCULATION EXAMPLES</b> FOR THE REGION ROTTERDAM-RIJNSMOND</p> <p><b>I. PILOT STATION (INGOING)</b></p> <ul style="list-style-type: none"> <li>From Sea to 1st Maasvlakte</li> <li>Tariff area A (tariff column 4)</li> <li>Actual Draught 105 dm.</li> </ul> <p><b>Calculation:</b></p> <table> <tr> <td>S tariff Pilot Station 105 dm.</td><td>€ 3.927,-</td></tr> <tr> <td>T tariff column 4 105 dm.</td><td>€ 666,-</td></tr> <tr> <td><b>Total:</b></td><td><b>€ 4.583,-</b></td></tr> </table> <p><b>II. BERTH SHIFT</b></p> <ul style="list-style-type: none"> <li>From Botlek to Botlek</li> <li>Tariff area C tariff column 6 to tariff area C tariff column 6</li> <li>Actual Draught 65 dm.</li> </ul> <p><b>Calculation:</b></p> <table> <tr> <td>S tariff Berth shift 65 dm.</td><td>€ 260,-</td></tr> <tr> <td>Calculation T-tariff: (TC6 - TC6) + TC1 = TC1</td><td></td></tr> <tr> <td>T tariff column 1 65 dm.</td><td>€ 226,-</td></tr> <tr> <td><b>Total:</b></td><td><b>€ 486,-</b></td></tr> </table> <p><b>III. RENDEZVOUS</b></p> <ul style="list-style-type: none"> <li>From Rendezvous to 1st Maasvlakte</li> <li>Tariff area A RV (tariff column 15)</li> <li>Actual Draught 191 dm.</li> </ul> <p><b>Calculation:</b></p> <table> <tr> <td>S tariff Rendezvous 191 dm.</td><td>€ 4.803,-</td></tr> <tr> <td>T tariff MVI Rendezvous (tariff column 15)</td><td>€ 6.440,-</td></tr> <tr> <td>Rendezvous fixed sum</td><td>€ 4.887,-</td></tr> <tr> <td><b>Total:</b></td><td><b>€ 16.130,-</b></td></tr> </table> <p>Calculator online <a href="http://ijmond.loodswezen.nl/Tarieven/Calculator.aspx">http://ijmond.loodswezen.nl/Tarieven/Calculator.aspx</a></p>	S tariff Pilot Station 105 dm.	€ 3.927,-	T tariff column 4 105 dm.	€ 666,-	<b>Total:</b>	<b>€ 4.583,-</b>	S tariff Berth shift 65 dm.	€ 260,-	Calculation T-tariff: (TC6 - TC6) + TC1 = TC1		T tariff column 1 65 dm.	€ 226,-	<b>Total:</b>	<b>€ 486,-</b>	S tariff Rendezvous 191 dm.	€ 4.803,-	T tariff MVI Rendezvous (tariff column 15)	€ 6.440,-	Rendezvous fixed sum	€ 4.887,-	<b>Total:</b>	<b>€ 16.130,-</b>
S tariff Pilot Station 105 dm.	€ 3.927,-																						
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Rendezvous fixed sum	€ 4.887,-																						
<b>Total:</b>	<b>€ 16.130,-</b>																						
Auxiliary services																							
Other issues																							
Data sources used	•																						

## 20.5 Aviation

Kerosene accijns	
Type of tax/charge	Fuel Tax
Country/region	The Netherlands
Transport mode	Aviation fuel
Transport means	All transport means that use Kerosine, mostly aviation. International flights are exempted.
Description of the scheme	Excise duty on the use of aviation fuel
Responsible authority	Tax authority
Charge base(s)	Fuel use
Charge structure and level	For all uses there is a similar rate: 485.92 Euro per 1000 litres. With 21 % VAT. Only for inland flights
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li><a href="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">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</a></li> </ul>

Airport taxes and charges														
Type of tax/charge	Airport taxes and charges													
Country/region	The Netherlands, Schiphol													
Transport mode	Air													
Transport means	All airplanes leaving and arriving on Amsterdam Schiphol													
Description of the scheme	All charges for departing, landing and handling at Schiphol Airport. Charges exist of: <ul style="list-style-type: none"><li>Landing and take-off charges</li><li>Passenger service charge and security service charge</li><li>Parking charge</li></ul>													
Responsible authority	Schiphol airport													
Charge base(s)	<ul style="list-style-type: none"><li>Landing and take-off charges: Weight, noise category, arrival and departure times</li><li>Passenger service charge and security service charge apply to departing passengers. Two types are distinguished: local and transfer. Infants under two are excluded</li><li>Parking charge for 24 hours or part thereof. No parking charges if period is less than 6 hours and 15 minutes. Night hours are exempted (23.00- 6.00hrs) from regulation.</li></ul>													
Charge structure and level	Landing and take-off charges. Night hours are 23.00 – 6.00.													
	All reference airplanes are in category B													
	Landing and take-off charges* (charge per 1.000 kg)	Category MCC3			Category A			Category B			Category C			
		Day		Night	Day		Night	Day		Night	Day		Night	
		Landing/take off	Landing	Take-off	Landing/take off	Landing	Take-off	Landing/take off	Landing	Take-off	Landing/take off	Landing	Take-off	
		Connected handling	6.54	12.47	14.72	5.73	7.27	8.59	4.09	5.19	6.14	3.27	4.16	4.91
		Disconnected handling	5.24	9.97	11.78	4.58	5.82	6.87	3.27	4.16	4.91	2.62	3.32	3.93
	Cargo flight	3.40	6.48	7.66	2.98	3.78	4.47	2.13	2.70	3.19	1.70	2.16	2.55	
	<ul style="list-style-type: none"><li>Minimum charge is based on a MTOW of 20 tonnes.</li></ul>													
	Category	MCC3 (marginally compliant chapter 3)					A (High noise)		B (average noise)		C (low noise)			
Charge	Base charge + 60%					Base charge +40%		Base charge		Base charge - 20%				
EPNdb	0 > EPNdB > -5					-5 > EPNdB > -9		9 > EPNdB > -18		EPNdB < -18				
Passenger service charge				Security service charge				Parking charge						
Per departing local passenger			12.44	Per departing local passenger			10.53	Per 1.000 kg per 24 hours			1.43			
Per departing transfer passenger			5.22	Per departing transfer passenger			5.90							

\*) For passengers who are handled at Schiphol East, different charges apply.

**Other**

PRM levy for departing passengers with reduced mobility (€0.56) excluding infants <2 years and transit-direct)

Governmental levy: €0.50 per tonne MTOW (weight) This is collected by Amsterdam Airports collects the governmental Planning Compensation Levy and is responsible for invoicing.

Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"><li>• CE Delft (2012)</li><li>• Schiphol leaflet airport charges 2016.</li></ul>



**21 POLAND****21.1 Road**

<b>Poland – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	Poland
Transport mode	Road
Transport means	All road 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)	Volume of fuel purchased
Charge structure and level	Excise duties: Unleaded petrol (CN 2710 1145 / 1149): 1669.41 PLN/kl * Unleaded petrol (CN 2710 1131 / 1141): 1822.00 PLN/kl ** Gas oil (propellant): 1459.05 PLN/kl * LPG (propellant): 829.71 PLN/ton * Natural gas (propellant): 10.54 PLN/gigajoule ** ***  VAT: 23% rate applies to all fuel types  * includes fuel tax ** a fuel tax of 159.71 PLN/ton should be added in case of use for propellant purposes *** this is the excise duty for CN 2711 2100 – the excise duty for CN 2711 1100 is 670.00 PLN/ton
Auxiliary services	n/a
Other issues	A new law states that 50% of the input tax paid on fuels, fuel oils and LPG for cars is deductible. In the case of other vehicles that fulfil special technical conditions, or are used only for economic activities, 100% of the input tax paid on fuels, fuel oils and LPG is deductible. 1 € = 4.293 PLN
Data sources used	<ul style="list-style-type: none"> <li>- <a href="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">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</a></li> <li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> </ul>

<b>Poland – Road transport – Vehicle periodical technical inspection charge</b>	
Type of tax/charge	Charge for the compulsory periodical technical inspection of vehicles
Country/region	Poland
Transport mode	Road
Transport	All motor vehicles

means	
Description of the scheme	Motor vehicles are required to undergo a technical examination in control stations authorized by the Road Transport Inspector first after three years of motoring, then again after two years of motoring, and thereafter every year.
Responsible authority	National government
Charge base(s)	Fixed fee per inspection
Charge structure and level	The fee for roadworthiness testing of a passenger car is PLN 98.
Auxiliary services	n/a
Other issues	1 € = 4.293 PLN
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>- <a href="http://europa.eu/youreurope/citizens/vehicles/registration/formalities/poland/index_en.htm">http://europa.eu/youreurope/citizens/vehicles/registration/formalities/poland/index_en.htm</a></li> </ul>

Poland – Road transport – Vehicle ownership taxation	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Country/region	Poland
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	There are no typical ownership taxes in Poland. There is only a local tax for owners of commercial vehicles with weight over 3.5t.
Responsible authority	National government
Charge base(s)	Weight and number of axles
Charge structure and level	The lowest tax is PLN 38.95 and the highest is PLN 3,100.42.
Auxiliary services	n/a
Other issues	1 € = 4.293 PLN
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

Poland – Road transport – Vehicle purchase and registration taxation	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	Poland
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	Three types of taxes are levied at the time of the sale / acquisition / registration of vehicles: an excise tax, VAT, and a registration tax.

Responsible authority	National government						
Charge base(s)	Depending on the specific tax: the value of the vehicle, the engine capacity and the type of vehicle.						
Charge structure and level	<p><u>Excise tax</u></p> <p>The excise tax is payable by entity selling a passenger cars before its first registration or by its importer.</p> <p>The taxable basis is the amount due for the sale (exclusive of VAT and excise tax) or – in the case of imports – the customs value (including the customs duty and other fees and charges).</p> <p>The total tax due is calculated by multiplying this taxable basis by the tax rate, which in turn depends on the engine capacity:</p> <table border="1"> <thead> <tr> <th>engine capacity</th><th>tax rate</th></tr> </thead> <tbody> <tr> <td>&lt; 2000 cc</td><td>3.1%</td></tr> <tr> <td>&gt; 2000 cc</td><td>18.6%</td></tr> </tbody> </table> <p><u>VAT</u></p> <p>All new vehicles (defined as those with a mileage not exceeding 6000km or for which not more than 6 months have elapsed from the date of its commissioning) sold in Poland are subject to 23% VAT.</p> <p>The 23% rate is applied to the sum of three components: V, T and E, where:</p> <ul style="list-style-type: none"> <li>- V is the customs value of the vehicle or value stated in the invoice, if the vehicle was manufactured in the EU.</li> <li>- T is the tax rate (only for vehicles imported from outside the EU; for EU imported vehicles the rate is 0).</li> <li>- E is the amount of excise tax.</li> </ul> <p>Note that the purchase of a second-hand vehicle by a private person is not subject to VAT.</p> <p>Also, at the end of 2013, Poland obtained from the Council of Europe another derogation on VAT. The implementation of this decision brought substantial changes in VAT rules in the field of vehicles. A new article 86a of the Act on the Goods and Services Tax entered into force on 1 April 2014 and will remain in force at least until 2016.</p> <p>Article 86a.1 of the Act on the Goods and Services Tax states that, 'in case of the acquisition of motor vehicles with a maximum authorized total mass not exceeding 3.5t, the amount of input tax shall be 50% of the amount stated in the invoice or the amount of tax due on intra-Community supply of goods, or the amount of tax due on the supply of goods, for which the taxable person is their purchaser. The same rule is used for amount paid for service, fuel and other amounts associated with vehicle exploitation and use of the motor vehicle'.</p> <p>This means that the whole input tax can be deducted in case of vehicles that exceed 3.5t.</p> <p>The Act on the Goods and Services Tax stipulates certain limits to input tax deduction. These limits (§ 3 of Article 86a) do not apply when vehicles comply with special technical conditions or are used only for economic activities of the entrepreneur. In such cases, the taxpayer can deduct 100% of the input tax even if the vehicle does not exceed 3.5t.</p> <p>Vehicles that comply with special technical conditions are vehicles carrying at least 10 persons including the driver.</p> <p>Vehicles that are used only for economic activities of the entrepreneur are (§ 4 of Article 86a):</p> <ol style="list-style-type: none"> <li>1. vehicles that are not passenger cars, with one row of seats and with a durable wall or partition: <ol style="list-style-type: none"> <li>a. classified pursuant to the Law on road Traffic in subcategory multi-purpose vehicle (MPV) or van.</li> <li>b. with open part designated for load transport.</li> </ol> </li> <li>2. vehicles that are not passenger cars, with one row of seats in which the driver's cockpit and the car body are divided.</li> <li>3. special vehicles (electric generator, for drilling works, excavator, excavator-bulldozer, loader, lift for maintenance and installation, crane vehicle, bank armoured vehicle, funeral vehicle).</li> <li>4. other vehicles with mileage records that confirm the use of the vehicle for business purposes only.</li> </ol> <p>With respect to the abovementioned vehicles, the taxpayer can deduct 100% of input tax.</p> <p>Fulfilment of the abovementioned special technical conditions for vehicles listed in points 1 and 2 is verified by additional technical examination carried out in regional stations for vehicle control and the registration certificate of the vehicle is appended with an appropriate note about the fulfilment of these criteria.</p> <p>Fulfilment of the abovementioned special technical conditions for vehicles listed in point 3 is verified on the basis of type-approval documents.</p>	engine capacity	tax rate	< 2000 cc	3.1%	> 2000 cc	18.6%
engine capacity	tax rate						
< 2000 cc	3.1%						
> 2000 cc	18.6%						

	<p>Deduction of 100% VAT is also allowed if the resale or leasing of vehicles constitutes the object of the taxable person's business.</p> <p><u>Registration tax</u></p> <p>The registration fee amounts to PLN 180.50 for cars (including buses and coaches) and PLN 121.50 for motorcycles.</p> <p>An identification card is issued for each new or second-hand vehicle upon first registration. The fee for this card is PLN 75.</p> <p>In the event of a car purchase on which no VAT is paid, the buyer is obliged to pay a 2% tax based on the actual vehicle value (not on the price in the purchase contract).</p>
Auxiliary services	n/a
Other issues	1 € = 4.293 PLN
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

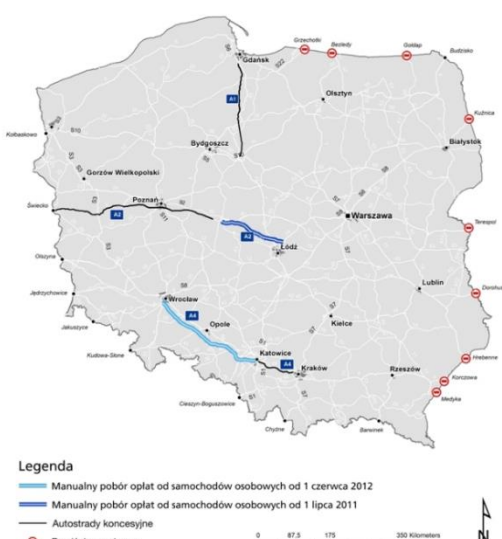
Poland – Road transport – Vehicle insurance taxation	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Poland
Transport mode	Road
Transport means	All road vehicles, as third party insurance is mandatory
Description of the scheme	Stamp duty tax
Responsible authority	National government
Charge base(s)	The insurance premium
Charge structure and level	Stamp duty is €1 on motor third party liability policies (art 30.1 compulsory insurance act).
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a>

ViaTOLL (state roads)	
Type of tax/charge	Distance-based toll
Country/region	Poland
Transport mode	Road
Transport means	The toll is obligatory for all vehicles with a mass > 3.5 tonne and on all buses irrespective of their weight. Exemption is granted to military vehicles, border guards, custom duty services, rescue vehicles and police.
Description of the scheme	ViaTOLL started in 2011, the fees are charged on the selected highways and roads managed by the General Directorate for State Roads and Highways (see the map in the section 'other issues'). Vehicle users are obliged to rent and install a device (viaBOX) which communicates with the monitoring devices installed on road gates. The users can choose a pre-pay, or a post-pay






















	<p>method. The devices (viaBOX) are available in distribution points along the roads, e.g. at petrol stations. A reserve fee of 120 PLN (approx. EUR 30) for renting the device has to be paid upon its receipt; it is refunded when the device is returned to the distribution point.</p> <p>A closed system is used; where the user pays per each km driven (the gates are placed both at the beginning and at the end of the tolled road fragments).</p> <p>The tolls on state roads and highways are exempt from 23% VAT.</p>				
Responsible authority	The Main Directorate for State Roads and Highways (Główna Dyrekcja Dróg Krajowych i Autostrad). The revenues contribute to the State Road Fund which is used for road investments.				
Charge base(s)	Distance, euro class, vehicle type and weight				
Charge structure and level	The toll is differentiated depending on the type of the road and vehicle category (trucks with total mass between 3.5 and 12 tonnes, above 12 tonnes and buses), and on the category of emissions (EURO 2, 3, 4, 5).				
Charge levels	For class A and S state roads or their fragments covered with the toll system (the relevant fragments can be seen on the map below in section 'other issues'):				
	Charge per km in PLN	max EURO 2	EURO 3	EURO 4	min. EURO 5
	Vehicles with mass 3.5t-12 t	0.40	0.35	0.28	0.20
	Vehicles above 12 t	0.53	0.46	0.37	0.27
	Buses irrespective of mass	0.40	0.35	0.28	0.20
	For class GP and G state roads or their fragments covered with the toll system (the relevant fragments can be seen on the map below in section 'other issues', GP and G state roads are marked with the letters DK):				
	Charge per km in PLN	max EURO 2	EURO 3	EURO 4	min. EURO 5
	Vehicles with mass 3.5t-12 t	0.32	0.28	0.22	0.16
	Vehicles above 12 t	0.42	0.37	0.29	0.21
	Buses irrespective of mass	0.32	0.28	0.22	0.16
Auxiliary services	n/a				
Other issues	1 € = 4.293 PLN				

	 <p>The website viaTOLL (price calculator) gives prices in PLN for different classes of vehicles and emissions.</p>
Data sources used	<ul style="list-style-type: none"> <li>Ordinance of the Council of Ministers of 22 March 2011 (with later amendments) on state roads or their fragments which are subject to road tolls, and on rates of tolls (O.J. 80 item 433 of 2011).</li> <li><a href="http://www.viatoll.pl">www.viatoll.pl</a></li> </ul>

Highway tolls for vehicles below 3.5 t (state highways)	
Type of tax/charge	Distance-based toll
Country/region	Poland
Transport mode	Road
Transport means	The toll is obligatory for all vehicles below 3.5 t on certain highways (see the map in section 'other issues'). Exemption is granted to military vehicles, border guards, custom duty services, rescue vehicles and police.
Description of the scheme	<p>The toll is charged at the gates on the selected highways. There is a possibility of payment using an electronic system, similar to the ViaTOLL system – but it is not obligatory. Car users choosing such a form of payment buy a device called ViaAUTO (the cost is about EUR 35), which will register the fees electronically.</p> <p>A closed system is used; where the user pays per each km driven (the gates are placed both at the beginning and at the end of the tolled road fragments).</p> <p>The tolls on state roads and highways are exempt from 23% VAT.</p>
Responsible authority	The Main Directorate for State Roads and Highways (Główna Dyrekcja Dróg Krajowych i Autostrad). The revenues contribute to the State Road Fund which is used for road investments.
Charge base(s)	Distance, vehicle type
Charge structure and level	The toll is differentiated depending on the vehicle category (motorcycles and vehicles with total mass below 3.5 t).
Charge levels	<p>Category 1 (motorcycles) 0.05 PLN per km</p> <p>Category 2 (vehicles with a mass below 3.5 t) 0.10 PLN per km</p>
Auxiliary services	n/a

Other issues	<p>1 € = 4.293 PLN</p>  <p>Legenda</p> <ul style="list-style-type: none"> <li>Manualny pobór opłat od samochodów osobowych od 1 czerwca 2012</li> <li>Manualny pobór opłat od samochodów osobowych od 1 lipca 2011</li> <li>Autostrady koncesyjne</li> <li>Przejście graniczne</li> </ul>
Data sources used	<ul style="list-style-type: none"> <li>Ordinance of the Council of Ministers of 27 April 2012 (with later amendments) on rates of fees for the use of highways (O.J. 80 item 467 of 2012).</li> <li><a href="http://www.viatoll.pl">www.viatoll.pl</a></li> </ul>

Highway tolls (private operators of highways)	
Type of tax/charge	Distance-based toll
Country/region	Poland
Transport mode	Road
Transport means	The tolls are charged on certain parts of highways A1, A2 and A4 which are managed by private concessionaries (see the maps in section 'other issues'). Exemption is granted to military vehicles, border guards, custom duty services, rescue vehicles and police.
Description of the scheme	<p>The tolls are charged at the gates on the fragments of the selected highways which are managed by the private concessionaries.</p> <p>An open system is used on some fragments (A1 Gdańsk-Toruń and A2 Świecko-Nowy Tomyśl). A closed system, where the user has to pay for the whole fragment irrespective where he/she entered the road, is used on A2 Nowy Tomyśl-Konin and A4 Katowice-Kraków.</p> <p>Concessionaires' agreements do not allow for waiving the payment of 23% VAT, as it is the case for public motorways.</p>
Responsible authority	Private operators (concessionaries)
Charge base(s)	Distance vehicle type, number of axles, trailer (yes/no)
Charge structure and level	<p>The tolls are differentiated depending on the vehicle category.</p> <p><b>A1</b></p>

TOLL CATEGORY	
1   	motorcycles, vehicles with two axes
2       	vehicles with two axes, where at least one axle is fitted with dual wheels, and vehicles with two axes hauling a trailer
3   	vehicles with three axes, and vehicles with two axes, where at least one axle is fitted with dual wheels, hauling a trailer
4      	vehicles with more than three axes, vehicles with three axes and a trailer, vehicles with more than three axes and a trailer
5  	vehicles that do not fall into any of the Toll Categories 1 – 4, and vehicles whose dimensions and/or axle load or weight exceed the permissible limits specified in the traffic code (Authorised Abnormal Vehicles)




  

VEHICLE CATEGORY	RATE IN PLN (NET) PER KM
CATEGORY 1	0,16
CATEGORY 2	0,38
CATEGORY 3	0,38
CATEGORY 4	0,38
CATEGORY 5	Cat. 1 rate x 10

Toll calculator: <http://a1.com.pl/#kalkulator-kosztow>

**A2**

*Category 1*

**MOTORCYCLES AND TWO AXLE VEHICLES.**






Świecko - Nowy Tomyśl

Price per km: 0.20 PLN

Nowy Tomyśl - Konin

Price per km: 0.38 PLN

*Category 2*


**TWO AXLE VEHICLES, OF WHICH AT LEAST ONE AXLE IS EQUIPPED WITH DOUBLE WHEELS AND TWO AXLE VEHICLES WITH TRAILERS.**

Świecko - Nowy Tomyśl

Price per km: 0.46 PLN



Nowy Tomyśl - Konin

Price per km: 0.58 PLN



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*Category 3*


**VEHICLES WITH THREE AXLES AND ALSO VEHICLES WITH TWO AXLES, OF WHICH AT LEAST ONE IS EQUIPPED WITH DOUBLE WHEELS WITH TRAILERS.**

Świecko - Nowy Tomyśl

Price per km: 0.46 PLN



Nowy Tomyśl - Konin

Price per km: 0.88 PLN



**Toll rate download .PDF**

*Category 4*


**VEHICLES WITH MORE THAN THREE AXLES AND ALSO VEHICLES WITH THREE AXLES WITH TRAILERS.**

Świecko - Nowy Tomyśl

Price per km: 0.46 PLN





















Nowy Tomyśl - Konin

Price per km: 1.36 PLN

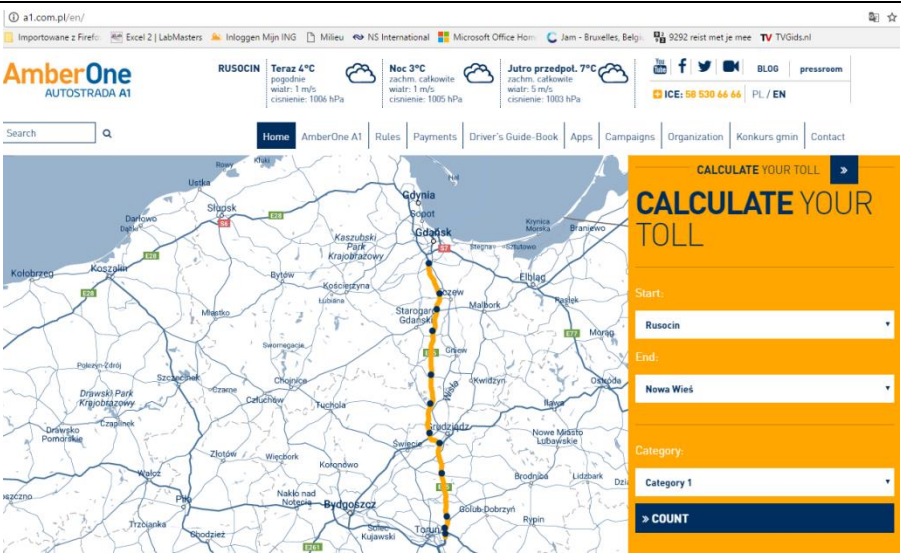
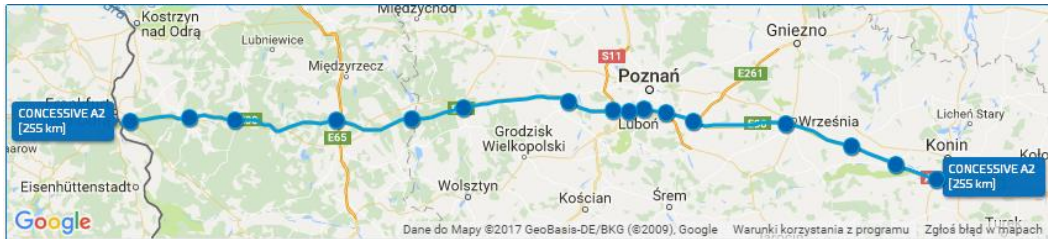



**Toll rate download .PDF**



	<div>Category 5</div> <div>NON-STANDARD VEHICLES.</div> <div><div>Świecko - Nowy Tomyśl</div><div>Price per km: 0.46 PLN</div></div> <div><div>Nowy Tomyśl - Konin</div><div>Price per km: 3.80 PLN</div></div> <div><div></div><div>Toll rate download .PDF</div></div> <div>Toll calculator: <a href="https://www.autostrada-a2.pl/">https://www.autostrada-a2.pl/</a></div>	<div></div>																													
	<div>A4</div> <div>Motorway tolls valid from 1 March 2017 (A4 Katowice - Krakow)</div> <table><thead><tr><th>toll rate</th><th>tariff</th><th>vehicle category</th><th>category description</th></tr></thead><tbody><tr><td>PLN 5</td><td>1 with a discount for motorcyclists</td><td>1</td><td>motorbikes </td></tr><tr><td>PLN 10</td><td>1</td><td>1</td><td>two-axle road vehicles </td></tr><tr><td>PLN 18</td><td>2 with a discount</td><td>2</td><td>road vehicles with two-axes, of which at least one is equipped with the twin wheel and two-axle road vehicles with trailers </td></tr><tr><td></td><td></td><td>3</td><td>three-axle road vehicles and two-axle road vehicles of which at least one is equipped with the twin wheel with trailers </td></tr><tr><td>PLN 30</td><td>2</td><td>4</td><td>road vehicles with more than three axles and three-axle road vehicles with trailers, road vehicles with more than three axles with trailers </td></tr><tr><td></td><td></td><td>5</td><td>vehicles not fitting the 1-4 categories, whose diameters, axle load or weight exceed the norms specified in the road traffic regulations </td></tr></tbody></table> <div>The above mentioned tolls are collected at every Toll Plaza, i.e. in Mysłowice and Balice and comprise of half of the toll for travel on the whole section of the A4 Katowice-Kraków.</div> <div>Toll calculator: <a href="https://www.autostrada-a4.com.pl/oplaty/kalkulator_oplat">https://www.autostrada-a4.com.pl/oplaty/kalkulator_oplat</a></div>			toll rate	tariff	vehicle category	category description	PLN 5	1 with a discount for motorcyclists	1	motorbikes 	PLN 10	1	1	two-axle road vehicles 	PLN 18	2 with a discount	2	road vehicles with two-axes, of which at least one is equipped with the twin wheel and two-axle road vehicles with trailers 			3	three-axle road vehicles and two-axle road vehicles of which at least one is equipped with the twin wheel with trailers 	PLN 30	2	4	road vehicles with more than three axles and three-axle road vehicles with trailers, road vehicles with more than three axles with trailers 			5	vehicles not fitting the 1-4 categories, whose diameters, axle load or weight exceed the norms specified in the road traffic regulations 
toll rate	tariff	vehicle category	category description																												
PLN 5	1 with a discount for motorcyclists	1	motorbikes 																												
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PLN 30	2	4	road vehicles with more than three axles and three-axle road vehicles with trailers, road vehicles with more than three axles with trailers 																												
		5	vehicles not fitting the 1-4 categories, whose diameters, axle load or weight exceed the norms specified in the road traffic regulations 																												
Auxiliary services	n/a																														
Other issues	Maps of privately managed fragments of the highways																														

A1

	 <p><b>A2</b></p>  <p><b>A4</b></p>  <p>1 € = 4.293 PLN</p> <p><b>Data sources used</b></p> <ul style="list-style-type: none"> <li>• Ordinance of the Council of Ministers of 27 April 2012 (with later amendments) on rates of fees for the use of highways (O.J. 80 item 467 of 2012).</li> <li>• <a href="http://www.viatoll.pl">www.viatoll.pl</a></li> </ul>
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## 21.2 Rail

### Poland – Rail transport – Energy taxation

Type of tax/charge	Excise duties / VAT
Country/region	Poland
Transport mode	Rail
Transport means	All rail transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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
Charge base(s)	Amount of fuel or electricity purchased.
Charge structure and level	Excise duties: Gas oil (propellant): 1459.05 PLN/kl * Electricity: 20.00 PLN/MWh  VAT: 23% rate applies to all fuel types and electricity  * includes fuel tax
Auxiliary services	n/a
Other issues	1 € = 4.293 PLN
Data sources used	<a href="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">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</a>

Infrastructure charges																																																																																																																																																																																																					
Type of tax/charge	Infrastructure charges																																																																																																																																																																																																				
Country/region	Poland																																																																																																																																																																																																				
Transport mode	Rail																																																																																																																																																																																																				
Transport means	Passenger and freight trains																																																																																																																																																																																																				
Description of the scheme	Basic charges are differentiated depending on the type of railway tracks (with electricity connection or without), category of the railway and on the mass of the train.																																																																																																																																																																																																				
Responsible authority	PKP PLK is the manager of all the main rail tracks in Poland. It is a joint-stock company with the majority of stocks belonging to the state.																																																																																																																																																																																																				
Charge base(s)	Train-km																																																																																																																																																																																																				
Charge structure and level	<div>Basic charges for passenger trains, net of VAT (23%). The table on the left-hand side shows charge levels for railways without electricity access while the table on the right-hand side shows charge levels for railways with electricity access. 'Całkowita masa brutto' is 'total gross mass'. 'Kategoria linii kolejowej' is 'line category', more information including the categories assigned to various fragments of tracks is given in a separate Excel file.</div> <table><tr><th rowspan="2">Całkowita masa brutto M [t]</th><th colspan="4">Kategoria linii kolejowej</th></tr><tr><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><td>M&lt;60</td><td>1,99</td><td>2,97</td><td>4,01</td><td>5,70</td></tr><tr><td>60≤M&lt;120</td><td>2,21</td><td>3,21</td><td>4,29</td><td>6,05</td></tr><tr><td>120≤M&lt;180</td><td>2,49</td><td>3,52</td><td>4,64</td><td>6,50</td></tr><tr><td>180≤M&lt;240</td><td>2,87</td><td>3,94</td><td>5,11</td><td>7,09</td></tr><tr><td>240≤M&lt;300</td><td>3,22</td><td>4,32</td><td>5,55</td><td>7,64</td></tr><tr><td>300≤M&lt;360</td><td>3,58</td><td>4,72</td><td>6,00</td><td>8,21</td></tr><tr><td>360≤M&lt;420</td><td>3,91</td><td>5,09</td><td>6,42</td><td>8,74</td></tr><tr><td>420≤M&lt;480</td><td>4,15</td><td>5,35</td><td>6,71</td><td>9,11</td></tr><tr><td>480≤M&lt;540</td><td>4,55</td><td>5,79</td><td>7,21</td><td>9,74</td></tr><tr><td>540≤M&lt;600</td><td>4,87</td><td>6,14</td><td>7,61</td><td>10,25</td></tr><tr><td>600≤M&lt;660</td><td>5,18</td><td>6,49</td><td>8,00</td><td>10,73</td></tr><tr><td>660≤M&lt;720</td><td>5,48</td><td>6,82</td><td>8,39</td><td>11,22</td></tr><tr><td>720≤M&lt;780</td><td>5,81</td><td>7,18</td><td>8,79</td><td>11,73</td></tr><tr><td>780≤M&lt;840</td><td>6,10</td><td>7,50</td><td>9,16</td><td>12,19</td></tr><tr><td>840≤M&lt;900</td><td>6,44</td><td>7,88</td><td>9,58</td><td>12,73</td></tr><tr><td>900≤M</td><td>6,94</td><td>8,43</td><td>10,20</td><td>13,51</td></tr></table> <table><tr><th rowspan="2">Całkowita masa brutto M [t]</th><th colspan="5">Kategoria linii kolejowej</th></tr><tr><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th></tr><tr><td>M&lt;60</td><td>2,40</td><td>3,43</td><td>4,55</td><td>6,41</td><td>7,80</td></tr><tr><td>60≤M&lt;120</td><td>2,62</td><td>3,68</td><td>4,83</td><td>6,77</td><td>8,22</td></tr><tr><td>120≤M&lt;180</td><td>2,91</td><td>3,99</td><td>5,19</td><td>7,22</td><td>8,76</td></tr><tr><td>180≤M&lt;240</td><td>3,29</td><td>4,41</td><td>5,66</td><td>7,82</td><td>9,47</td></tr><tr><td>240≤M&lt;300</td><td>3,64</td><td>4,80</td><td>6,10</td><td>8,37</td><td>10,13</td></tr><tr><td>300≤M&lt;360</td><td>4,01</td><td>5,21</td><td>6,56</td><td>8,96</td><td>10,82</td></tr><tr><td>360≤M&lt;420</td><td>4,34</td><td>5,57</td><td>6,98</td><td>9,48</td><td>11,44</td></tr><tr><td>420≤M&lt;480</td><td>4,58</td><td>5,84</td><td>7,28</td><td>9,86</td><td>11,90</td></tr><tr><td>480≤M&lt;540</td><td>4,98</td><td>6,28</td><td>7,79</td><td>10,50</td><td>12,65</td></tr><tr><td>540≤M&lt;600</td><td>5,30</td><td>6,64</td><td>8,19</td><td>11,01</td><td>13,26</td></tr><tr><td>600≤M&lt;660</td><td>5,62</td><td>6,98</td><td>8,58</td><td>11,50</td><td>13,84</td></tr><tr><td>660≤M&lt;720</td><td>5,93</td><td>7,32</td><td>8,97</td><td>11,99</td><td>14,43</td></tr><tr><td>720≤M&lt;780</td><td>6,25</td><td>7,68</td><td>9,37</td><td>12,50</td><td>15,03</td></tr><tr><td>780≤M&lt;840</td><td>6,55</td><td>8,01</td><td>9,75</td><td>12,97</td><td>15,59</td></tr><tr><td>840≤M&lt;900</td><td>6,89</td><td>8,38</td><td>10,17</td><td>13,51</td><td>16,23</td></tr><tr><td>900≤M</td><td>7,39</td><td>8,94</td><td>10,80</td><td>14,30</td><td>17,18</td></tr></table>	Całkowita masa brutto M [t]	Kategoria linii kolejowej				1	2	3	4	M<60	1,99	2,97	4,01	5,70	60≤M<120	2,21	3,21	4,29	6,05	120≤M<180	2,49	3,52	4,64	6,50	180≤M<240	2,87	3,94	5,11	7,09	240≤M<300	3,22	4,32	5,55	7,64	300≤M<360	3,58	4,72	6,00	8,21	360≤M<420	3,91	5,09	6,42	8,74	420≤M<480	4,15	5,35	6,71	9,11	480≤M<540	4,55	5,79	7,21	9,74	540≤M<600	4,87	6,14	7,61	10,25	600≤M<660	5,18	6,49	8,00	10,73	660≤M<720	5,48	6,82	8,39	11,22	720≤M<780	5,81	7,18	8,79	11,73	780≤M<840	6,10	7,50	9,16	12,19	840≤M<900	6,44	7,88	9,58	12,73	900≤M	6,94	8,43	10,20	13,51	Całkowita masa brutto M [t]	Kategoria linii kolejowej					1	2	3	4	5	M<60	2,40	3,43	4,55	6,41	7,80	60≤M<120	2,62	3,68	4,83	6,77	8,22	120≤M<180	2,91	3,99	5,19	7,22	8,76	180≤M<240	3,29	4,41	5,66	7,82	9,47	240≤M<300	3,64	4,80	6,10	8,37	10,13	300≤M<360	4,01	5,21	6,56	8,96	10,82	360≤M<420	4,34	5,57	6,98	9,48	11,44	420≤M<480	4,58	5,84	7,28	9,86	11,90	480≤M<540	4,98	6,28	7,79	10,50	12,65	540≤M<600	5,30	6,64	8,19	11,01	13,26	600≤M<660	5,62	6,98	8,58	11,50	13,84	660≤M<720	5,93	7,32	8,97	11,99	14,43	720≤M<780	6,25	7,68	9,37	12,50	15,03	780≤M<840	6,55	8,01	9,75	12,97	15,59	840≤M<900	6,89	8,38	10,17	13,51	16,23	900≤M	7,39	8,94	10,80	14,30	17,18
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	<table><tr><td>540≤M&lt;600</td><td>4,87</td><td>6,14</td><td>7,61</td></tr><tr><td>600≤M&lt;660</td><td>5,18</td><td>6,49</td><td>8,00</td></tr><tr><td>660≤M&lt;720</td><td>5,48</td><td>6,82</td><td>8,39</td></tr><tr><td>720≤M&lt;780</td><td>5,81</td><td>7,18</td><td>8,79</td></tr><tr><td>780≤M&lt;840</td><td>6,10</td><td>7,50</td><td>9,16</td></tr><tr><td>840≤M&lt;900</td><td>6,44</td><td>7,88</td><td>9,58</td></tr><tr><td>900≤M&lt;1000</td><td>6,94</td><td>8,43</td><td>10,20</td></tr><tr><td>1000≤M&lt;1100</td><td>7,42</td><td>8,95</td><td>10,80</td></tr><tr><td>1100≤M&lt;1200</td><td>7,93</td><td>9,52</td><td>11,45</td></tr><tr><td>1200≤M&lt;1300</td><td>8,50</td><td>10,15</td><td>12,16</td></tr><tr><td>1300≤M&lt;1400</td><td>9,03</td><td>10,73</td><td>12,82</td></tr><tr><td>1400≤M&lt;1500</td><td>9,59</td><td>11,35</td><td>13,52</td></tr><tr><td>1500≤M&lt;1600</td><td>10,10</td><td>11,91</td><td>14,16</td></tr><tr><td>1600≤M&lt;1700</td><td>10,64</td><td>12,51</td><td>14,84</td></tr><tr><td>1700≤M&lt;1800</td><td>11,16</td><td>13,08</td><td>15,49</td></tr><tr><td>1800≤M&lt;1900</td><td>11,74</td><td>13,72</td><td>16,21</td></tr><tr><td>1900≤M&lt;2000</td><td>12,24</td><td>14,27</td><td>16,84</td></tr><tr><td>2000≤M&lt;2100</td><td>12,82</td><td>14,91</td><td>17,57</td></tr><tr><td>2100≤M&lt;2200</td><td>13,31</td><td>15,45</td><td>18,18</td></tr><tr><td>2200≤M&lt;2300</td><td>13,88</td><td>16,08</td><td>18,90</td></tr><tr><td>2300≤M&lt;2400</td><td>14,41</td><td>16,66</td><td>19,56</td></tr><tr><td>2400≤M&lt;2500</td><td>14,98</td><td>17,29</td><td>20,26</td></tr><tr><td>2500≤M&lt;2600</td><td>15,36</td><td>17,71</td><td>20,74</td></tr><tr><td>2600≤M&lt;2700</td><td>15,98</td><td>18,39</td><td>21,52</td></tr><tr><td>2700≤M&lt;2800</td><td>16,44</td><td>18,91</td><td>22,10</td></tr><tr><td>2800≤M&lt;2900</td><td>17,06</td><td>19,58</td><td>22,87</td></tr><tr><td>2900≤M&lt;3000</td><td>17,50</td><td>20,08</td><td>23,43</td></tr><tr><td>3000≤M</td><td>17,71</td><td>20,30</td><td>23,69</td></tr></table>	540≤M<600	4,87	6,14	7,61	600≤M<660	5,18	6,49	8,00	660≤M<720	5,48	6,82	8,39	720≤M<780	5,81	7,18	8,79	780≤M<840	6,10	7,50	9,16	840≤M<900	6,44	7,88	9,58	900≤M<1000	6,94	8,43	10,20	1000≤M<1100	7,42	8,95	10,80	1100≤M<1200	7,93	9,52	11,45	1200≤M<1300	8,50	10,15	12,16	1300≤M<1400	9,03	10,73	12,82	1400≤M<1500	9,59	11,35	13,52	1500≤M<1600	10,10	11,91	14,16	1600≤M<1700	10,64	12,51	14,84	1700≤M<1800	11,16	13,08	15,49	1800≤M<1900	11,74	13,72	16,21	1900≤M<2000	12,24	14,27	16,84	2000≤M<2100	12,82	14,91	17,57	2100≤M<2200	13,31	15,45	18,18	2200≤M<2300	13,88	16,08	18,90	2300≤M<2400	14,41	16,66	19,56	2400≤M<2500	14,98	17,29	20,26	2500≤M<2600	15,36	17,71	20,74	2600≤M<2700	15,98	18,39	21,52	2700≤M<2800	16,44	18,91	22,10	2800≤M<2900	17,06	19,58	22,87	2900≤M<3000	17,50	20,08	23,43	3000≤M	17,71	20,30	23,69	<table><tr><td>540≤M&lt;600</td><td>5,30</td><td>6,64</td><td>8,19</td><td>11,01</td><td>13,26</td></tr><tr><td>600≤M&lt;660</td><td>5,62</td><td>6,98</td><td>8,58</td><td>11,50</td><td>13,84</td></tr><tr><td>660≤M&lt;720</td><td>5,93</td><td>7,32</td><td>8,97</td><td>11,99</td><td>14,43</td></tr><tr><td>720≤M&lt;780</td><td>6,25</td><td>7,68</td><td>9,37</td><td>12,50</td><td>15,03</td></tr><tr><td>780≤M&lt;840</td><td>6,55</td><td>8,01</td><td>9,75</td><td>12,97</td><td>15,59</td></tr><tr><td>840≤M&lt;900</td><td>6,89</td><td>8,38</td><td>10,17</td><td>13,51</td><td>16,23</td></tr><tr><td>900≤M&lt;1000</td><td>7,39</td><td>8,94</td><td>10,80</td><td>14,30</td><td>17,18</td></tr><tr><td>1000≤M&lt;1100</td><td>7,87</td><td>9,47</td><td>11,41</td><td>15,06</td><td>18,08</td></tr><tr><td>1100≤M&lt;1200</td><td>8,40</td><td>10,05</td><td>12,06</td><td>15,89</td><td>19,07</td></tr><tr><td>1200≤M&lt;1300</td><td>8,97</td><td>10,68</td><td>12,78</td><td>16,79</td><td>20,14</td></tr><tr><td>1300≤M&lt;1400</td><td>9,50</td><td>11,26</td><td>13,44</td><td>17,63</td><td>21,13</td></tr><tr><td>1400≤M&lt;1500</td><td>10,06</td><td>11,89</td><td>14,15</td><td>18,52</td><td>22,20</td></tr><tr><td>1500≤M&lt;1600</td><td>10,58</td><td>12,46</td><td>14,80</td><td>19,34</td><td>23,16</td></tr><tr><td>1600≤M&lt;1700</td><td>11,13</td><td>13,06</td><td>15,48</td><td>20,20</td><td>24,19</td></tr><tr><td>1700≤M&lt;1800</td><td>11,65</td><td>13,63</td><td>16,14</td><td>21,03</td><td>25,17</td></tr><tr><td>1800≤M&lt;1900</td><td>12,23</td><td>14,28</td><td>16,86</td><td>21,95</td><td>26,27</td></tr><tr><td>1900≤M&lt;2000</td><td>12,74</td><td>14,83</td><td>17,50</td><td>22,74</td><td>27,21</td></tr><tr><td>2000≤M&lt;2100</td><td>13,32</td><td>15,48</td><td>18,23</td><td>23,67</td><td>28,32</td></tr><tr><td>2100≤M&lt;2200</td><td>13,81</td><td>16,02</td><td>18,85</td><td>24,45</td><td>29,24</td></tr><tr><td>2200≤M&lt;2300</td><td>14,39</td><td>16,66</td><td>19,57</td><td>25,36</td><td>30,33</td></tr><tr><td>2300≤M&lt;2400</td><td>14,93</td><td>17,25</td><td>20,24</td><td>26,20</td><td>31,33</td></tr><tr><td>2400≤M&lt;2500</td><td>15,50</td><td>17,88</td><td>20,95</td><td>27,10</td><td>32,40</td></tr><tr><td>2500≤M&lt;2600</td><td>15,88</td><td>18,30</td><td>21,44</td><td>27,71</td><td>33,12</td></tr><tr><td>2600≤M&lt;2700</td><td>16,51</td><td>19,00</td><td>22,22</td><td>28,70</td><td>34,30</td></tr><tr><td>2700≤M&lt;2800</td><td>16,98</td><td>19,51</td><td>22,81</td><td>29,45</td><td>35,18</td></tr><tr><td>2800≤M&lt;2900</td><td>17,60</td><td>20,20</td><td>23,59</td><td>30,42</td><td>36,34</td></tr><tr><td>2900≤M&lt;3000</td><td>18,05</td><td>20,69</td><td>24,15</td><td>31,13</td><td>37,19</td></tr><tr><td>3000≤M</td><td>18,25</td><td>20,92</td><td>24,41</td><td>31,46</td><td>37,58</td></tr></table>	540≤M<600	5,30	6,64	8,19	11,01	13,26	600≤M<660	5,62	6,98	8,58	11,50	13,84	660≤M<720	5,93	7,32	8,97	11,99	14,43	720≤M<780	6,25	7,68	9,37	12,50	15,03	780≤M<840	6,55	8,01	9,75	12,97	15,59	840≤M<900	6,89	8,38	10,17	13,51	16,23	900≤M<1000	7,39	8,94	10,80	14,30	17,18	1000≤M<1100	7,87	9,47	11,41	15,06	18,08	1100≤M<1200	8,40	10,05	12,06	15,89	19,07	1200≤M<1300	8,97	10,68	12,78	16,79	20,14	1300≤M<1400	9,50	11,26	13,44	17,63	21,13	1400≤M<1500	10,06	11,89	14,15	18,52	22,20	1500≤M<1600	10,58	12,46	14,80	19,34	23,16	1600≤M<1700	11,13	13,06	15,48	20,20	24,19	1700≤M<1800	11,65	13,63	16,14	21,03	25,17	1800≤M<1900	12,23	14,28	16,86	21,95	26,27	1900≤M<2000	12,74	14,83	17,50	22,74	27,21	2000≤M<2100	13,32	15,48	18,23	23,67	28,32	2100≤M<2200	13,81	16,02	18,85	24,45	29,24	2200≤M<2300	14,39	16,66	19,57	25,36	30,33	2300≤M<2400	14,93	17,25	20,24	26,20	31,33	2400≤M<2500	15,50	17,88	20,95	27,10	32,40	2500≤M<2600	15,88	18,30	21,44	27,71	33,12	2600≤M<2700	16,51	19,00	22,22	28,70	34,30	2700≤M<2800	16,98	19,51	22,81	29,45	35,18	2800≤M<2900	17,60	20,20	23,59	30,42	36,34	2900≤M<3000	18,05	20,69	24,15	31,13	37,19	3000≤M	18,25	20,92	24,41	31,46	37,58
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Charge levels	Some of the charges both for basic services and for auxiliary services differ depending on the category of the tracks and the category of the train. Detailed lists of tracks and stations in Poland in breakdown into categories are given in separate Excel sheets.																																																																																																																																																																																																																																																																																									
Auxiliary services	<ul style="list-style-type: none"><li>Access and use of passenger stations, the largest category A (per carriage; prices for other categories are presented in the table below):<ul style="list-style-type: none"><li>Sub-category I: 2.79 PLN</li><li>Sub-category II: 3.39 PLN</li><li>Sub-category III: 5.30 PLN.</li></ul></li></ul>																																																																																																																																																																																																																																																																																									

	<table><tr><td></td><td>I</td><td>II</td><td>III</td></tr><tr><td>b1.1) największe stacje pasażerskie (kat. A)</td><td>2,79</td><td>3,39</td><td>5,30</td></tr><tr><td>b1.2) stacje i przystanki aglomeracyjne (kat. B)</td><td>0,80</td><td>0,98</td><td>1,53</td></tr><tr><td>b1.3) stacje i przystanki o znaczeniu regionalnym (kat. C)</td><td>2,14</td><td>2,60</td><td>4,07</td></tr><tr><td>b1.4) stacje i przystanki o znaczeniu lokalnym (kat. D)</td><td>1,36</td><td>1,65</td><td>2,57</td></tr><tr><td>b1.5) pozostałe stacje i przystanki (kat. E)</td><td>1,03</td><td>1,25</td><td>1,95</td></tr></table> <ul style="list-style-type: none"><li>• Provision of visual and audio messages related to train departure, station category A: 4.33 PLN, B: 1.25 PLN, C: 3.15 PLN.</li><li>• Access to parking rails and maintenance points:<ul style="list-style-type: none"><li>◦ For passenger trains 3.22 PLN per km not included in the basic route</li><li>◦ For freight trains 7.09 PLN per km not included in the basic route</li></ul></li><li>• Access and use of camshafts: 16.39 PLN</li><li>• Access and use of reserve rails for changing the sequence of carriages: 68.20 PLN per train</li><li>• Access and use of parking tracks longer than 2 hours: 1.16 PLN/hour/track</li><li>• Using rail tracks for loading purposes: 12.42 PLN/hour/track</li></ul>		I	II	III	b1.1) największe stacje pasażerskie (kat. A)	2,79	3,39	5,30	b1.2) stacje i przystanki aglomeracyjne (kat. B)	0,80	0,98	1,53	b1.3) stacje i przystanki o znaczeniu regionalnym (kat. C)	2,14	2,60	4,07	b1.4) stacje i przystanki o znaczeniu lokalnym (kat. D)	1,36	1,65	2,57	b1.5) pozostałe stacje i przystanki (kat. E)	1,03	1,25	1,95
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Other issues	<p>The rates are valid from 11 December 2016 for the period of 1 year. The rates for the preceding year were lower by about 3-4% due to the correction for inflation.</p> <p>23% VAT is charged on top of these rates.</p> <p>1 € = 4.293 PLN</p>																								

### 21.3 Maritime transport

Demurrage fees in the Port of Gdańsk	
Type of tax/charge	Demurrage fees
Country/region	Poland
Transport mode	ships
Transport means	Cargo ships
Description of the scheme	<p>Demurrage fees specified are levied on:</p> <ol style="list-style-type: none"> <li>ships entering the port solely for demurrage as stated the written notification of arrival submitted to the Port's Chief Dispatcher</li> <li>seagoing, harbour and inland navigation ships using wharf or jetty prior to the 6 hours preceding operational or commercial activity</li> <li>seagoing, harbour and inland navigation ships using wharf or jetty after the 4 hours following the completion of operational and commercial activity</li> </ol>
Responsible authority	Port Gdańsk (joint stock company, with participation of the State Treasury)
Rates of charges	<p>Demurrage fee is levied according to the ship's GT for each started day of demurrage as a net rate given in EUR. Demurrage fee for seagoing, harbour and inland navigation ships moored at the port quays, except for ships where provisions of §3 apply, shall be calculated based on the following rates and according to the ship's GT.</p>



No	Type of vessel	Time of using port infrastructure	Fee (EUR/1 GT/day)
1	Ferries and passenger-cargo ships, "Ro-Ro" ships, car carriers, passenger ships	For time at berth prior to the 6 hours preceding operational and commercial activity and after the 4 hours following that time	0.01
2	Tankers and bulk carriers	For time at berth prior to the 6 hours preceding operational and commercial activity and after the 4 hours following that time	0.02
3	Other ships	For time at berth prior to the 6 hours preceding operational and commercial activity and after the 4 hours following that time	0.0275
§3 Terms and conditions for demurrage of more than 5 days shall be specified in a separate agreement between the Port of Gdansk Authority SA and the ship's owner or representative/agent			
Other issues	No VAT charged (for all operators).		
Data sources used	<a href="http://www.portgdansk.pl/shipping/demurrage-fees">http://www.portgdansk.pl/shipping/demurrage-fees</a> e-mail exchange with port authorities		

Port services fees in the Port of Gdańsk	
Type of tax/charge	Piloting and towing fees
Country/region	Poland
Transport mode	ships
Transport means	Cargo ships
Description of the scheme	<p>1. Pilotage fees</p> <p>The charges for pilotage services are collected depending on the volume of the vessel or towing unit calculated according to the following formula:  <math>V = L \times B \times T</math>  In which:  <b>V</b>- Volume of the vessel or towing unit, expressed in cubic meters,  <b>L</b>- Length overall of the vessel or towing unit, (LOA) expressed in meters and centimetres,  <b>B</b> – Maximum breadth of the vessel or towing unit, expressed in meters and centimetres,  <b>T</b> – maximum summer draught of the ship or towing unit, expressed in meters and centimetres.</p> <p>For pilotage services rendered to vessels in the Port of Gdańsk, after completion of 10 calls assisted by the pilot within the subsequent 12 months, the fee can be reduced by 25%. The reduced fee shall be calculated in the following months if the vessel uses the service in a continuous way, and stops to be binding in the following cases:  a) when the ship fails to have 10 calls in the subsequent calendar year and the following years.  b) when the captain of the piloted ship is exempt from pilotage services.</p> <p>For pilotage services rendered to the vessels or towing units within the Port of Gdańsk the fees are collected according to the Table of Charges with a surcharge of 10%.</p> <p>For pilotage services from the so called "old port"( Inner Port) to Northern Port [Port Północny] (Outer Port) or the other way around, and from the Śmiała Wisła to the Port of Gdańsk across the Gdańsk Bay Water Region the fee shall be collected according to the Table of Charges with a surcharge of 50%.</p> <p>For vessels docking, undocking and launching the fee shall be collected with a surcharge of</p>

	50%.  2. Towing services 3. Mooring services																																																																																																																																																																																																																												
Responsible authority	Port Gdańsk (joint stock company, with participation of the State Treasury)																																																																																																																																																																																																																												
Rates of charges	<div>1. Pilotage</div> <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="2">Volume (V)cbm</td><td rowspan="2">EURO</td><td colspan="2">Volume (V) cbm</td><td rowspan="2">EURO</td></tr><tr><td>from</td><td>to</td><td>from</td><td>to</td></tr><tr><td>1</td><td>2000</td><td>140</td><td>50001</td><td>52000</td><td>1310</td></tr><tr><td>2001</td><td>3000</td><td>170</td><td>52001</td><td>54000</td><td>1360</td></tr><tr><td>3001</td><td>4000</td><td>190</td><td>54001</td><td>56000</td><td>1400</td></tr><tr><td>4001</td><td>5000</td><td>210</td><td>56001</td><td>58000</td><td>1440</td></tr><tr><td>5001</td><td>6000</td><td>240</td><td>58001</td><td>60000</td><td>1490</td></tr><tr><td>6001</td><td>7000</td><td>270</td><td>60001</td><td>62000</td><td>1520</td></tr><tr><td>7001</td><td>8000</td><td>290</td><td>62001</td><td>64000</td><td>1570</td></tr><tr><td>8001</td><td>9000</td><td>320</td><td>64001</td><td>66000</td><td>1610</td></tr><tr><td>9001</td><td>10000</td><td>340</td><td>66001</td><td>68000</td><td>1660</td></tr><tr><td>10001</td><td>11000</td><td>370</td><td>68001</td><td>70000</td><td>1690</td></tr><tr><td>11001</td><td>12000</td><td>400</td><td>70001</td><td>75000</td><td>1750</td></tr><tr><td>12001</td><td>13000</td><td>420</td><td>75001</td><td>80000</td><td>1790</td></tr><tr><td>13001</td><td>14000</td><td>440</td><td>80001</td><td>85000</td><td>1840</td></tr><tr><td>14001</td><td>15000</td><td>460</td><td>85001</td><td>90000</td><td>1900</td></tr><tr><td>15001</td><td>16000</td><td>490</td><td>90001</td><td>95000</td><td>1950</td></tr><tr><td>16001</td><td>17000</td><td>520</td><td>95001</td><td>100000</td><td>2010</td></tr><tr><td>17001</td><td>18000</td><td>540</td><td>100001</td><td>110000</td><td>2060</td></tr><tr><td>18001</td><td>19000</td><td>570</td><td>110001</td><td>120000</td><td>2110</td></tr><tr><td>19001</td><td>20000</td><td>590</td><td>120001</td><td>130000</td><td>2170</td></tr><tr><td>20001</td><td>22000</td><td>630</td><td>130001</td><td>140000</td><td>2220</td></tr><tr><td>22001</td><td>24000</td><td>670</td><td>140001</td><td>150000</td><td>2280</td></tr><tr><td>24001</td><td>26000</td><td>720</td><td>150001</td><td>160000</td><td>2330</td></tr><tr><td>26001</td><td>28000</td><td>770</td><td>160001</td><td>170000</td><td>2380</td></tr><tr><td>28001</td><td>30000</td><td>820</td><td>170001</td><td>180000</td><td>2440</td></tr><tr><td>30001</td><td>32000</td><td>850</td><td>180001</td><td>190000</td><td>2490</td></tr><tr><td>32001</td><td>34000</td><td>910</td><td>190001</td><td>200000</td><td>2550</td></tr><tr><td>34001</td><td>36000</td><td>950</td><td>200001</td><td>250000</td><td>2600</td></tr><tr><td>36001</td><td>38000</td><td>1000</td><td>250001</td><td>300000</td><td>2650</td></tr><tr><td>38001</td><td>40000</td><td>1050</td><td>300001</td><td>350000</td><td>2710</td></tr><tr><td>40001</td><td>42000</td><td>1090</td><td>350001</td><td>400000</td><td>2760</td></tr><tr><td>42001</td><td>44000</td><td>1130</td><td>400001</td><td>450000</td><td>2800</td></tr><tr><td>44001</td><td>46000</td><td>1180</td><td>450001</td><td>500000</td><td>2900</td></tr><tr><td>46001</td><td>48000</td><td>1210</td><td>500001</td><td>and more</td><td>3000</td></tr><tr><td>48001</td><td>50000</td><td>1260</td><td></td><td></td><td></td></tr></table> <div>2. Towing</div>							Volume (V)cbm		EURO	Volume (V) cbm		EURO	from	to	from	to	1	2000	140	50001	52000	1310	2001	3000	170	52001	54000	1360	3001	4000	190	54001	56000	1400	4001	5000	210	56001	58000	1440	5001	6000	240	58001	60000	1490	6001	7000	270	60001	62000	1520	7001	8000	290	62001	64000	1570	8001	9000	320	64001	66000	1610	9001	10000	340	66001	68000	1660	10001	11000	370	68001	70000	1690	11001	12000	400	70001	75000	1750	12001	13000	420	75001	80000	1790	13001	14000	440	80001	85000	1840	14001	15000	460	85001	90000	1900	15001	16000	490	90001	95000	1950	16001	17000	520	95001	100000	2010	17001	18000	540	100001	110000	2060	18001	19000	570	110001	120000	2110	19001	20000	590	120001	130000	2170	20001	22000	630	130001	140000	2220	22001	24000	670	140001	150000	2280	24001	26000	720	150001	160000	2330	26001	28000	770	160001	170000	2380	28001	30000	820	170001	180000	2440	30001	32000	850	180001	190000	2490	32001	34000	910	190001	200000	2550	34001	36000	950	200001	250000	2600	36001	38000	1000	250001	300000	2650	38001	40000	1050	300001	350000	2710	40001	42000	1090	350001	400000	2760	42001	44000	1130	400001	450000	2800	44001	46000	1180	450001	500000	2900	46001	48000	1210	500001	and more	3000	48001	50000	1260			
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Vessel capacity (V) in m <sup>3</sup>		A	B
from	to		
1		2	3
0	2000	140,00	36,00
2001	3000	177,00	52,00
3001	4000	208,00	60,00
4001	5000	244,00	68,00
5001	6000	260,00	83,00
6001	7000	291,00	91,00
7001	8000	359,00	99,00
8001	9000	432,00	114,00
9001	10000	504,00	125,00
10001	11000	556,00	133,00
11001	12000	608,00	140,00
12001	13000	645,00	148,00
13001	14000	681,00	166,00
14001	15000	712,00	182,00
15001	16000	749,00	198,00
16001	17000	785,00	213,00
17001	18000	806,00	234,00
18001	19000	832,00	250,00
19001	20000	858,00	265,00
20001	22000	884,00	281,00
22001	24000	936,00	296,00
24001	26000	978,00	312,00
26001	28000	1009,00	328,00
28001	30000	1040,00	343,00
30001	32000	1076,00	364,00
32001	34000	1113,00	380,00
34001	36000	1149,00	395,00
36001	38000	1186,00	411,00
38001	40000	1222,00	447,00
40001	42000	1253,00	478,00
42001	44000	1321,00	510,00
44001	46000	1388,00	541,00
46001	48000	1456,00	572,00
48001	50000	1529,00	608,00
50001	52000	1602,00	655,00
52001	54000	1674,00	692,00
54001	56000	1747,00	728,00
56001	58000	1815,00	759,00
58001	60000	1888,00	790,00
60001	62000	1955,00	822,00
62001	64000	2028,00	853,00
64001	66000	2101,00	905,00
66001	68000	2163,00	957,00
68001	70000	2236,00	988,00
70001	75000	2298,00	1019,00
75001	80000	2371,00	1050,00
80001	85000	2444,00	1082,00
85001	90000	2517,00	1113,00
90001	95000	2590,00	1154,00
95001	100000	2662,00	1191,00
100001	110000	2787,00	1238,00
110001	120000	2891,00	1279,00
120001	130000	2995,00	1331,00
130001	140000	3099,00	1383,00
140001	150000	3203,00	1435,00
150001	160000	3307,00	1482,00
160001	170000	3411,00	1529,00
170001	180000	3515,00	1581,00
180001	190000	3619,00	1643,00
190001	200000	3723,00	1706,00
200001	250000	3827,00	1768,00
250001	300000	3931,00	1830,00
300001	350000	4035,00	1893,00
350001	400000	4139,00	1955,00
400001	450000	4181,00	2018,00
450001	More	4295,00	2070,00

## 3. Mooring (Port of Gdańsk Cargo Logistics)



	<b>Ship mooring and unmooring dues (effective on working days, Saturdays, Sundays and holidays)</b>																																																																																																																																																																																																																																																																								
	<table border="1"> <thead> <tr> <th rowspan="2">No.</th><th colspan="2">Vessel's gross tonnage (V) in m3</th><th rowspan="2">Dues in EURO /VAT not included/</th></tr> <tr> <th>From</th><th>To</th></tr> </thead> <tbody> <tr><td>1.</td><td>0</td><td>2 000</td><td>30.00</td></tr> <tr><td>2.</td><td>2 001</td><td>3 000</td><td>45.00</td></tr> <tr><td>3.</td><td>3 001</td><td>4 000</td><td>52.50</td></tr> <tr><td>4.</td><td>4 001</td><td>5 000</td><td>60.00</td></tr> <tr><td>5.</td><td>5 001</td><td>6 000</td><td>75.00</td></tr> <tr><td>6.</td><td>6 001</td><td>7 000</td><td>82.50</td></tr> <tr><td>7.</td><td>7 001</td><td>8 000</td><td>90.00</td></tr> <tr><td>8.</td><td>8 001</td><td>9 000</td><td>105.00</td></tr> <tr><td>9.</td><td>9 001</td><td>10 000</td><td>112.50</td></tr> <tr><td>10.</td><td>10 001</td><td>11 000</td><td>120.00</td></tr> <tr><td>11.</td><td>11 001</td><td>12 000</td><td>127.50</td></tr> <tr><td>12.</td><td>12 001</td><td>13 000</td><td>135.00</td></tr> <tr><td>13.</td><td>13 001</td><td>14 000</td><td>150.00</td></tr> <tr><td>14.</td><td>14 001</td><td>15 000</td><td>165.00</td></tr> <tr><td>15.</td><td>15 001</td><td>16 000</td><td>180.00</td></tr> <tr><td>16.</td><td>16 001</td><td>17 000</td><td>195.00</td></tr> <tr><td>17.</td><td>17 001</td><td>18 000</td><td>210.00</td></tr> <tr><td>18.</td><td>18 001</td><td>19 000</td><td>225.00</td></tr> <tr><td>19.</td><td>19 001</td><td>20 000</td><td>240.00</td></tr> <tr><td>20.</td><td>20 001</td><td>22 000</td><td>255.00</td></tr> <tr><td>21.</td><td>22 001</td><td>24 000</td><td>270.00</td></tr> <tr><td>22.</td><td>24 001</td><td>26 000</td><td>285.00</td></tr> <tr><td>23.</td><td>26 001</td><td>28 000</td><td>300.00</td></tr> <tr><td>24.</td><td>28 001</td><td>30 000</td><td>315.00</td></tr> <tr><td>25.</td><td>30 001</td><td>32 000</td><td>330.00</td></tr> <tr><td>26.</td><td>32 001</td><td>34 000</td><td>345.00</td></tr> <tr><td>27.</td><td>34 001</td><td>36 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000</td><td>1350.00</td></tr> <tr><td>57.</td><td>160 001</td><td>170 000</td><td>1395.00</td></tr> <tr><td>58.</td><td>170 001</td><td>180 000</td><td>1440.00</td></tr> <tr><td>59.</td><td>180 001</td><td>190 000</td><td>1500.00</td></tr> <tr><td>60.</td><td>190 001</td><td>200 000</td><td>1560.00</td></tr> <tr><td>61.</td><td>200 001</td><td>250 000</td><td>1620.00</td></tr> <tr><td>62.</td><td>250 001</td><td>300 000</td><td>1680.00</td></tr> <tr><td>63.</td><td>300 001</td><td>350 000</td><td>1740.00</td></tr> <tr><td>64.</td><td>350 001</td><td>Over</td><td>To be negotiated</td></tr> </tbody> </table>			No.	Vessel's gross tonnage (V) in m3		Dues in EURO /VAT not included/	From	To	1.	0	2 000	30.00	2.	2 001	3 000	45.00	3.	3 001	4 000	52.50	4.	4 001	5 000	60.00	5.	5 001	6 000	75.00	6.	6 001	7 000	82.50	7.	7 001	8 000	90.00	8.	8 001	9 000	105.00	9.	9 001	10 000	112.50	10.	10 001	11 000	120.00	11.	11 001	12 000	127.50	12.	12 001	13 000	135.00	13.	13 001	14 000	150.00	14.	14 001	15 000	165.00	15.	15 001	16 000	180.00	16.	16 001	17 000	195.00	17.	17 001	18 000	210.00	18.	18 001	19 000	225.00	19.	19 001	20 000	240.00	20.	20 001	22 000	255.00	21.	22 001	24 000	270.00	22.	24 001	26 000	285.00	23.	26 001	28 000	300.00	24.	28 001	30 000	315.00	25.	30 001	32 000	330.00	26.	32 001	34 000	345.00	27.	34 001	36 000	360.00	28.	36 001	38 000	375.00	29.	38 001	40 000	405.00	30.	40 001	42 000	435.00	31.	42 001	44 000	465.00	32.	44 001	46 000	495.00	33.	46 001	48 000	525.00	34.	48 001	50 000	555.00	35.	50 001	52 000	600.00	36.	52 001	54 000	630.00	37.	54 001	56 000	660.00	38.	56 001	58 000	690.00	39.	58 001	60 000	720.00	40.	60 001	62 000	750.00	41.	62 001	64 000	780.00	42.	64 001	66 000	840.00	43.	66 001	68 000	870.00	44.	68 001	70 000	900.00	45.	70 001	75 000	930.00	46.	75 001	80 000	960.00	47.	80 001	85 000	990.00	48.	85 001	90 000	1020.00	49.	90 001	95 000	1050.00	50.	95 001	100 000	1080.00	51.	100 001	110 000	1125.00	52.	110 001	120 000	1170.00	53.	120 001	130 000	1215.00	54.	130 001	140 000	1260.00	55.	140 001	150 000	1305.00	56.	150 001	160 000	1350.00	57.	160 001	170 000	1395.00	58.	170 001	180 000	1440.00	59.	180 001	190 000	1500.00	60.	190 001	200 000	1560.00	61.	200 001	250 000	1620.00	62.	250 001	300 000	1680.00	63.	300 001	350 000	1740.00	64.	350 001	Over	To be negotiated
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Other issues	Foreign operators not liable of VAT, Polish operators exempt of VAT (zero rate).																																																																																																																																																																																																																																																																								
Data sources used	<a href="http://www.gdanskpilot.pl/index.php?option=com_content&amp;task=view&amp;id=1&amp;Itemid=2&amp;lang=english">http://www.gdanskpilot.pl/index.php?option=com_content&amp;task=view&amp;id=1&amp;Itemid=2&amp;lang=english</a> <a href="http://www.wuz.portgdansk.pl/en/tariff/">http://www.wuz.portgdansk.pl/en/tariff/</a> <a href="file:///D:/TML%20project/Gdansk/TaryfaENG%20mooring.pdf">file:///D:/TML%20project/Gdansk/TaryfaENG%20mooring.pdf</a> E-mail exchange with port authorities.																																																																																																																																																																																																																																																																								

**Port charges in the Port of Gdańsk**

Type of tax/charge	Port charges
Country/region	Poland

Transport mode	ships																																										
Transport means	Cargo ships																																										
Description of the scheme	<p>In order to ensure correct calculation of port charges, every ship entering the port is obliged to deliver to the Port's Chief Dispatcher a written notification of arrival or departure. Seagoing ships are additionally obliged to provide information on waste on board via the Polish Harbour Information and Control System.</p> <p>The basis for determining port charges calculated per 1 GT is the relevant valid International Tonnage Certificate or valid ship safety certificate, which is to be delivered to the Port of Gdansk Authority SA, by the ship master or his/her representative - agent. For double bottom tankers or tankers with segregated ballast tanks, the basis for determining port charges is gross tonnage (GT) reduced by the volume of double bottom or segregated ballast tanks, specified in a recognised certificate. The maximum basis for calculating charges for passenger ships and deep-sea container vessels is 60,000 GT. 7. In determining port charges for ships holding a tonnage certificate specifying gross register tonnage (GRT), 1 GRT = 1 GT. If the Tonnage Certificate gives varied ship tonnage or the ship has two tonnage certificates, higher tonnage is the basis for calculating charges. 9. In case gross tonnage (GT) cannot be established for: a. A seagoing ship - charges are levied on ship's gross volume (V) as resultant from the product of her length overall (L), maximum breadth (B) and the vessel's summer freeboard mark (D), approximating upwards to a full m3 according to the formula stipulating that 1 GT = 1 m3 gross volume V, b. Harbour and inland navigation vessels - charges are levied on ship's gross volume (V) as resultant from the product of her length overall (L), maximum breadth (B) and moulded depth (H) approximating upwards to a full m3 according to the formula stipulating that 1 GT = 0.25 m3 gross volume V.</p>																																										
Responsible authority	Port Gdańsk (joint stock company, with participation of the State Treasury)																																										
Rates of charges	<p>Tariff rates are net and given in EUR.</p> <p>1. Tonnage dues for entry of seagoing ship to port and departure of ship from port, transit through port area, and assurance of ship waste reception per 1 GT:</p> <table><tr><td>No</td><td>Ship size and type</td><td>Fee (EUR/1 GT)</td></tr><tr><td>1</td><td>Car carrier</td><td>0.14</td></tr><tr><td>2</td><td>General cargo vessel</td><td>0.45</td></tr><tr><td>3</td><td>Reefer carrier</td><td>0.52</td></tr><tr><td>4</td><td>Container vessel</td><td>0.22</td></tr><tr><td>5</td><td>"Ro-Ro" ship</td><td>0.20</td></tr><tr><td>6</td><td>Bulk carrier</td><td>0.51</td></tr><tr><td>7</td><td>Passenger ship</td><td>0.13</td></tr><tr><td>8</td><td>Ferry</td><td>0.09</td></tr><tr><td>9</td><td>Passenger - cargo ship</td><td>0.09</td></tr><tr><td>10</td><td>Tanker up to 38,000 GT</td><td>0.57</td></tr><tr><td>11</td><td>Tanker over 38,000 GT</td><td>0.64</td></tr><tr><td>12</td><td>Towing and pushing vessels</td><td>0.48</td></tr><tr><td>13</td><td>Other seagoing ships</td><td>0.45</td></tr></table> <p>2. Tonnage dues for liner vessels and ferries entering port:</p> <p>a. at least 8 times a week amount to 40%</p> <p>b. at least 6 times a week amount to 45%</p> <p>c. at least 4 times a week amount to 50%</p> <p>d. 3 times a week amount to 60%</p> <p>e. 2 times a week amount to 65%</p> <p>f. 1 once a week amount to 70%</p> <p>g. less than once a week but no less than once a month amount to 75% of the pertinent fee rate specified in clause 1.</p> <p>3. For passenger ships entering the Port of Gdansk, tonnage dues have been introduced depending on the number of calls in a calendar year a. for 2-3 calls, the dues amount to</p>	No	Ship size and type	Fee (EUR/1 GT)	1	Car carrier	0.14	2	General cargo vessel	0.45	3	Reefer carrier	0.52	4	Container vessel	0.22	5	"Ro-Ro" ship	0.20	6	Bulk carrier	0.51	7	Passenger ship	0.13	8	Ferry	0.09	9	Passenger - cargo ship	0.09	10	Tanker up to 38,000 GT	0.57	11	Tanker over 38,000 GT	0.64	12	Towing and pushing vessels	0.48	13	Other seagoing ships	0.45
No	Ship size and type	Fee (EUR/1 GT)																																									
1	Car carrier	0.14																																									
2	General cargo vessel	0.45																																									
3	Reefer carrier	0.52																																									
4	Container vessel	0.22																																									
5	"Ro-Ro" ship	0.20																																									
6	Bulk carrier	0.51																																									
7	Passenger ship	0.13																																									
8	Ferry	0.09																																									
9	Passenger - cargo ship	0.09																																									
10	Tanker up to 38,000 GT	0.57																																									
11	Tanker over 38,000 GT	0.64																																									
12	Towing and pushing vessels	0.48																																									
13	Other seagoing ships	0.45																																									

	<p>80%,</p> <p>b. for 4-5 calls, the dues amount to 60%,</p> <p>c. for more than 6 calls, the dues amount to 50%</p> <p>of the pertinent fee rate specified in clause 1.</p> <p>4. For newbuildings of seagoing ships and hulls leaving port or shipyard and entering port solely for the purpose of repair, conversion, dismantling, scrapping, performance of towing power tests or bunkering fuel, replenishing of stores or equipment, with no involvement in commercial activity, if their stay in port or shipyard is limited only to the time necessary to perform the above, the charge amounts to 25% of the pertinent fee rate specified in clause 1. Otherwise, the full tonnage charge is to be levied.</p> <p>5. For vessels staying in the roadstead for loading or discharging cargo or for passenger clearance the charge is 50% of the fee stipulated in clause 1.</p> <p>For seagoing ship entering port solely for demurrage with no involvement in commercial activity the charges amount to 25% of the pertinent rate specified in clause 1.</p> <p>7. For ship passing in transit through the port area and not conducting commercial activity fees are charged for one way passage and amount to 50% of the pertinent fee rate specified in clause 1.</p> <p>8. Tonnages dues rates specified in clause 1 include the fee for reception of waste from ships. The tonnage dues of the Port of Gdansk Authority SA cover reception of waste according to set standards, which are presented in the Table below, depending on the last port of call, without prejudice to clause 9, and on compliance with specified conditions in accordance with Information on the procedure and means of sea vessel-generated waste reception at the Port of Gdansk.</p> <table><tr><th rowspan="2">Waste type</th><th rowspan="2">unit</th><th colspan="3">Location of last port of call</th></tr><tr><th>Baltic Sea</th><th>North Sea</th><th>Other waters</th></tr><tr><td>Waste oils and their mixtures</td><td>m3</td><td>3.0</td><td>7.0</td><td>12.0</td></tr><tr><td>Solid waste</td><td>m3</td><td>0.5</td><td>0.6</td><td>0.7</td></tr><tr><td>Sewage</td><td>m3</td><td>3.0</td><td>6.0</td><td>7.0</td></tr></table> <p>The term: "waste oils and their mixtures" - means waste listed in Annex I to MARPOL 73/78 - sludge, bilge water and other, i.e. oily cotton waste, oily rags, oil and fuel filters; "solid waste" - means waste listed in Annex V to MARPOL 73/78 taking into account guidelines for implementation: kitchen waste, plastic, others; "sewage" - means waste listed in Annex IV to MARPOL 73/78.</p> <p>9. In case of ferries and passenger ships the tonnage dues account for 1/3 of the quantity of discharged solid waste and sewage.</p>	Waste type	unit	Location of last port of call			Baltic Sea	North Sea	Other waters	Waste oils and their mixtures	m3	3.0	7.0	12.0	Solid waste	m3	0.5	0.6	0.7	Sewage	m3	3.0	6.0	7.0
Waste type	unit			Location of last port of call																				
		Baltic Sea	North Sea	Other waters																				
Waste oils and their mixtures	m3	3.0	7.0	12.0																				
Solid waste	m3	0.5	0.6	0.7																				
Sewage	m3	3.0	6.0	7.0																				
Other issues	Foreign operators not liable of VAT (VAT shifted), Polish operators exempt of VAT (zero rate).																							
Data sources used	<a href="http://www.portgdansk.pl/shipping/port-authority-tariff">http://www.portgdansk.pl/shipping/port-authority-tariff</a> e-mail exchange with port authorities																							

## 21.4 Aviation

Poland – Air transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Poland
Transport mode	Air
Transport means	All air transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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</p>

	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> <p>Kerosene (CN 2710 1925): 1669.41 PLN/kl * **</p> <p>Unleaded petrol (CN 2710 1131 / 1141): 1822.00 PLN/kl * ***</p> <p>VAT: 23% rate applies to both fuel types</p> <p>* a fuel tax of 159.71 PLN/ton should be added in case of use for propellant purposes</p> <p>** this is the excise duty for CN 2710 1925 given that CN 2710 1921 enjoys a total exemption from excise duty</p> <p>*** fuel type CN 2710 1131 is exempted from excise duty when used as fuel for aircraft</p>
Auxiliary services	n/a
Other issues	1 € = 4.293 PLN
Data sources used	<a href="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">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</a>

Charges at the Gdańsk airport	
Type of tax/charge	Airport charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	
Responsible authority	Gdańsk Lech Wałęsa Airport
Rates of charges	<p>Landing charges per maximum take-off mass (MTOM)</p> <p>The landing charge is payable for each landing of an aircraft at an aerodrome. This charge also includes a take-off charge.</p> <p>The landing charge is payable for each landing of an aircraft at an aerodrome. This charge also includes a take-off charge: 75,00 PLN</p> <p>For aircraft with a maximum take-off weight (MTOW) of more than 2 metric tonnes the landing charge is payable per each commenced tonne of the MTOW, irrespective of flight type, and is as follows: 25,00 PLN</p> <p>Passenger charge</p> <p>The departing passenger charge is payable per each departing passenger.</p> <p>The departing passenger charge is payable per each departing passenger: 48,00 PLN.</p> <p>The following are exempt from the charge:</p> <ul style="list-style-type: none"> <li>&gt; transit passengers,</li> <li>&gt; children under 2 years of age not entitled to occupy a separate seat in the aircraft.</li> </ul> <p>Parking fees</p>

	<p>1. The parking charge is payable for the parking of aircraft in the area of the aerodrome designated for this purpose.</p> <p>2. The parking charge amounts to 4.50 PLN per each commenced tonne of the maximum take-off weight and each commenced 24 hours of parking regardless of the flight type. Parking time begins to run at the time of landing and terminates at the time of take-off.</p> <p>3. No charge as specified in V.2 shall be imposed for parking time up to 4 hours.</p>
Other issues	<p><b>CENTRALIZED INFRASTRUCTURE</b></p> <p>1. Uniform check-in system including:</p> <ul style="list-style-type: none"> <li>&gt; 26 check-in stands</li> <li>&gt; 1 check-in stand for oversized luggage</li> <li>&gt; 22 gates</li> </ul> <p>2. Luggage system including:</p> <ul style="list-style-type: none"> <li>&gt; transport and luggage checking system</li> <li>&gt; 12 pick-up stands for departing airplanes</li> <li>&gt; 5 conveyor belts for inbound luggage</li> </ul> <p>3. Drinking water deliverance and sewage disposal installation.</p> <p>4. Apron for de-icing the airplanes.</p> <p>5. Airport information system for departures and luggage reception.</p> <p>6. 5 jet bridges.</p> <p>Airport Gdansk does not charge for using infrastructure listed above, excluding only 6th point. Airport Gdansk directly charges carriers who use jet bridges. More information you can get in Airport Gdansk office or by clicking on this link.</p> <p>No noise charges reported.</p>
Data sources used	<p>Airport charges tariff</p> <p><a href="http://www.airport.gdansk.pl/business-services/airport-service/airport-charge">http://www.airport.gdansk.pl/business-services/airport-service/airport-charge</a></p>

<b>Charges at the Gdańsk airport</b>	
Type of tax/charge	Navigation charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	
Responsible authority	Polish Air Navigation Services Agency (PANS)
Rates of charges	<p><b><u>TNC - unit rates for terminal navigation service charge in 2017</u></b></p> <p>Two separate charging zones were established in FIR Warsaw on 15 December 2016 by the President of Polish Civil Aviation Authority.</p> <p>Two unit rates shall be used for the calculation of terminal charges <b>TNC</b>.</p> <p><b>PLN 840.08</b> for the following airports:</p> <p><b>EPBY</b> Bydgoszcz – Szewerowo</p> <p><b>EPGD</b> Gdańsk - Lech Wałęsa</p> <p><b>EPKK</b> Kraków - Balice</p>

	<p>The approved rates shall enter into force as of 1 January 2017.</p> <p>2016 unit rate for terminal navigation service charge (for one common charging zone) amounted to PLN 772.54.</p> <p>The charge for TNC is calculated, billed and collected by PANSa itself according to the following formula:</p> $TNC \text{ charge} = \text{unit rate} \times (MTOW/50)^{0.7}$
Other issues	1 € = 4.293 PLN
Data sources used	<a href="http://www.pansa.pl/aap/2017/stawki_2017_eng.pdf">http://www.pansa.pl/aap/2017/stawki_2017_eng.pdf</a>

Charges at the Kraków airport	
Type of tax/charge	Airport charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	<p>The rates of charges set in this tariff are net rates, and VAT shall be added thereto in accordance with the applicable rates, as defined in separate provisions.</p> <p>The charges are expressed in Polish zlotys (PLN).</p>
Responsible authority	John Paul II International Airport Kraków - Balice
Rates of charges	<p>Landing charges per maximum take-off mass (MTOM)</p> <p>3.2. The landing charge shall be collected per each tonne (or part thereof) of the maximum take-off weight (MTOW), irrespective of the type of aircraft and flight, and shall amount to <b>PLN 32.00</b>.</p> <p><b>Passenger charge</b></p> <p>5.1. Without prejudice to point 5.2 below, the departing passenger charge shall be due for each departing passenger, and shall amount to <b>PLN 45.00</b>.</p> <p>5.2. The following shall be exempted from the charges specified in points 5.1 and 6:</p> <ul style="list-style-type: none"> <li>a) Direct transit passengers,</li> <li>b) Children under 2 years of age, without the right to occupy a separate passenger seat on the aeroplane.</li> </ul> <p><b>Passenger and luggage security charge</b></p> <p>Except as provided in point 5.2 passenger and luggage security provision and security check charge shall be collected per every departing passenger and shall amount to <b>PLN 5.27</b>.</p> <p><b>Parking fees</b></p> <p>4.1. The parking charge for the parking of an aeroplane on the designated area of the aerodrome shall be collected per each tonne (or part thereof) of the maximum take-off weight (MTOW) and each commenced 24-hour parking period, and shall amount to <b>PLN 12.20</b>.</p> <p>4.2. Parking duration is calculated from the time aircraft enters the apron until the time it leaves the apron. Time taken for the purposes of settlements is the time calculated from the moment aircraft occupies a parking place on the apron until the time it leaves the parking place (the so called 'block time').</p> <p>4.3. The charge referred to in Point 4.1 above shall not be collected for a parking time not exceeding 120 minutes.</p>

## Other issues

**7. Discounts on aerodrome charges:**

Pursuant to terms and conditions set forth in a separate contract, an aeroplane user that submits a written application to MPL Kraków-Balice will obtain discounts indicated in points 7.1, 7.2, 7.3, 7.4, provided that:

- a) the user is not in default of payment of any sum owed to MPL Kraków-Balice on the date of application and at the end of the calendar year in which the discount applies;
- b) the user shall submit a reliable declaration of its planned passenger transport volumes during the season, substantiated by a flight timetable, in accordance with point 2.4 (applicable to the discount described in point 7.1).

The user must attach the declaration described in point 7.b) to the application for discounts described in point 7.1.

7.1. For an aeroplane user that declares the transport (servicing) of more than 250 thousand departing passengers within a specific calendar year, the fees shall amount to PLN 38 – PLN 17 per each departing passenger within the calendar year, in accordance with the following table:

declared number of departing passengers (within a calendar year)	charge per departing passenger (in PLN)	declared number of departing passengers (within a calendar year)	charge per departing passenger (in PLN)
more than 250 000	38	more than 650 000	27
more than 300 000	37	more than 700 000	25
more than 350 000	36	more than 750 000	23
more than 400 000	35	more than 800 000	21
more than 450 000	34	more than 850 000	20
more than 500 000	33	more than 900 000	19
more than 550 000	31	more than 950 000	18
more than 600 000	29	more than 1 000 000	17

After the end of a calendar year, any potential difference between fees collected from an aeroplane user, resulting from the multiplication of the number of passengers by the fee calculated on the basis of the declared number of passengers, and the fee resulting from the multiplication of the number of passengers by the fee calculated on the basis of the actual number of passengers, shall be settled.

An aeroplane user that is in default of any payment to MPL Kraków-Balice at the end of the calendar year in which a discount was applied, shall pay basic charges for the whole period of application of the discount.

7.2. Each aeroplane user is eligible for a discount from the fee specified in point 3.2 of the tariff list; the discount applies to the operations on new routes.

The status of a new route is allocated for a period of three years, commencing on the date of the first flight on the new route. The discount for a new route is granted to all carriers operating on the new route during the period of its operation.

The discount is not granted to carriers that operated on the route within two schedule seasons preceding the planned date of commencement of flights.

The value of the discount granted for the period of operation of a new route shall depend on the weekly frequency of landings and shall take the following form:

weekly frequency of operations (landings)	discount in the first 3 months	discount from month 4 to month 12	discount in the second year	discount in the third year
1 - 2	99%	30%	20%	10%
3 - 4	99%	40%	30%	20%
more than 4	99%	50%	40%	30%

7.3. An aeroplane user making a long-distance flight on an aeroplane whose maximum take-off weight (MTOW) exceeds 100 tonnes, is eligible to a discount from the fee specified in point 3.2 of the tariff list. The discounted fee shall be calculated in accordance with the following formula:

$$\text{LANDING FEE} = [100 * \text{PLN } 32.00] + [(MTOW-100) * 50\% * \text{PLN } 32.00]$$

7.4. An aeroplane user performing a cargo flight is eligible to a discount amounting to 50% of the fee specified in point 3.2 of the tariff list.

7.5. An airport user having its operational base at MPL Kraków-Balice is eligible to a discount amounting to 99% of the fee specified in Article 4.1 of the tariff, limited in time, for a period of 5 years.

7.6. The discounts set forth in points 7.1. and 8.2. above shall not apply to charter flights.

On Kraków-Balice aerodrome taxes are not charged from aerodrome user performing tasks in the public interest associated with the performance of a flight:

1. aimed at the prevention or removal of the consequences of natural disasters and saving the life or health of people, unless the flight is performed as part of a business activity, to be confirmed by:

a) flight status:

- HOSP (the flight of an aircraft performed to provide medical help, reported by suitable medical services), or
- SAR (the flight of an aircraft engaged in a search and rescue operation), or
- HUM (the flight of an aircraft taking part in a humanitarian operation), or

b) a suitable note in the flight plan.

2. in the cases of border protection, provision of state security or public order, as confirmed by:

a) flight status:

- STATE (the flight of a state and civilian aircraft on military, police, customs or border guard missions), or
- GARDA (password on which an aircraft performs tasks associated with public security, public order and border protection), or

b) a suitable note in the flight plan;

3. exclusively for the purpose of carrying, under an official mission, of a reigning monarch and his or her closest family, a head of state, a chairman of a parliament or its chamber, a head of government or a person holding an equivalent position, as confirmed by:

Calculator of airport fees can be found here: <https://www.lotnisko-chopina.pl/pl/kalkulator-oplat-lotniskowych.html>

No noise charges reported.

1 € = 4.293 PLN



Data sources used	Airport charges tariff <a href="http://www.krakowairport.pl/pl/b2b,c56/uslugi-lotnicze,c57/bettercountonnumbers,c58/oplaty,c61/">http://www.krakowairport.pl/pl/b2b,c56/uslugi-lotnicze,c57/bettercountonnumbers,c58/oplaty,c61/</a>
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Charges at the Kraków airport																																																																																																																																
Type of tax/charge	Infrastructure charges																																																																																																																															
Country/region	Poland																																																																																																																															
Transport mode	aviation																																																																																																																															
Transport means	Passenger planes																																																																																																																															
Description of the scheme	After completing consultation process, in accordance with Regulation of the Minister of Transport, Construction and Maritime Affairs concerning ground handling services at airports, Krakow Airport introduces updated documents: List of elements of Centralised Infrastructure at John Paul II International Airport Kraków - Balice and Regulations for the use of John Paul II International Airport Kraków - Balice. The documentation became effective on 17 September 2015. In the attachment, you will also find a price list for the use of centralized infrastructure of Krakow Airport.																																																																																																																															
Responsible authority	John Paul II International Airport Kraków - Balice																																																																																																																															
Rates of charges	<table><tr><th colspan="6">TABLE 1. CHARGE FOR USING CENTRALIZED INFRASTRUCTURE</th></tr><tr><th>activity type</th><th>centralized infrastructure element</th><th colspan="3">calculation method</th><th>net price</th></tr><tr><td rowspan="6">cat. 2 cat. 3</td><td rowspan="3">PASSENGER AND BAGGAGE CHECK-IN SYSTEM WITH CUTE AND THE AUDIOVISUAL SYSTEM</td><td>under</td><td>90 000</td><td>departing passengers per each DEPARTING PASSENGER</td><td>2,65 zł</td></tr><tr><td>90 001</td><td>130 000</td><td>departing passengers per each DEPARTING PASSENGER</td><td>2,43 zł</td></tr><tr><td>over</td><td>130 001</td><td>departing passengers per each DEPARTING PASSENGER</td><td>2,21 zł</td></tr><tr><td rowspan="3">BAGGAGE TRANSPORT SYSTEM WITH SORTING AREAS</td><td>under</td><td>90 000</td><td>departing passengers per each DEPARTING PASSENGER</td><td>1,96 zł</td></tr><tr><td>90 001</td><td>130 000</td><td>departing passengers per each DEPARTING PASSENGER</td><td>1,80 zł</td></tr><tr><td>over</td><td>130 001</td><td>departing passengers per each DEPARTING PASSENGER</td><td>1,63 zł</td></tr><tr><td></td><td>PLATFORM/JETWAY FOR PASSENGERS</td><td colspan="3">for each platform/jetway usage</td><td>150,00 zł</td></tr><tr><td></td><td rowspan="2">PARKING SPACES IN THE AIRSIDE AREA</td><td colspan="3">per one space for a passenger vehicle</td><td>100,00 zł</td></tr><tr><td></td><td colspan="3">per 1 m² of space for other vehicles and equipment</td><td>2,00 zł</td></tr><tr><td></td><td>WATER</td><td colspan="3">per cubic meter of water consumed</td><td>2,76 zł</td></tr><tr><td></td><td>MOBILE RADIO COMMUNICATIONS SYSTEM</td><td colspan="3">per one unit provided</td><td>313,36 zł</td></tr></table> <table><tr><th colspan="4">TABLE 2. CHARGE FOR ACCESS TO EQUIPMENT, FACILITIES AND SURFACES OF THE AIRPORT</th></tr><tr><th>activity type</th><th>access</th><th colspan="2">calculation method</th><th>net price</th></tr><tr><td rowspan="3">type 1</td><td rowspan="3">FOR THE PURPOSE OF PROVIDING GENERAL ADMINISTRATIVE AND ECONOMIC SERVICES PERFORMED IN THE INTEREST OF AIRPORT USERS</td><td colspan="2">flat-rate from 1 to 10 operations</td><td>600,00 zł</td></tr><tr><td colspan="2">11-20 operations, per operation</td><td>50,00 zł</td></tr><tr><td colspan="2">over 21 operations, per operation</td><td>45,00 zł</td></tr><tr><td>type 2</td><td>FOR HANDLING OF PASSENGERS</td><td colspan="2">departing passenger</td><td>1,00 zł</td></tr><tr><td>type 4</td><td>FOR HANDLING OF GOODS</td><td colspan="2">awb air waybill</td><td>18,00 zł</td></tr><tr><td>type 5</td><td>FOR HANDLING ON APRON</td><td colspan="2">per each commenced mtow ton of handled aircraft</td><td>0,20 zł</td></tr><tr><td>type 6</td><td>FOR HANDLING AIRCRAFT AS REGARDS THE PROVISION OF CLEANING SERVICES</td><td colspan="2">% of net air turnover</td><td>5%</td></tr><tr><td>type 7</td><td>FOR THE SUPPLY OF AVIATION FUEL</td><td colspan="2">one litre of aviation fuel supplied</td><td>0,02 zł</td></tr><tr><td>type 10</td><td>FOR THE PROVISION OF GROUND TRANSPORT SERVICES</td><td colspan="2">for air operations (take-off)</td><td>20,00 zł</td></tr><tr><td>type 11</td><td>FOR ON-BOARD SUPPLIES</td><td colspan="2">% from air sales</td><td>5%</td></tr></table> <p>PRM charge Beginning from 1 April 2017 Kraków Airport introduces new PRM charge. The PRM charge at Międzynarodowy Port Lotniczy im. Jana Pawła II Kraków-Balice has been established at PLN 0,49 for each departing passenger.</p>					TABLE 1. CHARGE FOR USING CENTRALIZED INFRASTRUCTURE						activity type	centralized infrastructure element	calculation method			net price	cat. 2 cat. 3	PASSENGER AND BAGGAGE CHECK-IN SYSTEM WITH CUTE AND THE AUDIOVISUAL SYSTEM	under	90 000	departing passengers per each DEPARTING PASSENGER	2,65 zł	90 001	130 000	departing passengers per each DEPARTING PASSENGER	2,43 zł	over	130 001	departing passengers per each DEPARTING PASSENGER	2,21 zł	BAGGAGE TRANSPORT SYSTEM WITH SORTING AREAS	under	90 000	departing passengers per each DEPARTING PASSENGER	1,96 zł	90 001	130 000	departing passengers per each DEPARTING PASSENGER	1,80 zł	over	130 001	departing passengers per each DEPARTING PASSENGER	1,63 zł		PLATFORM/JETWAY FOR PASSENGERS	for each platform/jetway usage			150,00 zł		PARKING SPACES IN THE AIRSIDE AREA	per one space for a passenger vehicle			100,00 zł		per 1 m² of space for other vehicles and equipment			2,00 zł		WATER	per cubic meter of water consumed			2,76 zł		MOBILE RADIO COMMUNICATIONS SYSTEM	per one unit provided			313,36 zł	TABLE 2. CHARGE FOR ACCESS TO EQUIPMENT, FACILITIES AND SURFACES OF THE AIRPORT				activity type	access	calculation method		net price	type 1	FOR THE PURPOSE OF PROVIDING GENERAL ADMINISTRATIVE AND ECONOMIC SERVICES PERFORMED IN THE INTEREST OF AIRPORT USERS	flat-rate from 1 to 10 operations		600,00 zł	11-20 operations, per operation		50,00 zł	over 21 operations, per operation		45,00 zł	type 2	FOR HANDLING OF PASSENGERS	departing passenger		1,00 zł	type 4	FOR HANDLING OF GOODS	awb air waybill		18,00 zł	type 5	FOR HANDLING ON APRON	per each commenced mtow ton of handled aircraft		0,20 zł	type 6	FOR HANDLING AIRCRAFT AS REGARDS THE PROVISION OF CLEANING SERVICES	% of net air turnover		5%	type 7	FOR THE SUPPLY OF AVIATION FUEL	one litre of aviation fuel supplied		0,02 zł	type 10	FOR THE PROVISION OF GROUND TRANSPORT SERVICES	for air operations (take-off)		20,00 zł	type 11	FOR ON-BOARD SUPPLIES	% from air sales		5%
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TABLE 2. CHARGE FOR ACCESS TO EQUIPMENT, FACILITIES AND SURFACES OF THE AIRPORT																																																																																																																																
activity type	access	calculation method		net price																																																																																																																												
type 1	FOR THE PURPOSE OF PROVIDING GENERAL ADMINISTRATIVE AND ECONOMIC SERVICES PERFORMED IN THE INTEREST OF AIRPORT USERS	flat-rate from 1 to 10 operations		600,00 zł																																																																																																																												
		11-20 operations, per operation		50,00 zł																																																																																																																												
		over 21 operations, per operation		45,00 zł																																																																																																																												
type 2	FOR HANDLING OF PASSENGERS	departing passenger		1,00 zł																																																																																																																												
type 4	FOR HANDLING OF GOODS	awb air waybill		18,00 zł																																																																																																																												
type 5	FOR HANDLING ON APRON	per each commenced mtow ton of handled aircraft		0,20 zł																																																																																																																												
type 6	FOR HANDLING AIRCRAFT AS REGARDS THE PROVISION OF CLEANING SERVICES	% of net air turnover		5%																																																																																																																												
type 7	FOR THE SUPPLY OF AVIATION FUEL	one litre of aviation fuel supplied		0,02 zł																																																																																																																												
type 10	FOR THE PROVISION OF GROUND TRANSPORT SERVICES	for air operations (take-off)		20,00 zł																																																																																																																												
type 11	FOR ON-BOARD SUPPLIES	% from air sales		5%																																																																																																																												
Other issues	1 € = 4.293 PLN																																																																																																																															



	Calculator of airport fees can be found here: <a href="https://www.lotnisko-chopina.pl/pl/kalkulator-oplat-lotniskowych.html">https://www.lotnisko-chopina.pl/pl/kalkulator-oplat-lotniskowych.html</a>
Data sources used	Airport charges tariff <a href="http://www.krakowairport.pl/pl/b2b,c56/uslugi-lotnicze,c57/bettercountonnumbers,c58/oplaty,c61/">http://www.krakowairport.pl/pl/b2b,c56/uslugi-lotnicze,c57/bettercountonnumbers,c58/oplaty,c61/</a>

Charges at the Kraków airport	
Type of tax/charge	Navigation charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	
Responsible authority	Polish Air Navigation Services Agency (PANSa)
Rates of charges	<p><b><u>TNC - unit rates for terminal navigation service charge in 2017</u></b></p> <p>Two separate charging zones were established in FIR Warsaw on 15 December 2016 by the President of Polish Civil Aviation Authority.</p> <p>Two unit rates shall be used for the calculation of terminal charges <b>TNC</b>.</p> <p><b>PLN 840.08</b> for the following airports:</p> <p><b>EPBY</b> Bydgoszcz – Szwedzów  <b>EPGD</b> Gdańsk - Lech Wałęsa  <b>EPKK</b> Kraków - Balice</p> <p>The approved rates shall enter into force as of 1 January 2017.</p> <p>2016 unit rate for terminal navigation service charge (for one common charging zone) amounted to PLN 772.54.</p> <p>The charge for TNC is calculated, billed and collected by PANSa itself according to the following formula:</p> $TNC \text{ charge} = \text{unit rate} \times (MTOW/50)^{0.7}$
Other issues	1 € = 4.293 PLN
Data sources used	<a href="http://www.pansa.pl/aap/2017/stawki_2017_eng.pdf">http://www.pansa.pl/aap/2017/stawki_2017_eng.pdf</a>

Charges at the Warsaw airport	
Type of tax/charge	Airport charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	

	<p>Airport charges are levied for the use of facilities, systems or services provided by PPL, connected with aircraft take-off, landing, lighting and parking operations or processing of passengers. The airport charges are levied irrespective of air navigation charges, ground handling charges, fees for access to airport systems and spaces and centralised infrastructure charges, PRM charge, coordination fees or charges for other services not specified in this document.</p> <p>The airport charges for standard services include:</p> <ul style="list-style-type: none"><li>a) landing charge,</li><li>b) noise charge,</li><li>c) passenger charge,</li><li>d) parking charge,</li><li>e) hangar charge.</li></ul> <p>Airport charges for additional services include:</p> <ul style="list-style-type: none"><li>a) the charge for securing the aircraft refuelling process,</li><li>b) the charge for additional securing of an aircraft.</li></ul> <p>The passenger charge covers provision and maintenance of Warsaw Chopin Airport facilities and systems connected with processing of departing, arriving and transfer passengers, in order for them to commence, complete or continue their air travel as well as related standard services provided by airport units in connection therewith, excluding ground handling services, including standard security services and passenger and baggage screening.</p> <p>The passenger charge is not collected for:</p> <ul style="list-style-type: none"><li>a) direct transit passengers,</li><li>b) children under 2.</li></ul>																																																																																																			
Responsible authority	'Polish Airports' State Enterprise, PPL (Chopin airport in Warsaw)																																																																																																			
Rates of charges	<p><b>Landing charges per maximum take-off mass (MTOM)</b></p> <table><tr><th colspan="2">Charge calculation unit</th><th>Charge rate</th></tr><tr><td colspan="2">for aircraft with MTOM up to 5 tonnes (excluding helicopters)</td><td></td></tr><tr><td colspan="2">for each landing (irrespective of an aircraft's MTOM)</td><td>PLN 200.00</td></tr><tr><td colspan="2">for aircraft with MTOM over 5 tonnes (excluding helicopters)</td><td></td></tr><tr><td rowspan="2">for each tonne or part of a tonne of an aircraft's MTOM</td><td>for tonnes up to 100 tonnes</td><td>PLN 40.00</td></tr><tr><td>for tonnes over 100 tonnes</td><td>PLN 20.00</td></tr><tr><td colspan="2">for helicopters</td><td></td></tr><tr><td colspan="2">for each tonne or part of a tonne of MTOM</td><td>PLN 21.00</td></tr></table> <p><b>Noise charges</b></p> <table><tr><th rowspan="2">Time of landing (local time)</th><th rowspan="2">Noise category</th><th colspan="3">Time of take-off (local time)</th></tr><tr><th>06:00-21:59</th><th>22:00-23:59 or 05:00-5:59</th><th>0:00-04:59</th></tr><tr><td rowspan="5">06:00-21:59</td><td>1</td><td>PLN 0.00</td><td>PLN 2.00</td><td>PLN 6.70</td></tr><tr><td>2</td><td>PLN 0.00</td><td>PLN 4.80</td><td>PLN 16.00</td></tr><tr><td>3</td><td>PLN 0.00</td><td>PLN 8.70</td><td>PLN 29.00</td></tr><tr><td>4</td><td>PLN 6.50</td><td>PLN 22.80</td><td>PLN 68.30</td></tr><tr><td>5</td><td>PLN 9.00</td><td>PLN 31.50</td><td>PLN 94.50</td></tr><tr><td rowspan="5">22:00-23:59 or 05:00-05:59</td><td>1</td><td>PLN 2.00</td><td>PLN 4.00</td><td>PLN 8.70</td></tr><tr><td>2</td><td>PLN 4.80</td><td>PLN 9.60</td><td>PLN 20.80</td></tr><tr><td>3</td><td>PLN 8.70</td><td>PLN 17.40</td><td>PLN 37.70</td></tr><tr><td>4</td><td>PLN 22.80</td><td>PLN 39.00</td><td>PLN 84.50</td></tr><tr><td>5</td><td>PLN 31.50</td><td>PLN 54.00</td><td>PLN 117.00</td></tr><tr><td rowspan="5">0:00-04:59</td><td>1</td><td>PLN 6.70</td><td>PLN 8.70</td><td>PLN 13.40</td></tr><tr><td>2</td><td>PLN 16.00</td><td>PLN 20.80</td><td>PLN 32.00</td></tr><tr><td>3</td><td>PLN 29.00</td><td>PLN 37.70</td><td>PLN 58.00</td></tr><tr><td>4</td><td>PLN 68.30</td><td>PLN 84.50</td><td>PLN 130.00</td></tr><tr><td>5</td><td>PLN 94.50</td><td>PLN 117.00</td><td>PLN 180.00</td></tr></table> <p><b>Passenger charge</b></p> <table><tr><th rowspan="2">for each passenger travelling on a flight checked-in at</th><th>Terminal A</th><th>PLN 60.00</th></tr><tr><th>General Aviation Terminal</th><th>PLN 200.00</th></tr></table> <p><b>Parking fees</b></p>	Charge calculation unit		Charge rate	for aircraft with MTOM up to 5 tonnes (excluding helicopters)			for each landing (irrespective of an aircraft's MTOM)		PLN 200.00	for aircraft with MTOM over 5 tonnes (excluding helicopters)			for each tonne or part of a tonne of an aircraft's MTOM	for tonnes up to 100 tonnes	PLN 40.00	for tonnes over 100 tonnes	PLN 20.00	for helicopters			for each tonne or part of a tonne of MTOM		PLN 21.00	Time of landing (local time)	Noise category	Time of take-off (local time)			06:00-21:59	22:00-23:59 or 05:00-5:59	0:00-04:59	06:00-21:59	1	PLN 0.00	PLN 2.00	PLN 6.70	2	PLN 0.00	PLN 4.80	PLN 16.00	3	PLN 0.00	PLN 8.70	PLN 29.00	4	PLN 6.50	PLN 22.80	PLN 68.30	5	PLN 9.00	PLN 31.50	PLN 94.50	22:00-23:59 or 05:00-05:59	1	PLN 2.00	PLN 4.00	PLN 8.70	2	PLN 4.80	PLN 9.60	PLN 20.80	3	PLN 8.70	PLN 17.40	PLN 37.70	4	PLN 22.80	PLN 39.00	PLN 84.50	5	PLN 31.50	PLN 54.00	PLN 117.00	0:00-04:59	1	PLN 6.70	PLN 8.70	PLN 13.40	2	PLN 16.00	PLN 20.80	PLN 32.00	3	PLN 29.00	PLN 37.70	PLN 58.00	4	PLN 68.30	PLN 84.50	PLN 130.00	5	PLN 94.50	PLN 117.00	PLN 180.00	for each passenger travelling on a flight checked-in at	Terminal A	PLN 60.00	General Aviation Terminal	PLN 200.00
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Charge calculation unit		Charge rate
<b>for aircraft with MTOM up to 5 tonnes</b>		
<b>for parking up to 12 hours</b>		
for each hour of parking or part thereof		<b>PLN 3.50</b>
<b>for parking over 12 hours</b>		
for each 24-hour period of parking or part thereof		<b>PLN 56.00</b>
<b>for aircraft with MTOM over 5 tonnes</b>		
<b>for parking up to 12 hours</b>		
for each tonne or part of a tonne of an aircraft's MTOM and each hour of parking or part thereof		<b>PLN 0.70</b>
<b>for parking over 12 hours</b>		
for each tonne or part of a tonne of an aircraft's MTOM and each 24-hour parking period or part thereof		<b>PLN 11.20</b>
<p>No charge is payable for parking up to 3 hours.</p> <p>The parking time is the period from the moment an aircraft stops at an apron after landing to the moment it starts taxiing or begins to be towed for take-off or to a de-icing stand prior to take-off. Change of parking stand constitutes a continuation of a commenced parking period, and the time of taxiing or towing of aircraft between stands is included in the total parking time, subject to point 2.4.5. If parking has to be continued after de-icing, the time from the moment the aircraft returns to and stops at a parking apron until it starts taxiing or begins to be towed again for take-off or to a de-icing apron prior to take-off is added to the total parking time.</p> <p>The calculation of parking time does not include:</p> <p>a) night time (22:00-05:59 local time); regardless of the place of parking the exclusion is only applicable during the first night of parking of a given aircraft,</p> <p>b) the time from the moment the aircraft starts taxiing or is towed off to a PPL hangar or outside PPL-operated part of the airport until the aircraft returns to and stops at a parking apron.</p>		
<b>Hangar charge</b>		
Charge calculation unit		Charge rate
for parking up to 3 hours		
for each tonne or part of a tonne of an aircraft's MTOM and each hour of parking or part thereof		<b>PLN 37.00</b>
for parking over 3 hours up to 1 month		
for each tonne or part of a tonne of an aircraft's MTOM and each 24-hour period or part thereof		<b>PLN 111.00</b>
<p><b>PRM charge</b></p> <p>The PRM Charge is levied on air carriers and other airport users and amounts to <b>PLN 0.51</b> for each passenger departing from Warsaw Chopin Airport for whom the passenger charge is paid.</p>		
<b>Other issues</b>	<p>The goods and services tax (VAT) is added to the applicable charges in the amount specified in the regulations of the Polish law effective on the day the service is provided. On the date of publication of this document, VAT of 0% applies to services provided to air carriers operating mainly international transport. A 23% VAT applies to other services.</p> <p>The 0% VAT rate can be applied if:</p> <p>a) the carrier is entered on the list of air carriers operating mainly international flights, announced by the President of the Polish Civil Aviation Authority – with respect to carriers having their business seat on the territory of Poland,</p> <p>b) the carrier is authorised to operate international flights pursuant to an appropriate deed issued by the relevant authority of the state where the given carrier has its seat, in particular a concession or an air carrier certificate, or if the carrier is entered on the list of air carriers operating mainly international flights, announced by the relevant authority of the state where the given carrier has its seat – with respect to carriers having their business seat outside Poland.</p>	
	<b>Discounts:</b>	

Discounts are given on an equal and non-discriminatory basis to all customers meeting the eligibility criteria specified below.

Discounts are given upon fulfilment of all detailed eligibility criteria for each discount and additional eligibility criteria specified in point 4.9.

The discounts on airport charges referred to in points 4.2. and 4.4. are given to an air carrier only in respect of scheduled passenger flights, operated by this carrier on a given route with a frequency of at least one flight per week, if the carrier offers for sale to the public an average of at least 25% of passenger seats in a calendar month offered by the carrier on these flights on a given route. The carrier shall provide access, whenever so required by PPL, to the carrier's internal documentation, confirming the fulfilment of the requirement regarding seats offered for sale to the public.

The discounts referred to in points 4.4. and 4.6. are given provided that the growths recorded by the carrier, making the carrier eligible for those discounts, do not result from an organisational takeover of another carrier or operational takeover of flights and transport services operated by this carrier, under an agreement between such carriers.

The new route discount on the landing charge is as follows:

Year of operation on a new route	1	2	3	4	5
Rate of discount:					
on intra-European route	85%	75%	50%	50%	25%
on non-European route	99%	99%	80%	60%	30%

The new route discount on the passenger charge is as follows:

Year of operation on a new route	1	2	3
Rate of discount:			
on intra-European route	30%	20%	10%
on non-European route	60%	40%	20%

The discount is given upon prior calculation of the discount for transfer passengers, only for routes on which the first scheduled passenger flight was performed not earlier than in the Winter 2015/16 season.

A new route is considered a route from Warsaw Chopin Airport to an airport to which no scheduled passenger flights were operated within 1 year prior to the commencement of services on such route.

The discount for transfer passengers applies to the passenger charge and amounts to PLN 50.

The increased passenger traffic discount on the passenger charge is given upon prior calculation of the discount for transfer passengers, for each passenger for whom the passenger charge is paid, carried additionally in a given schedule season, as compared with the corresponding previous season (winter season compared with the previous winter season and summer season with the previous summer season) by a carrier fulfilling the eligibility criteria specified in point 4.1.3., subject to point 4.1.4.

The discount is granted if the carrier carries, as part of schedule traffic, at least 35 000 departing passengers subject to passenger charge in the Winter season and at least 52 500 passengers in the Summer season in each of the two corresponding schedule seasons preceding the season for which the discount is granted.

Amount of discount (depending on the schedule season)		Eligibility criteria		
		Required number of seasons of growth in the number of departing passengers subject to passenger charge in scheduled flights of a given carrier compared with the corresponding previous season	Required growth of departing passengers subject to passenger charge in scheduled flights of a given carrier in the previous season compared with the preceding corresponding season	
WINTER	SUMMER		WINTER	SUMMER
90%	80%	Growth in the previous two seasons (Winter or Summer)	over 30 000	over 45 000
70%	60%		20 001 - 30 000	30 001 - 45 000
55%	45%		10 001 - 20 000	15 001 - 30 000
30%	20%		5 001 - 10 000	7 501 - 15 000
30%	20%	Growth in the last season only	over 5 000	over 7 500

	The new all cargo route discount on the landing charge is as follows:											
	<table><tr><th>Year of operation on a new route</th><th>1</th><th>2</th><th>3</th></tr><tr><td>Rate of discount</td><td>50%</td><td>50%</td><td>25%</td></tr></table>				Year of operation on a new route	1	2	3	Rate of discount	50%	50%	25%
Year of operation on a new route	1	2	3									
Rate of discount	50%	50%	25%									
	<p>The discount is given for launching all cargo aircraft operated scheduled flights on a new non-European route, to any air carrier, irrespective of granting the discount to other carriers operating the route, provided that all of the following requirements are met:</p> <p>a) the carrier operates all cargo scheduled flights from Warsaw Chopin Airport to an airport to which no such services were operated within 1 year prior to the commencement of services on a given route,</p> <p>b) scheduled flights on this route are operated with a frequency of at least one flight per week.</p> <p>The discount in respect of a given route is valid as of the day the first scheduled all-cargo flight on this route is performed.</p> <p>The discount for increase of all cargo operations amounts to <b>25%</b> of the landing charge.</p> <p>The discount is given to an air carrier in respect of each subsequent commercial landing of an all cargo aircraft performed in a given schedule season after the number of such landings performed by this carrier in the previous corresponding schedule season is exceeded, subject to point 4.1.4. The discount applies to commercial landing operations only, once the total MTOM tonnage of all cargo aircraft in commercial landing operations performed by a given carrier in the schedule season to which the discount applies exceeds such tonnage in the previous corresponding schedule season. Operations performed on new all cargo routes are not included in growth calculation.</p> <p>The discount is given to carriers who performed at least 60 landing operations with all cargo aircraft in the season to which the discount applied in the case of the Winter season, and 90 such operations in the case of the Summer season.</p> <p><b>1 € = 4,293 PLN</b></p>											
Data sources used	<ul style="list-style-type: none"><li>- <a href="https://www.lotnisko-chopina.pl/en/charges.html#tab96">https://www.lotnisko-chopina.pl/en/charges.html#tab96</a></li><li>- <a href="https://www.lotnisko-chopina.pl/pl/kalkulator-oplat-lotniskowych.html">https://www.lotnisko-chopina.pl/pl/kalkulator-oplat-lotniskowych.html</a></li></ul>											

Charges at the Warsaw airport	
Type of tax/charge	Infrastructure charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	<p><b>Fee for the use of airport infrastructure:</b></p> <p>This tariff of infrastructure charges (hereinafter referred to as the Tariff) determines the rules of calculating and collecting fees for access to airport installations and spaces and charges for the use of centralized infrastructure at Warsaw Chopin Airport, based on currently effective law on ground handling services at Polish airports, i.e. the 'Aviation Law Act' of July 3 2002 (hereinafter referred to as the Act) and the Regulation of the Minister of Transport, Construction and Maritime Economy of 19 November 2013 on airport ground handling (hereinafter referred to as the Regulation) and additional services.</p> <p>The fee is calculated for the access to airport installations and spaces for passenger handling in General Aviation Terminal.</p> <p>The fee has been set in relation to the total usage and maintenance costs, permanent readiness to render services, including fire prevention, security, as well as maintenance and depreciation of the building and equipment of the General Aviation Terminal, including the water and sewage system, power and telecommunications system, broadcasting system and ventilation/air conditioning and access and service roads along with associated systems for the transport of passengers and baggage to/from the General Aviation Terminal.</p> <p>The fee is payable on a lump-sum basis, depending on the number of departing passengers handled during a calendar month in the General Aviation Terminal by the ground handling agent or self-handler, excluding children under two and direct transit passengers.</p> <p><b>Fee for ground handling and supervision</b></p>

	<p>The fee is incurred for the access to airport installations and spaces for ground handling administration and supervision services – refers to the categories of activities specified in point 1) art. 176 of the Act.</p> <p>The fee has been set in relation to the total costs of usage, service, maintenance and depreciation of areas in Terminal A and General Aviation Terminal restricted areas (excluding facilities leased under separate agreements with the airport operator) including the following systems: water and sewage, power, heating and ventilation, telecommunication, related to permanent readiness to render services, including medical aid, fire prevention and security.</p> <p>The fee is calculated as a lump-sum depending on the number of monthly take-offs performed by airport users to whom the ground handling agent provides category 1 services.</p>																		
Responsible authority	'Polish Airports' State Enterprise, PPL (Chopin airport in Warsaw)																		
Rates of charges	<p>Fee for the use of airport infrastructure:</p> <table border="1"> <thead> <tr> <th>Fee calculation unit</th><th>Rate of fee</th></tr> </thead> <tbody> <tr> <td>up to 500 departing passengers</td><td>PLN 2500.00</td></tr> <tr> <td>over 500 departing passengers</td><td>PLN 3500.00</td></tr> </tbody> </table> <p>Fee for ground handling and supervision</p> <table border="1"> <thead> <tr> <th>Fee calculation unit</th><th>Rate of fee</th></tr> </thead> <tbody> <tr> <td>from 1 to 30 take-off operations during a month performed by airport users to whom the ground handling agent renders category 1 services</td><td>PLN 450.00</td></tr> <tr> <td>from 31 to 60 take-off operations during a month performed by airport users to whom the ground handling agent renders category 1 services</td><td>PLN 570.00</td></tr> <tr> <td>over 60 take-off operations during a month performed by airport users to whom the ground handling agent renders category 1 services</td><td>PLN 740.00</td></tr> </tbody> </table> <p><b>Charge for the use of airport facilities for the provision of aircraft guarding services</b></p> <table border="1"> <thead> <tr> <th>Charge calculation unit</th><th>Rate of charge</th></tr> </thead> <tbody> <tr> <td>per each parking of an aircraft, during which aircraft guarding services are provided</td><td>PLN 250.00</td></tr> </tbody> </table>	Fee calculation unit	Rate of fee	up to 500 departing passengers	PLN 2500.00	over 500 departing passengers	PLN 3500.00	Fee calculation unit	Rate of fee	from 1 to 30 take-off operations during a month performed by airport users to whom the ground handling agent renders category 1 services	PLN 450.00	from 31 to 60 take-off operations during a month performed by airport users to whom the ground handling agent renders category 1 services	PLN 570.00	over 60 take-off operations during a month performed by airport users to whom the ground handling agent renders category 1 services	PLN 740.00	Charge calculation unit	Rate of charge	per each parking of an aircraft, during which aircraft guarding services are provided	PLN 250.00
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per each parking of an aircraft, during which aircraft guarding services are provided	PLN 250.00																		
Other issues	VAT applies in accordance with general provisions. Generally, for ticket prices for international flights it is 0% and for domestic flights 8%. 1 € = 4.293 PLN																		
Data sources used	Airport charges tariff <a href="https://www.lotnisko-chopina.pl/en/charges.html#tab97">https://www.lotnisko-chopina.pl/en/charges.html#tab97</a>																		

Charges at the Warsaw airport	
Type of tax/charge	Navigation charges
Country/region	Poland
Transport mode	aviation
Transport means	Passenger planes
Description of the scheme	Navigation charges
Responsible authority	Polish Air Navigation Services Agency (PANSa)

Rates of charges	<p align="center"><b><u>ENR - unit rate for en-route service charge in 2017</u></b></p> <p>Pursuant to the binding regulations the unit rate of the en-route service charge (ENR) proposed by Poland has been analysed and approved by the enlarged Commission of the European Organization for the Safety of Air Navigation – EUROCONTROL in the following amount:</p> <p><b>ENR</b> – the basic unit rate of the en-route charge for 2017 amounts to <b>PLN 185,47</b> (equal to EUR 42,96 at exchange rate 1 EUR=4.31698 PLN). Additionally, an administrative charge of <b>EUR 0,07</b> per service unit shall be added to the unit rate and collected by CRCO for the maintenance of multilateral en-route charging system. Basic unit rates are adjusted every month by recalculation of an exchange rate between the euro and Polish Zloty (PLN - the national currency). The actual and historical monthly adjusted unit rates can be found at <a href="http://www.eurocontrol.int/services/monthly-adjusted-unit-rates">http://www.eurocontrol.int/services/monthly-adjusted-unit-rates</a></p> <p>The en-route charge is calculated, billed and collected on behalf of PANSa by Central Route Charges Office of EUROCONTROL in accordance with the following formula:</p> $\text{ENR charge} = \text{unit rate} \times \text{flown distance in km}/100 \times \sqrt{\text{MTOW}/50}$ <p align="center"><b><u>TNC - unit rates for terminal navigation service charge in 2017</u></b></p> <p>Two separate charging zones were established in FIR Warsaw on 15 December 2016 by the President of Polish Civil Aviation Authority.</p> <p>Two unit rates shall be used for the calculation of terminal charges <b>TNC</b>.</p> <p>The new unit rates are presented below:</p> <ol style="list-style-type: none"> <li><b>PLN 477.28</b> for Warsaw Chopin Airport;</li> </ol> <p>The approved rates shall enter into force as of 1 January 2017.</p> <p>2016 unit rate for terminal navigation service charge (for one common charging zone) amounted to PLN 772.54.</p> <p>The charge for TNC is calculated, billed and collected by PANSa itself according to the following formula:</p> $\text{TNC charge} = \text{unit rate} \times (\text{MTOW}/50)^{0.7}$
Other issues	1 € = 4.293 PLN
Data sources used	Airport charges tariff <a href="http://www.pansa.pl/aap/2017/stawki_2017_eng.pdf">http://www.pansa.pl/aap/2017/stawki_2017_eng.pdf</a>



**22 PORTUGAL****22.1 Road**

<b>Portugal – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	Portugal
Transport mode	Road
Transport means	All road 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)	Volume of fuel purchased
Charge structure and level	Excise duties: Unleaded petrol: 671.10 €/kl * Gas oil (propellant): 455.92 €/kl ** LPG (propellant): 271.24 €/ton *** Natural gas (propellant): 3.21 €/gigajoule  VAT: 23% rate applies to all fuel types  * includes road service contribution in the amount of 87.00 €/kl and CO <sub>2</sub> tax in the amount of 15.15 €/kl ** includes road service contribution in the amount of 111.00 €/kl and CO <sub>2</sub> tax in the amount of 16,51 €/kl *** includes road service contribution in the amount of 123.00 €/ton and CO <sub>2</sub> tax in the amount of 19.36 €/ton **** includes CO <sub>2</sub> tax in the amount of 0.37 €/gigajoule
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

<b>Portugal – Road transport – Vehicle insurance taxation</b>	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Portugal
Transport mode	Road
Transport means	All road vehicles, as third party insurance is mandatory
Description	Different levels of charges depending on the type of insurance



of the scheme	
Responsible authority	National government
Charge base(s)	The insurance premium
Charge structure and level	Charges levied on the premiums for compulsory liability insurance are the following: <ul style="list-style-type: none"> <li>- a 9% stamp duty tax.</li> <li>- a 2.5% para-fiscal charge as a contribution to the National Institute of Medical Emergency (INEM).</li> <li>- a 2.5% para-fiscal charge as a contribution for the Motor Guarantee Fund (FGA).</li> <li>- a 0.21% para-fiscal charge destined to motor disaster prevention.</li> <li>- a 0.242% para-fiscal charge payable by the insurer destined to the Insurance Supervisory Authority (ASF).</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a>

Portugal – Road transport – Vehicle ownership taxation																																																																															
Type of tax/charge	Taxes applicable on the ownership of road vehicles																																																																														
Country/region	Portugal																																																																														
Transport mode	Road																																																																														
Transport means	All road vehicles																																																																														
Description of the scheme	A so-called 'circulation tax' - Imposto Único de Circulação (IUC) – is levied irrespective of the use made of the vehicle																																																																														
Responsible authority	National government																																																																														
Charge base(s)	For passenger cars, off-road vehicles and multipurpose vehicles weighing up to 2.5 tons, the IUC combines a cylinder capacity component with an environmental component (based on CO <sub>2</sub> -emissions). For other vehicles, the tax is based exclusively on gross weight.																																																																														
Charge structure and level	<p><b>Table A - Passenger cars, off-road vehicles and multipurpose vehicles up to 2,500kg registered from 1981 until 1 July 2007</b></p> <table><tr><th colspan="4">Type of fuel</th><th>Electricity</th><th colspan="3">Annual tax according to the year of registration (€)</th></tr><tr><th colspan="2">Petrol (cm³)</th><th colspan="2">Other (cm³)</th><th>Total voltage</th><th>After 1995</th><th>From 1990 to 1995</th><th>From 1981 to 1989</th></tr><tr><th>From</th><th>To</th><th>From</th><th>To</th><th></th><th></th><th></th><th></th></tr><tr><td>&lt; 1,000</td><td></td><td>&lt; 1,500</td><td></td><td>&lt; 100</td><td>17.73</td><td>11.18</td><td>7.85</td></tr><tr><td>1,000</td><td>1,300</td><td>1,500</td><td>2,000</td><td>&gt; 100</td><td>35.59</td><td>20.00</td><td>11.18</td></tr><tr><td>1,300</td><td>1,750</td><td>2,000</td><td>3,000</td><td></td><td>55.59</td><td>31.07</td><td>15.59</td></tr><tr><td>1,750</td><td>2,600</td><td>&gt; 3,000</td><td></td><td></td><td>141.04</td><td>74.39</td><td>32.15</td></tr><tr><td>2,600</td><td>3,500</td><td></td><td></td><td></td><td>256.12</td><td>139.47</td><td>71.02</td></tr><tr><td>&gt; 3500</td><td></td><td></td><td></td><td></td><td>456.33</td><td>234.41</td><td>107.71</td></tr></table>							Type of fuel				Electricity	Annual tax according to the year of registration (€)			Petrol (cm³)		Other (cm³)		Total voltage	After 1995	From 1990 to 1995	From 1981 to 1989	From	To	From	To					< 1,000		< 1,500		< 100	17.73	11.18	7.85	1,000	1,300	1,500	2,000	> 100	35.59	20.00	11.18	1,300	1,750	2,000	3,000		55.59	31.07	15.59	1,750	2,600	> 3,000			141.04	74.39	32.15	2,600	3,500				256.12	139.47	71.02	> 3500					456.33	234.41	107.71
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Table B - Passenger cars, off-road vehicles and multipurpose vehicles up to 2,500kg registered after 1 July 2007

Cylinder Capacity Component		Environmental Component	
Cylinder capacity (cm <sup>3</sup> )	Tax (€)	CO2 emission (g/km)	Tax (€)
< 1,250	28.29	< 120	58.05
1,250 to 1,750	56.78	120 to 180	86.98
1,750 to 2,500	113.45	180 to 250	188.90
> 2,500	388.27	> 250	323.60

To determine the total value of IUC, the value obtained from these tables must be multiplied by the following rates, depending on the year of purchase of vehicle:

Year of purchase (category B vehicle)	Coefficient
2007	1
2008	1.05
2009	1.10
2010 and after	1.15

Table C - All vehicles used for the carriage of goods, including cars and agricultural tractors whose maximum permissible weight exceeds 2,500 kg and trailers, except transport companies' fleets, are taxed on the gross weight of the vehicle according to the following tables (rates in euros):

Vehicles with gross weight < 12t

Gross weight (kg)	Annual tax (€)
< 2,500	32
From 2,501 to 3,500	52
From 3,501 to 7,500	124
From 7,501 to 11,999	201

Vehicles with gross weight ≥ 12t

	Year of first registration									
	Until 1990		From 1991 to 1993		From 1994 to 1996		From 1997 to 1999		From 2000 to now	
Suspension type	Air	Other	Air	Other	Air	Other	Air	Other	Air	Other
GVW (kg)	Annual tax (€)									
2 AXLES										
< 12,000	218	226	202	211	191	201	185	191	183	189
12,001-12,999	310	365	288	338	275	323	264	311	262	309
13,000-14,999	313	370	290	342	278	327	267	315	265	313
15,000-17,999	348	388	324	363	310	345	296	332	294	329
≥ 18,000	442	492	411	457	393	436	379	418	376	414
3 AXLES										
< 15,000	218	310	202	287	191	274	184	264	183	262
15,000-16,999	307	346	285	322	272	309	261	294	259	292
17,000-17,999	307	354	285	329	272	314	261	301	259	298
18,000-18,999	399	440	371	409	354	391	339	377	336	373
19,000-20,999	400	440	373	409	356	395	340	377	338	378
21,000-22,999	402	446	374	413	359	444	342	380	339	422
≥ 23,000	449	499	417	466	400	444	383	425	381	422
≥ 4 AXLES										
< 23,000	308	344	286	320	272	307	262	292	259	290
23,000-24,999	388	437	363	407	345	388	332	374	329	371

25,000-25,999	399	440	371	409	354	391	339	377	336	373
26,000-26,999	731	828	680	772	648	735	623	705	618	699
27,000-28,999	741	847	689	790	656	753	633	725	627	718
≥ 29,000	763	860	707	799	676	766	648	734	643	729

## Articulated vehicles

	Year of first registration									
	Until 1990		From 1991 to 1993		From 1994 to 1996		From 1997 to 1999		2000 to now	
Suspension type	Air	Other	Air	Other	Air	Other	Air	Other	Air	Other
GVW (kg)	Annual tax (€)									
2+1 AXLES										
< 12,000	217	219	201	203	190	193	184	186	182	185
12,001-17,999	300	370	282	342	270	326	261	314	259	312
18,000-24,999	399	470	374	436	359	416	345	401	341	398
25,000-25,999	430	481	405	448	386	426	374	410	372	407
≥ 26,000	802	883	753	821	719	785	693	752	689	746
2+2 AXLES										
< 23,000	296	340	280	317	267	301	258	290	257	288
23,000-25,999	384	433	362	405	342	386	333	372	331	369
26,000-30,999	732	834	686	777	653	741	634	712	628	705
31,000-32,999	791	856	742	796	707	763	685	731	680	725
≥ 33,000	841	1016	791	945	754	901	731	867	725	858
2+3 AXLES										
< 36,000	745	838	698	781	667	745	646	716	640	708
36,000- 37,999	822	892	774	836	738	798	713	774	706	768
≥ 38,000	852	1005	798	942	765	898	739	870	733	863
3+2 AXLES										
< 36,000	739	815	693	757	662	725	640	694	636	693
36,000-37,999	757	863	712	802	680	768	654	735	649	734
38,000-39,999	759	918	713	852	681	814	656	782	650	780
≥ 40,000	883	1135	829	1057	791	1010	768	969	760	968
≥ 3+3 AXLES										
< 36,000	691	818	647	763	619	726	599	697	592	692
36,000-37,999	814	904	766	840	730	813	705	773	699	766
38,000- 39,999	822	921	773	854	737	817	712	785	705	779
≥ 40,000	840	934	789	870	753	829	730	796	722	791

Table D - All vehicles used for the public transportation of goods (transport companies' fleets) are liable to this tax which depends on the gross weight of the vehicle according to the following tables (rates in euros)

## Vehicles with gross weight &lt; 12t

Gross weight (kg)	Annual tax (€)
< 2,500	17
2,501 to 3,500	29
3,501 to 7,500	64
7,501 to 11,999	107


Vehicles with a gross weight $\geq 12t$										
	Year of first registration									
	Until 1990		From 1991 to 1993		From 1994 to 1996		From 1997 to 1999		2000 to now	
Suspension type	Air	Other	Air	Other	Air	Air	Other	Air	Other	Air
GVW (kg)	Annual tax (€)									
<b>2 AXLES</b>										
< 12,000	126	130	118	122	112	116	108	111	107	110
12,000-12,999	147	190	138	179	132	171	128	166	127	165
13,000-14,999	149	191	140	180	134	172	130	167	129	165
15,000-17,999	182	264	171	246	164	236	158	228	156	227
> 18,000	214	333	200	314	191	299	185	289	183	287
<b>3 AXLES</b>										
< 14,999	125	150	117	141	111	135	107	131	106	130
15,000-16,999	149	193	140	181	134	173	130	168	129	167
17,000-17,999	149	193	140	181	134	173	130	168	129	167
18,000-18,999	179	255	169	238	160	228	156	221	154	219
19,000-20,999	179	255	169	238	160	228	156	221	154	219
21,000-22,999	181	272	170	256	163	243	157	235	156	233
> 23,000	271	339	255	319	242	305	235	293	233	291
<b><math>\geq 4</math> AXLES</b>										
< 22,999	149	189	140	178	134	130	130	165	129	164
23,000-24,999	210	252	196	237	187	226	182	219	180	218
25,000-25,999	239	278	225	261	215	247	208	240	207	238
26,000-26,999	388	486	365	455	348	436	336	420	333	417
27,000-28,999	391	487	367	458	349	437	337	421	335	418
> 29,000	440	655	412	616	395	588	381	569	378	564

	Articulated vehicles and combination vehicles																																																																																																																																																																																																																																																																																																																																																																									
	<table><tr><td></td><td colspan="10">Year of first registration</td></tr><tr><td></td><td colspan="2">Until 1990</td><td colspan="2">From 1991 to 1993</td><td colspan="2">From 1994 to 1996</td><td colspan="2">From 1997 to 1999</td><td colspan="2">2000 to now</td></tr><tr><td>Suspension type</td><td>Air</td><td>Other</td><td>Air</td><td>Other</td><td>Air</td><td>Air</td><td>Other</td><td>Air</td><td>Other</td><td>Air</td></tr><tr><td>GVW (kg)</td><td colspan="10">Annual tax (€)</td></tr><tr><td colspan="11">2+1 AXLES</td></tr><tr><td>12,000</td><td>124</td><td>125</td><td>116</td><td>116</td><td>110</td><td>110</td><td>107</td><td>107</td><td>106</td><td>106</td></tr><tr><td>12,001-17,999</td><td>147</td><td>188</td><td>138</td><td>177</td><td>132</td><td>169</td><td>128</td><td>164</td><td>127</td><td>163</td></tr><tr><td>18,000-24,999</td><td>189</td><td>248</td><td>178</td><td>233</td><td>165</td><td>223</td><td>165</td><td>216</td><td>164</td><td>214</td></tr><tr><td>25,000-25,999</td><td>239</td><td>353</td><td>225</td><td>331</td><td>209</td><td>316</td><td>209</td><td>307</td><td>207</td><td>304</td></tr><tr><td>&gt; 26,000</td><td>363</td><td>485</td><td>339</td><td>455</td><td>314</td><td>433</td><td>314</td><td>419</td><td>312</td><td>416</td></tr><tr><td colspan="11">2+2 AXLES</td></tr><tr><td>&lt; 22,999</td><td>147</td><td>188</td><td>138</td><td>177</td><td>132</td><td>170</td><td>128</td><td>164</td><td>127</td><td>163</td></tr><tr><td>23,000-24,999</td><td>178</td><td>237</td><td>168</td><td>223</td><td>159</td><td>213</td><td>154</td><td>207</td><td>153</td><td>205</td></tr><tr><td>25,000-25,999</td><td>208</td><td>250</td><td>194</td><td>235</td><td>186</td><td>225</td><td>180</td><td>218</td><td>178</td><td>216</td></tr><tr><td>26,000-28,999</td><td>299</td><td>418</td><td>280</td><td>393</td><td>267</td><td>376</td><td>259</td><td>363</td><td>257</td><td>361</td></tr><tr><td>29,000-30,999</td><td>360</td><td>478</td><td>336</td><td>449</td><td>321</td><td>428</td><td>311</td><td>414</td><td>309</td><td>411</td></tr><tr><td>31,000-32,999</td><td>424</td><td>562</td><td>399</td><td>528</td><td>381</td><td>502</td><td>369</td><td>486</td><td>366</td><td>483</td></tr><tr><td>&gt; 33,000</td><td>565</td><td>658</td><td>530</td><td>619</td><td>505</td><td>591</td><td>489</td><td>571</td><td>485</td><td>567</td></tr><tr><td colspan="11">2+3 AXLES</td></tr><tr><td>&lt; 35,999</td><td>415</td><td>477</td><td>390</td><td>448</td><td>372</td><td>426</td><td>361</td><td>413</td><td>358</td><td>410</td></tr><tr><td>36,000-37,999</td><td>445</td><td>626</td><td>417</td><td>587</td><td>398</td><td>561</td><td>385</td><td>543</td><td>382</td><td>538</td></tr><tr><td>&gt; 38,000</td><td>612</td><td>678</td><td>575</td><td>636</td><td>548</td><td>607</td><td>531</td><td>587</td><td>527</td><td>583</td></tr><tr><td colspan="11">3+2 AXLES</td></tr><tr><td>&lt; 35,999</td><td>352</td><td>411</td><td>330</td><td>386</td><td>316</td><td>369</td><td>306</td><td>356</td><td>304</td><td>353</td></tr><tr><td>36,000-37,999</td><td>422</td><td>552</td><td>397</td><td>518</td><td>379</td><td>494</td><td>368</td><td>478</td><td>365</td><td>474</td></tr><tr><td>38,000-39,999</td><td>554</td><td>649</td><td>521</td><td>610</td><td>496</td><td>583</td><td>481</td><td>564</td><td>476</td><td>559</td></tr><tr><td>&gt; 40,000</td><td>768</td><td>894</td><td>720</td><td>838</td><td>687</td><td>801</td><td>665</td><td>775</td><td>658</td><td>769</td></tr><tr><td colspan="11">≥ 3+3 AXLES</td></tr><tr><td>&lt; 35,999</td><td>293</td><td>382</td><td>275</td><td>359</td><td>263</td><td>341</td><td>255</td><td>330</td><td>252</td><td>328</td></tr><tr><td>36,000-37,999</td><td>385</td><td>478</td><td>363</td><td>449</td><td>345</td><td>428</td><td>333</td><td>414</td><td>331</td><td>411</td></tr><tr><td>38,000-39,999</td><td>449</td><td>484</td><td>421</td><td>453</td><td>402</td><td>432</td><td>390</td><td>418</td><td>386</td><td>415</td></tr><tr><td>&gt; 40,000</td><td>462</td><td>653</td><td>432</td><td>614</td><td>413</td><td>586</td><td>400</td><td>567</td><td>397</td><td>563</td></tr></table>											Year of first registration											Until 1990		From 1991 to 1993		From 1994 to 1996		From 1997 to 1999		2000 to now		Suspension type	Air	Other	Air	Other	Air	Air	Other	Air	Other	Air	GVW (kg)	Annual tax (€)										2+1 AXLES											12,000	124	125	116	116	110	110	107	107	106	106	12,001-17,999	147	188	138	177	132	169	128	164	127	163	18,000-24,999	189	248	178	233	165	223	165	216	164	214	25,000-25,999	239	353	225	331	209	316	209	307	207	304	> 26,000	363	485	339	455	314	433	314	419	312	416	2+2 AXLES											< 22,999	147	188	138	177	132	170	128	164	127	163	23,000-24,999	178	237	168	223	159	213	154	207	153	205	25,000-25,999	208	250	194	235	186	225	180	218	178	216	26,000-28,999	299	418	280	393	267	376	259	363	257	361	29,000-30,999	360	478	336	449	321	428	311	414	309	411	31,000-32,999	424	562	399	528	381	502	369	486	366	483	> 33,000	565	658	530	619	505	591	489	571	485	567	2+3 AXLES											< 35,999	415	477	390	448	372	426	361	413	358	410	36,000-37,999	445	626	417	587	398	561	385	543	382	538	> 38,000	612	678	575	636	548	607	531	587	527	583	3+2 AXLES											< 35,999	352	411	330	386	316	369	306	356	304	353	36,000-37,999	422	552	397	518	379	494	368	478	365	474	38,000-39,999	554	649	521	610	496	583	481	564	476	559	> 40,000	768	894	720	838	687	801	665	775	658	769	≥ 3+3 AXLES											< 35,999	293	382	275	359	263	341	255	330	252	328	36,000-37,999	385	478	363	449	345	428	333	414	331	411	38,000-39,999	449	484	421	453	402	432	390	418	386	415	> 40,000	462	653	432	614	413	586	400	567	397	563
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Portugal – Road transport – Vehicle purchase and registration taxation	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	Portugal
Transport mode	Road
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 sold by a taxable person) and so is a car tax. Further charges apply at the time of registration of a vehicle.
Responsible authority	National government
Charge base(s)	Vehicle type, cylinder capacity, CO <sub>2</sub> -emissions among other things.

Charge structure and level	<p><u>Car tax</u></p> <p>This tax – the Imposto Sobre Veículos (ISV) – only applies to vehicles with a gross weight of up to 3.5 tons. For standard passenger cars, it consists of two components:</p> <ul style="list-style-type: none"> <li>- one based on cylinder capacity:</li> </ul> <table border="1"> <thead> <tr> <th>Cylinder capacity (cc)</th><th>ISV (€)</th></tr> </thead> <tbody> <tr> <td>≤ 1,000cc</td><td>ISV = 0.95 × CC – €737</td></tr> <tr> <td>1,001-1,250cc</td><td>ISV = 1.03 × CC – €740.55</td></tr> <tr> <td>&gt; 1,250cc</td><td>ISV = 4.84 × CC – €5,362.67</td></tr> </tbody> </table> <ul style="list-style-type: none"> <li>- and one based on CO<sub>2</sub>-emissions:</li> </ul> <p><b>Petrol cars</b></p> <table border="1"> <thead> <tr> <th>CO<sub>2</sub> (g/Km)</th><th>ISV (€)</th></tr> </thead> <tbody> <tr> <td>≤ 99</td><td>ISV = 4.00 × CO<sub>2</sub> – €370</td></tr> <tr> <td>100-115</td><td>ISV = 7.00 × CO<sub>2</sub> – €370</td></tr> <tr> <td>116-145</td><td>ISV = 45.49 × CO<sub>2</sub> – €5,110</td></tr> <tr> <td>146-175</td><td>ISV = 53.00 × CO<sub>2</sub> – €6,180</td></tr> <tr> <td>176-195</td><td>ISV = 135.00 × CO<sub>2</sub> – €20,450</td></tr> <tr> <td>&gt; 195</td><td>ISV = 178.00 × CO<sub>2</sub> – €28,900</td></tr> </tbody> </table> <p><b>Diesel cars</b></p> <table border="1"> <thead> <tr> <th>CO<sub>2</sub> (g/Km)</th><th>ISV (€)</th></tr> </thead> <tbody> <tr> <td>≤ 79</td><td>ISV = 5.00 × CO<sub>2</sub> – €380</td></tr> <tr> <td>80-95</td><td>ISV = 20.30 × CO<sub>2</sub> – €1,600</td></tr> <tr> <td>96-120</td><td>ISV = 68.58 × CO<sub>2</sub> – €6,228</td></tr> <tr> <td>121-140</td><td>ISV = 152.10 × CO<sub>2</sub> – €16,380</td></tr> <tr> <td>141-160</td><td>ISV = 169.15 × CO<sub>2</sub> – €18,800</td></tr> <tr> <td>&gt; 160</td><td>ISV = 232.33 × CO<sub>2</sub> – €28,950</td></tr> </tbody> </table> <p>The sum of the two components is due for:</p> <ul style="list-style-type: none"> <li>- 100% for cars and dual-purpose passenger/cargo vehicles weighing less than 2.5 tons.</li> <li>- 60% for cars with hybrid engines (petrol/diesel plus electric energy/solar energy) and rental LPVs with CO<sub>2</sub>-emissions less than 120g/km.</li> <li>- 50% for dual-purpose passenger/cargo vehicles weighing more than 2.5 tons and less than or equal to 3.5 tons.</li> <li>- 40% for cars fuelled exclusively by liquefied petroleum gas (LPG) or natural gas.</li> <li>- 30% for taxis with CO<sub>2</sub>-emissions less than 160g/km.</li> <li>- 25% for cars with plug-in hybrid engines (and autonomy on electric mode over 25km).</li> <li>- 0% (that is, these are exempted) for vehicles fuelled exclusively by electric energy or renewable energy.</li> </ul> <p>And in addition to the sum of the two components, a tax of €500 is levied on diesel cars with particulate matter (PM) emissions greater than or equal to 0.002g/km.</p> <p><u>VAT</u></p> <p>VAT at the rate of 23% is calculated on the net price after all discounts, but inclusive of the ISV if it applies.</p> <p><u>Registration charges</u></p> <p>A €55 ownership registration charge is due upon the first registration of any vehicle in Portugal. For every subsequent registration, the charge rises to €65. That being said, note that the use of the online registration system attracts a deduction of 50% on the abovementioned fees.</p> <p>Further to the registration charges, a €45 tax applies to the issue of a new license plate.</p>	Cylinder capacity (cc)	ISV (€)	≤ 1,000cc	ISV = 0.95 × CC – €737	1,001-1,250cc	ISV = 1.03 × CC – €740.55	> 1,250cc	ISV = 4.84 × CC – €5,362.67	CO <sub>2</sub> (g/Km)	ISV (€)	≤ 99	ISV = 4.00 × CO <sub>2</sub> – €370	100-115	ISV = 7.00 × CO <sub>2</sub> – €370	116-145	ISV = 45.49 × CO <sub>2</sub> – €5,110	146-175	ISV = 53.00 × CO <sub>2</sub> – €6,180	176-195	ISV = 135.00 × CO <sub>2</sub> – €20,450	> 195	ISV = 178.00 × CO <sub>2</sub> – €28,900	CO <sub>2</sub> (g/Km)	ISV (€)	≤ 79	ISV = 5.00 × CO <sub>2</sub> – €380	80-95	ISV = 20.30 × CO <sub>2</sub> – €1,600	96-120	ISV = 68.58 × CO <sub>2</sub> – €6,228	121-140	ISV = 152.10 × CO <sub>2</sub> – €16,380	141-160	ISV = 169.15 × CO <sub>2</sub> – €18,800	> 160	ISV = 232.33 × CO <sub>2</sub> – €28,950
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Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>

Portugal – Road transport – Toll												
Type of tax/charge	Toll											
Country/region	Portugal											
Transport mode	Road											
Transport means	All road transport											
Description of the scheme	Charge based on the 'user pays' principle. The revenue from tolls is directly assigned to a legally independent entity in charge of financing, building, maintaining, and operating the infrastructure. Profits are also subjected to taxes and VAT and therefore contribute to the national budget.											
Responsible authority	Various concessionaires											
Charge base(s)	Fixed price (related to length and infrastructure cost of toll road) per class of vehicle, where <ul style="list-style-type: none"><li>- Class 1 refers to vehicles with a total height (measured at the front axle) of no more than 110 cm.</li><li>- Class 2 refers to vehicles with a total height of more than 110 cm and 2 axles.</li><li>- Class 2 refers to vehicles with a total height of more than 110 cm and 3 axles.</li><li>- Class 2 refers to vehicles with a total height of more than 110 cm and more than 3 axles.</li></ul>											
Charge structure and level	<u>A25 highway operated by Ascendi</u> Section from Spanish border (Vilar Formoso) to the intersection with A23 (near Guarda). Prices including VAT. <table><tr><th>Class 1</th><th>Class 2</th><th>Class 3</th><th>Class 4</th></tr><tr><td>€2.40</td><td>€4.20</td><td>€5.40</td><td>€6.00</td></tr></table> 				Class 1	Class 2	Class 3	Class 4	€2.40	€4.20	€5.40	€6.00
Class 1	Class 2	Class 3	Class 4									
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HIGHWAY AND GANTRIE NAME			TOLL CHARGES IN €				
			Class 1	Class 2	Class 3	Class 4	Class 5*
A25	1	Albergaria IC2	0,50	0,95	1,20	1,35	0,35
	2	Carvoeiro Talhadas	1,20	2,10	2,70	3,00	0,84
	3	Reigoso Cambarinho	0,75	1,30	1,70	1,90	0,53
	4	Vouzela Ventosa	0,90	1,55	2,00	2,20	0,63
	5	Boa Aldeia Fail	0,65	1,20	1,55	1,70	0,46
	6	EN2 Barbeita EN231 Nelas	0,65	1,20	1,50	1,65	0,46
	7	Fagilde Caçador	0,50	0,85	1,05	1,20	0,35
	8	Mangualde Chãs Tavares	1,10	1,90	2,40	2,65	0,77
	9	Fornos Algodres Celorico	1,35	2,35	3,10	3,45	
	10	EN 17 Ratoeira Poente	0,40	0,75	0,90	1,05	0,28
	11	Guarda IP2 Norte	1,15	1,95	2,60	2,90	0,81
	12	Pinzio Pinhel	1,10	1,90	2,45	2,70	0,77
	13	Vilar Formoso Alto do Leomil	1,30	2,30	2,95	3,30	0,91

A23 highway operated by Scutvias

Section from the intersection with A25 (near Guarda) to the intersection with the A1 (near Torres Novas / Zibreira).

Prices including VAT.

Class 1	Class 2	Class 3	Class 4
€14.35	€25.20	€32.50	€35.95

Designação Pórtico	Lanços/Sub-Lanços	Taxas de Portagem (com IVA)			
		Classe 1	Classe 2	Classe 3	Classe 4
Concessão Infra-Estruturas de Portugal	Zibreira	A1/IP1 - Zibreira			
		Zibreira - Torres Novas			
		0.95€	1.55€	2.05€	2.25€
	Torres Novas - Entroncamento				
	Entroncamento	Entroncamento - Atalaia			
		Atalaia - Roda			
		0.80€	1.45€	1.85€	2.05€
	Montalvo	Roda - Constância Oeste			
		Constância Oeste - Constância Centro			
Constância Centro - Montalvo/Abrantes					
		0.75€	1.30€	1.70€	1.90€
		Montalvo/Abrantes- Abrantes Oeste			



Concessão da Beira Interior	Abrantes Oeste	Abrantes Oeste - Abrantes Este	0.80€	1.40€	1.85€	2.05€	
		Abrantes Este - Mouriscas					
	Mouriscas	Mouriscas - Mação	0.95€	1.70€	2.15€	2.40€	
		Mação - Gavião					
	Gavião	Gavião - Envendos	0.95€	1.60€	2.10€	2.35€	
		Envendos - Gardete					
	Fratel	Gradete - Riscada					
		Riscada - Fratel	0.95€	1.75€	2.25€	2.45€	
		Fratel - Perdigão					
	Alvaiade	Perdigão - Alvaiade	1.05€	1.90€	2.45€	2.70€	
		Alvaiade - Sarnadas/Retaxo					
	Sarnadas	Sarnadas/Retaxo - Castelo Branco Sul	0.70€	1.15€	1.50€	1.70€	
		Castelo Branco Sul - Hospital					
	Hospital	Hospital - Castelo Branco Norte	0.80€	1.40€	1.75€	1.95€	
		Castelo Branco Norte - Alcains					
	Lardosa	Alcains - Lardosa	0.85€	1.50€	1.90€	2.15€	
		Lardosa - Soalheira					
	Soalheira	Soalheira - Castelo Branco	0.90€	1.60€	2.10€	2.25€	
		Castelo Novo - Fundão					
	Alcaria	Fundão - Alcaria					
		Alcaria - Covilhã Sul	1.15€	2.00€	2.55€	2.75€	
		Covilhã Sul- Covilhã Norte					
	Belmonte Sul	Fundão - Belmonte Sul	1.15€	2.05€	2.70€	3.00€	
		Belmonte Sul - Belmonte Norte					
	Belmonte Norte	Belmonte Norte - Benespera	0.60€	1.05€	1.35€	1.50€	
	Guarda Sul	Guarda - Benespera	1.00€	1.80€	2.25€	2.50€	
		Guarda - Pinhel					
	<u>A1 highway operated by Brisa</u> Section from the intersection with A23 (near Torres Novas / Zibreira) to Lisbon (Alverca). Prices including VAT.						
	Class 1		Class 2	Class 3	Class 4		
	€6.10		€10.70	€13.80	€15.30		
	See source document for details.						
	Auxiliary	n/a					

services	
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://ascendi.pt/en/portagens-electronicas/#fw-tabs-59218d28edd5b-3">http://ascendi.pt/en/portagens-electronicas/#fw-tabs-59218d28edd5b-3</a></li> <li>- <a href="http://www.scutvias.pt/portagens-eletronicas/taxas-de-portagem.aspx">http://www.scutvias.pt/portagens-eletronicas/taxas-de-portagem.aspx</a></li> <li>- <a href="http://www.brisaconcassao.pt/ResourcesUser/Documentos/portagens/2017_01_TabelaEscadaTaxas_23iva.pdf">http://www.brisaconcassao.pt/ResourcesUser/Documentos/portagens/2017_01_TabelaEscadaTaxas_23iva.pdf</a></li> <li>- <a href="http://www.estradas.pt/index">http://www.estradas.pt/index</a></li> </ul>

## 22.2 Rail

Portugal – Rail transport – Energy taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Portugal
Transport mode	Rail
Transport means	All rail transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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
Charge base(s)	Amount of fuel or electricity purchased
Charge structure and level	<p>Excise duties:</p> <p>Gas oil (propellant): 124.02 €/kl *</p> <p>Electricity: railway sector exemption</p> <p>VAT:</p> <p>Gas oil (propellant): a reduced rate of 13% applies to the railway sector</p> <p>Electricity: 23%</p> <p>* includes CO<sub>2</sub> tax in the amount of 16,51 €/kl</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Portugal – Rail transport – Infrastructure charges	
Type of tax/charge	Various fees and tariffs
Country/region	Portugal
Transport mode	Rail
Transport means	All rail transport
Description of the scheme	<p>Charge based on the 'user pays' principle.</p> <p>For the use of the Railway Infrastructure, the operators shall pay an Infrastructure Access</p>

	Charge (IAC). Apart from this IAC for the use of the CFR Railway Infrastructure, operators will also be charged for additional services supplied to them related to their specific railway operations carried out on the CFR Railway Infrastructure.
Responsible authority	Infraestruturas de Portugal S.A. – a publicly owned corporate company responsible for the management, development and maintenance of the national railway and road networks.
Charge base(s)	<p>Charges (excluding VAT) for essential services for pathways are calculated as follows:</p> $TSE = \sum_{i=1}^n (T_i + T_v) \times CK_i$ <p>Where:</p> <ul style="list-style-type: none"> <li>- TSE = charge for providing essential services when using a train path for a rail composition.</li> <li>- i = section in operation.</li> <li>- <math>T_i</math> = base charge defined in the Network Statement for each section of track, depending in the kind of service and kind of traction used.</li> </ul> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p>The calculation to set essential service tariffs is as follows:</p> <math display="block">T_i = C_0 \times C_1 \times C_2 \times C_3 \times C_4 \times C_5 \times C_6</math> <p> <math>T_i</math> – Tariff of Section i  <math>C_0</math> – Tariff Base Component  <math>C_1</math> – Traffic Control Component  <math>C_2</math> – Electrical Facilities Component  <math>C_3</math> – Section Operational Value Component  <math>C_4</math> – Safety and Telecom Facilities Component  <math>C_5</math> – Station Buildings and Associated Costs Component  <math>C_6</math> – Type of Service Component </p> <p>Components C1 to C5 are calculated using the following formula:</p> <math display="block">C_i = [W_i / (W_0 \times CU + \sum W_j)] + 1</math> <p>for <math>i = 1</math> to 5, <math>j = 1</math> to <math>i</math>, and where:</p> <p> <math>W_i</math> – Cost directly attributable for component i in the last finished year  <math>W_0</math> – Tariff base component, set by law at 0.762 €/TK  <math>CU</math> – Useable capacity in last finished year </p> <p>The costs that are directly attributable to each of the components are described in point 4 in this annex.</p> <p>The useable capacity is assessed using the value calculated for the theoretical capacity by applying correction factors that take into account market conditions and operating conditions are forecast in the regulatory provisions.</p> <p>Component C6 is set by law at 1.0.</p> <p>The parameters of each tariff component to adjust them to the characteristics of each section and service are set so their weighted average for the capacity that is used is equal to the value of Components C1 a C6.</p> </div> <ul style="list-style-type: none"> <li>- <math>T_v</math> = shared value fee, only applying to the operating track sections with inclusion of new investments in the infrastructure.</li> </ul> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p>The shared value fee fulfils the alignment of incentives concerning the execution of investments that generate value for railway operators.</p> <p>IP invokes the provisions of article 32 of Decree-Law no. 217/2015 and of the article 25 of Regulation no. 630/2011, to implement a shared value fee on the following cases:</p> <ul style="list-style-type: none"> <li>• New investments with entry into operation from 2015 onwards</li> <li>• Which generate quantifiable financial benefits for railway operators, particularly the electrification or reduction of the sections length.</li> </ul> <p>For the Network Statement 2017, the shared value fee applies to:</p> <ul style="list-style-type: none"> <li>• Electrical trains in the section [Insertion in the Branch of Porto de Aveiro / Porto de Aveiro] of the Branch of Porto de Aveiro, resulting from its electrification;</li> <li>• Electrical trains in the section [Caíde / Marco de Canavezes] of the Douro Line, resulting from its electrification.</li> </ul> <p>In order to ensure balance of the introduced shared benefits, the shared value fee is limited under the following terms:</p> <ul style="list-style-type: none"> <li>• Limited to the lower bound (taking solely the section into account, rather than the global effect on the network) of benefits set for railway operators, as a direct result of investments. This information is included in the document of investments optimisation for PETI3+.</li> <li>• Limited to the duplication of the basic fee</li> </ul> </div> <li>- <math>CK_i</math> = distance actually covered by a rail composition in each section in operation.</li>
Charge structure and level	<p><u>Tariffs for essential services</u></p> <p>For the rail segment relevant in this study, the following charges for essential services per train kilometre have been in force:</p>

	Line	Since	Until	Freight		Urban and Suburban		Regional and InterRegional		Long distance and internacional		Empty Runs		Freight Empty Runs	
				CKs E	CKs NE	CKs E	CKs NE	CKs E	CKs NE	CKs E	CKs NE	CKs E	CKs NE	CKs E	CKs NE
	Linha do Norte	Lisboa Sta Apolónia	Setil	1,59 €	1,44 €	2,38 €	2,15 €	2,12 €	1,92 €	2,38 €	2,14 €	2,12 €	1,91 €	1,06 €	0,96 €
		Setil	Entroncamento	1,04 €	0,94 €	1,55 €	1,40 €	1,38 €	1,25 €	1,55 €	1,40 €	1,38 €	1,25 €	0,69 €	0,62 €
		Entroncamento	Lamarosa	1,59 €	1,44 €	2,38 €	2,15 €	2,12 €	1,92 €	2,38 €	2,14 €	2,12 €	1,91 €	1,06 €	0,96 €
		Lamarosa	Alfarelos	1,47 €	1,33 €	2,21 €	1,99 €	1,96 €	1,77 €	2,19 €	1,98 €	1,96 €	1,77 €	0,98 €	0,89 €
		Alfarelos	Pampilhosa	1,59 €	1,44 €	2,38 €	2,15 €	2,12 €	1,92 €	2,38 €	2,14 €	2,12 €	1,91 €	1,06 €	0,96 €
	Linha da Beira Alta	Pampilhosa	V.Formoso Fronteira	1,34 €	1,21 €	2,02 €	1,82 €	1,79 €	1,62 €	2,00 €	1,81 €	1,79 €	1,62 €	0,90 €	0,81 €
<b>Fee for the parking of rolling stock</b> Parking outside the circulation tracks in stations for periods of over 1 hour is charged according to the formula: $T_e = 1,48€ \times H$ Where: <ul style="list-style-type: none"><li>- <math>T_e</math> = the tariff for parking the rolling stock in a given line in a Station. VAT is added to this value.</li><li>- <math>H</math> = number of hours, rounded by default, of occupation of a line by parked rolling stock.</li></ul> In situations where rolling stock of different service type's parks in the same line, in total or partial coincident time periods, the tariffs will be fully applied for each service type, thus not considering sharing of tariffs.															
Auxiliary services	n/a														
Other issues	n/a														
Data sources used	<a href="http://www.infraestruturasdeportugal.pt/sites/default/files/files/files/2017_network_statement.pdf">http://www.infraestruturasdeportugal.pt/sites/default/files/files/files/2017_network_statement.pdf</a>														

## 22.3 Maritime transport

Portugal – Maritime transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Portugal
Transport mode	Maritime shipping
Transport means	All maritime 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)	Volume of fuel purchased
Charge structure and level	Heavy fuel oil: Excise duties: 31.41 €/ton VAT: 23% rate applies to all fuel types
Auxiliary services	n/a
Other issues	Situation as of February 2015
Data sources used	<a href="http://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html?id=465/1424159320&amp;taxType=Energy+products+and+electricity">http://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html?id=465/1424159320&amp;taxType=Energy+products+and+electricity</a>

Portugal – Maritime transport – Port dues																				
Type of tax/charge	Various fees																			
Country/region	Portugal: port of Lisbon																			
Transport mode	Maritime shipping																			
Transport means	All maritime transport																			
Description of the scheme	Charge based on the 'user pays' principle																			
Responsible authority	Port of Lisbon																			
Charge base(s)	Type of vessel among other things																			
Charge structure and level	<u>Tariff for Port Use (TUP)</u>																			
	The TUP is charged for the availability and use of systems with regard to the entrance, anchorage and clearance of ships, for ship operations, cargoes and passengers, for safety and environment preservation.																			
	TUP/Ship is applied to the ships and vessels with a gross weight of over 5 tons entering the port area.																			
	The tariff for port use to be charged to ships and vessels is calculated per unit of gross tonnage (GT), for a non-divisible period of 24 hours and per type of ship, in accordance with the following table:																			
	<table><tr><th>Type of Vessel or Ship</th><th>First 24 hour period (EUR)</th><th>Following 24 hour period (EUR)</th></tr><tr><td>Tankers</td><td>0.1597</td><td>0.0334</td></tr><tr><td>Container Vessels</td><td>0.1402</td><td>0.0269</td></tr><tr><td>Roll-on/Roll-off Vessels</td><td>0.1402</td><td>0.0269</td></tr><tr><td>Passenger Vessels</td><td>0.0644</td><td>0.0322</td></tr><tr><td>Other Vessels or Ships</td><td>0.1688</td><td>0.0321</td></tr></table>		Type of Vessel or Ship	First 24 hour period (EUR)	Following 24 hour period (EUR)	Tankers	0.1597	0.0334	Container Vessels	0.1402	0.0269	Roll-on/Roll-off Vessels	0.1402	0.0269	Passenger Vessels	0.0644	0.0322	Other Vessels or Ships	0.1688	0.0321
	Type of Vessel or Ship	First 24 hour period (EUR)	Following 24 hour period (EUR)																	
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	Container Vessels	0.1402	0.0269																	
	Roll-on/Roll-off Vessels	0.1402	0.0269																	
	Passenger Vessels	0.0644	0.0322																	
Other Vessels or Ships	0.1688	0.0321																		
A 5% reduction applies for ships or boats bearing the Certification issued by the Rotterdam Bureau Green Award or a certification within the scope of ISO 14001, upon request to APL, SA.																				
All ships integrated in a regular liner service, approved beforehand by APL, SA, and which have throughout the 365 calendar days previous to the call of said ships totalled the number of calls comprehended in the below mentioned table, can benefit from certain reductions and upon request to APL, SA:																				
<table><tr><th>Number of Calls</th><th>Passenger Vessels</th><th>Other Vessels</th></tr><tr><td>from 6 to 24 calls/year</td><td>5%</td><td>10%</td></tr><tr><td>from 25 to 52 calls/year</td><td>15%</td><td>25%</td></tr><tr><td>from 53 to 100 calls/year</td><td>25%</td><td>30%</td></tr><tr><td>over 100 calls</td><td>35%</td><td>40%</td></tr></table>		Number of Calls	Passenger Vessels	Other Vessels	from 6 to 24 calls/year	5%	10%	from 25 to 52 calls/year	15%	25%	from 53 to 100 calls/year	25%	30%	over 100 calls	35%	40%				
Number of Calls	Passenger Vessels	Other Vessels																		
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from 25 to 52 calls/year	15%	25%																		
from 53 to 100 calls/year	25%	30%																		
over 100 calls	35%	40%																		
<u>Pilotage tariffs</u>																				
Pilotage tariffs are due by ship owners, or their legal representatives, for services rendered to the ship, which include the boat / ship pilotage systems when incoming, outgoing, and in the inner and outer parts of the port.																				
The fixed amount to be charged for each pilotage performance is estimated based on a unit tax, according to the service to be rendered, in EUR, per operation, multiplied by the square root of the boat or ship's gross tonnage.																				
<table><tr><th>Tariffs</th><th>EUR</th></tr><tr><td>Pilotage tariffs for alongside the quay or other mooring structures</td><td>2.6505</td></tr><tr><td>Pilotage tariffs for other services</td><td>8.3148</td></tr></table>		Tariffs	EUR	Pilotage tariffs for alongside the quay or other mooring structures	2.6505	Pilotage tariffs for other services	8.3148													
Tariffs	EUR																			
Pilotage tariffs for alongside the quay or other mooring structures	2.6505																			
Pilotage tariffs for other services	8.3148																			

	<p>The tariff for pilotage service charged to the vessel is of €143.6332 per indivisible hour.</p> <p>Ships operating in regular service lines, as of the sixth call, within the 365 calendar days before the date of the call, can benefit from the following reductions for the tariffs foreseen in article 15 nº. 2, provided it is upon request to APL.</p> <table><tr><th>Number of Calls</th><th>%</th></tr><tr><td>from 6 to 24 calls/year</td><td>3%</td></tr><tr><td>from 25 to 52 calls/year</td><td>5%</td></tr><tr><td>from 53 to 100 calls/year</td><td>7%</td></tr><tr><td>over 100 calls</td><td>9%</td></tr></table> <p><u>Waste fees</u></p> <p>Waste fees are due by ship owners or their legal representatives and integrate a fixed and a variable fee:</p> <ul style="list-style-type: none"><li>- A fixed fee is defined by Directive 2000/59/CE of the European Parliament and Council corresponds to ship's contribution for port reception facilities costs recovery, including treatment and disposal, whether or not waste is actually issued. A fixed fee applies to all ships and vessels calling at the port and is calculated per unit of gross tonnage (GT), corresponding to €0.0081/GT up to €500.</li><li>- Variable fee applies to all ships that actually deliver waste and cargo residues to port reception facilities:<ul style="list-style-type: none"><li>o For Solid Waste Reception onshore:</li></ul></li></ul> <table><tr><th rowspan="2">Solid Waste</th><th colspan="2">Reception, transport and final disposal/treatment service</th></tr><tr><th>Capacity (cbm)</th><th>EUR</th></tr><tr><td rowspan="6"><b>3. Containers</b></td><td><b>Up to 4</b></td><td>47.0672</td></tr><tr><td><b>6</b></td><td>87.9312</td></tr><tr><td><b>10</b></td><td>113.8716</td></tr><tr><td><b>20</b></td><td>123.3676</td></tr><tr><td><b>30</b></td><td>130.1245</td></tr><tr><td><b>40</b></td><td>136.9923</td></tr><tr><td>Staff beyond collection service</td><td colspan="2">6.0621/man/hour</td></tr><tr><td>Relocalize container up to 10 cbm</td><td colspan="2">45.4560/container</td></tr><tr><td>Relocalize container 20 cbm to 40 cbm</td><td colspan="2">65.6564/container</td></tr></table> <ul style="list-style-type: none"><li>o For solid waste collection offshore a surplus of €374.4026/hour applies to the amounts mentioned in the table above. If the collection service offshore involves more than 20 tons of waste or the handling of special equipment the variable fee will be set up at the time.</li></ul>	Number of Calls	%	from 6 to 24 calls/year	3%	from 25 to 52 calls/year	5%	from 53 to 100 calls/year	7%	over 100 calls	9%	Solid Waste	Reception, transport and final disposal/treatment service		Capacity (cbm)	EUR	<b>3. Containers</b>	<b>Up to 4</b>	47.0672	<b>6</b>	87.9312	<b>10</b>	113.8716	<b>20</b>	123.3676	<b>30</b>	130.1245	<b>40</b>	136.9923	Staff beyond collection service	6.0621/man/hour		Relocalize container up to 10 cbm	45.4560/container		Relocalize container 20 cbm to 40 cbm	65.6564/container	
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Relocalize container 20 cbm to 40 cbm	65.6564/container																																					
Auxiliary services	n/a																																					
Other issues	n/a																																					
Data sources used	<a href="http://www.portodelisboa.pt/portal/page/portal/PORTAL_PORTO_LISBOA_ING/TARIFFS_REGULATIONS">http://www.portodelisboa.pt/portal/page/portal/PORTAL_PORTO_LISBOA_ING/TARIFFS_REGULATIONS</a>																																					

## 22.4 Aviation

Portugal – Air transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Portugal
Transport mode	Air

Transport means	All air 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)	Volume of fuel purchased
Charge structure and level	Excise duties on kerosene: 350.08 €/kl VAT rate on kerosene: 23%
Auxiliary services	n/a
Other issues	Situation as of February 2015
Data sources used	<a href="http://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html?id=465/1424159320&amp;taxType=Energy+products+and+electricity">http://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html?id=465/1424159320&amp;taxType=Energy+products+and+electricity</a>

Portugal – Air transport – Airport dues	
Type of tax/charge	Various airport fees
Country/region	Portugal: Lisbon
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Various airport fees
Responsible authority	Aeroportos de Portugal – Vinci airports
Charge base(s)	Depending on the fee
Charge structure and level	The regulatory authority has approved for 2017 the levels of charges proposed by the airport operator regarding the following:

LANDING/TAKE-OFF	2017		
	Jan- 8Mar	9Mar - Dec	
		Value	Additional
Aircrafts up to 25 tonnes, per tonne	6,17 €	5,62 €	0,61 €
25 to 75 tonnes, per tonne above 25 tonnes	7,34 €	6,68 €	0,73 €
75 to 150 tonnes, per tonne above 75 tonnes	8,63 €	7,86 €	0,85 €
over 150 tonnes, per tonne above 150 tonnes	6,55 €	5,96 €	0,65 €
Minimum charge per landing	191,08 €	240,70 €	18,89 €
<b>PARKING</b>			
Traffic Areas (a) :			
Aircrafts up to 14 tonnes (per 24h or fraction)			
up to 24h or fraction	27,28 €	27,53 €	
24h to 48h or fraction	68,17 €	68,78 €	
48h to 72h or fraction	112,29 €	113,30 €	
over 72h or fraction	162,26 €	163,72 €	
Aircrafts over 14 tonnes (per tonne):			
up to 24h or fraction	1,83 €	1,85 €	
24h to 48h or fraction	4,58 €	4,62 €	
48h to 72h or fraction	7,54 €	7,61 €	
over 72h or fraction	10,91 €	11,01 €	
Surcharge (per 15 minutes or fraction)	68,85 €	69,47 €	
Air Bridge (GPS included)			
1 Air bridge, per minute of use, up to 2 hours	4,04 €	4,08 €	
1 Air bridge, per minute of use, over 2 hours	4,82 €	4,86 €	
GPS (Ground Power System)			
per minute of use	1,39 €	1,40 €	
HANGAR (per tonne and per 24h or fraction)	3,70 €	3,73 €	
<b>PASSENGER HANDLING (per check-in desk)</b>			
Per check-in desk T1			
For the first four periods of 15 minutes or fraction	1,92 €	1,94 €	
For the following 15 minutes or fraction	1,86 €	1,88 €	
Per month	1.476,33 €	1.489,62 €	
Per check-in desk T2			
For the first four periods of 15 minutes or fraction	1,22 €	1,94 €	
For the following 15 minutes or fraction	1,19 €	1,88 €	
<b>Baggage Handling</b>			
Per embarked baggage processed at the sorting baggage system	0,38 €	0,38 €	
<b>CUPPS (Common Use Processing Passenger System) E CUSS (Common Use Self-Service)</b>			
Per departing passenger	0,188 €	0,188 €	
<b>BRS – Baggage Reconciliation System</b>			
Per baggage processed at the system	0,084 €	0,084 €	
(a) For aircrafts up to 100 tonnes: are not due for the first 30 minutes after landing and 30 minutes before take-off; For aircrafts over 100 tonnes: are not due for the first 90 minutes after landing and 90 minutes before take-off;			
<p>The regulatory authority is still analysing the proposal to update the passenger service, passengers with reduced mobility and security charges. Accordingly, until there is a final decision on this matter, the approved regulated charges in force since January 2016 will remain applicable:</p> <ul style="list-style-type: none"> <li>- Passenger Service charge is levied on each departing passenger and billed directly to the operators, according to their destination. For flights from Lisbon with a Schengen area destination, the charge is €9.80 per passenger.</li> <li>- Related to the assistance provided to Persons with Reduced Mobility (PRM), airlines operators in Lisbon shall pay a PRM charge of €0.40 per departing passenger.</li> <li>- Security charge is due for services rendered to air transport passengers and is meant to partially cover the costs of staff and equipment regarding civil aviation security. The charge consists of two different components: <ul style="list-style-type: none"> <li>o one corresponding to the amounts received by official entities, which is charged per departing to the amount of €1.53.</li> <li>o a second one related to the amounts allocated to the Airport operator to the</li> </ul> </li> </ul>			



	amount of €2.50, also charged per departing passenger.
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="https://www.ana.pt/en/business/airlines/charges">https://www.ana.pt/en/business/airlines/charges</a></li> <li>- <a href="https://www.ana.pt/en/system/files/documents/regulated_charges_approved_by_anac.pdf">https://www.ana.pt/en/system/files/documents/regulated_charges_approved_by_anac.pdf</a></li> <li>- <a href="https://www.ana.pt/en/system/files/documents/regulated_charges_guide_2016_0.pdf">https://www.ana.pt/en/system/files/documents/regulated_charges_guide_2016_0.pdf</a></li> </ul>

**23 ROMANIA****23.1 Road**

<b>Romania – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	Romania
Transport mode	Road
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.</p> <p>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	Ministry of Public Finance
Charge base(s)	Volume of fuel purchased.
Charge structure and level	<p>Excise duties:</p> <p>Leaded petrol: 2327.27 RON/kl</p> <p>Unleaded petrol: 2035.40 RON/kl</p> <p>Gas oil (propellant): 1897.08 RON/kl</p> <p>LPG (propellant): 607.70 RON/ton</p> <p>Natural gas (propellant): 12.32 RON/gigajoule</p> <p>VAT: 20% rate applies to all fuel types</p> <p>Energy products that are produced in totality from biomass are exempted from excise duties.</p>
Auxiliary services	n/a
Other issues	1 € = 4.4505 RON
Data sources used	<a href="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">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</a>

<b>Romania – Road transport – Vehicle ownership taxation</b>	
Type of tax/charge	Taxes applicable on the ownership of road vehicles
Country/region	Romania
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	The ownership tax is paid once a year to the local administration
Responsible authority	Local administrations

Charge base(s)	Engine capacity												
Charge structure and level	<p>The ownership tax is calculated as fixed sums for each 200cc of engine displacement.</p> <p>For passenger cars, the rates of the annual ownership tax are:</p> <table> <tr> <th>Engine displacement (cc)</th><th>Rate for each 200cc (RON)</th></tr> <tr> <td>≤ 1600</td><td>8</td></tr> <tr> <td>1601 – 2000</td><td>18</td></tr> <tr> <td>2001 – 2600</td><td>72</td></tr> <tr> <td>2601 – 3000</td><td>144</td></tr> <tr> <td>≥ 3001</td><td>290</td></tr> </table> <p>For buses, the system is the same but the value is 24 RON/200cc .</p> <p>For commercial vehicles ≤ 12t gross vehicle weight the rate is 30 RON/200cc.</p> <p>For commercial vehicles &gt; 12t gross vehicle weight, the tax varies from 133 RON/200cc to a maximum of around 2291 RON/200cc.</p> <p>Note that there is no ownership tax for electric vehicles.</p>	Engine displacement (cc)	Rate for each 200cc (RON)	≤ 1600	8	1601 – 2000	18	2001 – 2600	72	2601 – 3000	144	≥ 3001	290
Engine displacement (cc)	Rate for each 200cc (RON)												
≤ 1600	8												
1601 – 2000	18												
2001 – 2600	72												
2601 – 3000	144												
≥ 3001	290												
Auxiliary services	n/a												
Other issues	1 € = 4.4505 RON												
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>												

Romania – Road transport – Vehicle purchase and registration taxation	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	Romania
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	VAT is levied at the time of purchase of a new vehicle and in addition, both an environmental levy and a registration tax are due at the time of first registration of a vehicle in Romania.
Responsible authority	Ministry of Public Finance Registration fee: Ministry for Administration and Interior
Charge base(s)	Depending on the specific component of the purchase and registration tax ensemble.
Charge structure and level	<p><u>VAT</u></p> <p>The sale of new vehicles is subject to VAT at the rate of 20%, levied on the value of the vehicle. For vehicles imported from outside EU, VAT applies to the value of the vehicle plus customs duty.</p> <p><u>Environmental tax</u></p> <p>For passenger cars (type M1) that are compliant with the Euro-3 emission standards at least, the environmental tax payable upon first registration of a vehicle depends on its Euro class, CO<sub>2</sub> emission, engine capacity and age.</p> <p>Concretely, the tax is calculated by multiplying the rate corresponding to the vehicle in question (to be found in the tables hereunder) with its g/km CO<sub>2</sub> emission, and then subtracting a percentage discount that is based on the age of the vehicle (refer to the relevant table for details).</p> <p>Euro-5 and Euro-6 cars:</p>

CO2 emissions (g/km)	Engine capacity (cc)						
	≤ 1,000	1,001- 1,200	1,201- 1,400	1,401- 1,600	1,601- 2,000	2,001- 3,000	≥ 3,001
≤ 110	0.30	0.36	0.45	0.51	0.60	0.81	0.99
111-120	0.42	0.50	0.63	0.71	0.84	1.13	1.39
121-130	0.54	0.65	0.81	0.92	1.08	1.46	1.78
131-140	0.66	0.79	0.99	1.12	1.32	1.78	2.18
141-150	0.78	0.94	1.17	1.33	1.56	2.11	2.57
151-165	0.96	1.15	1.44	1.63	1.92	2.59	3.17
166-180	1.26	1.51	1.89	2.14	2.52	3.40	4.16
181-195	1.44	1.73	2.16	2.45	2.88	3.89	4.75
196-210	1.62	1.94	2.43	2.75	3.24	4.37	5.35
> 210	2.04	2.45	3.06	3.47	4.08	5.51	6.73

Euro-4 petrol cars:

CO2 emissions (g/km)	Engine capacity (cc)						
	≤ 1,000	1,001- 1,200	1,201- 1,400	1,401- 1,600	1,601- 2,000	2,001- 3,000	≥ 3,001
≤ 110	1.80	2.16	2.70	3.06	3.60	4.86	5.94
111-125	2.52	3.02	3.78	4.28	5.04	6.80	8.32
126-140	3.24	3.89	4.86	5.51	6.48	8.75	10.69
141-155	3.96	4.75	5.94	6.73	7.92	10.69	13.07
156-170	4.68	5.62	7.02	7.96	9.36	12.64	15.44
171-185	5.76	6.91	8.64	9.79	11.52	15.55	19.01
186-200	7.56	9.07	11.34	12.85	15.12	20.41	24.95
201-215	8.64	10.37	12.96	14.69	17.28	23.33	28.51
≥ 216	9.72	11.66	14.58	16.52	19.44	26.24	32.08

Euro-3 petrol cars:

CO2 emissions (g/km)	Engine capacity (cc)						
	≤ 1,000	1,001- 1,200	1,201- 1,400	1,401- 1,600	1,601- 2,000	2,001- 3,000	≥ 3,001
≤ 110	5.40	6.48	8.10	9.18	10.80	14.58	17.82
111-125	7.56	9.07	11.34	12.85	15.12	20.41	24.95
126-140	9.72	11.66	14.58	16.52	19.44	26.24	32.08
141-155	11.88	14.26	17.82	20.20	23.76	32.08	39.20
156-170	14.04	16.85	21.06	23.87	28.08	37.91	46.33
171-185	17.28	20.74	25.92	29.38	34.56	46.66	57.02
186-200	22.68	27.22	34.02	38.56	45.36	61.24	74.84
201-215	25.92	31.10	38.88	44.06	51.84	69.98	85.54
≥ 216	29.16	34.99	43.74	49.57	58.32	78.73	96.23

## Euro-4 diesel cars:

CO2 emissions (g/km)	Engine capacity (cc)						
	≤ 1,000	1,001-1,200	1,201-1,400	1,401-1,600	1,601-2,000	2,001-3,000	≥ 3,001
≤ 110	3.15	3.78	4.73	5.36	6.30	8.51	10.40
111-125	4.41	5.29	6.62	7.50	8.82	11.91	14.55
126-140	5.67	6.80	8.51	9.64	11.34	15.31	18.71
141-155	6.93	8.32	10.40	11.78	13.86	18.71	22.87
156-170	8.19	9.83	12.29	13.92	16.38	22.11	27.03
171-185	10.08	12.10	15.12	17.14	20.16	27.22	33.26
186-200	13.23	15.88	19.85	22.49	26.46	35.72	43.66
201-215	15.12	18.14	22.68	25.70	30.24	40.82	49.90
≥ 216	17.01	20.41	25.52	28.92	34.02	45.93	56.13

## Euro-3 diesel cars:

CO2 emissions (g/km)	Engine capacity (cc)						
	≤ 1,000	1,001-1,200	1,201-1,400	1,401-1,600	1,601-2,000	2,001-3,000	≥ 3,001
≤ 110	9.45	11.34	14.18	16.07	18.90	25.52	31.19
111-125	13.23	15.88	19.85	22.49	26.46	35.72	43.66
126-140	17.01	20.41	25.52	28.92	34.02	45.93	56.13
141-155	20.79	24.95	31.19	35.34	41.58	56.13	68.61
156-170	24.57	29.48	36.86	41.77	49.14	66.34	81.08
171-185	30.24	36.29	45.36	51.41	60.48	81.65	99.79
186-200	39.69	47.63	59.54	67.47	79.38	107.16	130.98
201-215	45.36	54.43	68.04	77.11	90.72	122.47	149.69
≥ 216	51.03	61.24	76.55	86.75	102.06	137.78	168.40

## % discount based on vehicle age:

new	0
≤ 1 month	3
> 1-3 months	5
> 3-6 months	8
> 6-9 months	10
> 9 months-1 year	13
> 1-2 years	21
> 2-3 years	28
> 3-4 years	33
> 4-5 years	38
> 5-6 years	43
> 6-7 years	49
> 7-8 years	55
> 8-9 years	61
> 9-10 years	66
> 10-11 years	73
> 11-12 years	79
> 12-13 years	84
> 13-14 years	89
> 14 years	90

	<p>Note that the age-based discount also applies to the registration tax of pre-Euro 3 passenger cars (M1) and other types of vehicles (M2, M3, N1, N2 and N3) irrespective of their Euro class. The method for calculating the 'tax before discount' for those vehicles is quite different though. Concretely, the base rate (to be found in the tables hereunder) is multiplied with (and corresponds to in the case of passenger cars) cc engine capacity rather than the g/km CO<sub>2</sub> emission.</p> <p>Pre-Euro-3 passenger cars:</p> <table><tr><td>Euro 2</td><td>≤ 1,200</td><td>3.00</td><td>5.25</td></tr><tr><td></td><td>1,201-1,400</td><td>3.50</td><td>6.13</td></tr><tr><td></td><td>1,401-1,600</td><td>4.00</td><td>7.00</td></tr><tr><td></td><td>1,601-2,000</td><td>4.30</td><td>7.53</td></tr><tr><td></td><td>2,001-3,000</td><td>4.60</td><td>8.05</td></tr><tr><td></td><td>&gt; 3,000</td><td>4.90</td><td>8.58</td></tr><tr><td>Euro 1</td><td>≤ 1,200</td><td>2.90</td><td>5.08</td></tr><tr><td></td><td>1,201-1,400</td><td>3.30</td><td>5.78</td></tr><tr><td></td><td>1,401-1,600</td><td>3.80</td><td>6.65</td></tr><tr><td></td><td>1,601-2,000</td><td>4.20</td><td>7.35</td></tr><tr><td></td><td>2,001-3,000</td><td>4.40</td><td>7.70</td></tr><tr><td></td><td>&gt; 3,000</td><td>4.50</td><td>7.88</td></tr><tr><td>Euro 0</td><td>≤ 1,200</td><td>2.80</td><td>4.90</td></tr><tr><td></td><td>1,201-1,400</td><td>3.20</td><td>5.60</td></tr><tr><td></td><td>1,401-1,600</td><td>3.70</td><td>6.48</td></tr><tr><td></td><td>1,601-2,000</td><td>4.00</td><td>7.00</td></tr><tr><td></td><td>2,001-3,000</td><td>4.20</td><td>7.35</td></tr><tr><td></td><td>&gt; 3,000</td><td>4.30</td><td>7.53</td></tr></table> <p>Other vehicle types:</p> <table><tr><td>Euro 6</td><td>0</td></tr><tr><td>Euro 5</td><td>0.05</td></tr><tr><td>Euro 4</td><td>0.25</td></tr><tr><td>Euro 3</td><td>0.5</td></tr><tr><td>Euro 2</td><td>2</td></tr><tr><td>Euro 1</td><td>4</td></tr><tr><td>Non-Euro</td><td>9</td></tr></table> <p>Further to the age-based reduction, note that:</p> <ul style="list-style-type: none"><li>- no environmental tax is payable on electric and hybrid vehicles.</li><li>- there is a bonus in place for the purchase of electric (RON 20000) or hybrid plug-in electric vehicles (RON 5000 in case the vehicle emits less than 50g of CO<sub>2</sub> per km.</li></ul> <p><u>Registration fee</u></p> <p>In addition to the environmental tax, a small registration fee is due upon first registration of a vehicle. It amount to:</p> <ul style="list-style-type: none"><li>- RON 52 for passenger cars and LCVs ≤ 3.5t.</li><li>- RON 125 for commercial vehicles weighing more than 3.5t.</li></ul> <p>Also, there is a RON 20 charge for the registration of the license plates.</p>	Euro 2	≤ 1,200	3.00	5.25		1,201-1,400	3.50	6.13		1,401-1,600	4.00	7.00		1,601-2,000	4.30	7.53		2,001-3,000	4.60	8.05		> 3,000	4.90	8.58	Euro 1	≤ 1,200	2.90	5.08		1,201-1,400	3.30	5.78		1,401-1,600	3.80	6.65		1,601-2,000	4.20	7.35		2,001-3,000	4.40	7.70		> 3,000	4.50	7.88	Euro 0	≤ 1,200	2.80	4.90		1,201-1,400	3.20	5.60		1,401-1,600	3.70	6.48		1,601-2,000	4.00	7.00		2,001-3,000	4.20	7.35		> 3,000	4.30	7.53	Euro 6	0	Euro 5	0.05	Euro 4	0.25	Euro 3	0.5	Euro 2	2	Euro 1	4	Non-Euro	9
Euro 2	≤ 1,200	3.00	5.25																																																																																				
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Romania – Road transport – Road tax																																																								
Type of tax/charge	Road tax/ <b>Vignette (time based road charges)</b>																																																							
Country/region	Romania																																																							
Transport mode	Road																																																							
Transport means	All vehicles that use roads outside of the cities																																																							
Description of the scheme	Fee to be paid depending on time of use																																																							
Responsible authority	National Road Administration																																																							
Charge base(s)	Users of roads outside of the cities																																																							
Charge structure and level	Tariffs are the following (prices are shown in the rightmost column and expressed in euros): <table><tr><td rowspan="4">Passenger cars</td><td>1 day</td><td>–</td></tr><tr><td>7 days</td><td>3</td></tr><tr><td>30 days</td><td>7</td></tr><tr><td>1 year</td><td>28</td></tr><tr><td rowspan="4">Commercial vehicles &lt; 3.5t</td><td>1 day</td><td>–</td></tr><tr><td>7 days</td><td>6</td></tr><tr><td>30 days</td><td>16</td></tr><tr><td>1 year</td><td>96</td></tr><tr><td rowspan="4">Commercial vehicles &gt; 3.5t and &lt; 7.5t</td><td>1 day</td><td>4</td></tr><tr><td>7 days</td><td>20</td></tr><tr><td>30 days</td><td>52</td></tr><tr><td>1 year</td><td>320</td></tr><tr><td rowspan="4">Minibuses with ≥ 9 seats and ≤ 23 seats</td><td>1 day</td><td>7</td></tr><tr><td>7 days</td><td>35</td></tr><tr><td>30 days</td><td>91</td></tr><tr><td>1 year</td><td>560</td></tr><tr><td rowspan="4">Commercial vehicles &gt; 7.5t and &lt; 12t</td><td>1 day</td><td>9</td></tr><tr><td>7 days</td><td>45</td></tr><tr><td>30 days</td><td>117</td></tr><tr><td>1 year</td><td>720</td></tr><tr><td rowspan="4">Buses with &gt; 23 seats</td><td>1 day</td><td>11</td></tr><tr><td>7 days</td><td>55</td></tr><tr><td>30 days</td><td>143</td></tr><tr><td>1 year</td><td>1,210</td></tr></table>		Passenger cars	1 day	–	7 days	3	30 days	7	1 year	28	Commercial vehicles < 3.5t	1 day	–	7 days	6	30 days	16	1 year	96	Commercial vehicles > 3.5t and < 7.5t	1 day	4	7 days	20	30 days	52	1 year	320	Minibuses with ≥ 9 seats and ≤ 23 seats	1 day	7	7 days	35	30 days	91	1 year	560	Commercial vehicles > 7.5t and < 12t	1 day	9	7 days	45	30 days	117	1 year	720	Buses with > 23 seats	1 day	11	7 days	55	30 days	143	1 year	1,210
Passenger cars	1 day	–																																																						
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Romania – Road transport – Vehicle insurance taxation	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Romania
Transport mode	Road
Transport means	All road vehicles, as third party insurance is mandatory
Description of the scheme	Different levels of charges depending on the type of insurance

Responsible authority	National government, Ministry of Finance
Charge base(s)	The insurance premium
Charge structure and level	Charges levied on the premiums for compulsory liability insurance are the following: <ul style="list-style-type: none"> <li>- a 2% charge as a contribution to Street Victims' Protection Fund.</li> <li>- a 2% charge as a contribution to the financial structure of National Bureau for the fulfilment of the Guarantee Bureau obligations for the indemnification of damages inflicted in Green Book System of auto vehicles registered in Romania.</li> <li>- a 1% charge as a contribution for the CEDAM basis functioning, development and maintenance, and the protection of insured persons' interests.</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>- <a href="https://www.insuranceurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceurope.eu/indirect-taxation-insurance-contracts-europe-2016</a></li> </ul>

## 23.2 Rail

Romania – Rail transport – Energy taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Romania
Transport mode	Rail
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	Ministry of Public Finance
Charge base(s)	Amount of fuel or electricity purchased
Charge structure and level	Excise duties: Gas oil (propellant): 1897.08 RON/kl Electricity: 2.37 RON/MWh  VAT: 20% rate applies to all fuel types  Energy products that are produced in totality from biomass are exempted from excise duties. In a similar vein, electricity produced from energetic renewable sources is exempted from the payment of excise duties.
Auxiliary services	n/a
Other issues	1 € = 4.4505 RON
Data sources used	<a href="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">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</a>

Romania – Rail transport – Infrastructure charges	
Type of tax/charge	Various fees and tariffs



Country/ region	Romania																																																																																																																										
Transport mode	Rail																																																																																																																										
Transport means	All rail transport																																																																																																																										
Description of the scheme	Charge based on the 'user pays' principle. For the use of the Railway Infrastructure, the operators shall pay an Infrastructure Access Charge (IAC). Apart from this IAC for the use of the CFR Railway Infrastructure, operators will also be charged for additional services supplied to them related to their specific railway operations carried out on the CFR Railway Infrastructure.																																																																																																																										
Responsible authority	CFR – the Romanian national railway company																																																																																																																										
Charge base(s)	<p>As for the IAC, note that it is currently based on the following charging elements:</p> <ul style="list-style-type: none"><li>- distance run by the train,</li><li>- gross train tonnage,</li><li>- traffic type: freight or passenger,</li><li>- traffic route, and</li><li>- class of the traffic section and its electrification systems for supplying traction.</li></ul> <p>The traffic sections of the public railway infrastructure shall be divided per categories on the basis of the technical characteristics of each section (maximum speed admitted by the line), in accordance with the following table:</p> <table><tr><th></th><th colspan="2">Speed regime (km/h)</th></tr><tr><th>Category of traffic section</th><th>from</th><th>to</th></tr><tr><td>A</td><td>121</td><td>160</td></tr><tr><td>B</td><td>91</td><td>120</td></tr><tr><td>C</td><td>51</td><td>90</td></tr><tr><td>D</td><td>0</td><td>50</td></tr><tr><td>E</td><td>0</td><td>50</td></tr><tr><td>For lines with freight traffic only</td><td></td><td></td></tr><tr><td>R</td><td></td><td></td></tr><tr><td>For lines with reduced traffic: traffic volume below 5 trains per day</td><td>-</td><td>-</td></tr><tr><td>I</td><td></td><td></td></tr><tr><td>For lines with narrow gauge</td><td>-</td><td>-</td></tr></table> <p>The charging elements applicable for the establishment of the IAC shall be the ones included in the following table:</p> <table><tr><th>IAC basic charging elements</th><th colspan="7">Basic charge</th></tr><tr><th>Charging elements depending on train tonnage</th><th colspan="7">Charge per train-km depending on tonnage (LEI/ train-km)</th></tr><tr><td>Category of traffic section</td><td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>R</td><td>I</td></tr><tr><td>Electrified sections</td><td><i>Ttse</i></td><td><i>Ttse</i></td><td><i>Ttse</i></td><td><i>Ttse</i></td><td><i>Ttse</i></td><td><i>Ttse</i></td><td><i>Ttse</i></td></tr><tr><td>Non-electrified sections</td><td><i>Ttsn</i></td><td><i>Ttsn</i></td><td><i>Ttsn</i></td><td><i>Ttsn</i></td><td><i>Ttsn</i></td><td><i>Ttsn</i></td><td><i>Ttsn</i></td></tr><tr><td>Minimum tonnage</td><td><i>Tmin</i></td><td><i>Tmin</i></td><td><i>Tmin</i></td><td><i>Tmin</i></td><td><i>Tmin</i></td><td><i>Tmin</i></td><td><i>Tmin</i></td></tr><tr><td>Tonnage factor</td><td><i>Ft</i></td><td><i>Ft</i></td><td><i>Ft</i></td><td><i>Ft</i></td><td><i>Ft</i></td><td><i>Ft</i></td><td><i>Ft</i></td></tr><tr><th>Charging elements depending on distance</th><th colspan="7">Charge per train-km depending on distance (LEI / train-km)</th></tr><tr><td>Category of traffic section</td><td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>R</td><td>I</td></tr><tr><td>Traffic</td><td><i>Tc</i></td><td><i>Tc</i></td><td><i>Tc</i></td><td><i>Tc</i></td><td><i>Tc</i></td><td><i>Tc</i></td><td><i>Tc</i></td></tr></table> <p>Here, the charging listed have the following meaning:</p> <ul style="list-style-type: none"><li>- <i>Ttse</i> : the charge for the use of the electrification equipment for each category of electrified sections – it does not include the value of traction power,</li><li>- <i>Ttsn</i>: the charge depending on the tonnage for each category of non-electrified sections.</li></ul>								Speed regime (km/h)		Category of traffic section	from	to	A	121	160	B	91	120	C	51	90	D	0	50	E	0	50	For lines with freight traffic only			R			For lines with reduced traffic: traffic volume below 5 trains per day	-	-	I			For lines with narrow gauge	-	-	IAC basic charging elements	Basic charge							Charging elements depending on train tonnage	Charge per train-km depending on tonnage (LEI/ train-km)							Category of traffic section	A	B	C	D	E	R	I	Electrified sections	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	Non-electrified sections	<i>Ttsn</i>	<i>Ttsn</i>	<i>Ttsn</i>	<i>Ttsn</i>	<i>Ttsn</i>	<i>Ttsn</i>	<i>Ttsn</i>	Minimum tonnage	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	Tonnage factor	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	Charging elements depending on distance	Charge per train-km depending on distance (LEI / train-km)							Category of traffic section	A	B	C	D	E	R	I	Traffic	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>
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Electrified sections	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>	<i>Ttse</i>																																																																																																																				
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Minimum tonnage	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>	<i>Tmin</i>																																																																																																																				
Tonnage factor	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>	<i>Ft</i>																																																																																																																				
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Category of traffic section	A	B	C	D	E	R	I																																																																																																																				
Traffic	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>	<i>Tc</i>																																																																																																																				

	<ul style="list-style-type: none"><li>- Tmin: the gross train tonnage starting from which the tonnage factor is applied,</li><li>- Ft: the tonnage factor represents a correction coefficient to be applied to the gross train tonnage, and</li><li>- Tc: the traffic charge depending on the distance for each section category.</li></ul> <p>The IAC value for a train circulating on a traffic route shall be calculated as the sum of the charges for each distance run on a traffic section (section IAC), depending on its section category, by using the following formula:</p> $IAC = \Sigma \text{ section IAC}$ <p>where: section IAC = tonnage IAC + traffic IAC</p> <p>and:</p> <ul style="list-style-type: none"><li>- tonnage IAC: the railway infrastructure access charge for a traffic section category depending on the distance covered and the existence of the electrification system, as well as on the weighted train tonnage, shall be calculated with the help of the formula:</li></ul> $\text{tonnage IAC} = Km \times Ttsn [1 + (\text{Gross tonnage} - Tmin) \times Ft]$ <p>where:</p> <p>Km = the number of km covered on the traffic section, Ft = 0 for the trains with a gross tonnage below Tmin, and Gross tonnage = the gross tonnage of the train (inclusively of the locomotives in action or the tonnage of the locomotives or self-propelled units for the traffic without hauled rolling stock).</p> <ul style="list-style-type: none"><li>- traffic IAC: the charge for the traffic management depending on the distance covered shall be calculated with the help of the formula:</li></ul> $\text{traffic IAC} = Km \times (Tc + Ttse)$ <p>where:</p> <p>Km = the number of km covered on the traffic section, and Ttse will be applied for the line sections equipped with electrification systems only for trains with electric traction.</p>																																																																																
Charge structure and level	<p><b>Value of Basic Charging Elements for IAC Calculation</b></p> <p><u>Freight traffic</u></p> <table><tr><th>IAC basic charging elements</th><th colspan="7">Basic charge</th></tr><tr><th>Charging elements depending on train tonnage</th><th colspan="7">Charge per train-km depending on tonnage (LEI/train-km)</th></tr><tr><th>Category of traffic section</th><th>A</th><th>B</th><th>C</th><th>D</th><th>E</th><th>R</th><th>I</th></tr><tr><td>Electrified sections (Ttse)</td><td>1,11</td><td>1,11</td><td>1,11</td><td>1,11</td><td>1,11</td><td>1,11</td><td>-</td></tr><tr><td>Non-electrified sections (Ttsn)</td><td>4.65</td><td>4.35</td><td>4.23</td><td>4.00</td><td>4.00</td><td>3.20</td><td>3.00</td></tr><tr><td>Minimum tonnage (Tmin)</td><td>60</td><td>60</td><td>60</td><td>60</td><td>60</td><td>60</td><td>60</td></tr><tr><td>Tonnage factor (Ft)</td><td>0.00025</td><td>0.00025</td><td>0.00025</td><td>0.00025</td><td>0.00025</td><td>0.00025</td><td>0.00025</td></tr><tr><th>Charging elements depending on distance covered</th><th colspan="7">Charge per train-km depending on distance (LEI/train-km)</th></tr><tr><th>Category of traffic section</th><th>A</th><th>B</th><th>C</th><th>D</th><th>E</th><th>R</th><th>I</th></tr><tr><td>Traffic (Tc)</td><td>8.49</td><td>8.22</td><td>8.03</td><td>7.59</td><td>7.22</td><td>5.63</td><td>3.16</td></tr></table> <p><u>Passenger traffic</u></p>	IAC basic charging elements	Basic charge							Charging elements depending on train tonnage	Charge per train-km depending on tonnage (LEI/train-km)							Category of traffic section	A	B	C	D	E	R	I	Electrified sections (Ttse)	1,11	1,11	1,11	1,11	1,11	1,11	-	Non-electrified sections (Ttsn)	4.65	4.35	4.23	4.00	4.00	3.20	3.00	Minimum tonnage (Tmin)	60	60	60	60	60	60	60	Tonnage factor (Ft)	0.00025	0.00025	0.00025	0.00025	0.00025	0.00025	0.00025	Charging elements depending on distance covered	Charge per train-km depending on distance (LEI/train-km)							Category of traffic section	A	B	C	D	E	R	I	Traffic (Tc)	8.49	8.22	8.03	7.59	7.22	5.63	3.16
IAC basic charging elements	Basic charge																																																																																
Charging elements depending on train tonnage	Charge per train-km depending on tonnage (LEI/train-km)																																																																																
Category of traffic section	A	B	C	D	E	R	I																																																																										
Electrified sections (Ttse)	1,11	1,11	1,11	1,11	1,11	1,11	-																																																																										
Non-electrified sections (Ttsn)	4.65	4.35	4.23	4.00	4.00	3.20	3.00																																																																										
Minimum tonnage (Tmin)	60	60	60	60	60	60	60																																																																										
Tonnage factor (Ft)	0.00025	0.00025	0.00025	0.00025	0.00025	0.00025	0.00025																																																																										
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Category of traffic section	A	B	C	D	E	R	I																																																																										
Traffic (Tc)	8.49	8.22	8.03	7.59	7.22	5.63	3.16																																																																										

	IAC basic charging elements	Basic charge						
	Charging elements depending on train tonnage	Charge per train-km depending on tonnage (LEI/train-km)						
	Category of traffic section	A	B	C	D	E	R	I
	Electrified sections (Ttse)	1,11	1,11	1,11	1,11	-	1,11	-
	Non-electrified sections (Ttsn)	4.70	4.39	4.25	4.00	-	3.20	3.00
	Minimum tonnage (Tmin)	60	60	60	60	-	60	60
	Tonnage factor (Ft)	0.00014	0.00014	0.00014	0.00014	-	0.00014	0.00014
	Charging elements depending on distance covered	Charge per train-km depending on distance (LEI/train-km)						
	Category of traffic section	A	B	C	D	E	R	I
	Traffic (Tc)	4.54	4.34	4.29	4.18	-	3.79	2.66
<p><b>Level of the Charges for Related Activities and Other Activities</b></p> <p><u>Charge for storage on CFR's lands</u> LEI 1.17 per ton per started hour</p> <p><u>Charge for long ordinary load transports with two or several wagons</u> LEI 5.03/100 kg of charging mass of the bearing wagon + number of safety wagons LEI 26.77/100 kg of charging mass of a safety wagon. In order to determine the average mass of each wagon, the total mass of the shipment shall be divided by the number of the wagons included in the formation, both those effectively loaded and those empty for safety, with or without contour.</p> <p><u>Charge for the commercial stops of the passenger trains in the stations</u> LEI 0.99/stop</p>								
Auxiliary services	n/a							
Other issues	1 € = 4.4505 RON (LEI) <sup>a</sup>							
Data sources used	<a href="http://www.cfr.ro/index.php/ct-menu-item-125">http://www.cfr.ro/index.php/ct-menu-item-125</a>							

### 23.3 Aviation

Romania – Air transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Romania
Transport mode	Air
Transport means	All air 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." International aviation is exempted from paying fuel tax.
Responsible authority	Ministry of Public Finance
Charge base(s)	Volume of fuel purchased.

Charge structure and level	Excise duties on kerosene: 2112.73 RON/kl VAT rate on kerosene: 20%
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Romania – Air transport – Airport dues																						
Type of tax/charge	Various airport fees																					
Country/region	Romania: Bucharest																					
Transport mode	Aviation																					
Transport means	Airplane																					
Description of the scheme	Various airport fees																					
Responsible authority	Bucharest Henri Coandă International Airport																					
Charge base(s)	Depending on the fee																					
Charge structure and level	<table border="1"> <tr> <td>Landing charges</td><td>7</td><td>euro/ton</td></tr> <tr> <td>Parking charges</td><td>0,15</td><td>euro/ton/hour</td></tr> <tr> <td>Lighting charges</td><td>2</td><td>euro/ton</td></tr> <tr> <td rowspan="2">Boarding charges</td><td>14</td><td>euro/pax/ international traffic</td></tr> <tr> <td>2</td><td>euro/pax/ domestic traffic</td></tr> <tr> <td>Security charges</td><td>7</td><td>euro/pax</td></tr> <tr> <td>PRM charges</td><td>0,32</td><td>euro/pax</td></tr> </table> <p>Board Decision No. 19/17.12.2015</p> <p>Handling Services – Jet Bridge Fees:</p> <p>a) basic rate (Use during the first 120') : 120 euro/operation</p> <p>b) extra charge (use outside the period of 120'): 15 euro/15 minutes</p> <p>The rate applies as of 01/01/2016.</p>		Landing charges	7	euro/ton	Parking charges	0,15	euro/ton/hour	Lighting charges	2	euro/ton	Boarding charges	14	euro/pax/ international traffic	2	euro/pax/ domestic traffic	Security charges	7	euro/pax	PRM charges	0,32	euro/pax
Landing charges	7	euro/ton																				
Parking charges	0,15	euro/ton/hour																				
Lighting charges	2	euro/ton																				
Boarding charges	14	euro/pax/ international traffic																				
	2	euro/pax/ domestic traffic																				
Security charges	7	euro/pax																				
PRM charges	0,32	euro/pax																				
Auxiliary services	n/a																					
Other issues	n/a																					
Data sources used	<a href="http://www.bucharestairports.ro/b2b/en/airport-charges/otp">http://www.bucharestairports.ro/b2b/en/airport-charges/otp</a>																					

**24 SERBIA****24.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel Tax
Country/region	Serbia
Transport mode	Road
Transport means	Road vehicles
Description of the scheme	The excise tax base shall be a unit of measure
Responsible authority	National Tax Authority
Charge base(s)	1 litres
Charge structure and level	<p>The excise tax on oil products shall be paid in the following amounts:</p> <p>1) All types of engine petrol (gasoline) 44.00Din/lit</p> <p>2) All types of diesel fuel 30.00 Din/lit</p> <p>3) All other oil products obtained from oil fractions with distilling range up to 380% 32.00 din/lit</p> <p>4) Liquid oil gas for motor vehicle propulsion 15.00 din/lit</p> <p>The minister responsible for finance and the minister responsible for mining and energy shall publish the list of oil products referred to in paragraph 1, item 3) of this Article.</p>
Auxiliary services	
Other issues	1€ ≈ 120 DIN
Data sources used	<a href="http://mfin.gov.rs/UserFiles/File/english/Excise%20Tax%20Law.pdf">http://mfin.gov.rs/UserFiles/File/english/Excise%20Tax%20Law.pdf</a>

<b>Road tolls</b>	
Type of tax/charge	Distance-based road charges (tolls)
Country/region	Serbia
Transport mode	Road
Transport means	Road vehicles
Description of the scheme	<p>Highway tolls in Serbia</p> <p>Prices in 2016</p>
Responsible authority	<p>The length of the tolled motorways network managed and maintained by PE Roads of Serbia. On next sections: Belgrade – Niš- Doljevac, Belgrade – Šid and Belgrade - Sirig are installed so-called „closed“ toll system and on section Sirig - Subotica is „open“ toll system. To save space and money a lot of lanes are mixed with manual and electronic toll.</p>
Charge base(s)	road segment
Charge structure and level	<p>Motorway - Section – Length [km]</p> <p>E 70/75 Belgrade By pass - Sector B1- B3: Dobanovci – Ostružnica - 10,05 km</p> <p>E 75 Srpska kuca Levosoje 8km - Grabovnica – Levosoje - 25,4 km</p> <p>E 80 Niš - Dimitrovgrad - 74,11 km</p> <p>Now In Serbia there are only four toll classes, as follows:</p> <p>Toll classes:</p>

	<p>1a. Class</p> <p>a. Motor vehicles with the characteristics of motorcycle, motor tricycle and quad</p> <p>1. Class</p> <p>a. Motor vehicles with two axles and height equal to or lower than 1.3 m, measured at the first axle</p> <p>b. Vans with two axles and total height equal to or lower than 1.9 m, with maximum allowed weight up to 3,500 kg</p> <p>2. Class</p> <p>a. Motor vehicles with two axles and height equal to or lower than 1.3 m measured at the first axle, with trailers</p> <p>b. Vans with two axles and total height equal to or lower than 1.9 m, with maximum allowed weight up to 3,500 kg with trailers</p> <p>c. Vans with two axles and total height over 1.9 m, with maximum allowed weight up to 3,500 kg</p> <p>3. Class</p> <p>a. Motor vehicles with two or three axles, with height over 1.3 m, measured at the first axle, with maximum allowed weight over 3,500 kg</p> <p>b. Vans with two axles and total height equal to or over 1.9 m, with maximum allowed weight up to 3,500 kg with trailers</p> <p>4. Class</p> <p>Motor vehicles with four or more axles (also counting the trailers' axles), with height over 1.3 m, measured at the first axle, with maximum allowed weight over 3,500 kg</p>
Auxiliary services	
Other issues	
Data sources used	<a href="http://www.asecap.com/member-s-national-reports.html">http://www.asecap.com/member-s-national-reports.html</a>

## 24.2 Rail

Electricity Tax	
Type of tax/charge	Electricity Tax
Country/region	Serbia
Transport mode	Rail
Transport means	Rail vehicles
Description of the scheme	Excise duty on electricity is levied on electricity consumption. The excise duty taxpayer for electricity is the entity which is deemed to be a supplier of electricity for final consumption according to energy regulations.
Responsible authority	Ministry of Finance
Charge base(s)	Consumption in monetary value
Charge structure and level	The excise duty is levied on electricity for final consumption at a rate of 7,5%.
Auxiliary services	
Other issues	
Data sources used	<a href="https://home.kpmg.com/content/dam/kpmg/pdf/2015/08/serbia-august7-2015.pdf">https://home.kpmg.com/content/dam/kpmg/pdf/2015/08/serbia-august7-2015.pdf</a>

Rail infrastructure charges	
Type of tax/charge	Rail infrastructure charges

Country/ region	Serbia
Transport mode	Rail
Transport means	Rail vehicles
Description of the scheme	The based package (for transit trains) contains a two part tariff: <ul style="list-style-type: none"> <li>- ensuring the train path per train-km</li> <li>- running fee per gross-tonne-km.</li> </ul> Train operators are charged.
Responsible authority	Serbian Railways Infrastructure
Charge base(s)	Train-km, gross tonne-km, line categories. Axle weight, maximum speed of train and other characteristics of the track play role in the lines classification into different categories, so that these parameters validate their impact on the charges indirectly. There are different rates for passenger and cargo trains.
Charge structure and level	The formula of the access charge is the sum of the charge for path allocation, based on length of line (depending on line category) and sum of the charge for running the train, based on gross tonne-km (depending on line category).
Auxiliary services	
Other issues	
Data sources used	<a href="http://infrazs.rs/IzjavaMreza/IzjavaMreza2016.PDF">http://infrazs.rs/IzjavaMreza/IzjavaMreza2016.PDF</a>

**25 SLOVAKIA****25.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel tax (Mineral oil tax)
Country/region	Slovakia
Transport mode	Road
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	<p>Amount of charge by type (2016):</p> <ul style="list-style-type: none"> <li>Gasoline (with biofuel content lower than minimum of 4,6%): EUR 550,52 / 1.000 l</li> <li>Gasoline (with a minimum biofuel content of 4,6% or more): EUR 514,50 / 1.000 l</li> <li>Diesel (with biodiesel content lower than minimum of 6, 9%): EUR 386,40 / 1.000 l</li> <li>Diesel (with a minimum biodiesel content of 6,9% or more): EUR 368,00 / 1.000 l</li> <li>LPG for road transport: EUR 182 / 1.000 kg</li> <li>Natural gas (used as propellant): EUR 9,36 / MWh (EUR 2,60 / GJ)</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li><a href="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">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</a></li> <li><a href="http://www.cfe-eutax.org/taxation/excise-duties/slovakia">http://www.cfe-eutax.org/taxation/excise-duties/slovakia</a></li> </ul>

<b>Road Pricing</b>	
Type of tax/charge	Distance based toll
Country/region	Slovakia
Transport mode	Road (highways and motorways)
Transport means	<p>Motor vehicles with at least four wheels <i>whose highest allowed weight is higher than 3,5 tons</i>.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>Ambulance vehicles, fire-fighting vehicles, police vehicles</li> <li>Vehicles of the highway authority</li> <li>Vehicles of Ministry of Interior and Ministry of Defence</li> <li>Customs office's vehicles</li> <li>Military vehicles (also NATO), prison vehicles</li> <li>Vehicles of the National Bank of Slovakia transporting money and other valuables according to a special regulation</li> <li>Vehicles used for removing consequences of traffic accidents</li> </ul>
Description of the scheme	Distance based toll on highways, expressways and also some 1 <sup>st</sup> class roads for motor vehicles with at least four wheels <i>whose highest allowed weight is higher than 3,5 tons</i> . Electronic tolling system, based on GPS-GSM technology; vehicles that are subject to the toll must be equipped with an <u>On Board Unit (OBU)</u> which communicates with the tolling system.
Responsible authority	National government, National highway company of Slovakia (NDS)
Charge base(s)	Kilometres driven on the tolled roads



Charge structure and level

Network in the year 2016/17:

**Mapa vymedzených úsekov ciest a zákaznických miest**  
Map of Specified Road Sections and Customer Points | Kijelölt útszakaszok és ügyfélszolgálati pontok térképe | Karte der begrenzten Straßenabschnitte und der Kundenstellen | Mapa wyznaczonych odcinków dróg i punktów klientów | Карта ограниченных участков автодорог и пунктов обслуживания  
Mapa má výlučne informatívny charakter! | This map is of informative nature only! | Kizárólag tájékoztató jellegű! | Die Karte hat ausschließlich einen informativen Charakter! | Mapa ma wyłącznie charakter informacyjny! | Карта носит исключительно информационный характер!

**LEGENDA | LEGEND | JELMAGYARÁZAT | LEGENDE | LEGENDA | УСЛОВНЫЕ ОБОЗНАЧЕНИЯ**

**Vymedzené úseky ciest | Specified Road Sections | Kijelölt Útszakaszok | Begrenzte Straßenabschnitte | Wyznaczone odcinki dróg | Ограниченные участки автодорог**

**Zákaznícke miesta | Customer Points | Ügyfélszolgálati pontok | Kundenstellen | Punkty klientów | Пункты обслуживания**

**Ostatné objekty | Other objects | Egyéb objektumok | Sonstige Objekte | Pozostałe obiekty | Остальные объекты**

Toll rates (1.1.2017):

Highways and expressways (€ per km)

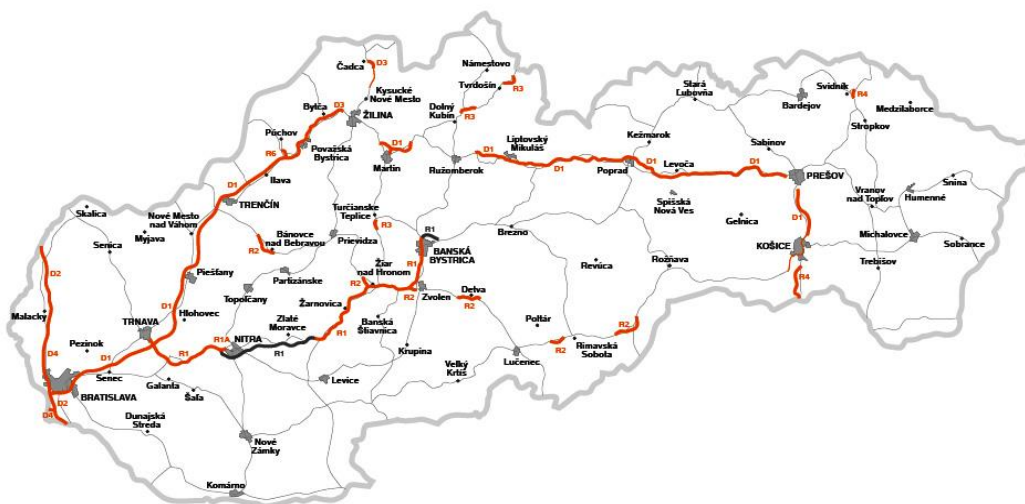
Vehicle category		Emission class		
		EURO 0 – II	EURO III, IV	EURO V, VI, EEV
Lorries	3,5 t – to 12 t	0,103 €	0,093 €	0,080 €
12 t and more	2 axles	0,220 €	0,199 €	0,172 €
	3 axles	0,232 €	0,210 €	0,181 €
	4 axles	0,241 €	0,218 €	0,188 €
	5 axles	0,232 €	0,210 €	0,181 €
Buses	3,5 t – to 12 t	0,060 €	0,050 €	0,030 €
	12 t and more	0,110 €	0,100 €	0,060 €

Specified sections of the 1st class roads parallel with highways and expressways (€ per km)

Vehicle category		Emission class		
		EURO 0 – II	EURO III, IV	EURO V, VI, EEV
Lorries	3,5 t – to 12 t	0,103 €	0,093 €	0,080 €
12 t and more	2 axles	0,220 €	0,199 €	0,172 €
	3 axles	0,232 €	0,210 €	0,181 €
	4 axles	0,241 €	0,218 €	0,188 €
	5 axles	0,232 €	0,210 €	0,181 €
Buses	3,5 t – to 12 t	0,040 €	0,030 €	0,020 €
	12 t and more	0,080 €	0,070 €	0,040 €

	<b>Specified sections of the 1<sup>st</sup> class roads not parallel with highways and expressways (€ per km)</b>				
	Vehicle category		Emission class		
			EURO 0 – II	EURO III, IV	EURO V, VI, EEV
Lorries	3,5 t – to 12 t	2 axles	0,080 €	0,072 €	0,062 €
		3 axles	0,172 €	0,156 €	0,133 €
		4 axles	0,181 €	0,164 €	0,140 €
		5 axles	0,185 €	0,167 €	0,143 €
	12 t and more		0,181 €	0,164 €	0,140 €
Buses	3,5 t – to 12 t		0,040 €	0,030 €	0,020 €
	12 t and more		0,080 €	0,070 €	0,040 €
	Tolls are not subject to VAT Vehicles pay the toll using the OBU which can be borrowed for a deposit of EUR 50.				
Auxiliary services	-				
Other issues	Revenues are earmarked for maintenance, renewal and extension of the system (road construction).				
Data sources used	<ul style="list-style-type: none"> <li><a href="https://www.emyto.sk/web/guest">https://www.emyto.sk/web/guest</a></li> </ul>				

<b>Vignettes (time based toll)</b>	
Type of tax/charge	Time based toll
Country/region	Slovakia
Transport mode	Road (highways and motorways)
Transport means	<p>Vehicles with total weight under 3.5 tonnes, regardless of trailer weight (motorbikes are free of charge).</p> <ul style="list-style-type: none"> <li>Ambulance vehicles, fire-fighting vehicles, police vehicles</li> <li>Vehicles of the highway authority</li> <li>Vehicles of Ministry of Interior and Ministry of Defence</li> <li>Customs office's vehicles</li> <li>Military vehicles (also NATO), prison vehicles</li> <li>Vehicles of the National Bank of Slovakia transporting money and other valuables according to a special regulation</li> <li>Vehicles used for removing consequences of traffic accidents</li> </ul>
Description of the scheme	Time based toll system on highways, motorways and also some 1 <sup>st</sup> class roads for motor cycles and all vehicles up to <b>3,5 tons GVW</b> . There are available annual, 30-day and 10-day electronic vignettes. Buying an electronic vignette will get the car to the central register for using charged motorways. The driver does not have to stick the electronic vignette on the windscreen and does not need to install an on-board unit in his car either.
Responsible authority	National government, National highway company of Slovakia (NDS)
Charge base(s)	Selected time frame, to be paid per vehicle
Charge structure and level	<b>Charged network in 2017:</b>



#### Validity and prices of vignettes (2017):

Type	Validity period	Price
Annual	Valid from 1 <sup>st</sup> of January of the respective calendar year to 31 <sup>st</sup> January of the following year.	EUR 50,-
30-day	The electronic vignette is valid for 30 days including the specified day.	EUR 14,-
10-day	The electronic vignette is valid for 10 days including the specified day.	EUR 10,-

Vignettes are available at almost every petrol station or post office in Slovakia. Or Online on [eznamka.sk](http://eznamka.sk).

Auxiliary services	-
Other issues	Revenues are earmarked for maintenance, renewal and extension of the system (road construction).
Data sources used	• <a href="https://www.ndsas.sk/en">https://www.ndsas.sk/en</a>

Motor vehicle tax (formerly Road tax)	
Type of tax/charge	Motor vehicle tax
Country/region	Slovakia
Transport mode	Road
Transport means	All road vehicles registered in Slovakia which are used for business purposes or income generation.
Description of the scheme	<p>Motor vehicle tax is paid from an individual or a legal entity that uses a motor vehicle and a towed vehicle for business activities.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>If a self-governing region to the budget of which the motor vehicle tax is credited is named in the documents as holder.</li> <li>If the car is property of diplomatic missions and consular offices and if the reciprocity is guaranteed.</li> </ul>
Responsible authority	Local authorities (municipalities)
Charge base(s)	<p>Personal vehicle: Engine size (cc)</p> <p>Utility vehicles and buses: Total weight in tons and axle number</p>
Charge structure and level	The rate of tax increases gradually depending on the age of the car. The base rate of vehicle tax is reduced by 25% for new vehicles and increased by 20% for 13-year-old vehicles. Hybrid vehicles, vehicles powered by compressed natural gas (CNG) and vehicles that are used at least 60 times in combined transport within the tax period attract 50% tax. Electric-powered vehicles

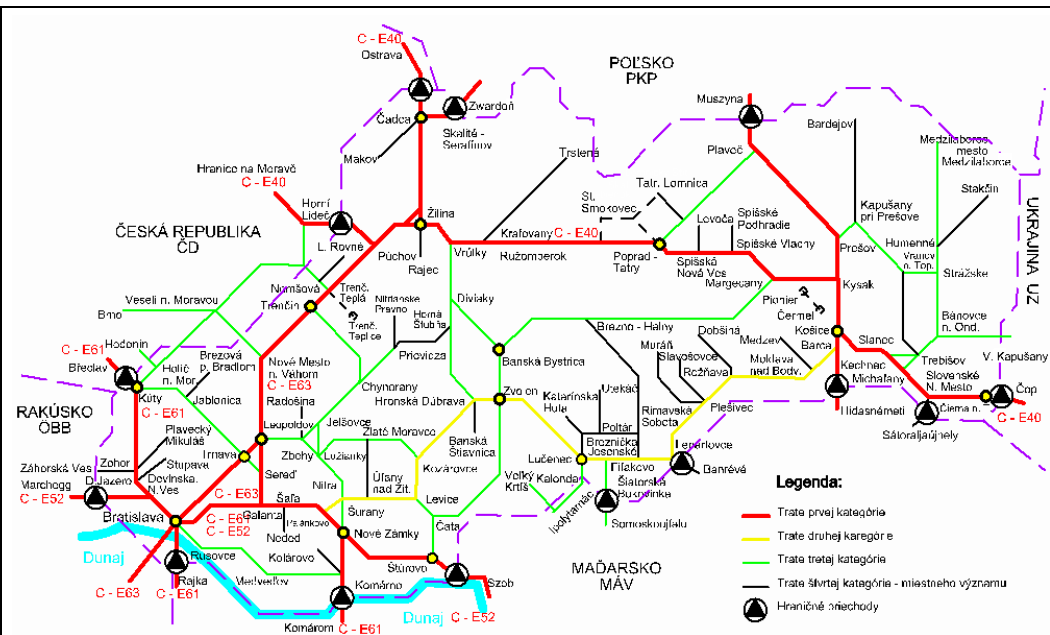
	<p>are not subject to motor vehicle tax.</p> <p><b>Tax rates for personal cars (2016):</b></p> <table> <tr> <th>Type</th><th>Rate</th></tr> <tr> <td>Up to 150 cm<sup>3</sup></td><td>EUR 50</td></tr> <tr> <td>From 150 cm<sup>3</sup> to 900 cm<sup>3</sup></td><td>EUR 62</td></tr> <tr> <td>From 900 cm<sup>3</sup> to 1.250 cm<sup>3</sup></td><td>EUR 80</td></tr> <tr> <td>From 1.250 cm<sup>3</sup> to 1.500 cm<sup>3</sup></td><td>EUR 115</td></tr> <tr> <td>From 1.500 cm<sup>3</sup> to 2.000 cm<sup>3</sup></td><td>EUR 148</td></tr> <tr> <td>From 2.000 cm<sup>3</sup> to 3.000 cm<sup>3</sup></td><td>EUR 180</td></tr> <tr> <td>Over 3.000 cm<sup>3</sup></td><td>EUR 218</td></tr> </table> <p><b>Tax rates for utility vehicles and buses (2016):</b></p> <p>Depending on gross vehicle weight (GVW) and number of axles, from EUR 74 up to a maximum of EUR 2.700.</p> <p>The tax period is a calendar year.</p>	Type	Rate	Up to 150 cm <sup>3</sup>	EUR 50	From 150 cm <sup>3</sup> to 900 cm <sup>3</sup>	EUR 62	From 900 cm <sup>3</sup> to 1.250 cm <sup>3</sup>	EUR 80	From 1.250 cm <sup>3</sup> to 1.500 cm <sup>3</sup>	EUR 115	From 1.500 cm <sup>3</sup> to 2.000 cm <sup>3</sup>	EUR 148	From 2.000 cm <sup>3</sup> to 3.000 cm <sup>3</sup>	EUR 180	Over 3.000 cm <sup>3</sup>	EUR 218
Type	Rate																
Up to 150 cm <sup>3</sup>	EUR 50																
From 150 cm <sup>3</sup> to 900 cm <sup>3</sup>	EUR 62																
From 900 cm <sup>3</sup> to 1.250 cm <sup>3</sup>	EUR 80																
From 1.250 cm <sup>3</sup> to 1.500 cm <sup>3</sup>	EUR 115																
From 1.500 cm <sup>3</sup> to 2.000 cm <sup>3</sup>	EUR 148																
From 2.000 cm <sup>3</sup> to 3.000 cm <sup>3</sup>	EUR 180																
Over 3.000 cm <sup>3</sup>	EUR 218																
Auxiliary services	-																
Other issues	-																
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>• <a href="http://www.cfe-eutax.org/taxation/road-tax/slovakia">http://www.cfe-eutax.org/taxation/road-tax/slovakia</a></li> </ul>																

Insurance tax	
Type of tax/charge	Insurance tax
Country/region	Slovakia
Transport mode	Road
Transport means	All road vehicles for those insurances are taken out.
Description of the scheme	<p>Tax on road vehicle insurance premiums for specific risks. Charged are the owners/keepers of insured vehicles. The insurance company is liable for the tax. Rates are calculated by insurance companies and vary from company to company. Insurance premiums vary according to the owner and the type of the car. Factors that influence the final insurance rate:</p> <ul style="list-style-type: none"> <li>• Number of traffic accidents (bonus-malus system around 50%) caused by the owner of the car</li> <li>• Owner's age and place of residence</li> <li>• Engine size</li> <li>• Purpose for which the vehicle is to be used</li> <li>• Etc.</li> </ul>
Responsible authority	National government, Ministry of Finance - collected by the insurance company
Charge base(s)	Insurance premium
Charge structure and level	8% of the insurance premium
Auxiliary services	-
Other issues	Revenues go into general public budget
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf">http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf</a></li> <li>• <a href="http://www.mynewsdesk.com/uk/impendulo/blog_posts/tax-alert-slovakia-introduction-of-insurance-premium-tax-looks-likely-51968">http://www.mynewsdesk.com/uk/impendulo/blog_posts/tax-alert-slovakia-introduction-of-insurance-premium-tax-looks-likely-51968</a></li> </ul>

**25.2 Rail**

<b>Taxation of electricity in the railway sector</b>	
Type of tax/charge	Electricity tax
Country/region	Slovakia
Transport mode	Rail
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	General amount of charge for business use (2016/17): EUR 1,32 / MWh. <b>Tax exemption: No rates are applied in the railway sector when electricity is used for carriage of passengers and goods by railway, tram, metro and trolleybus.</b>
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• <a href="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">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</a></li> <li>• <a href="https://www.mfsr.sk/en/Documents/Material/2009/7/73/Sobot190209/Electricity/Electricity_Coal_Natural_Gas_609_2007.pdf">https://www.mfsr.sk/en/Documents/Material/2009/7/73/Sobot190209/Electricity/Electricity_Coal_Natural_Gas_609_2007.pdf</a></li> </ul>

<b>Infrastructure access charges</b>	
Type of tax/charge	Infrastructure charges
Country/region	Slovakia
Transport mode	Rail
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	Railways of Slovak Republic, state-owned enterprise (ŽSR)
Charge base(s)	<ul style="list-style-type: none"> <li>• Train type</li> <li>• Train-km</li> <li>• Gross-tonne-km</li> <li>• Category of infrastructure</li> <li>• Time table path request</li> </ul>
Charge structure and level	<b>Network of ŽSR by categories:</b> Red lines: Category 1 (Main lines with major importance) Yellow lines: Category 2 (Main lines with minor importance) Green lines: Category 3 (Secondary lines) Black lines: Category 4 (Secondary lines with simplified traffic control)



Total length of railway lines (2016): 3.582 km

- single-track: 2.565 km
- double-track: 1.017 km
- electrified rail lines: 1.586 km

#### Elements of the access charge are:

- Charge for ordering and allocation of capacity per train-km set for particular line category is function of total length between respective transport points of line of particular category (train-km).
- Charge for traffic management and organization per train-km set for particular line category is function of total length between respective transport points of line of particular category (train-km).
- Charge for provision of rail infrastructure serviceability varies according to gross-tonne-km on a particular line category and according to a coefficient allowing for travel of train with active traction train vehicle with independent traction on electrified lines of particular category.
- Charge for the use of electrical supply equipment for traction current is function of gross-tonne-km on electrified track sections.
- Charge for the use of passenger stations, their buildings and facilities depends on number of train stoppages in the transport points of particular category related to passenger trains according to issued timetable.
- Charge for the access to marshalling yards, train formation facilities and freight terminals depends on the number of train accessions according to particular transport point category for freight trains. Start and end transport points of a train shall be counted towards the numbers of stoppages as well.

#### Service facilities connected to the railway network managed by ŽSR:

- Traffic control systems
- Rail weighing system
- Loading ramps and safety gantry
- Electrical preheating systems

#### Charge levels can be determined by calculator of ŽSR:

[http://www.zsr.sk/slovensky/zeleznicna-dopravna-cesta/marketing/cena-za-dopravnu-cestu/vnutrostatna-doprava.html?page\\_id=367](http://www.zsr.sk/slovensky/zeleznicna-dopravna-cesta/marketing/cena-za-dopravnu-cestu/vnutrostatna-doprava.html?page_id=367)

#### Example: Average charge for 3 various trains (electric traction) in relation Bratislava – Žilina (main line, category 1, length 203 km):

Train-category	Train-weight	Number of (planned) stops	Charge/train-km (excl. VAT)	Charge/train-km (incl. VAT)
Express train (IC)	500 t	2	EUR 1,86	EUR 2,24
Regional train	300 t	8	EUR 1,48	EUR 1,77
Freight train	1.800 t	6	EUR 4,42	EUR 5,30

#### Auxiliary

- Access to the telecommunication network

services	<ul style="list-style-type: none"> <li>• Provision of supplementary information, consultancy</li> <li>• Ticketing services in passenger stations</li> <li>• Lease of premises and land</li> <li>• Services of accommodation and catering establishments</li> <li>• Services of Railway Research and Development Centre</li> <li>• Services of Railway Geodetics Centre</li> </ul>
Other issues	Modifications to the current charging scheme are not planned for the near future.
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.zsr.sk/anglicky/railways-infrastructure/marketing/network-statement/network-statement-2017.html?page_id=4316">http://www.zsr.sk/anglicky/railways-infrastructure/marketing/network-statement/network-statement-2017.html?page_id=4316</a></li> <li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>

Taxation of electricity in the railway sector	
Type of tax/charge	Electricity tax
Country/region	Slovakia
Transport mode	Rail
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	General amount of charge for business use (2016): EUR 1,32 / MWh Electricity is exempted from the excise duty when used for carriage of goods and passengers by rail and in public transport within business activity.
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• <a href="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">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</a></li> <li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>

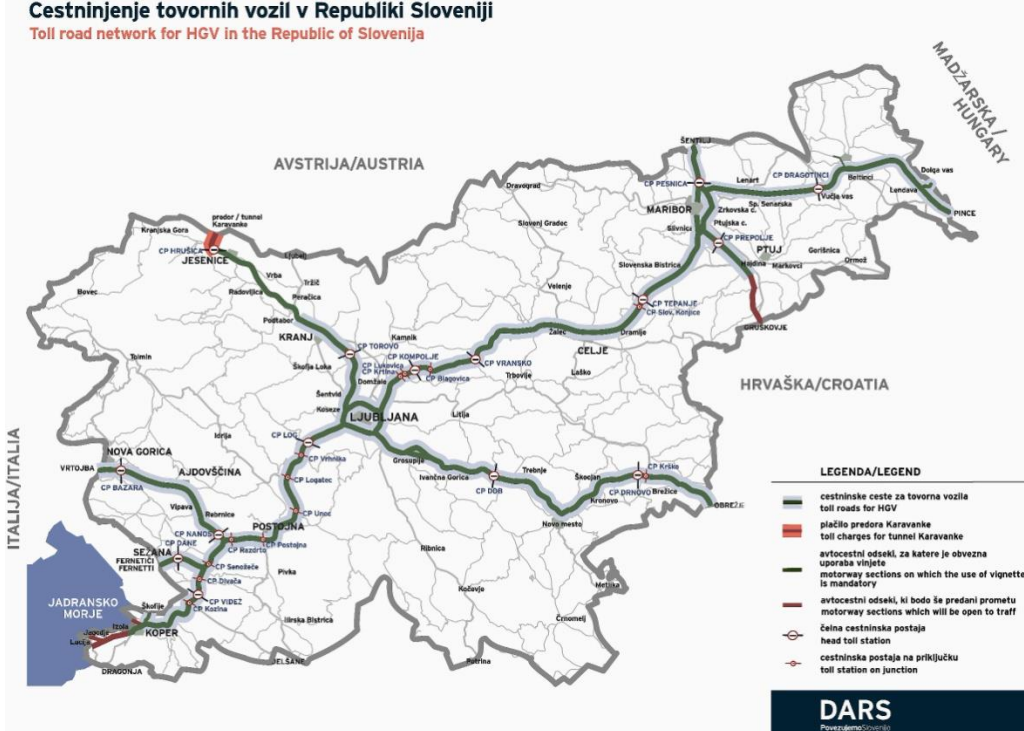


**26 SLOVENIA****26.1 Road**

<b>Fuel tax</b>	
Type of tax/charge	Fuel tax (Mineral oil tax)
Country/region	Slovenia
Transport mode	Road
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	<p>Amount of charge by type (2016):</p> <ul style="list-style-type: none"> <li>▪ Gasoline (only unleaded available): EUR 547,59 / 1.000 l</li> <li>▪ Diesel: EUR 472,76 / 1.000 l (includes CO<sub>2</sub>-tax in the amount of EUR 46,71 / 1000 l)</li> <li>▪ Diesel (when used as motor fuel for agricultural purposes): EUR 174,53 / 1.000 l</li> <li>▪ LPG for road transport: EUR 177,67 / 1.000 kg (includes CO<sub>2</sub>-tax: 50,17 EUR / 1000 kg)</li> <li>▪ Natural gas (used as propellant): EUR 3,45 / GJ (includes CO<sub>2</sub>-tax in the amount of EUR 0,874 / GJ)</li> </ul>
Auxiliary services	-
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• <a href="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">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</a></li> <li>• <a href="http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Trosarine/Opis/Detail_description_1_version_Excise_duties_system.pdf">http://www.fu.gov.si/fileadmin/Internet/Davki_in_druge_dajatve/Podrocja/Trosarine/Opis/Detail_description_1_version_Excise_duties_system.pdf</a></li> </ul>

<b>Road Pricing</b>	
Type of tax/charge	Distance based toll
Country/region	Slovenia
Transport mode	Road (motorways and expressways)
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"> <li>• Transport by vehicles with priority and escort vehicles, including escorted vehicles</li> <li>• Transport with Slovenian Armed Forces military vehicles</li> <li>• 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</li> <li>• 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</li> <li>• Transport using the toll road operator's vehicles for the implementation of maintenance activities of toll roads and toll activities</li> </ul>



Description of the scheme	Distance based toll for the use of toll roads (motorways and expressways including Ljubljana ringway) for vehicles with the maximum permissible weight over 3.5 tones in the closed tolling system (paid at the exit toll station) and in the open tolling system (paid at the frontal entry/exit toll station). The toll is collected using toll booths. Besides regular payment exist also the options pre-payment and post-payment (both by electronic media).															
Responsible authority	National government, Motorway Company in the Republic of Slovenia (DARS)															
Charge base(s)	Kilometres driven on the tolled roads															
Charge structure and level	<p><b>Network in the year 2016/17:</b></p> <p><b>Cestninjenje tovornih vozil v Republiki Sloveniji</b> Toll road network for HGV in the Republic of Slovenia</p>  <p><b>Toll rates (2016/2017):</b></p> <p>There exist 2 toll classes:</p> <ul style="list-style-type: none"><li>R3 (1<sup>st</sup> toll class): The vehicles with two or three axles whose maximum permissible weight is over 3.500 kg, and the groups of vehicles with two or three axles whose maximum permissible weight of their powered vehicle is over 3.500 kg. Also differentiated on EURO class.</li><li>R4 (2<sup>nd</sup> toll class): The vehicles with more than three axles whose maximum permissible weight is over 3.500 kg, and the groups of vehicles with more than three axles whose maximum permissible weight of their powered vehicle is over 3.500 kg. Also differentiated on EURO class.</li></ul> <p><b>Rates can be calculated online:</b> <a href="https://www.dars.si/Vsebinska/Cestnine.aspx?id_menu=206">https://www.dars.si/Vsebinska/Cestnine.aspx?id_menu=206</a></p> <p><b>Example for section Maribor – Ljubljana (126 km):</b></p> <table><tr><th>Class</th><th>Lower than EURO 4</th><th>EURO 4</th><th>EURO 5</th><th>EURO EEV, E6</th></tr><tr><td>R3</td><td>EUR 29,50</td><td>EUR 23,60</td><td>EUR 20,60</td><td>EUR 17,70</td></tr><tr><td>R4</td><td>EUR 61,50</td><td>EUR 49,10</td><td>EUR 43,00</td><td>EUR 36,90</td></tr></table> <p>A toll is also collected for the Karavanke road tunnel which is excluded from toll payment with regards to the EURO emission class.</p>	Class	Lower than EURO 4	EURO 4	EURO 5	EURO EEV, E6	R3	EUR 29,50	EUR 23,60	EUR 20,60	EUR 17,70	R4	EUR 61,50	EUR 49,10	EUR 43,00	EUR 36,90
Class	Lower than EURO 4	EURO 4	EURO 5	EURO EEV, E6												
R3	EUR 29,50	EUR 23,60	EUR 20,60	EUR 17,70												
R4	EUR 61,50	EUR 49,10	EUR 43,00	EUR 36,90												

	<b>Toll tariffs for the use of Karavanke road tunnel:</b>		
	Category 1	Vehicles with the maximum mass not exceeding 3,5 t	EUR 7,20
	Category 2	Two-axle vehicles of which the maximum mass exceeds 3,5 t	EUR 10,50
	Category 3	Three-axle vehicles of which the maximum mass exceeds 3,5 t	EUR 15,00
	Category 4	Vehicles with more than three axles, of which the maximum mass exceeds 3,5 t	EUR 22,50
Auxiliary services	-		
Other issues	Revenues are earmarked for maintenance, renewal and extension of the system (road construction).		
Data sources used	<ul style="list-style-type: none"> <li>• <a href="https://www.dars.si/">https://www.dars.si/</a></li> <li>• <a href="https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/128506">https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/128506</a></li> </ul>		

<b>Stickers/Vignettes (time based toll)</b>	
Type of tax/charge	Time based toll
Country/region	Slovenia
Transport mode	Road (motorways and expressways)
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"> <li>• Transport by vehicles with priority and escort vehicles, including escorted vehicles</li> <li>• Transport with Slovenian Armed Forces military vehicles</li> <li>• 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</li> <li>• 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</li> <li>• Transport using the toll road operator's vehicles for the implementation of maintenance activities of toll roads and toll activities</li> </ul>
Description of the scheme	Time based toll for the use of toll roads (motorways and expressways including Ljubljana ringway) for vehicles up to <b>3,5 tons GVW</b> . There are available yearly, half-year and weekly stickers (vignettes) to be stocked on the windscreen.
Responsible authority	National government, Motorway Company in the Republic of Slovenia (DARS)
Charge base(s)	Selected time frame, to be paid per vehicle
Charge structure and level	<b><i>Charged network in 2017:</i></b>


**Validity and prices of vignettes (2016/2017):**

There exist 3 toll classes:

VIGNETTE toll class:	1	VIGNETTE toll class:	2A	VIGNETTE toll class:	2B
					
One-track motor vehicles		Caravans and two-track motor vehicles with vehicle height above front axis up to 1.30 m and the maximum authorised mass not exceeding 3.500 kg, with a trailer or without.		Two-track motor vehicles with vehicle height above front axis 1.30 m or more and the maximum authorised mass not exceeding 3.500 kg, with a trailer or without.	

Type	Toll class 1	Toll class 2A	Toll class 2B
Yearly vignette	EUR 55,00	EUR 110,00	EUR 220,00
Half-year vignette	EUR 30,00	EUR 30,00	EUR 60,00
Weekly vignette	EUR 7,20	EUR 15,00	EUR 30,00

Vignettes can be purchased at petrol stations in Slovenia and neighbouring countries, at offices of the national motoring organisation and foreign motoring organisations, at post offices in Slovenia and at some news kiosks.

Auxiliary services	-
Other issues	Revenues are earmarked for maintenance, renewal and extension of the system (road construction).
Data sources used	<ul style="list-style-type: none"> <li><a href="https://www.dars.si/">https://www.dars.si/</a></li> <li><a href="https://www.tolltickets.com/country/slovenia/vignette.aspx?lang=en-GB">https://www.tolltickets.com/country/slovenia/vignette.aspx?lang=en-GB</a></li> </ul>

Motor vehicle tax		
Type of tax/charge	Motor vehicle tax	
Country/region	Slovenia	
Transport mode	Road	
Transport means	All road vehicles which are registered in Slovenia.	
Description of the scheme	<p>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"> <li>• Vehicles exported or supplied to another EU Member State before the first registration</li> <li>• Temporarily imported vehicles and vehicles introduced to Slovenia from another EU Member State</li> <li>• Transfer of vehicles in the case of statutory reorganisations</li> <li>• Emergency rescue motor vehicles used for transport of victims and patients</li> <li>• 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</li> <li>• Vehicles acquired for transport of families with three or more children</li> <li>• Vehicles purchased for carrying disabled people</li> <li>• Old Timers</li> <li>• Sport vehicles that have not been adapted for road use and are intended only for driving on circuits</li> </ul>	
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 CO2 emissions of the vehicle.	
Charge structure and level	<i>Tax rates (2016/17):</i>	
	Gasoline (%)	Diesel (%)
	0,5	1,0
	1,0	2,0
	1,5	3,0
	3,0	6,0
	6,0	11,0
	9,0	15,0
	13,0	18,0
	18,0	22,0
	23,0	26,0
	28,0	31,0
	CO2 emissions (g/km)	
	0-110	
	111-120	
	121-130	
	131-150	
	151-170	
	171-190	
	191-210	
	211-230	
	231-250	
	More than 250	
	<p>Following rules apply for special vehicles:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Vehicles with at least 8 seats: 30% decrease of the tax.</li> <li>• Vehicles worse than Euro 3: 10% decrease of the tax.</li> <li>• Euro 3 vehicles: 5% decrease of the tax.</li> <li>• Euro 4 vehicles: 2% decrease of the tax.</li> <li>• Euro 6 diesel vehicles: Gasoline table applies.</li> <li>• Diesel vehicles with a particulate matter emission rate exceeding 0.005g/km: 5% decrease of the tax.</li> <li>• 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.</li> </ul>	
Auxiliary services	-	
Other issues	Revenues of the tax go to the general public budget.	

Data sources used	<ul style="list-style-type: none"> <li><a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li><a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>
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Road tax (tax on car ownership)																																							
Type of tax/charge	Road tax (motor vehicles fee on car ownership)																																						
Country/region	Slovenia																																						
Transport mode	Road																																						
Transport means	All <b>road vehicles</b>																																						
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"> <li>Vehicles exclusively using electricity for power</li> <li>Tractors and tractor trailers, motorcycles, three-wheeled cycles with engine capacity up to 50 cm<sup>3</sup></li> <li>Light four-wheeled cycles, light trailers with maximum permissible weight up to 750 kg</li> <li>Fire-fighting vehicles, ambulances, police vehicles</li> <li>Motor vehicles registered to the Slovenian Army, Civil Protection, Mountain Rescue Service, Ecological Laboratory with mobile unit</li> <li>Motor vehicles and trailers registered for diplomatic and consular missions, vehicles owned by certain international organizations</li> <li>Vehicles used for the transport of disabled persons</li> </ul>																																						
Responsible authority	National government																																						
Charge base(s)	<p>Motorcycles and passenger cars: Engine size of the vehicle</p> <p>Buses: Number of seats</p> <p>Trucks and trailers: GVW</p>																																						
Charge structure and level	<p><b>Charge level in 2016:</b></p> <table> <tr> <th><b>Motorcycles (depending on engine size)</b></th><th><b>Rate</b></th></tr> <tr> <td>Up to 125 cm<sup>3</sup></td><td>EUR 13</td></tr> <tr> <td>From 125 cm<sup>3</sup> to 500 cm<sup>3</sup></td><td>EUR 21</td></tr> <tr> <td>From 500 cm<sup>3</sup> to 1.000 cm<sup>3</sup></td><td>EUR 29</td></tr> <tr> <td>Over 1.000 cm<sup>3</sup></td><td>EUR 33</td></tr> <tr> <th><b>Passenger cars (depending on engine size)</b></th><th><b>Rate</b></th></tr> <tr> <td>Up to 1.350 cm<sup>3</sup></td><td>EUR 62</td></tr> <tr> <td>From 1.350 cm<sup>3</sup> to 1.800 cm<sup>3</sup></td><td>EUR 96</td></tr> <tr> <td>From 1.800 cm<sup>3</sup> to 2.500 cm<sup>3</sup></td><td>EUR 153</td></tr> <tr> <td>From 2.500 cm<sup>3</sup> to 3.000 cm<sup>3</sup></td><td>EUR 282</td></tr> <tr> <td>From 3.000 cm<sup>3</sup> to 4.000 cm<sup>3</sup></td><td>EUR 452</td></tr> <tr> <td>Over 1.000 cm<sup>3</sup></td><td>EUR 565</td></tr> <tr> <th><b>Buses (depending on the number of seats)</b></th><th><b>Rate</b></th></tr> <tr> <td>Rate per seat</td><td>EUR 3,16 / seat</td></tr> <tr> <th><b>Trucks (depending on the max. allowed weigh)</b></th><th><b>Rate</b></th></tr> <tr> <td>Up to 4 t</td><td>EUR 101,94</td></tr> <tr> <td>Over 4 t</td><td>EUR 22,86 / t</td></tr> <tr> <th><b>Trucks with trailer (depending on the designated power of the motor)</b></th><th><b>Rate</b></th></tr> <tr> <td>Up to 190 kW</td><td>EUR 5,37 / kW</td></tr> </table>	<b>Motorcycles (depending on engine size)</b>	<b>Rate</b>	Up to 125 cm <sup>3</sup>	EUR 13	From 125 cm <sup>3</sup> to 500 cm <sup>3</sup>	EUR 21	From 500 cm <sup>3</sup> to 1.000 cm <sup>3</sup>	EUR 29	Over 1.000 cm <sup>3</sup>	EUR 33	<b>Passenger cars (depending on engine size)</b>	<b>Rate</b>	Up to 1.350 cm <sup>3</sup>	EUR 62	From 1.350 cm <sup>3</sup> to 1.800 cm <sup>3</sup>	EUR 96	From 1.800 cm <sup>3</sup> to 2.500 cm <sup>3</sup>	EUR 153	From 2.500 cm <sup>3</sup> to 3.000 cm <sup>3</sup>	EUR 282	From 3.000 cm <sup>3</sup> to 4.000 cm <sup>3</sup>	EUR 452	Over 1.000 cm <sup>3</sup>	EUR 565	<b>Buses (depending on the number of seats)</b>	<b>Rate</b>	Rate per seat	EUR 3,16 / seat	<b>Trucks (depending on the max. allowed weigh)</b>	<b>Rate</b>	Up to 4 t	EUR 101,94	Over 4 t	EUR 22,86 / t	<b>Trucks with trailer (depending on the designated power of the motor)</b>	<b>Rate</b>	Up to 190 kW	EUR 5,37 / kW
<b>Motorcycles (depending on engine size)</b>	<b>Rate</b>																																						
Up to 125 cm <sup>3</sup>	EUR 13																																						
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<b>Trucks with trailer (depending on the designated power of the motor)</b>	<b>Rate</b>																																						
Up to 190 kW	EUR 5,37 / kW																																						

	Over 190 kw	EUR 1.019,37 / truck
	<b>Trailers (depending on the weight)</b>	<b>Rate</b>
	Up to 2 t	EUR 38,22
	Over 2 t	EUR 19,11 / t
Auxiliary services	-	
Other issues	-	
Data sources used	<ul style="list-style-type: none"> <li>• <a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a></li> <li>• <a href="http://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html;jsessionid=mVfNYhGNhTTBpHTt5nSpJndF0p92n2fpcfM6ZXq2Cgphhy913Jp1!-773118497?id=812/1388754940&amp;taxType=Other%20direct%20tax">http://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html;jsessionid=mVfNYhGNhTTBpHTt5nSpJndF0p92n2fpcfM6ZXq2Cgphhy913Jp1!-773118497?id=812/1388754940&amp;taxType=Other%20direct%20tax</a></li> <li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>	

Insurance tax	
Type of tax/charge	Insurance tax
Country/region	Slovenia
Transport mode	Road
Transport means	All road vehicles for those insurances are taken out.
Description of the scheme	<p>Tax on road vehicle insurance premiums for specific risks. Charged are the owners/keepers of insured vehicles. The insurance company is liable for the tax. Rates are calculated by insurance companies and vary from company to company. Insurance premiums vary according to the owner and the type of the car. Factors that influence the final insurance rate:</p> <ul style="list-style-type: none"> <li>• Number of traffic accidents (bonus-malus system around 50%) caused by the owner of the car</li> <li>• Owner's age and place of residence</li> <li>• Engine size</li> <li>• Purpose for which the vehicle is to be used</li> <li>• Etc.</li> </ul>
Responsible authority	National government, Ministry of Finance
Charge base(s)	Insurance premium
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 used	<ul style="list-style-type: none"> <li>• <a href="http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf">http://www.en.gdv.de/wp-content/uploads/2016/04/InsuranceEurope_Indirect-Taxation-on-Insurance-Contracts-in-Europe-2016.pdf</a></li> <li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>

## 26.2 Rail

Infrastructure access charges	
Type of tax/charge	Infrastructure charges

Country/region	Slovenia
Transport mode	Rail
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"> <li>• Train type</li> <li>• Train-km</li> <li>• Gross-tonne-km</li> <li>• Category of infrastructure</li> <li>• Time table path request.</li> </ul>
Charge structure and level	<p><b>Network of SŽ-Infrastruktura:</b></p>  <p>Total length of railway lines (2016): 1.208 km</p> <ul style="list-style-type: none"> <li>- single-track: 874 km</li> <li>- double-track: 334 km</li> <li>- electrified rail lines: 504 km</li> </ul> <p><b>The public rail infrastructure usage charge is calculated for every allocated train path, in accordance with the following formula:</b></p> $U = \left( \sum_{i=1}^I \sum_{vv=1}^{VV} Q_{v km(vv,i)} \cdot F_{vv} \cdot P_i \cdot C_{v km} \cdot C_{vp} \right)$ <p>whereas</p> <p><b>U</b> ... Usage charge for the allocated train path</p> <p><b><math>Q_{v km(vv,i)}</math></b> ...Number of train-km and gross-tonne-km performed on certain line categories (i) and by the same power car (vv)</p> <p><b><math>F_{vv}</math></b> ... Coefficient of the power car category (vv) – the power cars are divided into three</p>

	<p>categories with</p> <p>appurtenant coefficients; values: 0,95-1,00)</p> <p><b>P<sub>i</sub></b> ... Weighting of the line category (seven categories, depending on the line equipment and the traffic volume; values: 0,411-1,104)</p> <p><b>C<sub>vlkm</sub></b> ... Cost per train-km; amounts to EUR 1.133, VAT excluded</p> <p><b>C<sub>vp</sub></b> ... Cost of supplement or deduction for the type of transport (depends on the type of the train; values: 0,10-1,86)</p> <p><b>Service facilities connected to the railway network managed by SŽ-Infrastruktura:</b></p> <ul style="list-style-type: none"> <li>• Passenger stations and halts</li> <li>• Freight terminals</li> <li>• Marshalling yards and train formation facilities</li> <li>• Storage sidings</li> <li>• Maintenance facilities</li> <li>• Refuelling facilities (track access to refuelling facilities)</li> <li>• Organisation of shunting movement and setting a shunting route</li> <li>• Use of the loading gauge</li> <li>• Use of the compressor to test the brakes</li> <li>• Traction current</li> <li>• Preheating of passenger trains</li> <li>• Services for exceptional transports and dangerous goods</li> </ul>
Auxiliary services	<ul style="list-style-type: none"> <li>• Access to telecommunication networks</li> <li>• Provision of additional information</li> <li>• Technical inspection of rolling stock</li> <li>• Sailing tickets on passenger stations;</li> <li>• Heavy maintenance services in maintenance facilities dedicated to high-speed trains or to other types of rolling stock that require special facilities.</li> </ul>
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 used	<ul style="list-style-type: none"> <li>• <a href="http://www.slo-zeleznice.si/en/infrastructure/access-to-public-rail-infrastructure/network-statement">http://www.slo-zeleznice.si/en/infrastructure/access-to-public-rail-infrastructure/network-statement</a></li> <li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>

Taxation of electricity in the railway sector	
Type of tax/charge	Electricity tax
Country/region	Slovenia
Transport mode	Rail
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 (2016): EUR 3,05 / MWh No tax exemption or reduced rates are applied in the railway sector.
Auxiliary services	-



Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• <a href="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">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</a></li> <li>• <a href="http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf">http://ec.europa.eu/transport/sites/transport/files/themes/sustainable/studies/doc/2012-11-inventory-measures-internalising-external-costs.pdf</a></li> </ul>

**27 SPAIN****27.1 Road**

<b>Spain – Road transport – Fuel taxation</b>	
Type of tax/charge	Excise duties / VAT
Country/region	Spain
Transport mode	Road
Transport means	All road 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)	Volume of fuel purchased
Charge structure and level	Excise duties: Leaded petrol: 457.79 €/kl Unleaded petrol (<98 oct. I.O): 424.69 €/kl Unleaded petrol (≥98 oct. I.O): 455.92 €/kl Gas oil (propellant): 331.00 €/kl * LPG (propellant): 57.47 €/ton Natural gas (propellant): 1.15 €/gigajoule  VAT: 21% rate applies to all fuel types  * for 'commercial diesel', the excise duty amounts to 330.00 €/kl
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

<b>Spain – Road transport – Vehicle insurance taxation</b>	
Type of tax/charge	Taxes applicable on the insurance premiums of vehicles
Country/region	Spain
Transport mode	Road
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>Like most insurance products, all motoring related insurance premiums are subject to an indirect tax of 6%.</p> <p>In addition:</p> <ul style="list-style-type: none"> <li>- a 0.15% charge is levied on all these products to finance the fund for the winding up of insurance companies,</li> <li>- a 2% charge to the benefit of the national guarantee fund applies to the compulsory liability insurance premium,</li> <li>- fixed contributions per vehicle (3.5€ for cars, 17.6€ for lorries, see source document for other vehicle types) are payable to the fund for insurance of extraordinary risks.</li> </ul> <p>Further note that insurers have to pay a contribution of € 0.07 per motor contract to finance the Spanish national bureau.</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a> <a href="https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016">https://www.insuranceeurope.eu/indirect-taxation-insurance-contracts-europe-2016</a>

Spain – Road transport – Vehicle ownership taxation													
Type of tax/charge	Taxes applicable on the ownership of road vehicles												
Country/region	Spain												
Transport mode	Road												
Transport means	All road vehicles												
Description of the scheme	Ownership taxation (i.e. taxes levied irrespective of the use made of the vehicle) in Spain is determined in function of the vehicle category and fiscal horsepower (payload in the case of trailers). A nationwide minimum tax applies for each vehicle type, which municipalities are allowed to scale up by a factor that cannot exceed 2. On the other hand, rebates of up to 75% can be granted for environmentally friendly vehicles.												
Responsible authority	National government, Municipalities												
Charge base(s)	Depending on the vehicle category, fiscal horsepower or payload.												
Charge structure and level	<p><u>Passenger cars</u></p> <p>For four-stroke internal combustion or spark ignition engines, the engine rating – expressed in fiscal horse power (fhp) – is determined as follows: <math>fhp = 0.080 \times (0.785 \times d^2 \times r)^{0.6} \times n</math>  where <math>d</math> = diameter of the cylinder in cm  <math>r</math> = stroke of the piston in cm  <math>n</math> = number of cylinders</p> <p>Depending on the engine rating, this minimum nationwide annual taxes apply:</p> <table> <tr> <th>engine rating (in fhp)</th><th>minimum tax (in €)</th></tr> <tr> <td>&lt; 8</td><td>12.62</td></tr> <tr> <td>≥ 8 &lt; 12</td><td>34.08</td></tr> <tr> <td>≥ 12 &lt; 16</td><td>71.94</td></tr> <tr> <td>≥ 16 &lt; 20</td><td>89.61</td></tr> <tr> <td>≥ 20</td><td>112.00</td></tr> </table> <p><u>Commercial vehicles</u></p> <p>Depending on the engine rating / payload, these minimum nationwide annual taxes apply:</p>	engine rating (in fhp)	minimum tax (in €)	< 8	12.62	≥ 8 < 12	34.08	≥ 12 < 16	71.94	≥ 16 < 20	89.61	≥ 20	112.00
engine rating (in fhp)	minimum tax (in €)												
< 8	12.62												
≥ 8 < 12	34.08												
≥ 12 < 16	71.94												
≥ 16 < 20	89.61												
≥ 20	112.00												

	light commercial vehicles and heavy goods vehicles	
	payload (in kg)	minimum tax (in €)
	< 1000	42.28
	≥ 1000 < 3000	83.30
	≥ 3000 < 10000	118.64
	≥ 10000	148.30
	tractive units	
	engine rating (in fhp)	minimum tax (in €)
	< 16	17.67
	≥ 16 < 25	27.77
	≥ 25	83.30
	trailers	
	payload (in kg)	minimum tax (in €)
	> 750 < 1000	17.67
	≥ 1000 < 3000	27.77
	≥ 3000	83.30
Other vehicles		
See source document		
Auxiliary services	n/a	
Other issues	n/a	
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>	

Spain – Road transport – Vehicle purchase and registration taxation	
Type of tax/charge	Taxes applicable on the purchase and registration of road vehicles
Country/region	Spain
Transport mode	Road
Transport means	All road vehicles
Description of the scheme	VAT is levied at the time of acquisition of a vehicle from a taxable person. Both the registration tax and the 'special' tax are levied at the time of first registration of a vehicle in Spain.
Responsible authority	National government, though the regions have significant opportunities to increase the 'special tax' and tweak its provisions
Charge base(s)	<p>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.</p> <p>Since 1 July 1998, the fiscal power rating of passenger cars and commercial vehicles has been calculated as follows: <math>FP = CO_2/45 + (HP/40)^{1.6}</math></p> <p>where: FP is the administrative or fiscal power, P is the real engine power, expressed in kilowatts (kW), CO<sub>2</sub> refers to the carbon dioxide emissions, expressed in grams per kilometre (g/km).</p>
Charge structure and level	<p><u>VAT</u></p> <p>The rate of VAT charged on new vehicles is 21%. VAT is deductible for some categories of vehicles though, examples include: all commercial vehicles, vehicles for the carriage of goods, vehicles used exclusively for passengers' transport...</p> <p>Transactions of second-hand vehicles are subject to the VAT provisions on second-hand goods only if a car dealer is involved, in which case the basis of taxation is the difference between the</p>

	<p>purchase and the resale price (where the resale price must be at least 10% of the purchase price. For completeness, note that while transactions of second-hand vehicles between individuals are not subject to VAT, they are liable to a property transfer tax at the rate of 4%.</p> <p><u>Registration tax</u></p> <p>The registration fee is €94.80 for all types of vehicles except for motorcycles, for which the registration fee is fixed at €26.10.</p> <p><u>Special tax</u></p> <p>This tax is due upon the first definitive registration of motor vehicles in Spain. It applies mainly to passenger cars (including motor caravans) given the long list of vehicles that benefit exceptions and exemptions (including vehicle categories N2 and N3, so most trucks... for more detail: cf. source document).</p> <p>The base rate for the 'special' tax is a function of the CO<sub>2</sub> emission class of the vehicle to be registered as well as its location:</p> <table><tr><th rowspan="2">CO<sub>2</sub> emission (in g/km)</th><th colspan="3">rate (in %)</th></tr><tr><th>mainland Spain and the Balearic islands</th><th>Canary islands</th><th>Ceuta and Melilla</th></tr><tr><td>≤ 120</td><td>0</td><td>0</td><td>0</td></tr><tr><td>&gt; 120 &lt; 160</td><td>4.75</td><td>3.75</td><td>0</td></tr><tr><td>≥ 160 &lt; 200</td><td>9.75</td><td>8.75</td><td>0</td></tr><tr><td>≥ 200</td><td>14.75</td><td>13.75</td><td>0</td></tr><tr><td>others</td><td>12</td><td>11</td><td>0</td></tr></table> <p>Note that regional governments control the 'special' tax and are allowed to increase the rate by up to 15% (and to modify some other significant aspects such as exemptions and deductions). Therefore, the rate in mainland Spain can rise to:</p> <ul style="list-style-type: none"><li>- 5.4% for vehicles in the &gt; 120 g/km &lt; 160 g/km CO<sub>2</sub> emission range</li><li>- 11.2% for vehicles in the ≥ 120 g/km &lt; 200 g/km CO<sub>2</sub> emission range</li><li>- 16.9% for vehicles in the ≥ 200 g/km CO<sub>2</sub> emission range</li><li>- 13.8% for other vehicles</li></ul> <p>Currently, some regional governments apply the higher tax rate to only some groups, as follows:</p> <table><tr><th></th><th>Andalucía</th><th>Asturias</th><th>Balearic islands</th><th>Cantabria</th><th>Cataluña</th><th>Extremad ura</th><th>Murcia</th></tr><tr><td>&gt; 120 &lt; 160</td><td></td><td></td><td></td><td></td><td></td><td>5.2%</td><td></td></tr><tr><td>≥ 160 &lt; 200</td><td></td><td></td><td></td><td>11%</td><td></td><td>11%</td><td></td></tr><tr><td>≥ 200</td><td>16.9%</td><td>16%</td><td>16%</td><td>16%</td><td>16%</td><td>16%</td><td>15.9%</td></tr></table> <p>For completeness, further note that a reduction in the 'special' tax of 50% is granted when a family with three or more children buys a vehicle five or more seats and that a deduction of 30% in the tax applies for the acquisition of a motor caravans or vehicles adapted for use as accommodation.</p>	CO <sub>2</sub> emission (in g/km)	rate (in %)			mainland Spain and the Balearic islands	Canary islands	Ceuta and Melilla	≤ 120	0	0	0	> 120 < 160	4.75	3.75	0	≥ 160 < 200	9.75	8.75	0	≥ 200	14.75	13.75	0	others	12	11	0		Andalucía	Asturias	Balearic islands	Cantabria	Cataluña	Extremad ura	Murcia	> 120 < 160						5.2%		≥ 160 < 200				11%		11%		≥ 200	16.9%	16%	16%	16%	16%	16%	15.9%
CO <sub>2</sub> emission (in g/km)	rate (in %)																																																											
	mainland Spain and the Balearic islands	Canary islands	Ceuta and Melilla																																																									
≤ 120	0	0	0																																																									
> 120 < 160	4.75	3.75	0																																																									
≥ 160 < 200	9.75	8.75	0																																																									
≥ 200	14.75	13.75	0																																																									
others	12	11	0																																																									
	Andalucía	Asturias	Balearic islands	Cantabria	Cataluña	Extremad ura	Murcia																																																					
> 120 < 160						5.2%																																																						
≥ 160 < 200				11%		11%																																																						
≥ 200	16.9%	16%	16%	16%	16%	16%	15.9%																																																					
Auxiliary services	n/a																																																											
Other issues	n/a																																																											
Data sources used	<a href="http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf">http://www.acea.be/uploads/news_documents/ACEA_TAX_GUIDE_2016.pdf</a>																																																											

Spain – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Spain: segment of AP8 motorway between the French border and San Sebastián

Transport mode	Road
Transport means	All road transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Bidelan
Charge base(s)	Fixed price (related to length and infrastructure cost of toll road)
Charge structure and level	VAT included fees: passenger car: 2.43€ trucks and buses with 2 or 3 axles: 4.23€ trucks and buses with 4 axles or more: 5.06€
Auxiliary services	n/a
Other issues	Note that reduced rates for passenger cars apply to Basque locals who frequently use the AP8 motorway. We will not consider this further given the limited relevance for the study at hand is limited however.
Data sources used	- <a href="http://www.bidelan.com/ESP/tarifas.htm">http://www.bidelan.com/ESP/tarifas.htm</a> - <a href="http://www.bidelan.com/ESP/telepago_categoria.htm">http://www.bidelan.com/ESP/telepago_categoria.htm</a>

Spain – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Spain: segment of AP8/AP1 motorway between San Sebastián and Vitoria-Gasteiz
Transport mode	Road
Transport means	All road transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Bidelan
Charge base(s)	Fixed price (related to length and infrastructure cost of toll road)
Charge structure and level	VAT included fees: passenger car: 12.80€ trucks and buses with 2 or 3 axles: 22.31€ trucks and buses with 4 axles or more: 26.23€
Auxiliary services	n/a
Other issues	Note that reduced rates for passenger cars apply to Basque locals who frequently use the AP8 motorway. We will not consider this further given the limited relevance for the study at hand is limited however.
Data sources used	- <a href="http://www.bidelan.com/ESP/tarifas.htm">http://www.bidelan.com/ESP/tarifas.htm</a> - <a href="http://www.bidelan.com/ESP/telepago_categoria.htm">http://www.bidelan.com/ESP/telepago_categoria.htm</a>

Spain – Road transport – Toll	
Type of tax/charge	Toll
Country/region	Spain: segment of AP1 motorway between Vitoria-Gasteiz and Burgos
Transport mode	Road
Transport means	All road transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Itínere
Charge base(s)	Fixed price (related to length and infrastructure cost of toll road)
Charge structure and level	VAT included fees: passenger car: 12.00€ trucks: 12.90€ buses with 2 or 3 axles: 22.80€ buses with 4 axles or more: 24.75€
Auxiliary services	n/a
Other issues	Note that reduced rates for passenger cars apply to frequent users of the AP1 motorway. We will not consider this further given the limited relevance for the study at hand is limited however.
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.ap1europistas.es/contenido/376/tarifas-2017.aspx">http://www.ap1europistas.es/contenido/376/tarifas-2017.aspx</a></li> <li>- <a href="http://www.ap1europistas.es/archivos/descargas/Tarifas AP1 2017 2017 01 02 19 40 18.pdf">http://www.ap1europistas.es/archivos/descargas/Tarifas AP1 2017 2017 01 02 19 40 18.pdf</a></li> <li>- <a href="http://www.ap1europistas.es/contenido/378/descuentos-2017.aspx">http://www.ap1europistas.es/contenido/378/descuentos-2017.aspx</a></li> </ul>

## 27.2 Rail

Spain – Rail transport – Infrastructure charges										
Type of tax/charge	Various fees and tariffs									
Country/region	Spain									
Transport mode	Rail									
Transport means	All rail transport									
Description of the scheme	Charge based on the 'user pays' principle									
Responsible authority	ADIF – one of two national administrators of railway infrastructure									
Charge base(s)	<div>These tables describe the bases on which the various fees and tariffs are based:</div> <table><tr><th colspan="2">Table 1</th><th>Classification of Rail Lines under Regulation</th></tr><tr><th>Line Type</th><th></th><th>Lines</th></tr><tr><td>A</td><td>A.2</td><td>Lines with max. speed &gt; 250 Km/h on at least 2/3 of the route, which include: Ourense-Santiago de Compostela (Iberian gauge).</td></tr></table> <div>B-type lines not listed in network statement...</div>	Table 1		Classification of Rail Lines under Regulation	Line Type		Lines	A	A.2	Lines with max. speed > 250 Km/h on at least 2/3 of the route, which include: Ourense-Santiago de Compostela (Iberian gauge).
Table 1		Classification of Rail Lines under Regulation								
Line Type		Lines								
A	A.2	Lines with max. speed > 250 Km/h on at least 2/3 of the route, which include: Ourense-Santiago de Compostela (Iberian gauge).								

Table 1 Classification of Rail Lines under Regulation					
Line Type		Lines			
C	CL	Commuter hubs, which include the following routes: Iberian Gauge Network			
		LINE	FROM	TO	URBAN AREAS
		130	PUENTE LOS FIERROS	GIJÓN-SANZ CRESPO	ASTURIAS
		132	BIF. TUDELA VEGUÍN	ABLAÑA	
		140	BIF. OLLONIEGO	EL ENTREGO	
		142	SOTO DE REY	BIF. OLLONIEGO	
		144	VILLABONA DE ASTURIAS	S. JUAN DE NIEVA	
		200	S.VICENÇ DE CALDERS	BARCELONA ESTACIÓ DE FRANÇA	BARCELONA
		220	MANRESA	L'HOSPITALET DE LLOBREGAT	
		222	MONTCADA-BIFURCACIÓ	P.K. 50,707 Frontera Puigcerdà/ La Tour de Carol Enveigt	
		224	CERDANYOLA UNIVERSIDAD	CERDANYOLA DEL VALLÉS	
		240	S.VICENÇ DE CALDERS	L'HOSPITALET DE LLOBREGAT	
		246	CASTELLBISBAL- AGS DE RUBÍ	MOLLET-SANT FOST	
		254	AEROPORT	EL PRAT DE LLOBREGAT	
		262	BIF. CLOT	BIF. SAGRERA	
		264	MONTCADA BIF.	BIF. AIGÜES	
		266	BIF. VILANOVA	BIF. GLORIAS	
		268	BIF. SAGRERA	BIF. ARAGO	
		270	MAÇANET-MASSANES	BIF. SAGRERA (via Granollers)	
		276	MAÇANET-MASSANES	BIF. SAGRERA (via Mataró)	
		700	ORDUÑA	BILBAO ABANDO INDALECIO PRIETO	BILBAO
		720	BILBAO ABANDO INDALECIO PRIETO	SANTURTZI	
		722	DESERTU-BARAKALDO	MUSKIZ	
		400	JEREZ DE LA FRONTERA	CÁDIZ	CÁDIZ
		406	LAS ALETAS	UNIVERSIDAD DE CÁDIZ	
		100	MADRID-CHAMARTIN	STA. MARIA DE LA ALAMEDA	MADRID
		102	MADRID-CHAMARTÍN	COLMENAR VIEJO	
		104	UNIVERSIDAD CANTOBLANCO	ALCOBENDAS- S. SEBASTIÁN DE LOS REYES	
110	VILLALBA DEL GUADARRAMA	CERCEDILLA			
200	MADRID-CHAMARTÍN	GUADALAJARA			



C	C1	300	MADRID-CHAMARTÍN	ARANJUEZ	MADRID	
		500	BIF. PLANETARIO	HUMANES		
		900	MADRID ATOCHA CERCANÍAS	MADRID-CHAMARTÍN (vía Recoletos)		
		908	HORTALEZA	AEROPUERTO-T4		
		910	MADRID ATOCHA CERCANÍAS	PINAR DE LAS ROZAS		
		914	BIF. PRÍNCIPE PÍO	BIF. CHAMARTÍN		
		920	MÓSTOLES-EL SOTO	PARLA		
		930	MADRID ATOCHA CERCANÍAS	S. FERNANDO DE HENARES		
		116*	CERCEDILLA*	LOS COTOS*		
		(*) Línea de ancho métrico no adscrita a la Red de Ancho Métrico				
	C1	430	ÁLORA	LOS PRADOS	MÁLAGA	
		436	MALAGA CENTRO ALAMEDA	FUENGIROLA		
		320	MURCIA MERCANCÍAS	EL REGUERÓN	MURCIA/ ALICANTE	
		322	MURCIA MERCANCÍAS	AGUILAS		
		330	S. VICENT CENTRE	ALACANT-TERMINAL		
		336	EL REGUERÓN	ALACANT-TERMINAL		
		350	BIF. BENALÚA	BIF. ALACANT		
			100	BRINKOLA	IRÚN	SAN SEBASTIÁN
			160	REINOSA	SANTANDER	SANTANDER
			400	LORA DEL RÍO	UTRERA	SEVILLA
			440	BIF. LOS NARANJOS	BENACAZÓN	
			444	BIF. TAMARGUILLO	LA SALUD	
			446	BIF. CARTUJA	CARTUJA	
			450	BIF. S. BERNARDO	BIF. LA NEGRILLA	
			456	LA SALUD- AG.6,2	LA SALUD- AG.10,2	
	516		CAZALLA-CONSTANTINA	LOS ROSALES		
	300		MOIXENT	VALENCIA ESTACIO DEL NORD	VALENCIA	
	310	UTIEL	VALENCIA LA FONT DE SANT LLUIS			
	314	VALENCIA SANT ISIDRE	XIRIVELLA- L'ALTER			
		340	BIF. VALLADA	XATIVA- AG. KM.47	VALENCIA	
		344	SILLA	GANDÍA		
		346	GANDÍA- MERCADERIAS	PLATJA I GRAU DE GANDÍA		
		610	CAUDIEL	SAGUNT		
		200	CASETAS	MIRAFLORES	ZARAGOZA	
		En Red de Ancho Métrico				
LINE		FROM	TO	URBAN AREAS		
740		CUDILLERO	PRAVIA	ASTURIAS		
750		PRAVIA	GIJON- SANZ CRESPO			
752		GIJON- SANZ CRESPO	LAVIANA			
760	TRUBIA	OVIEDO				
762	TRUBIA	SAN ESTEBAN DE PRAVIA				
764	TRUBIA	COLLANZO				
770	OVIEDO	INFUESTO APD.				

		780	ARANGUREN	BILBAO CONCORDIA	BILBAO
		790	LA CALZADA	ARANGUREN	
		740	FERROL	ORTIGUEIRA	GALICIA
		790	ASUNCIÓN UNIVERSIDAD	GUARDO APD.	LEÓN
		360	CARTAGENA PLAZA BASTARRECHE	LOS NIETOS	MURCIA
		770	CABEZON DE LA SAL	SANTANDER	SANTANDER
		772	OREJO	LIÉRGANES	
		780	SANTANDER	OREJO	
C	C.2	The other lines ( <a href="#">Annex H</a> catalogue of lines in the General Interest Rail Network).			

Table 2			Characteristics of Services and Train Types
Class	Type	Characteristics	
Passengers	VL1	Long distance services, except for VL2, VL3 and VOT services.	
Passengers	VL2	Long distance services on variable gauge, provided that at least 10% of its total route runs on Iberian gauge lines.	
Passengers	VL3	Long distance services over long transversal sections: routes longer than 700 km with no origin, destination or intermediate stop in Madrid or its branches.	
Passengers	VCM	Urban or suburban services: if they run entirely on a commuter hub. Intercity services: these are neither urban nor suburban with routes of less than 300 km. International trains and branches of long-distance trains are excluded. Services stated as public service obligations.	
Passengers	VOT	Passenger trains and equipment without passengers, including isolated machines, empty train movement, train setting and testing.	
Freight	M	All freight services, including loaded, empty, isolated and testing machines.	

Table 3			Timetable
Period	Hour period		
	Start	End	
Off-Peak	0:00	5:59	
Peak	6:00	9:29	
Normal	9:30	17:59	
Peak	18:00	20:29	
Normal	20:30	23:59	

	<b>Table 4 Name Classification of Stations (In force since 01/01/2017)</b>		
	<b>Category 1</b>		
	Madrid - Atocha Cercanías Pamplona	Valencia Estación del Nord	
	<b>Category 2</b>		
	A Coruña	Irún	Sant Vicenç de Calders
	Alcázar de San Juan	Jaén	Santander
	Algeciras	Jerez de la Frontera	Segovia
	Almería	L'Aldea - Amposta - Tortosa	Sils
	Altafulla - Tamarit	Lebrija	Soria
	Ametlla de Mar	L'Hospitalet de L'Infant	Tarragona
	Ávila	Linares - Baeza	Teruel
	Badajoz	Llança	Torredembarra
	Barcelona - Estació de França	Logroño	Tortosa
	Barcelona - Passeig de Gràcia	Lugo	Tudela de Navarra
	Benicarló - Peñíscola	Medina del Campo	Ulldecona
	Bilbao - Abando Indalecio Prieto	Mérida	Universidad Rabanales -Campus
	Burgos - Rosa de Lima	Miranda de Ebro	Vigo Guixar
	Cádiz	Monforte de Lemos	Vila-Seca
	Caldes de Malavella	Oviedo	Vilanova i la Geltru
	Cambrils	Plasencia	Villarrobledo
	Cartagena	Ponferrada	Villena
	Cuenca	Port - Aventura	Vinaròs
	Dos Hermanas	Puerto de Santa María	Vitoria / Gasteiz
	El Clot - Arago	Reus	Xativa
	Figueres	Ronda	Zaragoza - Goya
	Flaçà	S. Fernando Bahía Sur	
	Gijón Sanz Crespo	Salamanca	
	Guadalajara	Salou	
	Huelva - Término	San Bernardo	
	Huesca	Sant Celoni	
	<b>Category 3: Stations not included in Categories 1 and 2</b>		
	<b>Table 5 Stations with platforms reserved for Commuter and Suburban Rail Services</b>		
	<b>Management</b>	<b>Station</b>	
	Madrid	Atocha, Chamartín, Fuenlabrada, Móstoles, Aranjuez, Villalba, Alcalá de Henares, El Escorial, Guadalajara, Parla, Tres Cantos, Colmenar, Ávila, Segovia, Valladolid, Medina, Ciudad Real, Toledo, Badajoz, Puertollano, Soria.	
	León	Gijón Cercanías, Oviedo, León, A Coruña, Ferrol, Vigo, Ponferrada, Santiago de Compostela.	
	Sevilla	Cádiz, Sevilla Santa Justa, Córdoba - Central, Málaga, Granada, Almería, Ronda, Jaén, Huelva, Fuengirola, Jerez de la Frontera, Linares, Bobadilla, Utrera.	
	Valencia	Valencia- Estació del Nord, Teruel, Castelló, Gandía, Tortosa, Xàtiva, Alacant-Terminal, Cuenca, Cartagena, Vinaròs, Murcia del Carmen.	
	Barcelona	Barcelona Sants, Barcelona Estació de França, L'Hospitalet, Sant Vicenç de Calders, Vilanova i la Geltrú, Sant Andreu Comtal, Portbou, Girona, Figueres, Massanes, Sant Celoni, Vic, Ripoll, Manresa, Terrassa, Blanes, Mataró, Granollers, Canfranc, Huesca, Zaragoza Delicias, Calatayud, Tarragona, Reus, Mora la Nova, Lleida.	
	Miranda	Bilbao Abando, Irún, Santander, Vitoria-Gasteiz, Orduña, Santurtzi, Muskiz, Burgos, Logroño, Palencia, Pamplona.	
Charge structure and level	The network statement of ADIF states: "Rail Fees respond to costs payable in relation to rail transport services laid down in Rail Sector Act and in the corresponding ministerial order. Tariffs are set in accordance with the general principles of infrastructure economic viability and effective exploitation, market situation and financial stability in providing services, and according to criteria of equality, transparency and non-discrimination between providers of rail transport services. According to Article 96 in Law 38/2015, of 29 September of the Rail Sector, in order to calculate fees for using railway infrastructure, the costs directly attributable to rail service shall be taken into consideration. However, until new tariffs are published, according to transitional provision four in said Law, Law 39/2003 of the Rail Sector shall remain in force setting the amounts that result from the application of quantifying elements and criteria for tariffs related to the use of rail infrastructure"		

These tables allow the calculation of all relevant payable fees and tariffs:

- Safety fees:

**Safety Fee in Passenger Transport**

Route services ≤ 150 Km.	0.02 € per person per trip
Route services > 150 Km.	0.15 € per person per trip
Route services > 300 Km. or international	0.34 € per person per trip
Transport contracts with an unspecified number of trips	0.03 € per number of days of certificate validity
Transportation contracts with an unspecified number of trips in two or more means	0.20 € per number of months or part of the month of the certificate validity

- Tariffs for Access:

Access Tariffs govern a general right of use of RFIG - owned by ADIF - or part thereof. Their price shall accrue and be settled in one go at the beginning of every Timetable affecting Capacity Allocation. In the case of Capacity Allocations which are not included in the Service Timetable approved for every year by ADIF, Tariffs shall be settled upon assignment of a first allocation in said timetable. Price of access to Rail Network of General Interest is determined by the type of network sections conceived to provide services and statement of activity performed by the payer in accordance with the level of expected traffic on every said section. For every level of traffic two prices shall be established: one for services performed on A Category lines and one for those provided on other lines.

A type lines:

Access Tariff (Mode A)		
Level	Traffic Volume	€/ Year
N1.A	≤0.2 million km / Train-year	60,600.00
N1.B	>0.2 y ≤ 0.5 million km / Train-year	151,500.00
N1.C	>0.5 y ≤ 1 million km / Train-year	303,000.00
N2.A	>1 y ≤ 2.5 million km / Train-year	757,500.00
N2.B	>2.5 y ≤ 5 million km / Train-year	1,515,000.00
N2.C	>5 y ≤ 10 million km / Train-year	3,030,000.00
N3.A	>10 y ≤ 15 million km / Train-year	4,545,000.00
N3.B	>15 y ≤ 20 million km / Train-year	6,060,000.00
N3.C	>20 y ≤ 30 million km / Train-year	7,575,000.00
N3.D	>30 y ≤ 40 million km / Train-year	9,090,000.00
N3.E	>40 y ≤ 50 million km / Train-year	12,120,000.00
N3.F	>50 million km / Train-year	15,150,000.00

Other type lines:

Access Tariff (Mode A)		
Level	Traffic Volume	€/ Year
N1.A	≤0.2 million km / Train-year	13,251.56
N1.B	>0.2 y ≤ 0.5 million km / Train-year	33,128.92
N1.C	>0.5 y ≤ 1 million km / Train-year	66,257.83
N2.A	>1 y ≤ 2.5 million km / Train-year	116,178.60
N2.B	>2.5 y ≤ 5 million km / Train-year	165,644.60
N2.C	>5 y ≤ 10 million km / Train-year	364,418.11
N3.A	>10 y ≤ 15 million km / Train-year	761,965.14
N3.B	>15 y ≤ 20 million km / Train-year	1,557,059.19
N3.C	>20 y ≤ 30 million km / Train-year	1,557,059.19
N3.D	>30 y ≤ 40 million km / Train-year	1,557,059.19
N3.D	>40 y ≤ 50 million km / Train-year	1,557,059.19
N3.F	>50 million km / Train-year	1,557,059.19

- Tariffs for Reserving Capacity:

Tariffs for Capacity Reserve levies the availability of the route requested. Tariff prices are set according to the reserved train-kilometres, taking into account the line type, the type of service to be provided, the type of train and the time of day affecting the reserve (off-peak, normal or rush hour). Time period of application shall be determined by the stops that the train makes at stations for passengers stepping on and off (passenger stop). Therefore, on a given point of the route, it shall apply the corresponding time period at the time of the last train passenger stop at a station, or if it is the origin station of the train, the time period of train departure from said station. Consideration will be given to the data recorded in the corresponding planning tools to determine train path reservation.

Tariffs for Reserving Capacity (Mode B)							
Time Period	Line Type	Type of service/train					
		VL1	VL2	VL3	VCM	VOT	M
		€/Train-km reserved					
Peak	A1	2.8371	1.5089	2.8371	1.5089	1.5089	0.5757
	A2	2.7169	1.4241	2.7169	1.4241	1.4241	0.5757
	B1	1.4241	1.4241	1.4241	1.4241	0.4040	0.5757
	C1	0.4040	0.4040	0.4040	0.4040	0.4040	0.3333
	C2	0.4040	0.4040	0.4040	0.4040	0.4040	0.3333
Normal	A1	2.8371	1.5089	2.8371	1.5089	1.5089	0.5757
	A2	2.7169	1.4241	2.7169	1.4241	1.4241	0.5757
	B1	1.4241	1.4241	1.4241	1.4241	0.4040	0.5757
	C1	0.4040	0.4040	0.4040	0.4040	0.4040	0.0505
	C2	0.4040	0.4040	0.4040	0.4040	0.4040	0.0505
Off-Peak	A1	2.8371	1.5089	2.8371	1.5089	1.5089	0.5757
	A2	2.7169	1.4241	2.7169	1.4241	1.4241	0.5757
	B1	1.4241	1.4241	1.4241	1.4241	0.4040	0.5757
	C1	0.2020	0.2020	0.2020	0.2020	0.2020	0.0505
	C2	0.2020	0.2020	0.2020	0.2020	0.2020	0.0505

- Tariffs for Running:

Tariffs for Running govern the effective use of reserved Capacity. Tariff pricing is set based on train kilometres actually used, considering the type of line and type of service provided. Consideration will be given to the data recorded in the corresponding ADIF tools for monitoring traffic for the purpose of defining an effective use of Capacity.

Tariffs for Running (Mode Q)						
Line Type	Type of Service/Train					
	VL1	VL2	VL3	VCM	VOT	M
	€/ Train-km Run					
A1	2.2018	0.8484	2.2018	0.8484	0.8484	0.5050
A2	2.1008	0.7676	2.1008	0.7676	0.7676	0.5050
B1	0.7676	0.7676	0.7676	0.7676	0.1313	0.5050
C1	0.1212	0.1212	0.1212	0.1212	0.1207	0.0606
C2	0.1212	0.1212	0.1212	0.1212	0.1207	0.0606

- Traffic Tariffs:

Tariff price for traffic will be the result of multiplying said unit prices per 100 seat-kilometres offered, or fraction. Capacity offered on seat-kilometres will be the result of multiplying the total number of seats of the train set by total kilometres ran. Time period of application shall be defined by the stops that the train makes at stations for passengers stepping on and off (passenger stop). Therefore, on a given point of the route, it shall apply the corresponding time period at the time of the last passenger stop of the train at a station, or if it is the origin station of the train, the time period of train departure

from said station. Notwithstanding afore, in order to determine if a commuter service is provided within a period classified in this annex, it shall be necessary that more than fifty per cent of its duration occurs within said period.

Traffic Tariffs (Mode D)						
Time Period	Line Type	Type of Service/ Train				
		VL1	VL2	VL3	VCM	VOT
		€/100 Seats -km				
Peak	A1	2.4019	0.7878	1.0204	1.1358	0.0000
	A2	1.8617	0.7272	0.9839	0.9055	0.0000
	B1	0.4833	0.4833	0.4833	0.4833	0.0000
	C1	0.0000	0.0000	0.0000	0.0000	0.0000
	C2	0.0000	0.0000	0.0000	0.0000	0.0000
Normal	A1	1.6369	0.5454	0.6955	0.7864	0.0000
	A2	1.2412	0.4848	0.6560	0.6037	0.0000
	B1	0.4833	0.4833	0.4833	0.4833	0.0000
	C1	0.0000	0.0000	0.0000	0.0000	0.0000
	C2	0.0000	0.0000	0.0000	0.0000	0.0000
Off - Peak	A1	1.3922	0.4646	0.5915	0.6698	0.0000
	A2	1.0085	0.3939	0.5330	0.4905	0.0000
	B1	0.4833	0.3939	0.4833	0.4833	0.0000
	C1	0.0000	0.0000	0.0000	0.0000	0.0000
	C2	0.0000	0.0000	0.0000	0.0000	0.0000

- Tariffs for Use of Stations:

Tariff prices shall be the result of applying unit prices indicated as follows, per number of passengers who contracted the provision of rail transport services, beginning or ending the journey at said station. For routes including transshipments, a journey shall be considered finished or a new one started at the station performed.

Tariffs for using Stations (Mode A)				
Category	Journey Duration / Route			
	A	B	C	D
	€/ Passenger			
1 <sup>a</sup>	1.3519	0.5450	0.2369	0.0824
2 <sup>a</sup>	0.6269	0.3910	0.1778	0.0618
3 <sup>a</sup>	0.0474	0.0474	0.0474	0.0206

where:

Type of Route	
A	Over 250 Km.
B	Between 126 and 250 km
C	Between 80 and 125 km
D	Less than 80 km

- Tariffs for Stabling and Using Platforms at Stations:

This Tariff is calculated considering the period of train stabling, track change operations performed upon request of the operator and the category of the station with special attention to those in category 1 with congestion problems. As a general rule there is a 15 minute period when Tariff does not apply. It shall neither be considered applicable as for this tariff, situations of stabling and use of platforms in off-peak times, of commuter or regional services using platforms reserved for said exclusive use. Tariff price is set according to the station category and will be the result of applying to each train a unit amount as follows:

	<table><tr><th colspan="4">Tariffs for Stabling and Using Platforms at Stations (Mode B)</th></tr><tr><th>Category</th><th colspan="3">Stabling</th></tr><tr><td></td><th>A</th><th>B</th><th>C</th></tr><tr><td></td><th colspan="3">€/ Train</th></tr><tr><td>1<sup>st</sup></td><td>2.2458</td><td>3.3688</td><td>4.4917</td></tr><tr><td>2<sup>nd</sup></td><td>1.1229</td><td>1.6998</td><td>2.2458</td></tr><tr><td>3<sup>rd</sup></td><td>-</td><td>-</td><td>-</td></tr></table> <p>where:</p> <table><tr><th colspan="2">Type of Stabling</th></tr><tr><td>A</td><td>For every 5 additional minutes or fraction between 15 min. and 45 min.</td></tr><tr><td>B</td><td>For every 5 additional minutes or fraction between 45 min. and 120 min.</td></tr><tr><td>C</td><td>For every 5 additional minutes or fraction beyond 120 min.</td></tr></table> <p>- Tariffs for passing through Gauge Changers:</p> <p>The price of this mode will be the result of applying a unit price in euro every time a train passes through a gauge changer.</p> <table><tr><th colspan="2">Tariffs for Passing through Gauge Changers (Mode C)</th></tr><tr><td>Unit value per train</td><td>112.64 €</td></tr></table> <p>- Tariffs for Using Sidings:</p> <p>Tariff prices are set according to the type of lines at the station where used siding track belongs, to track occupancy time and type of service/train. This mode does not cover using sidings in off-peak time.</p> <table><tr><th colspan="6">Tariffs for Using Sidings (Mode D)</th></tr><tr><th>Line Type</th><th>Type of Service / Train</th><th colspan="4">Stabling</th></tr><tr><td></td><td></td><th>a</th><th>b</th><th>c</th><th>d</th></tr><tr><td></td><td></td><th colspan="4">€/ Train</th></tr><tr><td>A</td><td>VL1-VL2-VL3-VCM</td><td>16.2669</td><td>2.1428</td><td>3.1627</td><td>40.5487</td></tr><tr><td>B – C</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table> <p>where:</p> <table><tr><th colspan="2">Type of Stabling</th></tr><tr><td>a</td><td>Between 1 and 6 hours.</td></tr><tr><td>b</td><td>For every hour of stabling, from six to twelve hours.</td></tr><tr><td>c</td><td>For every hour of stabling after twelve hours.</td></tr><tr><td>d</td><td>Full Day Stabling.</td></tr></table> <p>- Tariffs for providing Services that require Authorization to Use Public Rail System:</p> <table><tr><th colspan="2">Tariffs for providing Services that require Authorization to Use Public Rail System (Mode E)</th></tr><tr><td>Public System</td><td>0.6799 € / m<sup>2</sup>- month</td></tr></table>	Tariffs for Stabling and Using Platforms at Stations (Mode B)				Category	Stabling				A	B	C		€/ Train			1 <sup>st</sup>	2.2458	3.3688	4.4917	2 <sup>nd</sup>	1.1229	1.6998	2.2458	3 <sup>rd</sup>	-	-	-	Type of Stabling		A	For every 5 additional minutes or fraction between 15 min. and 45 min.	B	For every 5 additional minutes or fraction between 45 min. and 120 min.	C	For every 5 additional minutes or fraction beyond 120 min.	Tariffs for Passing through Gauge Changers (Mode C)		Unit value per train	112.64 €	Tariffs for Using Sidings (Mode D)						Line Type	Type of Service / Train	Stabling						a	b	c	d			€/ Train				A	VL1-VL2-VL3-VCM	16.2669	2.1428	3.1627	40.5487	B – C	-	-	-	-	-	Type of Stabling		a	Between 1 and 6 hours.	b	For every hour of stabling, from six to twelve hours.	c	For every hour of stabling after twelve hours.	d	Full Day Stabling.	Tariffs for providing Services that require Authorization to Use Public Rail System (Mode E)		Public System	0.6799 € / m <sup>2</sup> - month
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Spain – Rail transport – Infrastructure charges																																																			
Type of tax/charge	Various fees and tariffs																																																		
Country/region	Spain																																																		
Transport mode	Rail																																																		
Transport means	All rail transport																																																		
Description of the scheme	Charge based on the ‘user pays’ principle																																																		
Responsible authority	ADIF Alta Velocidad – one of two national administrators of railway infrastructure																																																		
Charge base(s)	<div>These tables describe the bases on which the various fees and tariffs are based:</div> <table><tr><th colspan="3">Table 1</th></tr><tr><th colspan="3">Classification of Rail Lines under Regulation</th></tr><tr><th>Line Type</th><th colspan="2">Lines</th></tr><tr><td rowspan="2">A</td><td>A.1</td><td>Madrid - Barcelona - French Border Line (Border to International Section between Figueras-Perpignan managed by TP Ferro).</td></tr><tr><td>A.2</td><td>Other lines with maximum speed &gt; 250 Km/h on at least 2/3 in their route, including: Madrid - Sevilla (international gauge) Córdoba - Málaga (international gauge) Madrid - Valladolid - Palencia - León* (international gauge) Madrid - Albacete - Alicante (international gauge) Madrid - Valencia (international gauge) Madrid - Zamora* (international gauge)  * Venta de Baños - León branching route, and Medina- Zamora branching route, eventually are type C2</td></tr><tr><td>B</td><td>B.1</td><td>250 Km/h ≥ Line max speed &gt; 200 Km/h on at least 2/3 of the route, which includes La Sagra - Toledo Section (Standard gauge)</td></tr><tr><td rowspan="2">C</td><td>C.1</td><td>Valencia commuter hub. Line 600 from Valencia Nord Station to Castelló de la Plana</td></tr><tr><td>C.2</td><td>Rest of lines: (<a href="#">Annex G</a> catalogue of General Interest Rail Network lines)</td></tr></table> <table><tr><th colspan="3">Table 2</th></tr><tr><th colspan="3">Characteristics of Services and Train Types</th></tr><tr><th>Class</th><th>Type</th><th>Characteristics</th></tr><tr><td>Passengers</td><td>VL1</td><td>Long distance services, except for VL2, VL3 and VOT services.</td></tr><tr><td>Passengers</td><td>VL2</td><td>Long distance services on variable gauge, provided that at least 10% of its total route runs on Iberian gauge lines.</td></tr><tr><td>Passengers</td><td>VL3</td><td>Long distance services over long transversal sections; routes longer than 700 km with no origin, destination or intermediate stop in Madrid or its branches.</td></tr><tr><td>Passengers</td><td>VCM</td><td>Urban or suburban services: if they run entirely on a commuter hub. Intercity services: these are neither urban nor suburban with routes of less than 300 km. International trains and branches of long-distance trains are excluded. Services stated as public service obligations.</td></tr><tr><td>Passengers</td><td>VOT</td><td>Passenger trains and equipment without passengers, including isolated machines, empty train movement, train setting and testing.</td></tr><tr><td>Freight</td><td>M</td><td>All freight services, including loaded, empty, isolated and testing machines.</td></tr></table>		Table 1			Classification of Rail Lines under Regulation			Line Type	Lines		A	A.1	Madrid - Barcelona - French Border Line (Border to International Section between Figueras-Perpignan managed by TP Ferro).	A.2	Other lines with maximum speed > 250 Km/h on at least 2/3 in their route, including: Madrid - Sevilla (international gauge) Córdoba - Málaga (international gauge) Madrid - Valladolid - Palencia - León* (international gauge) Madrid - Albacete - Alicante (international gauge) Madrid - Valencia (international gauge) Madrid - Zamora* (international gauge)  * Venta de Baños - León branching route, and Medina- Zamora branching route, eventually are type C2	B	B.1	250 Km/h ≥ Line max speed > 200 Km/h on at least 2/3 of the route, which includes La Sagra - Toledo Section (Standard gauge)	C	C.1	Valencia commuter hub. Line 600 from Valencia Nord Station to Castelló de la Plana	C.2	Rest of lines: ( <a href="#">Annex G</a> catalogue of General Interest Rail Network lines)	Table 2			Characteristics of Services and Train Types			Class	Type	Characteristics	Passengers	VL1	Long distance services, except for VL2, VL3 and VOT services.	Passengers	VL2	Long distance services on variable gauge, provided that at least 10% of its total route runs on Iberian gauge lines.	Passengers	VL3	Long distance services over long transversal sections; routes longer than 700 km with no origin, destination or intermediate stop in Madrid or its branches.	Passengers	VCM	Urban or suburban services: if they run entirely on a commuter hub. Intercity services: these are neither urban nor suburban with routes of less than 300 km. International trains and branches of long-distance trains are excluded. Services stated as public service obligations.	Passengers	VOT	Passenger trains and equipment without passengers, including isolated machines, empty train movement, train setting and testing.	Freight	M	All freight services, including loaded, empty, isolated and testing machines.
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Passengers	VL3	Long distance services over long transversal sections; routes longer than 700 km with no origin, destination or intermediate stop in Madrid or its branches.																																																	
Passengers	VCM	Urban or suburban services: if they run entirely on a commuter hub. Intercity services: these are neither urban nor suburban with routes of less than 300 km. International trains and branches of long-distance trains are excluded. Services stated as public service obligations.																																																	
Passengers	VOT	Passenger trains and equipment without passengers, including isolated machines, empty train movement, train setting and testing.																																																	
Freight	M	All freight services, including loaded, empty, isolated and testing machines.																																																	



	<b>Table 3</b>		<b>Timetable</b>	
	Period	Hour period		
		Start	End	
	Off-Peak	0:00	5:59	
	Peak	6:00	9:29	
	Normal	9:30	17:59	
	Peak	18:00	20:29	
	Normal	20:30	23:59	
	<b>Table 4 Name Classification of Stations (In force since 01/01/2017)</b>			
	Category 1			
	Alacant - Terminal	Girona	Málaga - María Zambrano	
	Albacete Los Llanos	León	Sevilla - Santa Justa	
	Barcelona - Sants	Lleida- Pirineus	Valencia Joaquín Sorolla	
	Camp de Tarragona	Madrid - Chamartín	Valladolid - Campo Grande	
	Córdoba - Central	Madrid - Puerta de Atocha	Zaragoza - Delicias	
	Category 2			
	Antequera - Santa Ana	Murcia del Carmen	Santiago de Compostela	
	Cáceres	Ourense	Segovia- Guiomar	
	Calatayud	Palencia	Toledo	
Castelló de la Plana	Pontevedra	Vilagarcía de Arousa		
Ciudad Real	Puente Genil - Herrera	Villanueva de Córdoba		
Cuenca Fernando Zóbel	Puertollano	Villena A.V.		
Figueres - Vilafant	Requena- Utiel	Vigo Urzáiz		
Granada	San Sebastián / Donostia	Zamora		
Guadalajara-Yebes				
Category 3				
Loja	Medina Alta Velocidad			
<b>Table 5 Stations with platforms reserved for Commuter and Suburban Rail Services</b>				
Management	Station			
Madrid	Atocha, Chamartín, Fuenlabrada, Móstoles, Aranjuez, Villalba, Alcalá de Henares, El Escorial, Guadalajara, Parla, Tres Cantos, Colmenar, Ávila, Segovia, Valladolid, Medina, Ciudad Real, Toledo, Badajoz, Puertollano, Soria.			
León	Gijón Cercanías, Oviedo, León, A Coruña, Ferrol, Vigo, Ponferrada, Santiago de Compostela.			
Sevilla	Cádiz, Sevilla Santa Justa, Córdoba - Central, Málaga, Granada, Almería, Ronda, Jaén, Huelva, Fuengirola, Jerez de la Frontera, Linares, Bobadilla, Utrera.			
Valencia	Valencia- Estació del Nord, Teruel, Castelló, Gandía, Tortosa, Xàtiva, Alacant-Terminal, Cuenca, Cartagena, Vinaròs, Murcia del Carmen.			
Barcelona	Barcelona Sants, Barcelona Estació de França, L'Hospitalet, Sant Vicenç de Calders, Vilanova i la Geltrú, Sant Andreu Comtal, Portbou, Girona, Figueres, Massanes, Sant Celoni, Vic, Ripoll, Manresa, Terrassa, Blanes, Mataró, Granollers, Canfranc, Huesca, Zaragoza Delicias, Calatayud, Tarragona, Reus, Mora la Nova, Lleida.			
Miranda	Bilbao Abando, Irún, Santander, Vitoria-Gasteiz, Orduña, Santurtzi, Muskiz, Burgos, Logroño, Palencia, Pamplona.			
Charge structure and level	The network statement of ADIF Alta Velocidad states: "Rail Fees respond to costs payable in relation to rail transport services laid down in Rail Sector Act and in the corresponding ministerial order. Tariffs are set in accordance with the general principles of infrastructure economic viability and effective exploitation, market situation and financial stability in providing services, and according to criteria of equality, transparency and non-discrimination between providers of rail transport services. According to Article 96 in Law 38/2015, of 29 September of the Rail Sector, in order to calculate fees for using railway infrastructure, the costs directly attributable to rail service shall be taken into consideration. However, until new tariffs are published, according to transitional provision four in said Law, Law 39/2003 of the Rail Sector shall remain in force setting the amounts that result from the			

application of quantifying elements and criteria for tariffs related to the use of rail infrastructure”

These tables allow the calculation of all relevant payable fees and tariffs:

- Safety fees:

Safety Fee in Passenger Transport	
Route services ≤ 150 Km.	0.02 € per person per trip
Route services > 150 Km.	0.15 € per person per trip
Route services > 300 Km. or international	0.34 € per person per trip
Transport contracts with an unspecified number of trips	0.03 € per number of days of certificate validity
Transportation contracts with an unspecified number of trips in two or more means	0.20 € per number of months or part of the month of the certificate validity

- Tariffs for Access:

Access Tariffs govern a general right of use of RFIG - owned by Adif-Alta Velocidad - or part thereof. Their price shall accrue and be settled in one go at the beginning of every Timetable affecting Capacity Allocation. In the case of Capacity Allocations which are not included in the Service Timetable approved for every year by the rail infrastructure manager, Tariffs shall be settled upon a first allocation in said timetable. Price of access to Rail Network of General Interest is determined by the type of network sections conceived to provide services and statement of activity performed by the payer in accordance with the level of expected traffic on every said section. For every level of traffic two prices shall be established: one for services performed on A Category lines and one for those provided on other lines.

A type lines:

Access Tariff (Mode A)		
Level	Traffic Volume	€/ Year
N1.A	≤0.2 million km / Train-year	60,600.00
N1.B	>0.2 y ≤ 0.5 million km / Train-year	151,500.00
N1.C	>0.5 y ≤ 1 million km / Train-year	303,000.00
N2.A	>1 y ≤ 2.5 million km / Train-year	757,500.00
N2.B	>2.5 y ≤ 5 million km / Train-year	1,515,000.00
N2.C	>5 y ≤ 10 million km / Train-year	3,030,000.00
N3.A	>10 y ≤ 15 million km / Train-year	4,545,000.00
N3.B	>15 y ≤ 20 million km / Train-year	6,060,000.00
N3.C	>20 y ≤ 30 million km / Train-year	7,575,000.00
N3.D	>30 y ≤ 40 million km / Train-year	9,090,000.00
N3.E	>40 y ≤ 50 million km / Train-year	12,120,000.00
N3.F	>50 million km / Train-year	15,150,000.00

Other type lines:

Access Tariff (Mode A)		
Level	Traffic Volume	€/ Year
N1.A	≤0.2 million km / Train-year	13,251.56
N1.B	>0.2 y ≤ 0.5 million km / Train-year	33,128.92
N1.C	>0.5 y ≤ 1 million km / Train-year	66,257.83
N2.A	>1 y ≤ 2.5 million km / Train-year	116,178.60
N2.B	>2.5 y ≤ 5 million km / Train-year	165,644.60
N2.C	>5 y ≤ 10 million km / Train-year	364,418.11
N3.A	>10 y ≤ 15 million km / Train-year	761,965.14
N3.B	>15 y ≤ 20 million km / Train-year	1,557,059.19
N3.C	>20 y ≤ 30 million km / Train-year	1,557,059.19
N3.D	>30 y ≤ 40 million km / Train-year	1,557,059.19
N3.D	>40 y ≤ 50 million km / Train-year	1,557,059.19
N3.F	>50 million km / Train-year	1,557,059.19

- Tariffs for Reserving Capacity:

Tariffs for Capacity Reserve levies the availability of the route requested. Tariff prices are set according to the reserved train-kilometres, taking into account the line type, the type of service to be provided, the type of train and the time of day affecting the reserve (off-peak, normal or rush hour). Time period of application shall be determined by the stops that the train makes at stations for passengers stepping on and off (passenger stop). Therefore, on a given point of the route, it shall apply the corresponding time period at the time of the last train passenger stop at a station, or if it is the origin station of the train, the time period of train departure from said station. Consideration will be given to the data recorded in the corresponding planning tools to determine train path reservation.

Tariffs for Reserving Capacity (Mode B)							
Time Period	Line Type	Type of service/train					
		VL1	VL2	VL3	VCM	VOT	M
		€/Train-km reserved					
Peak	A1	2.8371	1.5089	2.8371	1.5089	1.5089	0.5757
	A2	2.7169	1.4241	2.7169	1.4241	1.4241	0.5757
	B1	1.4241	1.4241	1.4241	1.4241	0.4040	0.5757
	C1	0.4040	0.4040	0.4040	0.4040	0.4040	0.3333
	C2	0.4040	0.4040	0.4040	0.4040	0.4040	0.3333
Normal	A1	2.8371	1.5089	2.8371	1.5089	1.5089	0.5757
	A2	2.7169	1.4241	2.7169	1.4241	1.4241	0.5757
	B1	1.4241	1.4241	1.4241	1.4241	0.4040	0.5757
	C1	0.4040	0.4040	0.4040	0.4040	0.4040	0.0505
	C2	0.4040	0.4040	0.4040	0.4040	0.4040	0.0505
Off-Peak	A1	2.8371	1.5089	2.8371	1.5089	1.5089	0.5757
	A2	2.7169	1.4241	2.7169	1.4241	1.4241	0.5757
	B1	1.4241	1.4241	1.4241	1.4241	0.4040	0.5757
	C1	0.2020	0.2020	0.2020	0.2020	0.2020	0.0505
	C2	0.2020	0.2020	0.2020	0.2020	0.2020	0.0505

- Tariffs for Running:

Tariffs for Running govern the effective use of reserved Capacity. Tariff pricing is set based on train kilometres actually used, considering the type of line and type of service provided. Consideration will be given to the data recorded in the corresponding Adif tools for monitoring traffic for the purpose of defining an effective use of Capacity.

Tariffs for Running (Mode C)						
Line Type	Type of Service/Train					
	VL1	VL2	VL3	VCM	VOT	M
	€/ Train-km Run					
A1	2.2018	0.8484	2.2018	0.8484	0.8484	0.5050
A2	2.1008	0.7676	2.1008	0.7676	0.7676	0.5050
B1	0.7676	0.7676	0.7676	0.7676	0.1313	0.5050
C1	0.1212	0.1212	0.1212	0.1212	0.1207	0.0606
C2	0.1212	0.1212	0.1212	0.1212	0.1207	0.0606

- Traffic Tariffs:

Tariff price for traffic will be the result of multiplying said unit prices per 100 seat-

kilometres offered, or fraction. Capacity offered on seat-kilometres will be the result of multiplying the total number of seats of the train set by total kilometres ran. Time period of application shall be defined by the stops that the train makes at stations for passengers stepping on and off (passenger stop). Therefore, on a given point of the route, it shall apply the corresponding time period at the time of the last passenger stop of the train at a station, or if it is the origin station of the train, the time period of train departure from said station. Notwithstanding afore, in order to determine if a commuter service is provided within a period classified in this annex, it shall be necessary that more than fifty per cent of its duration occurs within said period.

#### Traffic Tariffs (Mode D)

Time Period	Line Type	Type of Service/ Train				
		VL1	VL2	VL3	VCM	VOT
		€/100 Seats -km				
Peak	A1	2.4019	0.7878	1.0204	1.1358	0.0000
	A2	1.8617	0.7272	0.9839	0.9055	0.0000
	B1	0.4833	0.4833	0.4833	0.4833	0.0000
	C1	0.0000	0.0000	0.0000	0.0000	0.0000
	C2	0.0000	0.0000	0.0000	0.0000	0.0000
Normal	A1	1.6369	0.5454	0.6955	0.7864	0.0000
	A2	1.2412	0.4848	0.6560	0.6037	0.0000
	B1	0.4833	0.4833	0.4833	0.4833	0.0000
	C1	0.0000	0.0000	0.0000	0.0000	0.0000
	C2	0.0000	0.0000	0.0000	0.0000	0.0000
Off - Peak	A1	1.3922	0.4646	0.5915	0.6698	0.0000
	A2	1.0085	0.3939	0.5330	0.4905	0.0000
	B1	0.4833	0.3939	0.4833	0.4833	0.0000
	C1	0.0000	0.0000	0.0000	0.0000	0.0000
	C2	0.0000	0.0000	0.0000	0.0000	0.0000

#### - Tariffs for Use of Stations:

Tariff prices shall be the result of applying unit prices indicated as follows, per number of passengers who contracted the provision of rail transport services, beginning or ending the journey at said station. For routes including transshipments, a journey shall be considered finished or a new one started at the station performed.

#### Tariffs for using Stations (Mode A)

Category	Journey Duration / Route			
	A	B	C	D
	€/ Passenger			
1 <sup>a</sup>	1.3519	0.5450	0.2369	0.0824
2 <sup>a</sup>	0.6269	0.3910	0.1778	0.0618
3 <sup>a</sup>	0.0474	0.0474	0.0474	0.0206

where:

Type of Route	
A	Over 250 Km.
B	Between 126 and 250 km
C	Between 80 and 125 km
D	Less than 80 km

- Tariffs for Stabling and Using Platforms at Stations:

This Tariff is calculated considering the period of train stabling, track change operations performed upon request of the operator and the category of the station with special attention to those in category 1 with congestion problems. As a general rule there is a 15 minute period when Tariff does not apply. It shall neither be considered applicable as for this tariff, situations of stabling and use of platforms in off-peak times, of commuter or regional services using platforms reserved for said exclusive use. Tariff price is set according to the station category and will be the result of applying to each train a unit amount as follows:

Tariffs for Stabling and Using Platforms at Stations (Mode B)			
Category	Stabling		
	A	B	C
	€/ Train		
1 <sup>st</sup>	2.2458	3.3688	4.4917
2 <sup>nd</sup>	1.1229	1.6998	2.2458
3 <sup>rd</sup>	-	-	-

where:

Type of Stabling	
A	For every 5 additional minutes or fraction between 15 min. and 45 min.
B	For every 5 additional minutes or fraction between 45 min. and 120 min.
C	For every 5 additional minutes or fraction beyond 120 min.

- Tariffs for passing through Gauge Changers:

The price of this mode will be the result of applying a unit price in euro every time a train passes through a gauge changer.

Tariffs for Passing through Gauge Changers (Mode C)	
Unit value per train	112.64 €

- Tariffs for Using Sidings:

Tariff prices are set according to the type of lines at the station where used siding track belongs, to track occupancy time and type of service/train. This mode does not cover using sidings in off-peak time.

Tariffs for Using Sidings (Mode D)					
Line Type	Type of Service / Train	Stabling			
		a	b	c	d
		€/ Train			
A	VL1-VL2-VL3-VCM	16.2669	2.1428	3.1627	40.5487
B-C	-	-	-	-	-

where:

	<p><b>Type of Stabling</b></p> <p>a Between 1 and 6 hours.</p> <p>b For every hour of stabling, from six to twelve hours.</p> <p>c For every hour of stabling after twelve hours.</p> <p>d Full Day Stabling.</p> <p>- Tariffs for providing Services that require Authorization to Use Public Rail System:</p> <p><b>Tariffs for providing Services that require Authorization to Use Public Rail System (Mode E)</b></p> <table> <tr> <td>Public System</td><td>0.6799 € / m<sup>2</sup>- month</td></tr> </table>	Public System	0.6799 € / m <sup>2</sup> - month
Public System	0.6799 € / m <sup>2</sup> - month		
Auxiliary services	n/a		
Other issues	n/a		
Data sources used	<p>- <a href="http://www.adifaltavelocidad.es/en_US/conocenos/declaracion_de_la_red.shtml">http://www.adifaltavelocidad.es/en_US/conocenos/declaracion_de_la_red.shtml</a></p> <p>- 2017 version: <a href="http://www.adifaltavelocidad.es/en_US/conocenos/doc/CA_DRedEn_Completo.pdf">http://www.adifaltavelocidad.es/en_US/conocenos/doc/CA_DRedEn_Completo.pdf</a></p>		

Spain – Rail transport – Energy taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Spain
Transport mode	Rail
Transport means	All rail transport
Description of the scheme	<p>At the national level, no specific objective for levying the tax is stated.</p> <p>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
Charge base(s)	Amount of fuel or electricity purchased.
Charge structure and level	<p>Excise duties:</p> <p>Gas oil (propellant): 0.331 €/l</p> <p>Electricity: 0.5 €/MWh</p> <p>VAT: 21% rate applies to both gas oil and electricity</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

**27.3 Maritime transport**

Spain – Maritime transport – Port dues					
Type of tax/charge	Piloting charges				
Country/region	Spain: port of Bilbao				
Transport mode	Maritime shipping				
Transport means	All maritime transport				
Description of the scheme	Charge based on the ‘user pays’ principle				
Responsible authority	Port of Bilbao				
Charge base(s)	Gross tonnage among other things				
Charge structure and level	<b>2017 Tariffs (€)</b>				
	<b>ZONE 1</b>				
	<b>Berths in Punta Lucero Breakwater, the Refinery Jetty, BBG Jetty and Punta Sollana.</b>				
	<b>Entries / Departures</b>				
	<b>G.T.</b>	<b>Single tariff</b>			
	500 / 6000	367.29			
	6001 / 20000	551.25			
	20001 / 35000	1,201.32			
	35001 / 55000	1,943.69			
	55001 / 75000	3,035.31			
	75001 / 90000	4,539.19			
	90001 / 115000	4,755.33			
	115001 / 160000	6,270.77			
	OVER 160001	7,376.21			
	<b>ZONE 2</b>				
	<b>Enlargement. Santurce, Deusto Canal and River</b>				
	<b>Entries / Departures</b>				
	<b>G.T.</b>	<b>General Tariff</b>	<b>Container vessels</b>	<b>Car-carriers</b>	
	500 / 6.000	367.29	367.29	293.83	
	6.001 / 20.000	551.25	551.25	441.00	
	20.001 / 35.000	1,201.32	1,201.32	961.06	
	35.001 / 55.000	1,943.69	1,943.69	1,554.96	
	55.001 / 75.000	3,035.31	3,035.31	2,428.24	
75.001 / 90.000	4,539.19	4,539.19	3,631.34		
90.001 / 115.000	4,755.33	4,755.33	3,804.26		
115.001 / 160.000	6,270.77	6,270.77	5,016.61		
OVER 160001	7,376.21	7,376.21	5,900.97		
<b>G.T.</b>	<b>General Tariff</b>	<b>Ferries</b>	<b>Trailer-carriers</b>		
500 / 6.000	367.29	257.10	220.38		
6.001 / 20.000	551.25	385.88	330.75		
20.001 / 35.000	1,201.32	840.92	720.79		

35.001 / 55.000	1,943.69	1,360.58	1,166.22
55.001 / 75.000	3,035.31	2,124.72	1,821.18
75.001 / 90.000	4,539.19	3,177.43	2,723.52
90.001 / 115.000	4,755.33	3,328.73	2,853.20
115.001 / 160.000	6,270.77	4,389.54	3,762.47
OVER 160001	7,376.21	5,163.35	4,425.73

NOTE: This tariffs include the service of "Information and instructions to ships"

**Cancellations and delays**

- 1.- Cancellations attributable to vessel before pilot embarks. If a vessel's representative or Captain changes the time that had been fixed for the commencement of the operations of a previously requested service, then the following surcharges will apply.
  - a) Cancellations made within one hour previous to the original requested time, will be subject to a 20% surcharge on the corresponding base rate.
  - b) Cancellations made between the first and second hour previous to the original time requested will be billed 10% over the corresponding base rate.
  - c) Changes in the commencement time of previously requested services that are notified more than two hours in advance will not be subject to any surcharge. Cancellations attributable to vessel after pilot embarks.
- 2.- Such cancellations will be subject to the following surcharges:
  - Pilot on board up to 40 minutes: 25% on base rate.
  - Pilot on board between 41 minutes and one hour: 30% on base rate.
  - Pilot on board between 61 minutes and two hours: 50% on base rate.

The Association of Pilots may take up to two hours to attend new requests as from the new time when they are made. Other time changes will be dealt with in the same way as the cancellations set out above.

- 3.- Cancellations attributable to vessel with pilot on board
  - a) If the manoeuvre for the commencement of operations is delayed due to causes attributable to vessel with the pilot on board, then there will be surcharges of:
    - Delay up to 40 minutes: no surcharge.
    - Delay between 41 and 60 minutes: 20% on base rate.
    - Delay between 61 y 120 minutes: 50% on base rate.

In the event of a delay, it will be the Captain of the vessel who decides whether the pilot stays on board or not.

However, the pilot may decide not to stay on board the vessel for justified service reasons, when the operation is delayed by more than forty minutes. In this case, it is obligatory to request the service again once the pilot has disembarked.

These surcharges will always apply except in exceptional circumstances – meteorological or otherwise – recognised by the Harbour Master.

- 4.- Delays attributable to the association of pilots Delays due to pilots arriving on board vessels late or to commencing services at a later time than that requested through causes of the Association of Pilots, will give rise to the following reductions:
  - One-hour delay: 20% reduction.
  - Two -hour delay: 50% reduction.
  - Over two hours: 20% per hour until 100% of service cost reached.

Justification for delays due to exceptional weather conditions has to be certified by the Harbour Master.

**Surcharges.**

- 1.- Vessels without propeller and/or rudder. Vessels with propellers or rudders out of service will be subject to a 100% surcharge on the corresponding rates for all services carried out (not including availability or waiting time).

**Pilot's stay on board for safety reasons**



	<ul style="list-style-type: none"> <li>▪ If the captain of the vessel requires the pilot's presence on board for safety reasons, without any manoeuvre being previously planned, then the following surcharges will apply: <ul style="list-style-type: none"> <li>▪ Pilot on board up to 40 minutes: 20% on base rate.</li> <li>▪ Pilot on board between 41 minutes and one hour: 30% on base rate.</li> <li>▪ Pilot on board between 61 minutes and two hours: 80% on base rate.</li> </ul> </li> <li>▪ Each additional hour will be charged at: <ul style="list-style-type: none"> <li>▪ Vessels GT = 10,000: 149.71 euros/hour.</li> <li>▪ Vessels GT &gt; 10,000: 249.92 euros/hour.</li> </ul> </li> </ul> <p><b>Impossibility for the pilot to disembark</b></p> <ul style="list-style-type: none"> <li>○ If due to adverse weather conditions the pilot cannot disembark and has to continue on board until the next port, the vessel will be responsible for the following expenses: <ul style="list-style-type: none"> <li>▪ Accommodation and maintenance of the pilot.</li> <li>▪ The stay in and repatriation of the pilot from the place of disembarkation to Bilbao.</li> <li>▪ Economic compensation to be determined by the Bilbao Port Authority.</li> </ul> </li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/</a></li> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/pilots-rates-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/pilots-rates-2017/</a></li> </ul>

Spain – Maritime transport – Port dues	
Type of tax/charge	Goods rates
Country/region	Spain: port of Bilbao
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Port of Bilbao
Charge base(s)	Type of goods transport among other things
Charge structure and level	<p><i>In accordance with what is stipulated under Title VII of the First Book in the Spanish State Gazette Nº 253, provision 16467, Law 48/2015 of 29 october pertaining to the State Budget is confirmed for 2016 as follows</i></p> <p><b>Chapter II. Section 4, subsection 3.</b></p> <ul style="list-style-type: none"> <li>• Art. 211. This charge applies to the handling of goods entering or departing by sea, or that are transhipped or undergo sea or land transit, as well as to the use of their means of transport, the berthing facilities, the handling area corresponding to vessel loading and unloading.</li> <li>• Art. 212. <ul style="list-style-type: none"> <li>○ When the goods have been consigned, the substitute person liable for this charge is the shipping agent or the vessel's logistics or cargo operator. At terminals or other handling facilities that are granted under licence or are authorised, it will be the licensee or the legally authorized person.</li> <li>○ The <u>liable person</u> is the shipping agent, the owner or master of the vessel with joint liability.</li> </ul> </li> </ul>

<ul style="list-style-type: none"> <li>Art. 213. The rate shall be charged as from when the vessel enters the port's service area.</li> <li>Art. 217. <u>Basic rate (M) = 2.95 Euro</u></li> <li>Art. 214. <u>Total rate in non-licensed or non-authorised cargo maritime terminals.</u> <ul style="list-style-type: none"> <li>a) For goods and means of transport entering <b>or departing by sea</b> only. <ul style="list-style-type: none"> <li><b>1º) Simplified calculation: vehicles (goods) or means of transport x basic rate (m) x correction coefficient (art. 166⇒1.05) x corresponding coefficient = 2.95 x 1.05 x corresponding coefficient</b></li> </ul> </li> </ul> </li> </ul>			
	<b>COEFF.</b>	<b>TOTAL RATE DUE</b>	
Container ≤ 20' (including a transport platform up to 6.10 metres)	10.00	30.975*	€ unit
Articulated vehicle with box up to 6.10 metres	10.00	30.975*	€ unit
Container > 20' (including platform of up to 12.30 metres)	15.00	46.4625*	€ unit
Semi-trailer and trailer up to 12.3 metres	15.00	46.4625*	€ unit
Articulated vehicle or articulated tipping vehicle up to 12.30 metres	15.00	46.4625*	€ unit
Articulated tipping vehicle with multiple trailers or semitrailers (road train)	25.00	77.4375*	€ unit
<b>Vehicles carried as cargo:</b>			
Vehicle weighing up to 2,500 kg Organic Law 9/2013 of 20/12/2013	0.50	1.54875*	€ unit
Vehicle weighing over 2,500 kg. Organic Law 9/2013 of 20/12/2013	2.00	6.195*	€ unit
<ul style="list-style-type: none"> <li><b>2º) Rate for cargo groups: cargo tonnage X basic rate (M) coefficient</b></li> </ul>			
<b>Cargo Group</b>	<b>Coefficient</b>	<b>Total Rate</b>	<b>Units</b>
First	0.16	0.4956*	€ tonne
Second	0.27	0.836325*	€ tonne
Third	0.43	1.331925*	€ tonne
Fourth	0.72	2.2302*	€ tonne
Fifth	1.00	3.0975*	€ tonne
<b>Means of transport type loaded or unloaded (packages)</b>			
	<b>Coefficient</b>	<b>Total Rate</b>	<b>Units</b>
Container ≤ 20' (including one platform of up to 6.10 m. (per unit))	0.90	2.78775*	€ unit
Rigid vehicle with box of up to 6.10 m.(per unit)	0.90	2.78775*	€ unit
Platform of up to 6.10 m. (per unit)	0.90	2.78775*	€ unit
Container > 20' (including one platform of up to 12.30 m) (per unit)	1.80	5.5755*	€ unit
Semi-trailer and trailer 12.30 m. (per unit)	1.80	5.5755*	€ unit
Rigid or articulated vehicle with box of up to 12.30 m. (per unit)	1.80	5.5755*	€ unit
Platform of up to 12.30 m. (per unit)	1.80	5.5755*	€ unit
Tractor heads (per unit)	0.60	1.8585*	€ unit
Articulated vehicle with several trailers or semi-trailers (road train)	2.90	8.98275*	€ unit
Others not included above (per tonne)	0.50	1.54875*	€ tonne
* Correction coefficient included in total rate			
<ul style="list-style-type: none"> <li>b) In the case of goods and means of transport in <b>maritime transit</b> that have</li> </ul>			

	<p>been declared as such, the total rate of the goods in transit charge will be calculated in accordance with what is established in Section (a), taking into account that transit operations to these effects are equivalent to a disembarkation operation.</p> <ul style="list-style-type: none"> <li>c) In the case of goods in <b>trans-shipmen</b> operations: <ul style="list-style-type: none"> <li>1º) Berthed vessels 50 % of a)</li> <li>2º) Between vessels berthed abreast 30 % of a)</li> </ul> </li> <li>Art. 215. <u>Total rate in licensed or authorised maritime goods terminals:</u></li> </ul> <p><b>Licensed or authorised berth</b></p> <table> <tr> <td>1º In entry and departure operations</td><td>50% of a)</td></tr> <tr> <td>2º In maritime transit operations</td><td>25% of b)</td></tr> <tr> <td>3º In trans-shipment operations</td><td>20% of c)</td></tr> </table> <p><b>Non-licensed or non-authorised berth</b> 80%</p> <ul style="list-style-type: none"> <li>Art. 216. Total rate in other cases: coefficients to be applied to the obtained amount in accordance with what is laid out in previous articles</li> </ul> <table> <tr> <td>a) To goods and their means of transport in sea transit</td><td>0.25</td></tr> <tr> <td>b) To goods entering or departing by sea, their means of transport or cargo units belonging to <b>a regular short sea shipping service</b></td><td>0.80</td></tr> <tr> <td>c) Ro-Ro embarking and disembarking These coefficients will not be applied if goods were in sea transit in the last port where they were embarked, or will be goods in sea transit in the first port where they are to be disembarked.</td><td>0.60</td></tr> <tr> <td>d) To goods and their means of transport, entering or departing by sea that leave or enter the port service area by rail.</td><td>0.50</td></tr> </table> <p><b>Discounts – Art. 245.</b></p> <ul style="list-style-type: none"> <li>3 –Discounts no greater than 40% of the vessel, passenger or goods charges may be applied to traffic in order to encourage attracting customers, customer loyalty and growth in traffic and shipping services that contribute to the economic and social development of the ports' area of economic influence or that of Spain as a whole (<i>Law 48/2015 of 29 october pertaining to the State Budget is confirmed for 2016 as follows</i>).</li> </ul>	1º In entry and departure operations	50% of a)	2º In maritime transit operations	25% of b)	3º In trans-shipment operations	20% of c)	a) To goods and their means of transport in sea transit	0.25	b) To goods entering or departing by sea, their means of transport or cargo units belonging to <b>a regular short sea shipping service</b>	0.80	c) Ro-Ro embarking and disembarking These coefficients will not be applied if goods were in sea transit in the last port where they were embarked, or will be goods in sea transit in the first port where they are to be disembarked.	0.60	d) To goods and their means of transport, entering or departing by sea that leave or enter the port service area by rail.	0.50
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d) To goods and their means of transport, entering or departing by sea that leave or enter the port service area by rail.	0.50														
Auxiliary services	n/a														
Other issues	n/a														
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/</a></li> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/t-3-goods-rates-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/t-3-goods-rates-2017/</a></li> </ul>														

Spain – Maritime transport – Port dues	
Type of tax/charge	Vessel rates
Country/region	Spain: port of Bilbao
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Port of Bilbao
Charge base(s)	Type of vessel among other things
Charge	<i>In accordance with what is stipulated under Title VII of the First Book in the Spanish State</i>

structure and level	Gazette N° 253, provision 16467, Law 48/2015 of 29 october pertaining to the State Budget is confirmed for 2016 as follows		
	Chapter II. Section 4, Subsection 1.		
	<ul style="list-style-type: none"><li>• Art. 194. This <u>charge applies</u> to the use of the waters of the port service zone and to those port works and facilities enabling sea access to berthing or anchorage places.</li><li>• Art. 195.<ul style="list-style-type: none"><li>○ The <u>substitute person liable for</u> this charge is the shipping agent in general at docks and port facilities that are licensed or authorised.</li><li>○ The <u>liable person</u> is the owner, the ship-owner or master of the vessel.</li></ul></li><li>• Art. 196. The rate shall be charged as from when the vessel enters the port service zone.</li><li>• Art. 197.<ul style="list-style-type: none"><li>○ <u>Basic rate</u> :</li></ul></li></ul>		
		Basic rate	Correction Coefficient
	Short sea shipping	(S) 1.20 Euros	1.05
	Others	(B) 1.43 Euros	1.05
	<ul style="list-style-type: none"><li>• <u>Total rate</u>: GT/100 x TIME* (HOUR OR FRACTION OF OR DAY) x (B) or (S) x CORRECTION COEFFICIENT (ART. 166⇒1.05) x CORRESPONDING COEFFICIENT:</li><li>• * MINIMUM: 3 hours per stopover MAXIMUM: 15 hours per stopover every 24 hours)</li></ul>		
		COEFF.	TMCD*
	A) Berthage <u>NOT</u> under licence or authorization (normal berthing)		
	Vessels berthed alongside wharves	1.00	1.26* € GT/100
Vessels berthed head on, abreast and to buoys	0.80	1.008* € GT/100	
B) Berthage under licence or authorisation (privately built wharves)			
Berthings with sufficient water space granted under license or authorisation (with moorings)			
Vessels berthed alongside wharves	0.60	0.756* € GT/100	
Vessels berthed head on, abreast and to buoys	0.50	0.63* € GT/100	
Berthings with no water space or insufficient space that is not granted under licence or authorisation (remaining privately built wharves)			
Vessels berthed alongside wharves	0.70	0.882* € GT/100	
Vessels berthed head on, abreast and to buoys	0.60	0.756* € GT/100	
C) Berthage or anchoring under licence	0.30	0.378* € GT/100	
D) Berthage or anchoring of vessels entering AREA 1 for supplies, provisions or repairs			
Maximum stay of 48 hours	0.25 of A,B,C	0.315* € GT/100	
Stay exceeding 48 hours	1.00	1.26* € GT/100	
E) Prolonged time spent and prolonged use of berthing facilities <u>NOT</u> granted under licence or authorisation: G.T. MINIMUM 50 (DAY)			
Internal traffic vessel	4.00	—	
Provisioning and dredging vessels	4.67	—	
Vessels afloat undergoing construction, great repair, refitting or	1.33	—	

breaking up OUTSIDE SHIPYARD			GT/100
Vessels afloat undergoing construction, great repair, refitting or breaking up INSIDE SHIPYARD	0.50	—	0.75075* € GT/100
Vessels under legal deposit	1.00	—	1.5015* € GT/100
Idle vessels, including fishing and floating craft	4.67	—	7.012005* € GT/100
Vessels dedicated to towing, mooring, pilotage and other port services	2.33	—	3.498495* € GT/100
Other vessels remaining more than one month as from when this period finishes	4.67	—	7.012005* € GT/100
<b>Prolonged time spent and prolonged use of berthing facilities if granted under licence or authorisation (per day)</b>			
<b>Without</b> water surface	0.70*(E)	—	—
<b>With</b> water surface	0.60*(E)	—	—
<b>F) Without use of place of berthage or anchorage: Total rate will be considered for each 100/GT</b>	2.00	—	3.003* € GT/100
<b>G) CRUISE TOURIST VESSELS. These coefficients are compatible with those in Sections 1, 2 and 3.</b>			
General	0.70	—	1.05015* € GT/100
When calling at a port considered as the BASE PORT(Annex II)	0.56	—	0.84084* € GT/100
When the vessel belongs to the same cruise company, with a minimum of 12 calls/year or 8 in a season as the BASE PORT	0.50	—	0.75075€ GT/100
<b>H) RO-RO PURO, RO-PAX, CON-RO AND FERRY TYPE VESSELS. These coefficients are compatible with those in Sections 1, 2 and 3.</b>			
General (Short Sea only)	0.90	1.134* € GT/100	—
When it forms part of a regular maritime service (Short Sea only)	0.60	0.756* € GT/100	—
*Correction coefficient included in total rate			
<ul style="list-style-type: none"> <li>Art. 200.2 <b>Berthing on weekends and public holidays.</b> For the purposes of calculating the time spent on weekends or public holidays, and provided always that there have been no commercial operations, shall be: Between 12 p.m. Saturday or 6 p.m. the day before a public holiday until 8 a.m. Monday or the day following the public holiday, : MAXIMUM 5 HOURS <ul style="list-style-type: none"> <li>When the time spent during that period exceeds 5 hours, the commencement of the time spent for the calculation of the maximum limit of 15 hours every 24 hours shall be measured from 8 a.m. Monday or the day following the public holiday.</li> <li>A public holiday berthing request must be made to the Port Authority of Bilbao before the weekend.</li> </ul> </li> <li>Art.201. <ul style="list-style-type: none"> <li><b>By number of calls.</b> Depending on the number of calls made at the same port in one calendar year by vessels providing a MARITIME SERVICE TO A SPECIFIC KIND OF TRAFFIC and that are operated by the same shipping company or by vessels belonging to a group of several shipping companies that constitute a REGULAR SERVICE with shared use agreements regarding these vessels, then on prior request by the legal person, the rate charge shall be multiplied, by the following coefficient</li> </ul> </li> </ul>			
<b>Nº OF CALLS</b>	<b>MARITIME SERVICE COEFFICIENT</b>	<b>REGULAR MARITIME SERVICE COEFFICIENT</b>	
From 1 to 12	1.00	0.95	
From 13 to 26	0.95	0.90	
From 27 to 52	0.85	0.80	

	<p>From 53 to 104      0.75      0.70</p> <p>From 105 to 156    0.65      0.60</p> <p>From 157 to 312    0.55      0.50</p> <p>From 313 to 365    0.45      0.40</p> <p>As from call 366    0.35      0.30</p> <ul style="list-style-type: none"> <li>○ <b>Short sea shipping (SSS)</b> is defined as a shipping service for transporting goods and/or passengers on vessels whose sea routes are only in Europe between geographically located European ports, or between those ports and ports situated in non-European countries having a coastline on the landlocked seas bordering Europe, including their islands or non-continental sovereign territories. This concept is also broadened to include maritime transport between the member states of the European Union and Norway and Iceland, and other states of the Baltic, Black and Mediterranean Seas respectively.</li> <li>○ <b>Shipping service:</b> Is that service which provides a specific kind of traffic in a port, where the vessel or group of vessels belonging to the same shipping or cruise vessel company link the port in question to others transporting the same type and nature of goods or a specific type of passage, elements of transport or cargo units.</li> <li>○ <b>Regular maritime service:</b> is a maritime service that generally offers its services, advertises them, carries them out on a regular basis with clearly pre-established origins and destinations and makes at least 24 calls a year.</li> </ul> <p><b>DISCOUNTS</b></p> <p><b>Article 245 Section 6th</b></p> <ul style="list-style-type: none"> <li>• 1 – To encourage better environmental practices, the Port Authority will apply the following discounts <ul style="list-style-type: none"> <li>○ a) When a vessel accredits compliance with specific conditions regarding the environment, and in addition, the shipping company, or the ship-owner, the vessel belongs to has signed a good environmental practices agreement with the Port Authority in relation to port operations and stays, a 5% discount will be applied to the charges.</li> </ul> </li> <li>• 2 – To increase quality in providing services <ul style="list-style-type: none"> <li>○ a) A 5% discount will be applied on the charges to those shipping companies in possession of current services certification which embraces all vessel operations in port, based on the quality references laid out by the Spanish Ports State Entity, or where applicable, on the specific references approved by the Port Authority.</li> </ul> </li> <li>• 3 – Discounts may be applied to traffic thought to be sensitive, priority or strategic, but will be no greater than 40 % of the vessel charges, in order to encourage attracting customers, customer loyalty and growth in traffic and shipping services that contribute to the economic and social development of the port's area of economic influence or that of Spain as a whole (<i>Law 48/2015 of 29 october pertaining to the State Budget is confirmed for 2016 as follows</i>).</li> </ul>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/</a></li> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/t-1-vessel-charges-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/t-1-vessel-charges-2017/</a></li> </ul>

Spain – Maritime transport – Port dues	
Type of tax/charge	Mooring rates
Country/region	Spain: port of Bilbao
Transport mode	Maritime shipping
Transport means	All maritime transport

Description of the scheme	Charge based on the 'user pays' principle		
Responsible authority	Port of Bilbao		
Charge base(s)	Gross tonnage and place of mooring		
Charge structure and level	These tariffs (in €) apply in 2017:		
	Gross Tonnage	Inner harbour (Zierbena, Santurce and the River)	Outer harbour (Punta Lucero Breakwater, the Refinery and Punta Ceballos jetties and Punta Sollana + buoys and shipyard)
	≤ 1750	108.16	161.23
	> 1750 ≤ 5000	242.23	363.46
	> 5000 ≤ 10000	652.99	983.29
	> 10000 ≤ 15000	796.71	1197.40
	> 15000 ≤ 20000	982.10	1478.89
	> 20000 ≤ 40000	1266.45	1916.35
	> 40000 ≤ 70000	1755.67	2652.09
	> 70000 ≤ 100000	2279.33	3442.27
	> 100000	3171.64	4792.88
	They are subject to these reductions: <ul style="list-style-type: none"><li>- 25% for car-carriers, ferries and cruisers,</li><li>- 45% for trailer-carriers (with a basic cargo of trailers),</li><li>- progressive reduction if the mooring company is responsible for delays (10% if more than one hour, 30% if more than two hours, 50% if more than three hours, etc.).</li></ul>		
	The tariffs are also subject to surcharges: <ul style="list-style-type: none"><li>- 50% in case of cancellation of postponement of requested services less than one hour in advance,</li><li>- 20% in case of captain induced delays or more than two hours in (un)mooring (+15% for each additional hour).</li></ul>		
Auxiliary services	n/a		
Other issues	n/a		
Data sources used	<ul style="list-style-type: none"><li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/</a></li><li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/mooring-rates-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/mooring-rates-2017/</a></li></ul>		

Spain – Maritime transport – Port dues	
Type of tax/charge	Signalling rates
Country/region	Spain: port of Bilbao
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Port of Bilbao
Charge base(s)	Gross tonnage and place of mooring

Charge structure and level	In accordance with what is stipulated under Title VII of the First Book in the Spanish State Gazette Nº 253 (provision 16467, modified with Law 1/2014 of 24/01/2014, entered into force 26/01/2014), the tariff of 0.01995 €/ton applies to the use by merchant ships (with a gross tonnage of minimum 100 tons, first 3 calls) of the maritime signalling service.
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/</a></li> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/tsm-maritime-signalling-rates-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/tsm-maritime-signalling-rates-2017/</a></li> </ul>

Spain – Maritime transport – Port dues			
Type of tax/charge	Towage charges		
Country/region	Spain: port of Bilbao		
Transport mode	Maritime shipping		
Transport means	All maritime transport		
Description of the scheme	Charge based on the ‘user pays’ principle		
Responsible authority	Port of Bilbao		
Charge base(s)	Gross tonnage among other things		
Charge structure and level	<b>2017 Tariffs (€)</b>		
	<b>ZONE 1</b>		
	<b>Berths in Punta Lucero Breakwater, the Refinery Jetty, BBG Jetty and Punta Sollana.</b>		
	<b>Tariffs in Euros (€)</b>		
	<b>G.T.</b>		<b>Single tariff</b>
	≤ 2,000		0.2473
	2,001 / 5,000		0.2917
	5,001 / 10,000		0.3045
	10,001 / 25,000		0.3188
	25,001 / 35,000		0.3476
	35,001 / 50,000		0.3880
	≥ 50,001		0.4140
	<b>ZONE 2</b>		
	<b>Rest of port areas: Enlargement, Santurce, Deusto Canal, Zorroza and Bilbao the River</b>		
	<b>Tariffs in Euros (€)</b>		
	<b>G.T.</b>	<b>Normal tariff</b>	<b>Containers, ro-ro ship, car-carries y ferry</b>
	≤ 8,000	0.1863	
8,001 / 15,000	0.2112	0.1460	
15,001 / 25,000	0.2978	0.1824	
25,001 / 35,000	0.3475	0.1824	
35,001 / 40,000	0.3475	0.1885	



40,001 / 60,000	0.3848	0.1885
≥ 60,001	0.3848	0.1885

- 1.- Tariffs are given in euros per unit of G.T. (maximum without exemptions).
- 2.- Tariffs will be applied per maneuver, regardless the number of tugs used.
- 3.- Those vessels transporting exclusively goods considered as hazardous and which are to be berthed at River docks, will be applied a 1.5 coefficient on the established tariff.

- **1.- Division of the port service**

For the purposes of providing towage services and setting their rates. the following division of the port service area has been established:

- ZONE 1: Berths in Punta Lucero Breakwater, the Refinery Jetty, BBG Jetty and Punta Sollana.
- ZONE 2: Rest of port areas: Enlargement, Santurce, Deusto Canal, Zorroza and Bilbao River.

- **2.- Limits of the port service zone**

For the purposes of determining the commencement and completion of services, the limits of the Port service zone are marked from the outermost line connecting the tip of Punta Lucero Breakwater with the caisson of Punta Galea. Vessels which out of necessity have to be taken in tow or cast off the tug outside the above-mentioned limits, will pay a rate for work outside limits of 479.83 euros per tug. This amount will be charged when tugs sail one quarter (1/4) of a mile beyond the above-mentioned limit taking into account the requirements of the manoeuvre and the assistance to the vessel.

- **3.- Vessels and craft without propellers or rudders**

There is a 50% surcharge on the corresponding rates for services carried out on all vessels with propellers or rudders out of use. (Except for at disposal time).

- **4.- Special services**

In the Port of Bilbao. services other than mooring or clearing, making tugs available and being on standby will be billed at the following standard rates:

- 612.25 euros/hour/tug < 2,000 H.P.
- 810.23 euros/hour/tug > 2,000 H.P.

Billing will be for 1/2 hour periods for a minimum 1 hour period.

For the vessels that berth at the Punta Lucero, Refinados, Punta Ceballos and Punta Sollana terminals, and in compliance with the Ruling of the Maritime Authority of Bilbao of 30 December 2013, published in the B.O.B (Official Gazette of the Provincial Council of Bizkaia) of 8 January 2014, the rates for the tugs available for each port of call for the said berthing procedures shall be as follows:

G.T.	Tariffs in Euros (€)
≤ 10,000	600.00
10,001 / 25,000	1,250.00
25,001 / 35,000	1,500.00
35,001 / 50,000	2,000.00
50,001 / 100,000	3,000.00
≥ 100,001	5,000.00

- **5.- Rope supply**

When ropes are provided by tugs. each service will be billed at a supplement of 150.78 euros per tug that provides ropes.

- **6.- Operations due to weather conditions**

A reduction of 10% on the standard rates will be applied to additional operations (such as entries and sailings) caused by exceptional weather conditions inside Section 1 (as stipulated above), when the operation is certified by the Harbour Master.

- **7.- Amendments and changes in berthing**

Both for amendments and changes in berthing or anchoring, the following rate will apply:

- Inside the same section as in standard operations no surcharge.
- Manoeuvres between different docks in the same section will have a 25% surcharge on the tariff of the section where the manoeuvre is carried out.

	<ul style="list-style-type: none"> <li>Manoeuvres between sections will have a 50% surcharge on the tariff.</li> </ul> <p>Zone 1 is one section. The different sections inside Zone 2 are the Extension Docks, Santurtzi Docks and the remaining River Docks.</p> <ul style="list-style-type: none"> <li><b>8.- Tariff reductions for delays in services</b></li> </ul> <p>Requests for the provision of services should be attended within less than one hour of the request being made, counting the time from the moment the request is made until the tug(s) is(are) alongside the vessel and ready to begin the manoeuvre.</p> <p>If there are delays in the provision of the service, due to the company it has been allocated to, then this company has to make the following reductions in the tariff rates:</p> <table> <tr> <td>Delay up to 1/2 hour</td><td>0%.</td></tr> <tr> <td>Between 31 minutes and 1 hour</td><td>10%</td></tr> <tr> <td>Second hour or fraction thereof</td><td>20%</td></tr> <tr> <td>2 hours and over</td><td>20% per hour or fraction thereof</td></tr> </table> <p>Delays due to circumstances beyond control are excluded from these reductions. Any conflicts arising between parties will be resolved by the Bilbao Port Authority.</p> <ul style="list-style-type: none"> <li><b>9.- Tariff surcharges due to cancellations or delays caused by the vessel</b></li> </ul> <p>If cancellations are made less than 45 minutes previous to the time requested for service provision, there will be a charge of 50% on the corresponding tariff rate, except in cases of exceptional weather conditions as recognised by the Harbour Master.</p> <p>Delays caused by the vessel that are produced from the time requested for the provision of the service with the tug(s) alongside the vessel and ready to carry out the manoeuvre will be subject to the following surcharges:</p> <table> <tr> <td>Delay up to 1/2 hour</td><td>0%.</td></tr> <tr> <td>Between 31 minutes and 1 hour</td><td>10%.</td></tr> <tr> <td>Second hour or fraction thereof</td><td>20%.</td></tr> <tr> <td>2 hours and over</td><td>20% per hour or fraction thereof</td></tr> </table> <ul style="list-style-type: none"> <li><b>10.- Rates surcharges</b></li> </ul> <p>Do not exist.</p> <ul style="list-style-type: none"> <li><b>11.- Water supply</b></li> </ul> <p>The price of drinking water and its transport will be:</p> <ul style="list-style-type: none"> <li>1. Inside the established section limits (Santurce-Abando) with a thirty-ton minimum 6.55 €/T.</li> </ul> <p>NOTE: If for reasons beyond the control of the watering boat, water is not transferred normally, there will be a surcharge of 150.78 euros/hour.</p> <ul style="list-style-type: none"> <li>2. Outside the above-mentioned limits with a minimum of 50 tons 10.48 €/T.</li> </ul> <p>NOTE: If for reasons beyond the control of the watering boat water is not transferred normally, there will be a surcharge of 283.19 euros/hour.</p> <p><b>NOTE Rates will be applied according to vessel G.T. calculated as stated on the London Ship Register International Agreement of 23-09-69.</b></p>	Delay up to 1/2 hour	0%.	Between 31 minutes and 1 hour	10%	Second hour or fraction thereof	20%	2 hours and over	20% per hour or fraction thereof	Delay up to 1/2 hour	0%.	Between 31 minutes and 1 hour	10%.	Second hour or fraction thereof	20%.	2 hours and over	20% per hour or fraction thereof
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Between 31 minutes and 1 hour	10%.																
Second hour or fraction thereof	20%.																
2 hours and over	20% per hour or fraction thereof																
Auxiliary services	n/a																
Other issues	n/a																
Data sources used	<ul style="list-style-type: none"> <li><a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/</a></li> <li><a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/towage-rates-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/towage-rates-2017/</a></li> </ul>																

Spain – Maritime transport – Port dues	
Type of tax/charge	Waste charges
Country/region	Spain: port of Bilbao

Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	Charge based on the 'polluter pays' principle
Responsible authority	Port of Bilbao
Charge base(s)	Amount of waste produced
Charge structure and level	<p>These tariffs (in €) apply in 2017:</p> <ul style="list-style-type: none"> <li>• Reception and treatment of waste and oily mixtures (Marpol – Annex I) * 104.54 €/m<sup>3</sup> (or fraction) collected.</li> <li>• Reception and treatment of waste waters (Marpol – Annex IV) ** 156.80 €/m<sup>3</sup> (or fraction) collected, with a minimum service of 1m<sup>3</sup>.</li> <li>• Reception and treatment of garbage (Marpol – Annex V) * 54.36 €/m<sup>3</sup> (or fraction) collected.</li> <li>• Reception and treatment of activated carbon filters (Marpol – Annex VI) ** 14.63 €/kilogram, with a minimum service of 1kg.</li> <li>• Charge for issuing Marpol certificates * 20.90 € per each certificate.</li> <li>• Waste collection from boat (Punta Lucero, Punta Ceballos, Punta Sollana and anchored vessels) * 162.02 € per each service.</li> <li>• Surcharges on long duration services **</li> </ul> <p>If decantation (Marpol – Annex I) is carried out with the vessel pumps and an output of 5m<sup>3</sup>/hour is not reached, all the hours the service lasts will be invoiced at 141.12€/hour (or fraction) directly to the vessel representative by the service provider. Delays in commencement of operations attributable to the vessel will be invoiced at 70.56€/hour directly to the vessel representative by the service provider.</p> <p>* will be invoiced by the service provider to the vessel representative as from the seventh day in accordance with Article 132 of Spanish Royal Legislative Decree 2 of 5 September 2011.  ** will be applied from the first day where appropriate.</p> <p>Further notes:</p> <ul style="list-style-type: none"> <li>• With a view to improving operations and safety at the cruise berthing dock, it will be compulsory to collect all exclusively ship-generated waste residues.</li> <li>• For the purposes of applying these tariffs in cases of collection of wastes included in Marpol Annexes I and IV, collection time will be considered as that comprised between hose connection and disconnection (travel time will not be computed). The service will be carried out upon the vessel Master's request or that of its representatives in the Port. The invoice for the service will be itemized thus: <ul style="list-style-type: none"> <li>○ Bilbao Port Authority invoice: fixed tariff as set out in Article 132 Spanish Royal Legislative Decree 2/2011, applicable to the first seven days of each call.</li> <li>○ Service provider invoice: discharges corresponding to Marpol Annexes IV and VI, in addition to waste from Annexes I and V for discharges carried out after the seventh day and the corresponding surcharges.</li> </ul> </li> <li>• If the analysis of waste waters included in the Marpol Annex IV produces evidence of pollution due to hydrocarbons or any other chemical products, the tariff to be applied will be set in each case, according to treatment costs, and will first be submitted to the Port Authority of Bilbao for approval.</li> <li>• Waste collection included in Marpol Annex V will be invoiced on the basis of each day the vessel spends in port, regardless of whether the vessel gives in waste or not. In the latter case, a merchant ship is considered to produce in normal conditions less than 1m<sup>3</sup> daily. The service will be carried out daily, without any previous request, for all vessels berthed or anchored in the waters inside the Punta Lucero Breakwater. Garbage will be handed over in plastic bags and only that exclusively defined in the MARPOL Agreement, Annex V will be considered as such.</li> </ul>

Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/</a></li> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/marpol-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/port-services/marpol-2017/</a></li> </ul>

Spain – Maritime transport – Port dues	
Type of tax/charge	Collection of ship-generated waste
Country/region	Spain: port of Bilbao
Transport mode	Maritime shipping
Transport means	All maritime transport
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	Port of Bilbao
Charge base(s)	
Charge structure and level	<ol style="list-style-type: none"> <li>1. The <b>substitute person liable for the Vessel Charge</b> will be invoiced (in licensed berths, it will be the licence holder).</li> <li>2. Whether they use the waste reception service or not, all vessels berthing at each call are charged, except for those that are inactive, under construction, need large scale repair or are being broken up. The service entitles vessels to unload all the liquid wastes included in Annex I and the solid ones included in Annex V of the Marpol Convention for collection in Zone 1 of the Port for the first seven days of the call. Vessels will pay the corresponding tariff for the volumes gathered directly to the service provider for waste discharges under Annexes IV and VI, as well as those carried out after the seventh day of the call. The fixed tariff for the reception of vessel-generated waste is compulsory for all vessels <u>during each call made to the port and with a maximum of once each seven days</u>, except for the discounts and reductions set out in Section (5) below.</li> <li>3. <b><u>R = 80 € General Budget of the State)</u></b> <ol style="list-style-type: none"> <li>a) Vessels between 0 and 2,500 GT = <math>1.50 \times R</math></li> <li>b) Vessels between 2,501 and 25,000 GT = <math>6 \times 10^{-4} \times GT \times R</math></li> <li>c) Vessels between 25,001 and 100,000 GT = <math>(1.2 \times 10^{-4} \times GT + 12) \times R</math></li> <li>d) Vessels over 100,000 GT = <math>24.00 \times R</math></li> </ol> </li> <li>4. The fixed tariff will increase by 25% when wastes are collected by sea means.</li> <li>5. <b><u>DISCOUNTS</u></b> <ul style="list-style-type: none"> <li>o a) – 20% when the vessel is in possession of a certificate issued by the Maritime Administration stating that it generates reduced waste quantities.</li> <li>o b) – 50% when during a call the vessel does not discharge any wastes under Annex I, and demonstrates through a certificate issued by the Maritime Administration that such wastes were discharged, and the payment of the corresponding tariffs for the same, was effected in the last port of call.</li> <li>o c) Vessels operating as regular traffic that can show through a certificate issued by the Maritime Administration that a plan exists guaranteeing the delivery of vessel-generated wastes under Annexes I and V:  <math display="block">100 \times (1 - 0.30/n-1) \quad n \text{ (no. ports)} = 2</math> </li> </ul> </li> </ol> <p>During the call when delivery takes place the total amount of the fixed tariff must be paid. In any case, the vessels in question <u>will not pay the corresponding tariff at each port of call more than once each seven days</u>.</p> <p>When the vessel has a plan that only guarantees the delivery of Annex V solids, the discount will be one third of that corresponding to such cases; if the vessel has a plan only guaranteeing the delivery of Annex I liquid wastes, there will be a two-thirds discount.</p>

Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/</a></li> <li>- <a href="http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/trsd-collection-service-of-ship-generated-2017/">http://www.bilbaoport.eus/en/services/dues-and-charges/taxes-and-tariffs-for-commercial-services/trsd-collection-service-of-ship-generated-2017/</a></li> </ul>

Spain – Maritime transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Spain
Transport mode	Maritime shipping
Transport means	All maritime 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)	Volume of fuel purchased
Charge structure and level	Heavy fuel oil: Excise duties: 15.00 €/ton VAT: 21% rate applies to all fuel types
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

## 27.4 Aviation

Spain – Air transport – Fuel taxation	
Type of tax/charge	Excise duties / VAT
Country/region	Spain
Transport mode	Air
Transport means	All air 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	Volume of fuel purchased

base(s)	
Charge structure and level	Excise duties on kerosene: 330.00 €/kl VAT rate on kerosene: 21%
Auxiliary services	n/a
Other issues	n/a
Data sources used	<a href="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">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</a>

Spain – Air transport – Airport dues	
Type of tax/charge	Charge on slot allocation
Country/region	Spain: airports of Madrid and Barcelona
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AENA
Charge base(s)	Number of passengers
Charge structure and level	<p><b>4.2. CHARGE ON SLOT ALLOCATION</b></p> <p>Effective from September 15, 2014.</p> <p><b>Definition:</b></p> <p>This charge is paid for the services provided by the Spanish Slots Coordinator (Asociación Española para la Coordinación y Facilitación de Franjas Horarias-AECFA-) relating to the slots allocation at coordinated and schedules facilitated airports. The amount of this tax will be collected by Aena S.A. and then will be transferred to AECFA</p> <p><b>Taxpayer:</b></p> <p>Aircraft operators that have slots allocated or schedules facilitated at these airports in the final programming of each calendar month. . Those aircraft operators with 10 or less slots allocated or schedules facilitated per airport are exempted.</p> <p><b>Rates:</b> 0,85 € per slot allocated and 0,43 € per Schedule facilitated..</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li> <li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li> </ul>

Spain – Air transport – Airport dues	
Type of tax/charge	Aircraft parking fees
Country/region	Spain: airports of Madrid and Barcelona
Transport mode	Aviation
Transport means	Airplane
Description	Charge based on the 'user pays' principle

of the scheme																	
Responsible authority	AENA																
Charge base(s)	Maximum take-off weight among other things																
Charge structure and level	<p><b>2.3. AIRCRAFT PARKING.</b></p> <p><b>Definition</b></p> <p>The use of the authorized aircraft parking zones in the airport.</p> <p>This rate will not be applied when the aircraft is at an air bridge position or in a hangar. Parking time will be considered as the time in block time.</p> <p>This rate will not be applied between 00:00 and 6:00, local time.</p> <p><b>Taxpayer</b></p> <p>Airlines companies, administrations, organizations, and individuals whose aircrafts are parked.</p> <p><b>Rates</b></p> <p><b>2.3.1. At Adolfo Suarez Madrid Barajas, Barcelona, Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga, Palma de Mallorca, Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte y Valencia airports,</b> this rate will be calculated by considering the aircraft's weight and the duration of parking, with the following formula:</p> <p><math>E = e \cdot T_m \cdot F_t</math> ,where:</p> <p>E: total amount to pay for the service e: unit rate T<sub>m</sub>: maximum take-off weight authorized of the aircraft, in tons F<sub>t</sub>: parking time per 15 minutes or period.</p> <p>The amount of the unit rates for each airport is as follows:</p> <table><tr><th rowspan="2">Airport</th><th rowspan="2">€ per each quarter of hour or part thereof</th><th colspan="2">Maximum amount €</th></tr><tr><th>first 24 hours</th><th>maximum per 24 hours since 2<sup>nd</sup> day</th></tr><tr><td>Adolfo Suarez Madrid-Barajas</td><td>0.123663</td><td rowspan="4">1.562,58</td><td rowspan="4">851,65</td></tr><tr><td>Barcelona-El Prat</td><td>0.117963</td></tr><tr><td>Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca</td><td>0.116888</td></tr><tr><td>Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia</td><td>0.064949</td></tr></table>	Airport	€ per each quarter of hour or part thereof	Maximum amount €		first 24 hours	maximum per 24 hours since 2 <sup>nd</sup> day	Adolfo Suarez Madrid-Barajas	0.123663	1.562,58	851,65	Barcelona-El Prat	0.117963	Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca	0.116888	Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia	0.064949
Airport	€ per each quarter of hour or part thereof			Maximum amount €													
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Auxiliary services	n/a																
Other issues	n/a																
Data sources used	<ul style="list-style-type: none"><li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li><li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li></ul>																

Spain – Air transport – Airport dues	
Type of tax/charge	Landing and Aerodrome service charge
Country/region	Spain: airports of Madrid and Barcelona
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AENA
Charge	Maximum take-off weight among other things

base(s)																																																							
Charge structure and level	<p><b>2.1. LANDING AND AERODROME SERVICE.</b></p> <p><b>Definition:</b></p> <p>Use of the runways by an aircraft and the rendering of the services needed for such use, different from ground handling to aircraft, passengers, and goods as well as aerodrome services provided by the airport operator.</p> <p><b>Taxpayer:</b></p> <p>Airlines, legal entities or persons receiving the above mentioned services.</p> <p><b>Rates:</b></p> <p>It is determined according to the maximum takeoff weight (MTOW), and varies depending on the type, class of flight, and the noise level of the aircraft.</p> <p>When the aerodrome service is provided in the form of Aerodrome Flight Information Service (AFIS), the amount of the rate of aerodrome service will be reduced by sixty percent.</p> <p><b>2.1.1. Flights within European Area and International flights</b></p> <table><tr><th rowspan="2">Airport</th><th colspan="2">LANDING</th><th colspan="2">AERODROME SERVICE</th></tr><tr><th>€ Tm</th><th>Minimum per operation €</th><th>€ Tm</th><th>Minimum per operation €</th></tr><tr><td>Adolfo Suarez Madrid-Barajas</td><td>8,117446</td><td>149,65</td><td>3,402397</td><td>69,57</td></tr><tr><td>Barcelona-El Prat</td><td>7,151334</td><td>131,82</td><td>3,381394</td><td>69,18</td></tr><tr><td>Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca</td><td>6,783792</td><td>93,80</td><td>3,318386</td><td>49,55</td></tr><tr><td>Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia</td><td>5,691663</td><td>14,06</td><td>3,045355</td><td>7,52</td></tr><tr><td>Almería, Asturias, Coruña, FGL Granada-Jaén, Jerez, La Palma, Murcia San Javier, Reus, Seve Ballesteros Santander, Vigo and Zaragoza</td><td>4,168986</td><td>10,37</td><td>2,383779</td><td>5,93</td></tr><tr><td>Albacete, Algeciras, Badajoz, Burgos, Ceuta, Córdoba, Madrid Cuatro Vientos, Hierro, Huesca Pirineos, La Gomera, León, Logroño, Melilla, Sabadell, Salamanca, San Sebastián, Son Bonet, Pamplona, Vitoria and Valladolid</td><td>2,751321</td><td>5,62</td><td>2,026736</td><td>4,14</td></tr></table> <p><b>2.1.4. Surcharges according to the noise level of the aircraft</b></p> <p>At Alicante Elche, Barcelona-El Prat, Bilbao, Gran Canaria, Ibiza, Adolfo Suarez Madrid Barajas, Málaga-Costa del Sol, Palma de Mallorca, Sevilla, Tenerife North, Tenerife South and Valencia Airports, for civil subsonic jet airplanes, the amounts resulting from the application of the amounts referred to in points 2.1.1 to 2.1.3. of this section shall be increased by the following percentages according to the noise level of each aircraft and to the schedule of the landing or take off:</p> <table><tr><th>Noise category</th><th>07:00 - 22:59 (local time)</th><th>23:00 - 06:59 (local time)</th></tr><tr><td>Category 1</td><td>70%</td><td>140%</td></tr><tr><td>Category 2</td><td>20%</td><td>40%</td></tr><tr><td>Category 3</td><td>0%</td><td>0%</td></tr><tr><td>Category 4</td><td>0%</td><td>0%</td></tr></table> <p>The criterion applied to determine the noise category for each aircraft is as follows:</p> <ul style="list-style-type: none"><li>- Category 1: Aircrafts with accumulative margin up to 5 EPNdB.</li><li>- Category 2: Aircrafts with accumulative margin between 5 EPNdB and 10 EPNdB.</li><li>- Category 3: Aircrafts with accumulative margin between 10 EPNdB and 15 EPNdB.</li><li>- Category 4: Aircrafts with accumulative margin over 15 EPNdB.</li></ul>	Airport	LANDING		AERODROME SERVICE		€ Tm	Minimum per operation €	€ Tm	Minimum per operation €	Adolfo Suarez Madrid-Barajas	8,117446	149,65	3,402397	69,57	Barcelona-El Prat	7,151334	131,82	3,381394	69,18	Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca	6,783792	93,80	3,318386	49,55	Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia	5,691663	14,06	3,045355	7,52	Almería, Asturias, Coruña, FGL Granada-Jaén, Jerez, La Palma, Murcia San Javier, Reus, Seve Ballesteros Santander, Vigo and Zaragoza	4,168986	10,37	2,383779	5,93	Albacete, Algeciras, Badajoz, Burgos, Ceuta, Córdoba, Madrid Cuatro Vientos, Hierro, Huesca Pirineos, La Gomera, León, Logroño, Melilla, Sabadell, Salamanca, San Sebastián, Son Bonet, Pamplona, Vitoria and Valladolid	2,751321	5,62	2,026736	4,14	Noise category	07:00 - 22:59 (local time)	23:00 - 06:59 (local time)	Category 1	70%	140%	Category 2	20%	40%	Category 3	0%	0%	Category 4	0%	0%
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Barcelona-El Prat	7,151334	131,82	3,381394	69,18																																																			
Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca	6,783792	93,80	3,318386	49,55																																																			
Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia	5,691663	14,06	3,045355	7,52																																																			
Almería, Asturias, Coruña, FGL Granada-Jaén, Jerez, La Palma, Murcia San Javier, Reus, Seve Ballesteros Santander, Vigo and Zaragoza	4,168986	10,37	2,383779	5,93																																																			
Albacete, Algeciras, Badajoz, Burgos, Ceuta, Córdoba, Madrid Cuatro Vientos, Hierro, Huesca Pirineos, La Gomera, León, Logroño, Melilla, Sabadell, Salamanca, San Sebastián, Son Bonet, Pamplona, Vitoria and Valladolid	2,751321	5,62	2,026736	4,14																																																			
Noise category	07:00 - 22:59 (local time)	23:00 - 06:59 (local time)																																																					
Category 1	70%	140%																																																					
Category 2	20%	40%																																																					
Category 3	0%	0%																																																					
Category 4	0%	0%																																																					
Auxiliary services	n/a																																																						
Other issues	n/a																																																						
Data sources used	<ul style="list-style-type: none"><li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li><li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li></ul>																																																						



Spain – Air transport – Airport dues																																	
Type of tax/charge	Passenger, PRM and security charges																																
Country/region	Spain: airports of Madrid and Barcelona																																
Transport mode	Aviation																																
Transport means	Airplane																																
Description of the scheme	Charge based on the 'user pays' principle																																
Responsible authority	AENA																																
Charge base(s)	Maximum take-off weight among other things																																
Charge structure and level	<div><b>2.2. PASSENGERS, PRMs AND SECURITY.</b></div> <div><b>Definition:</b></div> <p>The passenger charge applies for the provision of airport facilities not accessible to visitors in terminals, aprons and runways, in order to make effective the contract of air carriage.</p> <p>Airport security charge applies for baggage inspection and passenger control services as well as for the facilities and equipment required for the provision of control and surveillance services at aircraft movement areas, free access areas, controlled access zones and security restricted areas around the airport area.</p> <p>PRMs charge is applied for services that allow general mobility of passengers and necessary assistance to persons with reduced mobility (PRMs) to enable them to move from a point of arrival at the airport until the aircraft, or from there to an exit point, including boarding and disembarking.</p> <div><b>Taxpayer:</b></div> <p>Airline companies, administrations, organizations and individuals carrying passengers who board at an airport managed by Aena S.A, regardless of subsequent intermediate stages that the flight may perform and of its destination.</p> <p>The amount of this charge may be passed on to passengers on the ticket in a disaggregated way or not containing the price of the ticket.</p> <div><b>Rates:</b> Rates are shown in the following tables. Passengers on private flights, carried on aircrafts weighing less than 5 tonnes, will not pay these charges.</div> <div><b>2.2.1. Flights within European Economic Area airports and International flights:</b></div> <table><tr><th rowspan="2">Airport</th><th colspan="2">Passengers</th><th rowspan="2">PRM</th><th rowspan="2">Security</th></tr><tr><th>E.E.A.</th><th>International</th></tr><tr><td>Adolfo Suarez Madrid-Barajas</td><td>15,17</td><td>21,46</td><td rowspan="5">0,59</td><td rowspan="5">3,63</td></tr><tr><td>Barcelona-El Prat</td><td>14,11</td><td>17,27</td></tr><tr><td>Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca</td><td>6,30</td><td>9,48</td></tr><tr><td>Bilbao, Fuerteventura, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia</td><td>5,36</td><td>8,05</td></tr><tr><td>Almería, Asturias, Coruña, Girona, FGL Granada-Jaén, Jerez, La Palma, Murcia San Javier, Reus, Seve Ballesteros Santander, Vigo and Zaragoza</td><td>3,84</td><td>5,77</td></tr><tr><td>Albacete, Algeciras, Badajoz, Burgos, Ceuta, Córdoba, Madrid Cuatro Vientos, Hierro, Huesca Pirineos, La Gomera, León, Logroño, Melilla, Sabadell, Salamanca, San Sebastián, Son Bonet, Pamplona, Vitoria and Valladolid.</td><td>2,51</td><td>3,78</td><td></td><td></td></tr></table> <div>€ per departing passenger</div>				Airport	Passengers		PRM	Security	E.E.A.	International	Adolfo Suarez Madrid-Barajas	15,17	21,46	0,59	3,63	Barcelona-El Prat	14,11	17,27	Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca	6,30	9,48	Bilbao, Fuerteventura, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia	5,36	8,05	Almería, Asturias, Coruña, Girona, FGL Granada-Jaén, Jerez, La Palma, Murcia San Javier, Reus, Seve Ballesteros Santander, Vigo and Zaragoza	3,84	5,77	Albacete, Algeciras, Badajoz, Burgos, Ceuta, Córdoba, Madrid Cuatro Vientos, Hierro, Huesca Pirineos, La Gomera, León, Logroño, Melilla, Sabadell, Salamanca, San Sebastián, Son Bonet, Pamplona, Vitoria and Valladolid.	2,51	3,78		
Airport	Passengers		PRM	Security																													
	E.E.A.	International																															
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Auxiliary services	n/a																																
Other issues	n/a																																
Data sources used	<div><div>-</div><div><a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></div><div>-</div><div><a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></div></div>																																

Spain – Air transport – Airport dues					
Type of tax/charge	Safety and Security tax				
Country/region	Spain: airports of Madrid and Barcelona				
Transport mode	Aviation				
Transport means	Airplane				
Description of the scheme	Charge based on the 'user pays' principle				
Responsible authority	AENA				
Charge base(s)	Number of passengers				
Charge structure and level	<p><b>4.1. SAFETY &amp; SECURITY TAX</b></p> <p><b>Definition:</b></p> <p>The tax covers the activities and services of supervision and inspection performed by the Agencia Estatal de Seguridad Aérea (AESA) for safety and security reasons. The amount of this tax will be collected by Aena S.A. and then will be transferred to AESA.</p> <p><b>Taxpayer:</b></p> <p>Passengers boarding at an airport managed by Aena S.A, regardless of subsequent intermediate stages that the flight may perform and of its destination.</p> <p>Airline companies, administrations, organizations and individuals carrying passengers to replace the aforementioned.</p> <p><b>Rates:</b> are shown in the following tables</p> <table border="1"> <thead> <tr> <th>Airport</th><th>International &amp; E.E.A.</th></tr> </thead> <tbody> <tr> <td>ALL</td><td>0,59</td></tr> </tbody> </table> <p>€ per departing passenger</p>	Airport	International & E.E.A.	ALL	0,59
Airport	International & E.E.A.				
ALL	0,59				
Auxiliary services	n/a				
Other issues	n/a				
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li> <li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li> </ul>				

Spain – Air transport – Airport dues	
Type of tax/charge	Charge for meteorological services
Country/region	Spain: airports of Madrid and Barcelona
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AENA
Charge base(s)	Weight

Charge structure and level	<p><b>2.7. METEOROLOGICAL SERVICES</b></p> <p><b>Definition</b></p> <p>Meteorological services provided by the airport operator, notwithstanding that such services were provided by service providers meteorological properly certified.</p> <p><b>Tax payer</b></p> <p>Airlines and other individuals, corporations or entities receiving the services defined in the previous section, for each landing at an airport or heliport operated by Aena SA</p> <p><b>Rate</b> The amount to be paid will be 0,172660 euros per tonne.</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li> <li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li> </ul>

Spain – Air transport – Airport dues	
Type of tax/charge	Charge on slot allocation
Country/region	Spain: airports of Madrid and Barcelona
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AENA
Charge base(s)	Number of passengers
Charge structure and level	<p><b>4.2. CHARGE ON SLOT ALLOCATION</b></p> <p>Effective from September 15, 2014.</p> <p><b>Definition:</b></p> <p>This charge is paid for the services provided by the Spanish Slots Coordinator (Asociación Española para la Coordinación y Facilitación de Franjas Horarias-AECFA-) relating to the slots allocation at coordinated and schedules facilitated airports.</p> <p>The amount of this tax will be collected by Aena S.A. and then will be transferred to AECFA</p> <p><b>Taxpayer:</b></p> <p>Aircraft operators that have slots allocated or schedules facilitated at these airports in the final programming of each calendar month. .</p> <p>Those aircraft operators with 10 or less slots allocated or schedules facilitated per airport are exempted.</p> <p><b>Rates:</b> 0,85 € per slot allocated and 0,43 € per Schedule facilitated..</p>
Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li> <li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li> </ul>

Spain – Air transport – Airport dues							
Type of tax/charge	Fee for the use of infrastructure to transport and supply fuel and lubricant						
Country/region	Spain: airports of Madrid and Barcelona						
Transport mode	Aviation						
Transport means	Airplane						
Description of the scheme	Charge based on the 'user pays' principle						
Responsible authority	AENA						
Charge base(s)	Fuel consumption						
Charge structure and level	<p><b>2.5. FUEL AND LUBRICANT</b></p> <p><b>Definition:</b> Use of the airport infrastructures to transport and supply fuel and lubricant, by any means of transport or supply.</p> <p><b>Taxpayer:</b> Product suppliers.</p> <p><b>Rates</b></p> <table border="1"> <tr> <td>KEROSENE</td><td>0,004135</td></tr> <tr> <td>AVIATION SPIRIT</td><td>0,007036</td></tr> <tr> <td>LUBRICANTS</td><td>0,007036</td></tr> </table> <p>€/Liter</p>	KEROSENE	0,004135	AVIATION SPIRIT	0,007036	LUBRICANTS	0,007036
KEROSENE	0,004135						
AVIATION SPIRIT	0,007036						
LUBRICANTS	0,007036						
Auxiliary services	n/a						
Other issues	n/a						
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li> <li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li> </ul>						

Spain – Air transport – Airport dues	
Type of tax/charge	Fee for the use of infrastructure related to ground handling services
Country/region	Spain: airports of Madrid and Barcelona
Transport mode	Aviation
Transport means	Airplane
Description of the scheme	Charge based on the 'user pays' principle
Responsible authority	AENA
Charge base(s)	Maximum take-off weight among other things

Charge  
structure  
and level

## 2.6. USE OF INFRASTRUCTURES FOR PROVIDE GROUND HANDLING SERVICES

**Definition:** Use of the airport property to provide ground assistance services.

**Taxpayer:** Persons authorized to perform ground handling services in their own aircrafts or in third parties' ones are required to pay.

### Rates

#### 2.6.1. Assistance to Aircraft:

##### a) Ramp services.

##### a.1. Baggage handling services (Service group 3).

Rate per aircraft whose MTOW is between 56-71 metric tons of weight or fraction: 60,96 €.

##### a.2. Ramp handling services (Service group 5).

Rate per aircraft whose MTOW is between 56 and 71 metric tons of weight or fraction: 19,36 €.

**b) Cleaning of the aircraft and aircraft services** (Service group 6 except the removal of snow and ice and the de-icing from the aircraft.)

Rate per aircraft whose MTOW is between 56 and 71 metric tons of weight or fraction: 10,63 €.

**c) Services for the removal of snow and ice and the de-icing from the aircraft.** (Part of group 6.b.)

Rate per aircraft whose MTOW is between 56 and 71 metric tons of weight or fraction: 2,88 €.

##### d) Maintenance services assistance in line (Service group 8).

Rate per aircraft whose MTOW is between 56 and 71 metric tons of weight or fraction: 2,88 €.

##### e) Catering services assistance (Service group 11).

Rates per aircraft which MTOW is between 56 and 71 tons of weight or part are the following:

	EEA	International
Adolfo Suarez Madrid-Barajas	28,92	48,21
Barcelona-El Prat	20,25	33,73
Alicante-Elche, Gran Canaria, Tenerife Sur, Málaga-Costa del Sol and Palma de Mallorca	18,79	31,33
Bilbao, Fuerteventura, Girona, Ibiza, Lanzarote, Menorca, Santiago, Sevilla, Tenerife Norte and Valencia	14,45	24,09
Almería, Asturias, Coruña, FGL Granada-Jaén, Jerez, La Palma, Murcia San Javier, Reus, Seve Ballesteros Santander, Vigo and Zaragoza	10,12	16,88
Albacete, Algeciras, Badajoz, Burgos, Ceuta, Córdoba, Madrid Cuatro Vientos, Hierro, Huesca Pirineos, La Gomera, León, Logroño, Melilla, Sabadell, Salamanca, San Sebastián, Son Bonet, Pamplona, Vitoria and Valladolid	5,79	9,64

€/aircraft

The MTOW must be as contained in the Certificate of Airworthiness or the flight manual of the aircraft or any other equivalent official document. When the MTOW of the aircraft is not between 56 and 71 metric tons the following coefficients will be applied to the above amounts depending on the weight range in which the aircraft is included:

MTOW	Coefficient
Aircraft between 0 and less than 16 Tons	13,16%
Aircraft between 16 and less than 22 Tons	17,51%
Aircraft between 22 and less than 38 Tons	28,04%
Aircraft between 38 and less than 56 Tons	77,88%
Aircraft between 56 and less than 72 Tons	100%
Aircraft between 72 and less than 86 Tons	120,33%
Aircraft between 86 and less than 121 Tons	135,30%
Aircraft between 121 and less than 164 Tons	150,28%
Aircraft between 164 and less than 191 Tons	179,37%
Aircraft between 191 and less than 231 Tons	202,50%
Aircraft between 231 and less than 300 Tons	264,81%
Aircraft over 300 Tons	314,64%

#### 2.6.2. Assistance to Passengers:

Rates for use of the airport to provide ground assistance services to passengers (Service group 2): 0,0424 Euros per departing passenger.

All references to service groups for ground handling services are based on the Annex of Royal Decree 1161/1999 of July 2 concerning ground handling services.

Auxiliary services	n/a
Other issues	n/a
Data sources used	<ul style="list-style-type: none"> <li>- <a href="http://www.aena.es/en/airlines/tariffs.html">http://www.aena.es/en/airlines/tariffs.html</a></li> <li>- <a href="http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf">http://www.aena.es/csee/ccurl/946/153/Aena%20price%20guide%202017%20March%20edition.pdf</a></li> </ul>

**28 SWEDEN****28.1 Road**

<b>Fuel taxes Sweden</b>																													
Type of tax/charge	Fuel tax.																												
Country/region	Sweden																												
Transport mode	Road transport																												
Transport means	Road vehicles																												
Description of the scheme	Tax on petrol and gasoline, LPG, CNG and energy																												
Responsible authority	National government																												
Charge base(s)	Fuel use																												
Charge structure and level	<p>Sweden levies an excise duty on the following types of fuel: Petrol, Gas Oil, LPG, CNG and energy.</p> <p>2016:</p> <p>Petrol: Petrol taxes in Sweden include a CO<sub>2</sub>-tax. Petrol class 1a is alkylate based petrol for two-stroke engines. Class 1b is Unleaded 95.</p> <table border="1"> <thead> <tr> <th></th><th>Excise duty per 1000 litres</th><th>VAT %</th></tr> </thead> <tbody> <tr> <td>Leaded petrol</td><td>7120.00 SEK (759.43 Euro)</td><td>25</td></tr> <tr> <td>Unleaded petrol class1a</td><td>4520.00 SEK (482.11 Euro)</td><td>25</td></tr> <tr> <td>Unleaded petrol class1b</td><td>6310.00 SEK (673.04 Euro)</td><td>25</td></tr> <tr> <td>Unleaded petrol class2</td><td>6340.00 SEK (676.24 Euro)</td><td>25</td></tr> </tbody> </table> <p>Gas Oil: Include a CO<sub>2</sub>-tax. The classes are environmental classes</p> <table border="1"> <thead> <tr> <th></th><th>Excise duty per 1000 litres</th><th>VAT %</th></tr> </thead> <tbody> <tr> <td>Class 1 (used by cars)</td><td>5559.00 SEK (592.93 Euro)</td><td>25</td></tr> <tr> <td>Class 2</td><td>5838.00 SEK (622.69 Euro)</td><td>25</td></tr> <tr> <td>Class 3</td><td>5983.00 SEK (638.16 Euro)</td><td>25</td></tr> </tbody> </table> <p>LPG: 3370.00 SEK (359.45 Euro) per 1000 kg and 25% VAT. The tax includes a CO<sub>2</sub> tax.</p> <p>CNG: 59.98 SEK (6.40 Euro) per m<sup>3</sup> and 25% VAT.</p> <p>Energy: 5.00 SEK (0.53 Euro) per kWh and 25% VAT. In northern Sweden the tax rate is reduced to 193.00 SEK (20.59 Euro) per MWh.</p> <p>Exchange rate used is the value of national currency in EUR at 1 October 2015 (conform source).</p>			Excise duty per 1000 litres	VAT %	Leaded petrol	7120.00 SEK (759.43 Euro)	25	Unleaded petrol class1a	4520.00 SEK (482.11 Euro)	25	Unleaded petrol class1b	6310.00 SEK (673.04 Euro)	25	Unleaded petrol class2	6340.00 SEK (676.24 Euro)	25		Excise duty per 1000 litres	VAT %	Class 1 (used by cars)	5559.00 SEK (592.93 Euro)	25	Class 2	5838.00 SEK (622.69 Euro)	25	Class 3	5983.00 SEK (638.16 Euro)	25
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Class 3	5983.00 SEK (638.16 Euro)	25																											
Auxiliary services	No auxiliary services																												
Other issues																													
Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i> .  <a href="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">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</a> </li> </ul>																												

**Vehicle ownership tax Sweden**

Type of tax/charge	Vehicle ownership tax
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Country/region	The Netherlands																																													
Transport mode	Road																																													
Transport means	Passenger cars, trucks, buses, commercial vehicles																																													
Description of the scheme	<p>Road tax for all road vehicles</p> <p>"Green" cars and light trucks/buses weighing up to 3.5t newly registered from 1 July 2009 are <b>exempt</b> from annual road tax for 5 years from the date of first registration. Vehicles are classified as "green" if they do not exceed the CO<sub>2</sub> emissions calculated below.</p> <p>For petrol, diesel, hybrid electric &amp; plug-in: Max CO<sub>2</sub> emissions allowed = 95 + 0.0457 * (kerb weight of car – 1372)</p> <p>Electric &amp; hybrid must in addition satisfy: the electrical energy consumption per 100km must not exceed 37kWh</p> <p>For ethanol &amp; gas cars: Max CO<sub>2</sub> emissions allowed = 150 + 0.0457 * (kerb weight of car – 1372)</p>																																													
Responsible authority	National government																																													
Charge base(s)	<p>Passenger cars not fulfilling Euro 4: service weight and fuel used</p> <p>Passenger cars fulfilling Euro 4: CO<sub>2</sub> related</p> <p>Heavy commercial vehicles &amp; light trucks registered before 1 Jan 2011: gross vehicles weight, number of axles, fuel used, fulfilment of exhaust emission requirements (hybrid electric buses).</p> <p>Trucks and buses newly registered since 1 Jan 2011: CO<sub>2</sub> related annual road tax in same way as passenger cars</p>																																													
Charge structure and level	<p><b>Passenger cars not fulfilling Euro 4:</b></p> <table><tr><th>Service weight</th><th>Tax (petrol) in SEK</th><th>Tax (petrol) in EUR</th><th>Tax (Diesel) in SEK</th><th>Tax (Diesel) in EUR</th></tr><tr><td>Up to 900kg</td><td>913</td><td>97.38</td><td>2298</td><td>245.11</td></tr><tr><td>901-1000kg</td><td>1129</td><td>120.42</td><td>2863</td><td>305.37</td></tr><tr><td>Excess per 100kg</td><td>+214</td><td>22.83</td><td>564</td><td>60.16</td></tr></table> <p><b>Passenger cars fulfilling Euro 4 &amp; Light trucks/buses up to 3.5t newly registered from 1 Jan 2011 (in Euros):</b></p> <p>CO<sub>2</sub> tax petrol = [360 + (22 * every gram of CO<sub>2</sub> above 111g)] * 0.10666</p> <p>CO<sub>2</sub> tax diesel first registered before 1 Jan 2008 = [2.37 * (360 + 22 * every gram of CO<sub>2</sub> above 111g) + 500] * 0.10666</p> <p>CO<sub>2</sub> tax diesel first registered after 1 Jan 2008 = [2.37 * (360 + 22 * every gram of CO<sub>2</sub> above 111g) + 250] * 0.10666</p> <p>CO<sub>2</sub> tax alternative fuel = [360 + (11 * every gram of CO<sub>2</sub> above 111g)] * 0.10666</p> <p>Alternative fuels = E85, ethanol, methanol, producer gas, natural gas or biogas</p> <p><b>Heavy commercial vehicles (&amp; light trucks registered before 1 Jan 2011), some examples:</b></p> <table><tr><th></th><th>SEK/year</th><th>EUR/year</th></tr><tr><td>Bus, diesel, 3t</td><td>5437</td><td>579.92</td></tr><tr><td>Bus, diesel, 3 axles, 25t</td><td>16457</td><td>1755.34</td></tr><tr><td>Truck, diesel, 3t</td><td>5437</td><td>579.92</td></tr><tr><td>Truck (no traction device), diesel, 3 axles, 25t</td><td>3525</td><td>375.98 + Eurovignette fee</td></tr><tr><td>Truck for semitrailer, 3 or more axles, 25t (<i>road tax only levied on truck, not semitrailer</i>)</td><td>9491</td><td>1012.33 + Eurovignette fee</td></tr><tr><td>Trailer for diesel truck, 3 or more axles, 30t</td><td>10405</td><td>1109.82</td></tr></table>					Service weight	Tax (petrol) in SEK	Tax (petrol) in EUR	Tax (Diesel) in SEK	Tax (Diesel) in EUR	Up to 900kg	913	97.38	2298	245.11	901-1000kg	1129	120.42	2863	305.37	Excess per 100kg	+214	22.83	564	60.16		SEK/year	EUR/year	Bus, diesel, 3t	5437	579.92	Bus, diesel, 3 axles, 25t	16457	1755.34	Truck, diesel, 3t	5437	579.92	Truck (no traction device), diesel, 3 axles, 25t	3525	375.98 + Eurovignette fee	Truck for semitrailer, 3 or more axles, 25t ( <i>road tax only levied on truck, not semitrailer</i> )	9491	1012.33 + Eurovignette fee	Trailer for diesel truck, 3 or more axles, 30t	10405	1109.82
Service weight	Tax (petrol) in SEK	Tax (petrol) in EUR	Tax (Diesel) in SEK	Tax (Diesel) in EUR																																										
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Trailer for diesel truck, 3 or more axles, 30t	10405	1109.82																																												



	Eurovignette fee 2016: <ul style="list-style-type: none"> <li>- 6819 - 8729 SEK (727.33 – 931.05 EUR) (depending on environmental performance) for heavy vehicles with less than 3 axles</li> <li>- 11366 - 14094 SEK (1212.32 – 1503.30 EUR) for vehicles with four axles or more</li> </ul> <b>Heavy hybrid electric buses (over 3.5t):</b> annual road tax of 984 SEK (104.95 Euros)
Auxiliary services	No auxiliary services
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666
Data sources used	<ul style="list-style-type: none"> <li>• ACEA tax guide 2016</li> <li>• <a href="https://www.skatteverket.se/download/18.12815e4f14a62bc048f2cf6/1420799203013/Fordonsskattetabeller20150101senaste150108.pdf">https://www.skatteverket.se/download/18.12815e4f14a62bc048f2cf6/1420799203013/Fordonsskattetabeller20150101senaste150108.pdf</a></li> </ul>

Road traffic registry fee	
Type of tax/charge	Registry tax.
Country/region	Sweden
Transport mode	Road transport
Transport means	Passenger cars, trucks, buses, commercial vehicles  If your stay in Sweden does not exceed 185 days per year you are exempt from paying this tax.
Description of the scheme	In connection with paying annual road tax, a road traffic register fee of 50 SEK (5.33 EUR) per vehicle is payable.=
Responsible authority	National government
Charge base(s)	Vehicle
Charge structure and level	In connection with paying annual road tax, a road traffic register fee of 50 SEK (5.33 EUR) per vehicle is payable.
Auxiliary services	Not applicable
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666.
Data sources used	<ul style="list-style-type: none"> <li>• ACEA Tax Guide (2016)</li> </ul>

Compulsory road insurance tax Sweden	
Type of tax/charge	Insurance tax
Country/region	Sweden
Transport mode	Road transport
Transport means	The registered owner of the vehicle must take out traffic insurance. It is included in the premium paid and transferred to the state by the insurance companies.
Description of the scheme	There is a tax on accident insurance premiums.

Responsible authority	National government
Charge base(s)	The premium
Charge structure and level	The tax is 32% of the insurance premium.
Auxiliary services	Not applicable
Other issues	Not applicable
Data sources used	<ul style="list-style-type: none"> <li>• ACEA Tax Guide 2016</li> <li>• www.transportstyrelsen.se</li> </ul>

Eurovignette Sweden			
Type of tax/charge	<b>Vignette (time based road charges)</b>		
Country/region	Sweden		
Transport mode	Road		
Transport means	Drivers of heavy duty vehicles with a maximum allowed weight of at least 12,000 kg, driving on the applicable part of the road network		
Description of the scheme	Interpretation of the Eurovignette directive into a time-based road tax. The Eurovignette is meant to tax heavy duty freight vehicles for the use of highways. The vignette is digital and checked by automatic number plate recognition. The Eurovignette applies for Luxembourg, Sweden, Denmark, and The Netherlands. It did apply to Belgium until 1 april 2016. Belgium has switched to an on board distance based road pricing system.		
Responsible authority	National Government		
Charge base(s)	EURO class, number of axles		
Charge structure and level	<b>Annual Tariff (in Euros)</b>		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	960	1550
	Euro 1	850	1400
	Euro 2	750	1250
	Euro 3	750	1250
	Euro 4	750	1250
	Euro 5	750	1250
	Euro 6	750	1250
	<b>Monthly (in Euros)</b>		
	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	96	155
	Euro 1	85	140
	Euro 2	75	125
	Euro 3	75	125
	Euro 4	75	125
	Euro 5	75	125
	Euro 6	75	125
	<b>Weekly (in Euros)</b>		

	Emission Group	1 - 3 Axles	4 or more Axles
	Euro 0	26	41
	Euro 1	23	37
	Euro 2	20	33
	Euro 3	20	33
	Euro 4	20	33
	Euro 5	20	33
	Euro 6	20	33
	<b>Daily tariff: €8 all vehicles</b>		
Auxiliary services	Not applicable		
Other issues	Not applicable		
Data sources used	<p>The Eurovignette is valid in Denmark, Sweden, Luxemburg and the Netherlands</p> <p>The vignette also used to apply to Belgium. However, they switched on 1 April 2016 to road pricing for heavy duty vehicles</p> <p>Administration: an electronic form has to be filled out.</p> <p>No mention is made of earmarking</p>		
	<ul style="list-style-type: none"> <li>CE Delft (2012) <ul style="list-style-type: none"> <li><a href="https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true">https://www.eurovignettes.eu/portal/en/tariffs/tariffs?reset=true</a></li> </ul> </li> </ul>		

Toll charges Sweden	
Type of tax/charge	Toll
Country/region	Sweden
Transport mode	Road
Transport means	<p>For: Motala Bridge &amp; Sundsvall Bridge</p> <p>Cars, lorries and buses that weigh 14 tonnes have to pay bridge tolls</p> <p>Exemptions: buses that weigh more than 14 tonnes, motorbikes, mopeds, emergency vehicles, EC mobile cranes,</p> <p>For: Oresund bridge &amp; Svinesund bridge</p> <p>All vehicles that pass</p>
Description of the scheme	<p>You don't need to stop and pay at the control point. When you drive your vehicle past a control point, you pass a camera that takes a picture of your vehicle's registration plate. The picture is sent to the Swedish Transport Agency where the vehicle is identified. Then the Swedish Transport Agency sends a payment slip to the owner of the vehicle if the vehicle is registered in Sweden. If the vehicle is registered abroad, the Swedish Transport Agency has entrusted a notification partner to identify the owner of the vehicle, send out invoices to and obtain payments from the vehicle owner via <u>EPASS24</u>.</p>
Responsible authority	National government, Transportstyrelsen
Charge base(s)	Any vehicle that passes, classified according to weight or size
Charge structure and level	<p><b>Motala bridge</b></p> <p>Car, light goods vehicle, bus (max 14t): 5 SEK ( 0.53EUR)</p> <p>Heavy goods vehicle (over 3.5t): 11 SEK (1.17 EUR)</p> <p><b>Sundsvall bridge</b></p> <p>Car, light goods vehicle, bus (max 14t): 9 SEK (0.96 EUR)</p> <p>Heavy goods vehicle (over 3.5t): 20 SEK (2.13 EUR)</p> <p><b>Svinesunds bridge (between Norway &amp; Sweden)</b></p> <p>Vehicles up to 3500kg: 20 SEK (2.13 EUR)</p> <p>Vehicles above 3500kg: 100 SEK (10.67 EUR)</p>

	<b>Oresund bridge (between Denmark and Sweden)</b>		
		SEK	EUR
	Car up to 6m	469	50
	Car with trailer, van or minibus 6-9m	938	100
	Motorcycle	253	27
	Lorry 9-20m	1410	150.40
	Lorry >20m	2115	225.60
	Bus >9m	1823	194.40
Auxiliary services	Not applicable		
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666		
Data sources used	<ul style="list-style-type: none"> <li><a href="http://www.transportstyrelsen.se">www.transportstyrelsen.se</a></li> <li><a href="http://www.visitsweden.com">www.visitsweden.com</a></li> <li><a href="https://www.oresundsbron.com/en/business/prices">https://www.oresundsbron.com/en/business/prices</a></li> <li><a href="http://svinesundsforbindelsen.no/en/payment_and_prices/">http://svinesundsforbindelsen.no/en/payment_and_prices/</a></li> </ul>		

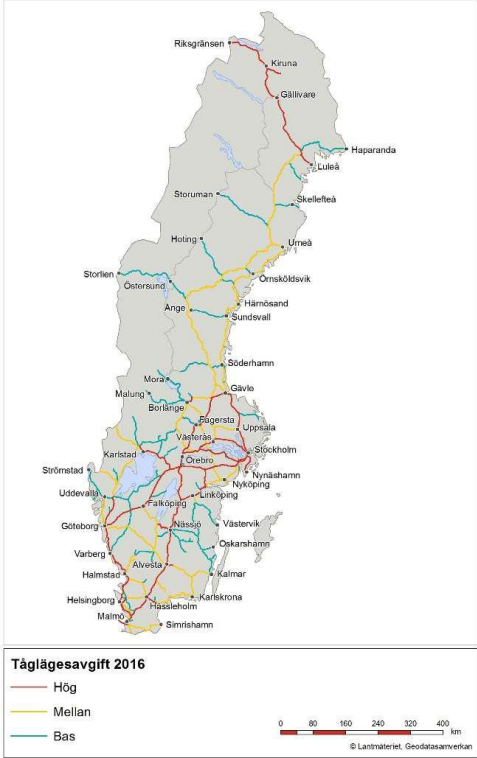
<b>Congestion charge in Stockholm</b>																							
Type of tax/charge	Congestion charge																						
Country/region	Sweden																						
Transport mode	Road																						
Transport means	Cars, lorries and buses have to pay the congestion charge.  Vehicles that are exempt include: emergency vehicles, EC mobile cranes, buses weighing more than 14 tonnes, motorbikes and mopeds.																						
Description of the scheme	The congestion tax is charged for vehicles that pass a control point on Monday to Friday between 06.00 and 18.29. The tax is not charged on Saturdays and Sundays, public holidays, days before a public holiday or in the month of July. Different amounts are charged at different times – the cost is highest during the busiest periods and in the places where the traffic is heaviest.. You don't need to stop and pay at the control point. When you drive your vehicle past a control point, you pass a camera that takes a picture of your vehicle's registration plate. The picture is sent to the Swedish Transport Agency where the vehicle is identified. Then the Swedish Transport Agency sends a payment slip to the owner of the vehicle if the vehicle is registered in Sweden. If the vehicle is registered abroad, the Swedish Transport Agency has entrusted a notification partner to identify the owner of the vehicle, send out invoices to and obtain payments from the vehicle owner via <a href="#">EPASS24</a> . The invoice contains information on the number of times the vehicle drove past a control point in the previous calendar month and the total amount to pay. The amount must be in the announced account no later than the date shown on the invoice.																						
Responsible authority	National government, Transportstyrelsen																						
Charge base(s)	Vehicles passing control point																						
Charge structure and level	<b>Stockholm</b> <table> <tr> <th rowspan="2">Times</th><th colspan="2">Tax for central Stockholm</th><th colspan="2">Tax for Essingeleden</th></tr> <tr> <th>Amount (SEK)</th><th>Amount (Euros)</th><th>Amount (SEK)</th><th>Amount (Euros)</th></tr> <tr> <td>06:30 - 06:59</td><td>15</td><td>1.60</td><td>15</td><td>1.60</td></tr> <tr> <td>07:00 - 07:29</td><td>25</td><td>2.67</td><td>22</td><td>2.35</td></tr> </table>				Times	Tax for central Stockholm		Tax for Essingeleden		Amount (SEK)	Amount (Euros)	Amount (SEK)	Amount (Euros)	06:30 - 06:59	15	1.60	15	1.60	07:00 - 07:29	25	2.67	22	2.35
Times	Tax for central Stockholm		Tax for Essingeleden																				
	Amount (SEK)	Amount (Euros)	Amount (SEK)	Amount (Euros)																			
06:30 - 06:59	15	1.60	15	1.60																			
07:00 - 07:29	25	2.67	22	2.35																			

	07:30 - 08:29	35	3.73	30	3.20
	08:30 - 08:59	25	2.67	22	2.35
	09:00 - 09:29	15	1.60	15	1.60
	09:30 - 14:59	11	1.17	11	1.17
	15:00 - 15:29	15	1.60	15	1.60
	15:30 - 15:59	25	2.67	22	2.35
	16:00 - 17:29	35	3.73	30	3.20
	17:30 - 17:59	25	2.67	22	2.35
	18:00 - 18:29	15	1.60	15	1.60
Auxiliary services	Not applicable				
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666				
Data sources used	<ul style="list-style-type: none"> <li>www.transportsytrelsen.se</li> </ul>				

## 28.2 Rail

Rail electricity tax Sweden	
Type of tax/charge	Electricity tax
Country/region	Sweden
Transport mode	Rail
Transport means	Electric train
Description of the scheme	Tax on electricity used for railways
Responsible authority	National Government
Charge base(s)	Electricity use
Charge structure and level	There is no excise duty levied on electricity used by railways in Sweden, 25% VAT.
Auxiliary services	Not applicable
Other issues	Not applicable
Data sources used	<ul style="list-style-type: none"> <li>EC (2016), <i>Excise duty tables</i> .  <a href="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">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</a> </li> </ul>

Rail Infrastructure Charge Sweden	
Type of tax/charge	Access/usage charge
Country/region	Sweden
Transport	Rail

mode																																				
Transport means	All trains																																			
	Exemptions: no track charge & train path charge for freight traffic across the Öresund Link.																																			
Description of the scheme	<p>The minimum access package is charged based on the short-term socioeconomic marginal costs of operation, maintenance and reinvestments by way of charges based on kilometres, gross tonne-kilometres and passages.</p> <p><b>Track charge</b> The track charge is based on gross tonne-kilometres, and is imposed at varying amounts for both freight traffic and service trains, and for passenger traffic. Track charges are levied in different amounts depending on the maximum admissible axle load (STAX) of the train. Trains with a higher STAX thus pay a higher track charge. STAX is an important parameter that reflects the wear and tear that is caused by a train. Differentiated track charges reflect variations in wear and tear between different trains.</p> <p><b>Train path charge</b> Train path charges are based on kilometres and are levied at three levels: high, medium and low (see figure).</p> <p><b>Passage charge</b> There is also a passage charge imposed for the allocated train paths on parts of the railway network in Stockholm, Göteborg and Malmö on weekdays, Monday-Friday, 06.00–09.00 and 15.00–18.00.</p> <p>There is also a passage charge for freight traffic crossing the Öresund Link.</p> <p><b>Emission charge</b> The emissions charge is based on the socioeconomic costs in terms of environmental and health effects generated by the operation of an additional train. The emissions charge reflects the costs of emissions of carbon dioxide, nitric oxides, sulphur dioxide, hydrocarbons and particulates. The size of the charge depends partly on the engine's environmental classification and partly on the amount of fuel consumed.</p> <p>There is a precise charge calculator at the Trafikverket website: <a href="https://jvk.trafikverket.se/">https://jvk.trafikverket.se/</a></p> 																																			
Responsible authority	Swedish Transport Authority – Trafikverket																																			
Charge base(s)	Train-km, gross tonne-kilometres, number of passages, emissions, passage of Öresund Link																																			
Charge structure and level	<p><b>Track charge</b></p> <table border="1"> <thead> <tr> <th></th><th>STAX</th><th>Charge per gross tonne-km (SEK)</th><th>Charge per gross tonne-km (Euros)</th></tr> </thead> <tbody> <tr> <td rowspan="3">Track charge (freight traffic and service trains)</td><td>&lt;22.5t</td><td>0.0062</td><td>0.0006613</td></tr> <tr> <td>&gt;22.5t ≤ 25t</td><td>0.0068</td><td>0.0007253</td></tr> <tr> <td>&gt;25t</td><td>0.0074</td><td>0.0007893</td></tr> <tr> <td rowspan="2">Track charge passenger traffic</td><td>&lt;20t</td><td>0.014</td><td>0.0014933</td></tr> <tr> <td>&gt;20t</td><td>0.0154</td><td>0.0016426</td></tr> </tbody> </table> <p><b>Train path charge</b></p> <table border="1"> <thead> <tr> <th></th><th>High level SEK per train-km (€)</th><th>Medium level SEK per train-km (€)</th><th>Base level SEK per train-km (€)</th></tr> </thead> <tbody> <tr> <td>Train path for passenger traffic</td><td>6.3 (0.67)</td><td>2.3 (0.25)</td><td>1.9 (0.20)</td></tr> <tr> <td>Train path for freight traffic</td><td>6.3 (0.67)</td><td>2.3 (0.25)</td><td>1.9 (0.20)</td></tr> </tbody> </table>				STAX	Charge per gross tonne-km (SEK)	Charge per gross tonne-km (Euros)	Track charge (freight traffic and service trains)	<22.5t	0.0062	0.0006613	>22.5t ≤ 25t	0.0068	0.0007253	>25t	0.0074	0.0007893	Track charge passenger traffic	<20t	0.014	0.0014933	>20t	0.0154	0.0016426		High level SEK per train-km (€)	Medium level SEK per train-km (€)	Base level SEK per train-km (€)	Train path for passenger traffic	6.3 (0.67)	2.3 (0.25)	1.9 (0.20)	Train path for freight traffic	6.3 (0.67)	2.3 (0.25)	1.9 (0.20)
	STAX	Charge per gross tonne-km (SEK)	Charge per gross tonne-km (Euros)																																	
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Track charge passenger traffic	<20t	0.014	0.0014933																																	
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	High level SEK per train-km (€)	Medium level SEK per train-km (€)	Base level SEK per train-km (€)																																	
Train path for passenger traffic	6.3 (0.67)	2.3 (0.25)	1.9 (0.20)																																	
Train path for freight traffic	6.3 (0.67)	2.3 (0.25)	1.9 (0.20)																																	

	Train path for service trains	6.3 (0.67)	2.3 (0.25)	1.9 (0.20)
<b>Passage charge</b>				
	Passage	Charge (SEK)		Charge (€)
	Stockholm/Göteborg/Malmö	416		44.37
	Öresund Link	2980		317.85
<b>Emission charge</b>				
Emission fees	Fee compression-ignition engines		Fee spark-ignition engines	
	SEK/litre (€/litre) <sup>1</sup>	SEK/m <sup>3</sup> (€/m <sup>3</sup> ) <sup>2</sup>	SEK/litre (€/litre) <sup>1</sup>	SEK/m <sup>3</sup> (€/m <sup>3</sup> ) <sup>2</sup>
Diesel-powered locomotive, base	2.50 (0.27)	2.93 (0.31)	1.67 (0.18)	2.12 (0.23)
Diesel locomotive, environmentally classed stage III A	1.62 (0.17)	1.90 (0.20)	1.62 (0.17)	1.90 (0.20)
Diesel locomotive, environmentally classed stage III B	1.30 (0.14)	1.53 (0.16)	1.30 (0.14)	1.53 (0.16)
Diesel-powered multiple-unit trains, base	2.45 (0.26)	2.87 (0.31)	1.62 (0.17)	2.04 (0.22)
Diesel multiple-unit trains, environmentally classed stage III A	1.34 (0.14)	1.58 (0.17)	1.34 (0.14)	1.58 (0.17)
Diesel multiple-unit trains, environmentally classed stage III B	1.11 (0.12)	1.30 (0.14)	1.11 (0.12)	1.30 (0.14)
<sup>1</sup> Liquid fuel <sup>2</sup> Gaseous fuel				
There is a precise charge calculator for all charges at the Trafikverket website: <a href="https://jvk.trafikverket.se/">https://jvk.trafikverket.se/</a>				
Auxiliary services	Not applicable			
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666			
Data sources used	• Trafikverket Network Statement 2016 <a href="http://www.trafikverket.se/contentassets/9af4535f3bca4b64a52c9028374fa8a6/nr_2016.pdf">http://www.trafikverket.se/contentassets/9af4535f3bca4b64a52c9028374fa8a6/nr_2016.pdf</a>			

### 28.3 Maritime Transport

Maritime Fairway due Sweden	
Type of tax/charge	Fairway due
Country/region	Sweden
Transport mode	Maritime shipping
Transport means	Vessels
Description of the scheme	The fairway due is based on two components: (i) the vessel's gross tonnage and (ii) the cargo quantity loaded or unloaded For domestic traffic only loaded cargo is charged.

	Reduced rates apply for vessels that have an established average value for total nitrogen oxide emissions less than 6,0 grams per kWh (not shown here).																																			
Responsible authority	Sjöfartsverket (Swedish Maritime Administration)																																			
Charge base(s)	Gross tonnage and cargo quantity loaded/unloaded																																			
Charge structure and level	<b>i) Gross tonnage component</b> For passenger vessels the number of calls subject to fairway dues based on the gross tonnage is a maximum of 5 per calendar month. For other vessels the number of call subject to fairway dues based on the gross tonnage is a maximum of 2 per calendar month.																																			
	<table><tr><th rowspan="2">Gross Tonnage Fee Price in SEK (EUR)</th><th colspan="5">Call of the month</th></tr><tr><th>1<sup>st</sup></th><th>2<sup>nd</sup></th><th>3<sup>rd</sup></th><th>4<sup>th</sup></th><th>5<sup>th</sup></th></tr><tr><td>Passenger vessels and railway ferries</td><td>2.43 (€0.25)</td><td>2.43 (€0.25)</td><td>2.43 (€0.25)</td><td>2.43 (€0.25)</td><td>2.43 (€0.25)</td></tr><tr><td>Cruise vessels</td><td>1.62 (€0.17)</td><td>1.62 (€0.17)</td><td>1.62 (€0.17)</td><td>1.62 (€0.17)</td><td>1.62 (€0.17)</td></tr><tr><td>Vessels with cargo of mineral oil products in bulk</td><td>2.75 (€0.29)</td><td>2.75 (€0.29)</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Other vessels</td><td>2.75 (€0.29)</td><td>2.75 (€0.29)</td><td>0</td><td>0</td><td>0</td></tr></table>	Gross Tonnage Fee Price in SEK (EUR)	Call of the month					1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	Passenger vessels and railway ferries	2.43 (€0.25)	2.43 (€0.25)	2.43 (€0.25)	2.43 (€0.25)	2.43 (€0.25)	Cruise vessels	1.62 (€0.17)	1.62 (€0.17)	1.62 (€0.17)	1.62 (€0.17)	1.62 (€0.17)	Vessels with cargo of mineral oil products in bulk	2.75 (€0.29)	2.75 (€0.29)	0	0	0	Other vessels	2.75 (€0.29)	2.75 (€0.29)	0	0	0
	Gross Tonnage Fee Price in SEK (EUR)		Call of the month																																	
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	Other vessels	2.75 (€0.29)	2.75 (€0.29)	0	0	0																														
	<b>ii) Cargo quantity loaded/unloaded</b> Cargo-based dues are distinguished based on value of the goods transported. The following statistical numbers from the Combined Nomenclature of the European Community are considered low-value cargo: 2505 (Natural sands of all kinds), 2516 11 (Granite, undressed or rough-hewn), 2516 12 (Granite, simply cut by sawing or otherwise, into blocks or slabs of a square or rectangular shape), 2516 90 (Other monumental or building stone), 2517 10 (Pebbles, gravel and crushed stone of a type commonly used for concrete aggregates, road metalling or railway or other ballast, shingle and flint, also heat treated), 2517 20 (Macadam of slag or similar industrial waste, also including materials named in No. 2517 10), 2521 (Limestone flux), 2601 11 (Unsintered iron ores and concentrates), 2601 12 (Sintered iron ores and concentrates).																																			
	<table><tr><th></th><th>Price per tonne (SEK)</th><th>Price per tonne (€)</th></tr><tr><td>Normal cargo goods</td><td>2.97</td><td>0.31</td></tr><tr><td>Low value goods</td><td>1.08</td><td>0.11</td></tr></table>		Price per tonne (SEK)	Price per tonne (€)	Normal cargo goods	2.97	0.31	Low value goods	1.08	0.11																										
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Auxiliary services	Not applicable																																			
Other issues	Not applicable																																			
Data sources used	Swedish Maritime Administration – Fairway dues ( <a href="http://www.sjofartsverket.se/en/About-us/Finances/Fairway-Dues/">http://www.sjofartsverket.se/en/About-us/Finances/Fairway-Dues/</a> )																																			

Port Charges Sweden	
Type of tax/charge	Port charge
Country/region	Sweden
Transport mode	Maritime shipping
Transport means	All vessels Exemptions: naval, coast guard, customs, sea rescue, school vessels and vessels belonging to the Swedish Maritime Administration
Description of the scheme	Port dues consist of: 1. Vessel dues 2. Cargo dues



	<div><div><div>3. ISPS-fee</div><div>4. Passenger fee</div><div>5. Vehicle fee</div><div>6. Lay-days tariff</div><div>7. Passing fee</div><div>8. Waste charges</div><div>9. Lock due for Hammarby locks</div></div><div>Rebate of port dues is given on environmental grounds: A rebate is granted to ships with lower than baseline nitric oxide emissions or if LNG is the main fuel source. Revenues are used to cover operating expenditures as well as maintenance of infrastructure and infrastructure investments.</div></div>																																																			
Responsible authority	<div>Ports of Stockholm</div> <div>Swedish Maritime Agency (nitric oxide &amp; LNG rebates)</div>																																																			
Charge base(s)	Gross Tonnage (vessel dues, waste charges, passing fee), tonne of goods (cargo dues), number of containers (ISPS-fee), number of passengers (passenger fee), vehicle (vehicle fee), harbour dues (lay-days tariff), passage (lock due)																																																			
Charge structure and level	<div><div>2017 PRICES all dues/charges quoted are exclusive VAT</div><div><div>Vessel dues:</div><div>Basic fee: 3.92 SEK/GT (€0.42/GT)</div><div>Minimum charge: 1960 SEK/call (€209.06/call)</div><div>Maximum charge for vessels with l.o.a. ≤ 80m: 2836 SEK/call (€302.49/call)</div><div>Different rebates available on harbour dues:</div><div><div><div>- When calling at a quay that does not belong to the port of Stockholm vessel dues are reduced to 3.38 SEK/GT (€0.36/GT)</div><div>- When a competent authority has granted a vessel in regular service, an exemption from compulsory delivery of all waste generated from the vessel is applied and vessel dues are reduced to 3.38 SEK/GT (€0.36/GT)</div><div>- Vessels that run on LNG as its main fuel source and have proof of this pay a reduced basic fee of 3.87SEK/GT (€0.41/GT)</div><div>- Vessels which have reduced nitric oxide emissions to less than 6g/kWh will be granted a reduction in vessel dues provided that the Swedish Maritime Administration has issued a valid Nitric Oxide Certificate. Their basic fee is reduced by the following:</div></div><table><tr><th>g/kWh below 6</th><th>Reduction in basic fee in SEK/GT</th><th>Reduction in basic fee in €/GT</th></tr><tr><td>0.00 – 0.49 g/kWh</td><td>-0.22</td><td>-0.0235</td></tr><tr><td>0.50 – 0.99 g/kWh</td><td>-0.21</td><td>-0.0224</td></tr><tr><td>1.00 – 1.99 g/kWh</td><td>-0.20</td><td>-0.0213</td></tr><tr><td>2.00 – 2.99 g/kWh</td><td>-0.19</td><td>-0.0203</td></tr><tr><td>3.00 – 3.99 g/kWh</td><td>-0.18</td><td>-0.0192</td></tr><tr><td>4.00 – 4.99 g/kWh</td><td>-0.17</td><td>-0.0181</td></tr><tr><td>5.00 – 5.99 g/kWh</td><td>-0.16</td><td>-0.0171</td></tr></table></div></div><div><div>Cargo dues:</div><div>Cargo dues are differentiated by goods category (TARIC code) and have 13 categories</div><table><tr><th>Description of goods</th><th>Price in SEK/tonne</th><th>Price in €/tonne</th></tr><tr><td>Grain</td><td>10.14</td><td>1.08</td></tr><tr><td>Molasses</td><td>10.14</td><td>1.08</td></tr><tr><td>Sand and gravel, etc.</td><td>2.70</td><td>0.29</td></tr><tr><td>Cement</td><td>10.14</td><td>1.08</td></tr><tr><td>Cole and coke etc.</td><td>19.50</td><td>2.08</td></tr><tr><td>Low viscosity oils (petrol, etc.)</td><td>24.12</td><td>2.57</td></tr><tr><td>Medium viscosity oils (paraffin, etc.)</td><td>18.24</td><td>1.95</td></tr><tr><td>Heavy oils</td><td>18.24</td><td>1.95</td></tr></table></div></div>	g/kWh below 6	Reduction in basic fee in SEK/GT	Reduction in basic fee in €/GT	0.00 – 0.49 g/kWh	-0.22	-0.0235	0.50 – 0.99 g/kWh	-0.21	-0.0224	1.00 – 1.99 g/kWh	-0.20	-0.0213	2.00 – 2.99 g/kWh	-0.19	-0.0203	3.00 – 3.99 g/kWh	-0.18	-0.0192	4.00 – 4.99 g/kWh	-0.17	-0.0181	5.00 – 5.99 g/kWh	-0.16	-0.0171	Description of goods	Price in SEK/tonne	Price in €/tonne	Grain	10.14	1.08	Molasses	10.14	1.08	Sand and gravel, etc.	2.70	0.29	Cement	10.14	1.08	Cole and coke etc.	19.50	2.08	Low viscosity oils (petrol, etc.)	24.12	2.57	Medium viscosity oils (paraffin, etc.)	18.24	1.95	Heavy oils	18.24	1.95
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	LNG	30.61	3.26
	Timber, pellets, woodchips	8.94	0.95
	Pulp, wastepaper	8.94	0.95
	Paper and board	8.94	0.95
	Building blocks	10.14	1.08
	- The cargo fee is highest for ships carrying 'other cargo': 30.61SEK/ton (€3.26/ton)		
	<b>ISPS-fee:</b> For containers with goods arriving by sea or by land to the Container Terminal at Frihamnen (CTF). The fee is the same for all ships carrying containers: 25.52 SEK/container (€2.72/container).		
	<b>Passenger fee:</b> applies for each embarking or disembarking passenger, 18.71 SEK/pax (€2.00/pax)		
	<b>Vehicle fee:</b> applies for each vehicle in service that accompanies a vessel to or from the port.		
		Price in SEK/vehicle	Price in €/vehicle
	Private cars with or without trailer	24.80	2.65
	Cargo vehicles with or without trailer	33.73	3.60
	Bus	43.30	4.62
<b>Lay-days tariff:</b> is applied when a vessel is docked for more than 48 hours before/after unloading/loading. The fee is payable per started 48 hour time period and is 25% of the current harbour dues for vessels			
<b>Passing fee:</b> Port of Stockholm has the right to charge vessels not only when they call into a berth or quay but also when passing through the Stockholm Port Area regardless of if the vessel called into a berth/quay or loaded/discharged goods, passenger or waste. The charge is 1.89 SEK/GT (€0.20/GT) and has a minimum of 300 SEK/passage (€32.00/passage).			
<b>Waste charges:</b> The waste surcharge is 0.54 SEK/GT (€0.0576/GT), with a maximum of 10800 SEK/call (€1151.95/call).			
<b>Lock due for Hammarby lock:</b> the fee to pass through the locks from Lake Mälaren to the Baltic is 180 SEK (€19.20). The other direction is free of charge.			
Auxiliary services	Not applicable		
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666		
Data sources used	<ul style="list-style-type: none"> <li>Port of Stockholm 2017</li> </ul> <a href="https://www.stockholmshamn.se/siteassets/prislistor/prices-and-terms-2017-version-201702.pdf">https://www.stockholmshamn.se/siteassets/prislistor/prices-and-terms-2017-version-201702.pdf</a> <a href="http://www.portsofstockholm.com/stockholm/locks/">http://www.portsofstockholm.com/stockholm/locks/</a>		

Piloting charges Stockholm	
Type of tax/charge	Pilot Charges
Country/region	Sweden
Transport mode	Maritime transport
Transport means	Piloting is compulsory for most maritime vessels

# Case study analysis of the burden of taxation and charges on transport

Description of the scheme	Seagoing vessels																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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Charge base(s)	Deadweight tonnage of the Vessel, duration of Pilotage																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Charge structure and level	<table><tr><th rowspan="3">Lotsad tid [tim]</th><th colspan="14">Fartygets bruttodräktighet [ton]</th></tr><tr><th>0-500</th><th>501-1000</th><th>1001-1500</th><th>1501-2000</th><th>2001-3000</th><th>3001-4000</th><th>4001-5000</th><th>5001-8000</th><th>8001-12000</th><th>12001-20000</th><th>20001-30000</th><th>30001-45000</th><th>45001-60000</th><th>60001-</th></tr><tr><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th></tr><tr><td>1,0</td><td>4 270</td><td>4 910</td><td>5 551</td><td>7 002</td><td>7 728</td><td>8 668</td><td>10 119</td><td>11 571</td><td>13 023</td><td>14 475</td><td>16 909</td><td>19 300</td><td>21 734</td><td>24 125</td></tr><tr><td>1,5</td><td>5 040</td><td>5 796</td><td>6 552</td><td>8 265</td><td>9 122</td><td>10 231</td><td>11 944</td><td>13 658</td><td>15 372</td><td>17 085</td><td>19 958</td><td>22 780</td><td>25 653</td><td>28 476</td></tr><tr><td>2,0</td><td>5 810</td><td>6 681</td><td>7 553</td><td>9 528</td><td>10 516</td><td>11 794</td><td>13 769</td><td>15 745</td><td>17 720</td><td>19 695</td><td>23 007</td><td>26 261</td><td>29 572</td><td>32 826</td></tr><tr><td>2,5</td><td>6 580</td><td>7 567</td><td>8 554</td><td>10 791</td><td>11 909</td><td>13 357</td><td>15 594</td><td>17 831</td><td>20 069</td><td>22 306</td><td>26 056</td><td>29 741</td><td>33 492</td><td>37 177</td></tr><tr><td>3,0</td><td>7 350</td><td>8 452</td><td>9 555</td><td>12 054</td><td>13 303</td><td>14 920</td><td>17 419</td><td>19 918</td><td>22 417</td><td>24 916</td><td>29 106</td><td>33 222</td><td>37 411</td><td>41 527</td></tr><tr><td>3,5</td><td>8 120</td><td>9 338</td><td>10 556</td><td>13 316</td><td>14 697</td><td>16 483</td><td>19 244</td><td>22 005</td><td>24 766</td><td>27 526</td><td>32 155</td><td>36 702</td><td>41 330</td><td>45 878</td></tr><tr><td>4,0</td><td>8 890</td><td>10 223</td><td>11 557</td><td>14 579</td><td>16 090</td><td>18 046</td><td>21 069</td><td>24 091</td><td>27 114</td><td>30 137</td><td>35 204</td><td>40 182</td><td>45 250</td><td>50 228</td></tr><tr><td>4,5</td><td>9 660</td><td>11 109</td><td>12 558</td><td>15 842</td><td>17 484</td><td>19 609</td><td>22 894</td><td>26 178</td><td>29 463</td><td>32 747</td><td>38 253</td><td>43 663</td><td>49 169</td><td>54 579</td></tr><tr><td>5,0</td><td>10 430</td><td>11 994</td><td>13 559</td><td>17 105</td><td>18 878</td><td>21 172</td><td>24 719</td><td>28 265</td><td>31 811</td><td>35 357</td><td>41 302</td><td>47 143</td><td>53 088</td><td>58 929</td></tr><tr><td>5,5</td><td>11 200</td><td>12 880</td><td>14 560</td><td>18 368</td><td>20 272</td><td>22 736</td><td>26 544</td><td>30 352</td><td>34 160</td><td>37 968</td><td>44 352</td><td>50 624</td><td>57 008</td><td>63 280</td></tr><tr><td>6,0</td><td>11 970</td><td>13 765</td><td>15 561</td><td>19 630</td><td>21 665</td><td>24 299</td><td>28 360</td><td>32 430</td><td>36 508</td><td>40 578</td><td>47 401</td><td>54 104</td><td>60 927</td><td>67 630</td></tr><tr><td>6,5</td><td>12 740</td><td>14 651</td><td>16 562</td><td>20 893</td><td>23 059</td><td>25 862</td><td>30 193</td><td>34 525</td><td>38 857</td><td>43 188</td><td>50 450</td><td>57 584</td><td>64 846</td><td>71 981</td></tr><tr><td>7,0</td><td>13 510</td><td>15 536</td><td>17 563</td><td>22 156</td><td>24 453</td><td>27 425</td><td>32 018</td><td>36 612</td><td>41 205</td><td>45 798</td><td>53 499</td><td>61 065</td><td>68 765</td><td>76 331</td></tr><tr><td>7,5</td><td>14 280</td><td>16 422</td><td>18 564</td><td>23 419</td><td>25 846</td><td>28 988</td><td>33 843</td><td>38 698</td><td>43 554</td><td>48 409</td><td>56 548</td><td>64 545</td><td>72 685</td><td>80 682</td></tr><tr><td>8,0</td><td>15 050</td><td>17 307</td><td>19 565</td><td>24 682</td><td>27 240</td><td>30 551</td><td>35 660</td><td>40 785</td><td>45 902</td><td>51 019</td><td>59 598</td><td>68 026</td><td>76 604</td><td>85 032</td></tr><tr><td>8,5</td><td>15 820</td><td>18 193</td><td>20 566</td><td>25 944</td><td>28 634</td><td>32 114</td><td>37 493</td><td>42 872</td><td>48 251</td><td>53 629</td><td>62 647</td><td>71 506</td><td>80 523</td><td>89 383</td></tr><tr><td>9,0</td><td>16 590</td><td>19 078</td><td>21 567</td><td>27 207</td><td>30 027</td><td>33 677</td><td>39 318</td><td>44 958</td><td>50 599</td><td>56 240</td><td>65 696</td><td>74 986</td><td>84 443</td><td>93 733</td></tr><tr><td>9,5</td><td>17 360</td><td>19 964</td><td>22 568</td><td>28 470</td><td>31 421</td><td>35 240</td><td>41 143</td><td>47 045</td><td>52 948</td><td>58 850</td><td>68 745</td><td>78 467</td><td>88 362</td><td>98 084</td></tr><tr><td>10,0</td><td>18 130</td><td>20 849</td><td>23 569</td><td>29 733</td><td>32 815</td><td>36 803</td><td>42 960</td><td>49 132</td><td>55 296</td><td>61 460</td><td>71 794</td><td>81 947</td><td>92 281</td><td>102 434</td></tr><tr><td>10,5</td><td>18 900</td><td>21 735</td><td>24 570</td><td>30 996</td><td>34 209</td><td>38 367</td><td>44 793</td><td>51 219</td><td>57 645</td><td>64 071</td><td>74 844</td><td>85 428</td><td>96 201</td><td>106 785</td></tr><tr><td>11,0</td><td>19 670</td><td>22 620</td><td>25 571</td><td>32 258</td><td>35 602</td><td>39 930</td><td>46 617</td><td>53 305</td><td>59 993</td><td>66 681</td><td>77 893</td><td>88 908</td><td>100 120</td><td>111 135</td></tr><tr><td>11,5</td><td>20 440</td><td>23 506</td><td>26 572</td><td>33 521</td><td>36 996</td><td>41 493</td><td>48 442</td><td>55 392</td><td>62 342</td><td>69 291</td><td>80 942</td><td>92 388</td><td>104 039</td><td>115 486</td></tr><tr><td>12,0</td><td>21 210</td><td>24 391</td><td>27 573</td><td>34 784</td><td>38 390</td><td>43 056</td><td>50 267</td><td>57 479</td><td>64 690</td><td>71 901</td><td>83 991</td><td>95 869</td><td>107 958</td><td>119 836</td></tr><tr><td>12,5</td><td>21 980</td><td>25 277</td><td>28 574</td><td>36 047</td><td>39 783</td><td>44 619</td><td>52 092</td><td>59 565</td><td>67 039</td><td>74 512</td><td>87 040</td><td>99 349</td><td>111 878</td><td>124 187</td></tr><tr><td>13,0</td><td>22 750</td><td>26 162</td><td>29 575</td><td>37 310</td><td>41 177</td><td>46 182</td><td>53 917</td><td>61 652</td><td>69 387</td><td>77 122</td><td>90 090</td><td>102 830</td><td>115 797</td><td>128 537</td></tr><tr><td>13,5</td><td>23 520</td><td>27 048</td><td>30 576</td><td>38 572</td><td>42 571</td><td>47 745</td><td>55 742</td><td>63 739</td><td>71 736</td><td>79 732</td><td>93 139</td><td>106 310</td><td>119 716</td><td>132 888</td></tr><tr><td>14,0</td><td>24 290</td><td>27 933</td><td>31 577</td><td>39 835</td><td>43 964</td><td>49 308</td><td>57 567</td><td>65 825</td><td>74 084</td><td>82 343</td><td>96 188</td><td>109 790</td><td>123 636</td><td>137 238</td></tr><tr><td>14,5</td><td>25 060</td><td>28 819</td><td>32 578</td><td>41 098</td><td>45 358</td><td>50 871</td><td>59 392</td><td>67 912</td><td>76 433</td><td>84 953</td><td>99 237</td><td>113 271</td><td>127 555</td><td>141 589</td></tr><tr><td>15,0</td><td>25 830</td><td>29 704</td><td>33 579</td><td>42 361</td><td>46 752</td><td>52 434</td><td>61 217</td><td>69 999</td><td>78 781</td><td>87 563</td><td>102 286</td><td>116 751</td><td>131 474</td><td>145 939</td></tr><tr><td>15,5</td><td>26 600</td><td>30 590</td><td>34 580</td><td>43 624</td><td>48 146</td><td>53 998</td><td>63 042</td><td>72 086</td><td>81 130</td><td>90 174</td><td>105 336</td><td>120 232</td><td>135 394</td><td>150 290</td></tr><tr><td>16,0</td><td>27 370</td><td>31 475</td><td>35 581</td><td>44 886</td><td>49 539</td><td>55 561</td><td>64 866</td><td>74 172</td><td>83 478</td><td>92 784</td><td>108 385</td><td>123 712</td><td>139 313</td><td>154 640</td></tr><tr><td>16,5</td><td>28 140</td><td>32 361</td><td>36 582</td><td>46 149</td><td>50 933</td><td>57 124</td><td>66 691</td><td>76 259</td><td>85 827</td><td>95 394</td><td>111 434</td><td>127 192</td><td>143 232</td><td>158 991</td></tr><tr><td>17,0</td><td>28 910</td><td>33 246</td><td>37 583</td><td>47 412</td><td>52 327</td><td>58 687</td><td>68 516</td><td>78 346</td><td>88 175</td><td>98 004</td><td>114 483</td><td>130 673</td><td>147 151</td><td>163 341</td></tr><tr><td>17,5</td><td>29 680</td><td>34 132</td><td>38 584</td><td>48 675</td><td>53 720</td><td>60 250</td><td>70 341</td><td>80 432</td><td>90 524</td><td>100 615</td><td>117 532</td><td>134 153</td><td>151 071</td><td>167 692</td></tr><tr><td>18,0</td><td>30 450</td><td>35 017</td><td>39 585</td><td>49 938</td><td>55 114</td><td>61 813</td><td>72 166</td><td>82 519</td><td>92 872</td><td>103 225</td><td>120 582</td><td>137 634</td><td>154 990</td><td>172 042</td></tr><tr><td>18,5</td><td>31 220</td><td>35 903</td><td>40 586</td><td>51 200</td><td>56 508</td><td>63 376</td><td>73 991</td><td>84 606</td><td>95 221</td><td>105 835</td><td>123 631</td><td>141 114</td><td>158 909</td><td>176 393</td></tr><tr><td>19,0</td><td>31 990</td><td>36 788</td><td>41 587</td><td>52 463</td><td>57 901</td><td>64 939</td><td>75 816</td><td>86 692</td><td>97 569</td><td>108 446</td><td>126 680</td><td>144 594</td><td>162 829</td><td>180 743</td></tr><tr><td>19,5</td><td>32 760</td><td>37 674</td><td>42 588</td><td>53 726</td><td>59 295</td><td>66 502</td><td>77 641</td><td>88 779</td><td>99 918</td><td>111 056</td><td>129 729</td><td>148 075</td><td>166 748</td><td>185 094</td></tr><tr><td>20,0</td><td>33 530</td><td>38 559</td><td>43 589</td><td>54 989</td><td>60 689</td><td>68 065</td><td>79 466</td><td>90 866</td><td>102 266</td><td>113 666</td><td>132 778</td><td>151 555</td><td>170 667</td><td>189 444</td></tr><tr><td>20,5</td><td>34 300</td><td>39 445</td><td>44 590</td><td>56 252</td><td>62 083</td><td>69 629</td><td>81 291</td><td>92 953</td><td>104 615</td><td>116 277</td><td>135 828</td><td>155 036</td><td>174 587</td><td>193 795</td></tr><tr><td>21,0</td><td>35 070</td><td>40 330</td><td>45 591</td><td>57 514</td><td>63 476</td><td>71 192</td><td>83 115</td><td>95 039</td><td>106 963</td><td>118 887</td><td>138 877</td><td>158 516</td><td>178 506</td><td>198 145</td></tr><tr><td>21,5</td><td>35 840</td><td>41 216</td><td>46 592</td><td>58 777</td><td>64 870</td><td>72 755</td><td>84 940</td><td>97 126</td><td>109 312</td><td>121 497</td><td>141 926</td><td>161 996</td><td>182 425</td><td>202 496</td></tr><tr><td>22,0</td><td>36 610</td><td>42 101</td><td>47 593</td><td>60 040</td><td>66 264</td><td>74 318</td><td>86 765</td><td>99 213</td><td>111 660</td><td>124 107</td><td>144 975</td><td>165 477</td><td>186 344</td><td>206 846</td></tr><tr><td>22,5</td><td>37 380</td><td>42 987</td><td>48 594</td><td>61 303</td><td>67 657</td><td>75 881</td><td>88 590</td><td>101 299</td><td>114 009</td><td>126 718</td><td>148 024</td><td>168 957</td><td>190 264</td><td>211 197</td></tr><tr><td>23,0</td><td>38 150</td><td>43 872</td><td>49 595</td><td>62 566</td><td>69 051</td><td>77 444</td><td>90 415</td><td>103 386</td><td>116 357</td><td>129 328</td><td>151 074</td><td>172 438</td><td>194 183</td><td>215 547</td></tr><tr><td>23,5</td><td>38 920</td><td>44 758</td><td>50 596</td><td>63 828</td><td>70 445</td><td>79 007</td><td>92 240</td><td>105 473</td><td>118 706</td><td>131 938</td><td>154 123</td><td>175 918</td><td>198 102</td><td>219 898</td></tr><tr><td>24,0</td><td>39 690</td><td>45 643</td><td>51 597</td><td>65 091</td><td>71 838</td><td>80 570</td><td>94 065</td><td>107 559</td><td>121 054</td><td>134 549</td><td>157 172</td><td>179 398</td><td>202 022</td><td>224 248</td></tr><tr><td>24,5</td><td>40 460</td><td>46 529</td><td>52 598</td><td>66 354</td><td>73 232</td><td>82 133</td><td>95 890</td><td>109 646</td><td>123 403</td><td>137 159</td><td>160 221</td><td>182 879</td><td>205 941</td><td>228 599</td></tr><tr><td>25,0</td><td>41 230</td><td>47 414</td><td>53 599</td><td>67 617</td><td>74 626</td><td>83 696</td><td>97 715</td><td>111 733</td><td>125 751</td><td>139 769</td><td>163 270</td><td>186 359</td><td>209 860</td><td>232 949</td></tr><tr><td>25,5</td><td>42 000</td><td>48 300</td><td>54 600</td><td>68 880</td><td>76 020</td><td>85 260</td><td>99 540</td><td>113 820</td><td>128 100</td><td>142 380</td><td>166 320</td><td>189 840</td><td>213 780</td><td>237 300</td></tr><tr><td>26,0</td><td>42 770</td><td>49 185</td><td>55 601</td><td>70 142</td><td>77 413</td><td>86 823</td><td>101 364</td><td>115 906</td><td>130 448</td><td>144 990</td><td>169 369</td><td>193 320</td><td>217 699</td><td>241 650</td></tr><tr><td>26,5</td><td>43 540</td><td>50 071</td><td>56 602</td><td>71 405</td><td>78 807</td><td>88 386</td><td>103 189</td><td>117 993</td><td>132 797</td><td>147 600</td><td>172 418</td><td>196 800</td><td>221 618</td><td>246 001</td></tr><tr><td>27,0</td><td>44 310</td><td>50 956</td><td>57 603</td><td>72 668</td><td>80 201</td><td>89 949</td><td>105 014</td><td>120 080</td><td>135 145</td><td>150 210</td><td>175 467</td><td>200 281</td><td>225 537</td><td>250 351</td></tr><tr><td>27,5</td><td>45 080</td><td>51 842</td><td>58 604</td><td>73 931</td><td>81 594</td><td>91 512</td><td>106 839</td><td>122 166</td><td>137 494</td><td>152 821</td><td>178 516</td><td>203 761</td><td>229 457</td><td>254 702</td></tr><tr><td>28,0</td><td>45 850</td><td>52 727</td><td>59 605</td><td>75 194</td><td>82 988</td><td>93 075</td><td>108 664</td><td>124 253</td><td>139 842</td><td>155 431</td><td>181 566</td><td>207 242</td><td>233 376</td><td>259 052</td></tr><tr><td>28,5</td><td>46 620</td><td>53 613</td><td>60 606</td><td>76 456</td><td>84 382</td><td>94 638</td><td>110 489</td><td>126 340</td><td>142 191</td><td>158 041</td><td>184 615</td><td>210 722</td><td>237 295</td><td>263 403</td></tr><tr><td>29,0</td><td>47 390</td><td>54 498</td><td>61 607</td><td>77 719</td><td>85 775</td><td>96 201</td><td>112 314</td><td>128 426</td><td>144 539</td><td>160 652</td><td>187 664</td><td>214 202</td><td>241 215</td><td>267 753</td></tr><tr><td>29,5</td><td>48 160</td><td>55 384</td><td>62 608</td><td>78 982</td><td>87 169</td><td>97 764</td><td>114 139</td><td>130 513</td><td>146 888</td><td>163 262</td><td>190 713</td><td>217 683</td><td>245 134</td><td>272 104</td></tr><tr><td>30,0</td><td>48 930</td><td>56 269</td><td>63 609</td><td>80 245</td><td>88 563</td><td>99 327</td><td>115 964</td><td>132 600</td><td>149 236</td><td>165 872</td><td>193 762</td><td>221 163</td><td>249 053</td><td>276 454</td></tr></table> <p>Average duration is 5 hours.</p>	Lotsad tid [tim]	Fartygets bruttodräktighet [ton]														0-500	501-1000	1001-1500	1501-2000	2001-3000	3001-4000	4001-5000	5001-8000	8001-12000	12001-20000	20001-30000	30001-45000	45001-60000	60001-	1	2	3	4	5	6	7	8	9	10	11	12	13	14	1,0	4 270	4 910	5 551	7 002	7 728	8 668	10 119	11 571	13 023	14 475	16 909	19 300	21 734	24 125	1,5	5 040	5 796	6 552	8 265	9 122	10 231	11 944	13 658	15 372	17 085	19 958	22 780	25 653	28 476	2,0	5 810	6 681	7 553	9 528	10 516	11 794	13 769	15 745	17 720	19 695	23 007	26 261	29 572	32 826	2,5	6 580	7 567	8 554	10 791	11 909	13 357	15 594	17 831	20 069	22 306	26 056	29 741	33 492	37 177	3,0	7 350	8 452	9 555	12 054	13 303	14 920	17 419	19 918	22 417	24 916	29 106	33 222	37 411	41 527	3,5	8 120	9 338	10 556	13 316	14 697	16 483	19 244	22 005	24 766	27 526	32 155	36 702	41 330	45 878	4,0	8 890	10 223	11 557	14 579	16 090	18 046	21 069	24 091	27 114	30 137	35 204	40 182	45 250	50 228	4,5	9 660	11 109	12 558	15 842	17 484	19 609	22 894	26 178	29 463	32 747	38 253	43 663	49 169	54 579	5,0	10 430	11 994	13 559	17 105	18 878	21 172	24 719	28 265	31 811	35 357	41 302	47 143	53 088	58 929	5,5	11 200	12 880	14 560	18 368	20 272	22 736	26 544	30 352	34 160	37 968	44 352	50 624	57 008	63 280	6,0	11 970	13 765	15 561	19 630	21 665	24 299	28 360	32 430	36 508	40 578	47 401	54 104	60 927	67 630	6,5	12 740	14 651	16 562	20 893	23 059	25 862	30 193	34 525	38 857	43 188	50 450	57 584	64 846	71 981	7,0	13 510	15 536	17 563	22 156	24 453	27 425	32 018	36 612	41 205	45 798	53 499	61 065	68 765	76 331	7,5	14 280	16 422	18 564	23 419	25 846	28 988	33 843	38 698	43 554	48 409	56 548	64 545	72 685	80 682	8,0	15 050	17 307	19 565	24 682	27 240	30 551	35 660	40 785	45 902	51 019	59 598	68 026	76 604	85 032	8,5	15 820	18 193	20 566	25 944	28 634	32 114	37 493	42 872	48 251	53 629	62 647	71 506	80 523	89 383	9,0	16 590	19 078	21 567	27 207	30 027	33 677	39 318	44 958	50 599	56 240	65 696	74 986	84 443	93 733	9,5	17 360	19 964	22 568	28 470	31 421	35 240	41 143	47 045	52 948	58 850	68 745	78 467	88 362	98 084	10,0	18 130	20 849	23 569	29 733	32 815	36 803	42 960	49 132	55 296	61 460	71 794	81 947	92 281	102 434	10,5	18 900	21 735	24 570	30 996	34 209	38 367	44 793	51 219	57 645	64 071	74 844	85 428	96 201	106 785	11,0	19 670	22 620	25 571	32 258	35 602	39 930	46 617	53 305	59 993	66 681	77 893	88 908	100 120	111 135	11,5	20 440	23 506	26 572	33 521	36 996	41 493	48 442	55 392	62 342	69 291	80 942	92 388	104 039	115 486	12,0	21 210	24 391	27 573	34 784	38 390	43 056	50 267	57 479	64 690	71 901	83 991	95 869	107 958	119 836	12,5	21 980	25 277	28 574	36 047	39 783	44 619	52 092	59 565	67 039	74 512	87 040	99 349	111 878	124 187	13,0	22 750	26 162	29 575	37 310	41 177	46 182	53 917	61 652	69 387	77 122	90 090	102 830	115 797	128 537	13,5	23 520	27 048	30 576	38 572	42 571	47 745	55 742	63 739	71 736	79 732	93 139	106 310	119 716	132 888	14,0	24 290	27 933	31 577	39 835	43 964	49 308	57 567	65 825	74 084	82 343	96 188	109 790	123 636	137 238	14,5	25 060	28 819	32 578	41 098	45 358	50 871	59 392	67 912	76 433	84 953	99 237	113 271	127 555	141 589	15,0	25 830	29 704	33 579	42 361	46 752	52 434	61 217	69 999	78 781	87 563	102 286	116 751	131 474	145 939	15,5	26 600	30 590	34 580	43 624	48 146	53 998	63 042	72 086	81 130	90 174	105 336	120 232	135 394	150 290	16,0	27 370	31 475	35 581	44 886	49 539	55 561	64 866	74 172	83 478	92 784	108 385	123 712	139 313	154 640	16,5	28 140	32 361	36 582	46 149	50 933	57 124	66 691	76 259	85 827	95 394	111 434	127 192	143 232	158 991	17,0	28 910	33 246	37 583	47 412	52 327	58 687	68 516	78 346	88 175	98 004	114 483	130 673	147 151	163 341	17,5	29 680	34 132	38 584	48 675	53 720	60 250	70 341	80 432	90 524	100 615	117 532	134 153	151 071	167 692	18,0	30 450	35 017	39 585	49 938	55 114	61 813	72 166	82 519	92 872	103 225	120 582	137 634	154 990	172 042	18,5	31 220	35 903	40 586	51 200	56 508	63 376	73 991	84 606	95 221	105 835	123 631	141 114	158 909	176 393	19,0	31 990	36 788	41 587	52 463	57 901	64 939	75 816	86 692	97 569	108 446	126 680	144 594	162 829	180 743	19,5	32 760	37 674	42 588	53 726	59 295	66 502	77 641	88 779	99 918	111 056	129 729	148 075	166 748	185 094	20,0	33 530	38 559	43 589	54 989	60 689	68 065	79 466	90 866	102 266	113 666	132 778	151 555	170 667	189 444	20,5	34 300	39 445	44 590	56 252	62 083	69 629	81 291	92 953	104 615	116 277	135 828	155 036	174 587	193 795	21,0	35 070	40 330	45 591	57 514	63 476	71 192	83 115	95 039	106 963	118 887	138 877	158 516	178 506	198 145	21,5	35 840	41 216	46 592	58 777	64 870	72 755	84 940	97 126	109 312	121 497	141 926	161 996	182 425	202 496	22,0	36 610	42 101	47 593	60 040	66 264	74 318	86 765	99 213	111 660	124 107	144 975	165 477	186 344	206 846	22,5	37 380	42 987	48 594	61 303	67 657	75 881	88 590	101 299	114 009	126 718	148 024	168 957	190 264	211 197	23,0	38 150	43 872	49 595	62 566	69 051	77 444	90 415	103 386	116 357	129 328	151 074	172 438	194 183	215 547	23,5	38 920	44 758	50 596	63 828	70 445	79 007	92 240	105 473	118 706	131 938	154 123	175 918	198 102	219 898	24,0	39 690	45 643	51 597	65 091	71 838	80 570	94 065	107 559	121 054	134 549	157 172	179 398	202 022	224 248	24,5	40 460	46 529	52 598	66 354	73 232	82 133	95 890	109 646	123 403	137 159	160 221	182 879	205 941	228 599	25,0	41 230	47 414	53 599	67 617	74 626	83 696	97 715	111 733	125 751	139 769	163 270	186 359	209 860	232 949	25,5	42 000	48 300	54 600	68 880	76 020	85 260	99 540	113 820	128 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Data sources used	<ul style="list-style-type: none"><li><a href="http://www.sjofartsverket.se/en/About-us/Finances/Pilotage-Rate/">http://www.sjofartsverket.se/en/About-us/Finances/Pilotage-Rate/</a></li><li><a href="https://www.transportstyrelsen.se/globalassets/global/sjofart/dokument/sjofart_hamnskydd/study-questions-stockholm-pilotage-area.pdf">https://www.transportstyrelsen.se/globalassets/global/sjofart/dokument/sjofart_hamnskydd/study-questions-stockholm-pilotage-area.pdf</a></li></ul>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

## 28.4 Aviation

Assistance Service Charge (PRM Charge)	
Type of tax/charge	Charge for departing passengers with reduced mobility
Country/region	Sweden
Transport mode	Aviation
Transport means	Passenger aircraft
Description of the scheme	<p>An Assistance Service Charge or charge for passengers with reduced mobility (PRM Charge) is levied for passengers departing from Swedavia's airports. The charge is levied according to EC No 1107/20068), the regulation concerning the rights of disabled persons and persons with reduced mobility when travelling by air.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>- Passengers on a taxi flight or private flight</li> <li>- Children under the age of two</li> <li>- Transfer of crew members on an air carrier in conjunction with active duty</li> <li>- Transit passengers arriving at an airport by a commercial flight and continuing as scheduled on a flight with the same aircraft or flight number without leaving the airport</li> <li>- Passengers departing with an aircraft after turning back to the airport of departure due to technical or weather disturbances</li> <li>- Aircraft operating flights on behalf of ambulance or search and rescue flights authorised by a competent SAR body</li> <li>- Passengers carried on round-trip sightseeing flights at the same airport</li> </ul>
Responsible authority	Swedavia
Charge base(s)	Passenger (disability status)
Charge structure and level	The charge per passenger with reduced mobility is 3.8 SEK (€0.41)
Auxiliary services	Not applicable
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016 <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a></li> </ul>

Emission charge Aviation Sweden	
Type of tax/charge	Emission charge
Country/region	Sweden
Transport mode	Aviation
Transport means	<p>Airplanes</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> </ul>
Description of the scheme	The Emission Charge follows the standard LTO cycle and is based on certified emission values of NO <sub>x</sub> in the LTO cycle in accordance with ICAO Annex 16, Volume II. The absolute amount of NO <sub>x</sub> in the LTO cycle is calculated based on the average measured values for all LTO modes of the individual engine.
Responsible authority	Swedavia
Charge base(s)	NO <sub>x</sub> emissions, mode, number of engine, fuel flow, mode time NO <sub>x</sub> index
Charge structure	<b>Emission Charge</b> = SEK 50 * NO <sub>x</sub> (for the sum of all 4 modes)

and level	<p>NOx aircraft per mode = Number of Engines x (60 x fuel flow x mode time x NOx index divided by 1,000) (in kg NOx)</p> <p>Mode times at Stockholm Arlanda:  Approach: 4 min  Taxi: 15 min  Take-off: 0.7 min  Climb: 2.2 min</p> <p>If there is no information available about engine type and/or emissions, charges are calculated based on the highest NOx values for the specific type of aircraft.</p>
Auxiliary services	Not applicable
Other issues	<p>Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015</p> <p>1 SEK = €0.10666</p>
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a></li> </ul>

Aviation Ground Handling Infrastructure Charges	
Type of tax/charge	Handling charge
Country/region	Sweden
Transport mode	Aviation
Transport means	<p>Aircraft</p> <p>Exemptions (passengers):</p> <ul style="list-style-type: none"> <li>- Passengers on a taxi flight or private flight</li> <li>- Children under the age of two</li> <li>- Transfer of crew members on an air carrier in conjunction with active duty</li> <li>- Transit passengers arriving at an airport by a commercial flight and continuing as scheduled on a flight with the same aircraft or flight number without leaving the airport</li> <li>- Passengers departing with an aircraft after turning back to the airport of departure due to technical or weather disturbances</li> <li>- Aircraft operating flights on behalf of ambulance or search and rescue flights authorised by a competent SAR body</li> <li>- Passengers carried on round-trip sightseeing flights at the same airport</li> </ul> <p>Exemptions (aircraft):</p> <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> <li>- Aircraft engaged in test flights arranged by the Swedish Transport Agency for the purpose of establishing the airworthiness of an aircraft</li> <li>- Aircraft operating flights on behalf of ambulance or search and rescue flights authorised by a competent SAR body</li> <li>- Take-off after turning back to the airport of departure due to technical or weather conditions (also applies to Emission, Noise and TNC charges)</li> </ul>
Description of the scheme	<p><b>Passenger Handling Infrastructure Charge</b>  A Passenger Handling Infrastructure Charge is levied on ground handling companies (or self-handling airport users) and covers the cost of centralised infrastructure for passenger handling at the airport, such as the baggage system.</p> <p><b>Ramp Handling Infrastructure Charge</b>  A Ramp Handling Infrastructure Charge is levied on ground handling companies (or self-handling airport users) and covers the cost for centralized infrastructure for ramp handling, for example drinking water, toilet services and power supply (consumption power is not included) at the airport. The Ramp Handling Infrastructure Charge also includes infrastructure for glycol disposal.</p> <p><b>Fuel Handling Infrastructure Charge</b>  A Fuel Handling Charge is levied on Aviation Fuel Suppliers (or self-handling airport users) and covers the costs for centralized infrastructure for fuel handling (fuel hydrant systems, fuel depots/tanks, tankers/ trailers etc.)  The charge is levied for the number of cubic metres of Aviation Fuel delivered to Airports Users.</p>
Responsible authority	Swedavia

Charge base(s)	Passenger, tonne, fuel use
Charge structure and level	<b>Passenger Handling Infrastructure Charge:</b> 12.4 SEK (€1.32) per passenger  <b>Ramp Handling Infrastructure Charge:</b> 8.1 SEK (€0.86) per tonne  <b>Fuel Handling Infrastructure Charge:</b> 13.39 SEK (€1.43) per m <sup>3</sup> fuel throughput
Auxiliary services	Not applicable
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a> </li> </ul>

Aviation Landing & Take-Off tax Sweden																			
Type of tax/charge	Take-Off Charge																		
Country/region	Sweden																		
Transport mode	Aviation																		
Transport means	Aircraft Exemptions: <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> <li>- Aircraft engaged in test flights arranged by the Swedish Transport Agency for the purpose of establishing the airworthiness of an aircraft</li> <li>- Aircraft operating flights on behalf of ambulance or search and rescue flights authorised by a competent SAR body</li> <li>- Take-off after turning back to the airport of departure due to technical or weather conditions (also applies to Emission, Noise and TNC charges)</li> </ul> A 50% reduction is granted for: <ul style="list-style-type: none"> <li>- School flights (except for take-off at Stockholm Arlanda, Bromma Stockholm and Göteborg Landvetter Airports)</li> <li>- Training flights arranged by commercial airline operators for the purpose of training aircraft crew members, provided that no cargo or paying passengers are carried</li> <li>- Technical test flights arranged by commercial airline operators, provided that no cargo or paying passengers are carried</li> </ul> A 25% reduction is granted for: <ul style="list-style-type: none"> <li>- Aircraft operating a round-trip sightseeing flight, at the same airport, if the MTOW authorised in the certificate of airworthiness or noise certificate exceeds 2,000 kg</li> </ul>																		
Description of the scheme	A Take-Off Charge is levied for each aircraft take-off at an airport. The Take-Off Charge is based on the authorised MTOW in the aircraft's certificate of airworthiness or noise certificate rounded to the nearest 1,000 kg. There is an additional charge when landing/taking off outside the airport's official operating hours																		
Responsible authority	Swedavia																		
Charge base(s)	MTOW, passenger/freight, time																		
Charge structure and level	<b>Normal LTO charge</b> <table border="1"> <thead> <tr> <th rowspan="2"></th><th rowspan="2">Weight MTWO</th><th colspan="2">Take-Off Charge</th><th rowspan="2">Minimum charge per take-off</th></tr> <tr> <th>Fixed charge +</th><th>Charge per tonne</th></tr> </thead> <tbody> <tr> <td rowspan="2">Passenger flight</td><td>0 – 25 tonnes</td><td>-</td><td>10 SEK (€1.07)</td><td rowspan="2">250 (€26.67)</td></tr> <tr> <td>25 – 100 tonnes</td><td>250 SEK (€26.67) +</td><td>20 SEK (€2.13) (over 25 t)</td></tr> </tbody> </table>					Weight MTWO	Take-Off Charge		Minimum charge per take-off	Fixed charge +	Charge per tonne	Passenger flight	0 – 25 tonnes	-	10 SEK (€1.07)	250 (€26.67)	25 – 100 tonnes	250 SEK (€26.67) +	20 SEK (€2.13) (over 25 t)
	Weight MTWO	Take-Off Charge		Minimum charge per take-off															
		Fixed charge +	Charge per tonne																
Passenger flight	0 – 25 tonnes	-	10 SEK (€1.07)	250 (€26.67)															
	25 – 100 tonnes	250 SEK (€26.67) +	20 SEK (€2.13) (over 25 t)																



		100 – 175 tonnes	1750 SEK (€186.66) +	15 SEK (€1.60) (over 100 t)	
		Over 175 tonnes	2875 SEK (€306.65)	-	
	Other flights	0 -25 tonnes	-	10 SEK (€1.07)	250 SEK (€26.67)
		25 – 175 tonnes	250 SEK (€26.67) +	35 SEK (€ 3.73) (over 25 t)	
		Over 175 tonnes	5500 SEK (€586.64)	-	
	<b>Charges outside official operating hours</b>				
	For landing and take-off before and after official operating hours for aircraft with an MTOW above 5,700 kg, the following charges apply in addition to the normal Take-Off Charges:				
	Time after closing or before opening	MTOW	Summer (15 April until 14 October)	Winter (15 October until 14 April)	
	Price per 30 minute period begun	5,7 – 27 tonnes	2062 SEK (€219.94)	2462 SEK (€262.60)	
		Over 27 tonnes	2462 SEK (€262.60)	2862 SEK (€305.27)	
Auxiliary services	Not applicable				
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666				
Data sources used	<ul style="list-style-type: none"><li>Swedavia Airport charges 2016 <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a></li></ul>				

Noise charge Aviation Sweden	
Type of tax/charge	Noise charge
Country/region	Sweden
Transport mode	Aviation
Transport means	Aircraft with MTOW exceeding 9 tonnes Exemptions: - Foreign State or military aircraft
Description of the scheme	The Noise Charge is calculated based on the aircraft's certificated noise level in accordance with ICAO Annex 16 Volume I, Chapter 3 or Chapter 4. If the user of an aircraft is unable to show a certified noise level according to these regulations, the Noise Charge is calculated based on the highest noise level for the specific type of aircraft.
Responsible authority	Swedavia
Charge base(s)	
Charge structure and level	Noise Charge in SEK = Unit noise rate * noise units Unit noise rate Arlanda = 30 $\text{Noise units}_{\text{Arlanda}} = (10^{[(\text{La}-89)/10}] + 10^{[(\text{Ld}-82)/10]})$ Where: La = Certified approach noise level of the individual aircraft in EPNdB Ld = Certified departure noise level (average of the sideline and take-off levels) of the individual aircraft in EPNdB  The minimum charge is the charge for one noise unit (30 SEK). The maximum charge is the charge for twenty noise units (600 SEK).
Auxiliary services	Not applicable
Other issues	Use the same exchange rate as in the EC document on fuel taxes: value of national currency in

	Euros at 1 October 2015 1 SEK = €0.10666
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a> </li> </ul>

Aircraft Parking Charge	
Type of tax/charge	Parking charge
Country/region	Sweden
Transport mode	Aviation
Transport means	Aircraft exceeding 5700kg Exemptions: - Foreign State or military aircraft
Description of the scheme	Free parking applies for 2 hours (beginning at block-on and ending at block-off) at Stockholm Arlanda. 3 hours is applied for wide body all-cargo aircraft. After that there is a charge per tonne and 24 hour period. The Aircraft Parking Charge is based on the authorised MTOW in the aircraft's certificate of airworthiness of noise certificate rounded to the nearest 1,000 kg.
Responsible authority	Swedavia
Charge base(s)	Parking time, MTOW
Charge structure and level	After 2 hours of free parking expired there is a charge of 16 SEK (€1.71) per tonne and 24 hour period. There is a minimum charge of 100 SEK (€10.67)
Auxiliary services	Not applicable
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a> </li> </ul>

Aviation passenger charge Sweden	
Type of tax/charge	Passenger charge
Country/region	Sweden
Transport mode	Aviation
Transport means	Passenger aircraft Exemptions: - Passengers on a taxi flight or private flight - Children under the age of two - Transfer of crew members on an air carrier in conjunction with active duty - Transit passengers arriving at an airport by a commercial flight and continuing as scheduled on a flight with the same aircraft or flight number without leaving the airport - Passengers departing with an aircraft after turning back to the airport of departure due to technical or weather disturbances - Aircraft operating flights on behalf of ambulance or search and rescue flights authorised by a competent SAR body - Passengers carried on round-trip sightseeing flights at the same airport
Description of the scheme	A Passenger Charge is to be paid for each departing passenger. A reduced charge applies for transfer passengers with a stopover of less than 24hrs. The reduced charge does not apply to self-connecting passengers.
Responsible authority	Swedavia
Charge base(s)	Passenger (by nationality)



Charge structure and level	Charge per passenger				
		Domestic (SEK)	Domestic (€)	International (SEK)	International (€)
	Regular charge	55	5.87	97	10.35
	Transfer passenger charge	33	3.52	58	6.19
Auxiliary services	Not applicable				
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666				
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a> </li> </ul>				

Aviation Security Charges	
Type of tax/charge	Security Charge
Country/region	Sweden
Transport mode	Aviation
Transport means	Aircraft exceeding 10 tonnes  Exemptions: <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> <li>- Transfer passengers with a stopover of less than 24 hours</li> </ul>
Description of the scheme	The Security charge is administrated and levied by the Swedish Transport Agency according to the (EC) No 300/2008 and the Swedish Act on Aviation Security (2004:1100).
Responsible authority	Swedish Transport Agency - Transportstyrelsen
Charge base(s)	Departing passenger
Charge structure and level	The charge is 37 SEK (€3.95)
Auxiliary services	Not applicable
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a> </li> </ul>

Aviation Landing & Take-Off tax Sweden	
Type of tax/charge	Take-Off Charge
Country/region	Sweden
Transport mode	Aviation
Transport means	Aircraft  Exemptions: <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> <li>- Aircraft engaged in test flights arranged by the Swedish Transport Agency for the purpose of establishing the airworthiness of an aircraft</li> <li>- Aircraft operating flights on behalf of ambulance or search and rescue flights authorised by a competent SAR body</li> <li>- Take-off after turning back to the airport of departure due to technical or weather</li> </ul>

	conditions (also applies to Emission, Noise and TNC charges)
Description of the scheme	A slot coordination charge is levied for each departure that requires the pre-allocation of a departure slot, and covers the costs for the slot allocation process (of both arrival and departure slots).
Responsible authority	Swedavia
Charge base(s)	Per departing flights
Charge structure and level	<b>Slot coordination charge:</b> 15.8 SEK (€1.69)
Auxiliary services	Not applicable
Other issues	Used the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015 1 SEK = 0.10666
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a> </li> </ul>

Terminal navigation charge Sweden	
Type of tax/charge	Terminal navigation charge
Country/region	Sweden
Transport mode	Aviation
Transport means	<p>Aircraft with an MTOW exceeding 2 tonnes</p> <p>Exemptions:</p> <ul style="list-style-type: none"> <li>- Foreign State or military aircraft</li> <li>- Specific dignitary flights</li> <li>- Search and rescue flights</li> <li>- Military flights based on reciprocal agreements between states</li> <li>- Training flights</li> <li>- Calibration flights</li> <li>- Circular flights</li> </ul>
Description of the scheme	<p><b>En-route charge</b> Air service navigation providers from the states participating in the Route Charges System recover the cost for facilities and services provided to airspace users by means of route charges. <b>A charge is levied for each flight performed</b> in the airspace falling within the competence of the contracting states. EUROCONTROL collects en route charges on behalf of EUROCONTROL's Member States and disburses the charges collected to the States.</p> <p><b>Traffic navigation charge (TNC)</b> TNCs are levied at airports for providing services and facilities for during take-off and landing by air navigation services.</p>
Responsible authority	Administered by the Swedish Transport Agency (Transportstyrelsen) and levied by Eurocontrol
Charge base(s)	<p><b>Enroute:</b> Distance flown and aircraft weight (MTOW)</p> <p><b>TNC:</b> Fixed unit rate plus the service unit rate that is based on the maximum take-off weight (MTOW) of the aircraft.</p>
Charge structure and level	<p><b>En-route charge</b> States divide the airspace falling under their responsibility into charging zones. The total charge per flight collected by EUROCONTROL equals the sum of the charges generated in the different charging zones. For a single charging zone the charge is:</p> $r = d \times t \times \sqrt{\frac{MTOW}{50}}$ <p>whereas d is the distance factor, t is the unit rate, and MTOW is the maximum take off weight of the respective aircraft.</p> <p>In August 2016 the Swedish unit rate was €61.25</p> <p><b>Traffic navigation charge (TNC)</b></p>

	<p>Under the common charging scheme, the TNC consists of a fixed unit rate, which differs between countries, and a service unit rate that is based on the MTOW of the aircraft. The charge is calculated as follows:</p> $\text{Charge (SEK)} = \text{unit rate} \times \left[ \left( \frac{\text{MTOW}}{50} \right)^{0.7} \right]$ <p>In August 2016 the Swedish unit rate was €61.25</p>
Auxiliary services	Not applicable
Other issues	<p>Use the same exchange rate as in the EC document on fuel taxes: value of national currency in Euros at 1 October 2015</p> <p>1 SEK = €0.10666</p>
Data sources used	<ul style="list-style-type: none"> <li>Swedavia Airport charges 2016  <a href="https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf">https://www.swedavia.com/contentassets/fde328544434473d86d48431638bbf45/2016-287-airport_charges_exceeding_5700kg_may-2016.pdf</a></li> <li>Eurocontrol  <a href="http://www.eurocontrol.int/sites/default/files/content/documents/route-charges/reference-documents/customer-guide-to-charges-2016-v-11-0.pdf">http://www.eurocontrol.int/sites/default/files/content/documents/route-charges/reference-documents/customer-guide-to-charges-2016-v-11-0.pdf</a></li> <li>CE Delft 2012</li> </ul>

## 29 SWITZERLAND

## 29.1 Road

Mineralölsteuer - Mineral oil tax	
Type of tax/charge	Fuel tax
Country/region	Switzerland
Transport mode	Road
Transport means	<p>All road vehicles</p> <p>The tax is refunded:</p> <p>a) for gaseous hydrocarbons from the fuel surcharge, for the purpose of recovery of liquid fuels become back-transferred in fuel depots</p> <p>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> <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"> <li>- a tax on oil and other mineral oil, natural gas as well as on fuels</li> <li>- a tax on oil surcharge on fuels</li> </ul> <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
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"> <li>• 73.12 Rappen for unleaded petrol (<math>\pm</math> 68 cents)</li> <li>• 75.87 Rappen for diesel oil (<math>\pm</math> 71 cents)</li> </ul> <p>The uniform oil tax surcharge is CHF 300.- per 1000 litre (<math>\pm</math> 279.76 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:</p> <p>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 (<math>\pm</math> 70 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.</p> <p>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 used	<ul style="list-style-type: none"> <li>• Swiss Mineralölsteuergesetz (1996), <a href="https://www.admin.ch/opc/de/classified-compilation/19960320/201701010000/641.61.pdf">https://www.admin.ch/opc/de/classified-compilation/19960320/201701010000/641.61.pdf</a></li> <li>• Website Federal Customs Administration,</li> </ul>

	<a href="https://www.ezv.admin.ch/ezv/en/home/information-companies/taxes-and-duties/importation-into-switzerland/petroleum-tax.html">https://www.ezv.admin.ch/ezv/en/home/information-companies/taxes-and-duties/importation-into-switzerland/petroleum-tax.html</a> , consulted in March 2017 • Currency calculator. Retrieved March 14, 2017 from <a href="https://www.umrechner-euro.de/schweizer-franken-in-euro">https://www.umrechner-euro.de/schweizer-franken-in-euro</a>
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<b>PSVA – Pauschalierte Schwerverkehrsabgabe (Lump-sum heavy vehicle charge)</b>															
Type of tax/charge	Heavy vehicle charge														
Country/region	Switzerland														
Transport mode	Road														
Transport means	<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"> <li>• Military vehicles with military number plates or with civilian number plates and an M+ sticker</li> <li>• Vehicles used by the police, fire service and oil and chemical hazard units, as well as ambulances</li> <li>• Vehicles used for transporting passengers within the scope of an FOT licence</li> <li>• Agricultural vehicles with pale green number plates</li> <li>• Vehicles with Swiss interim number plates</li> <li>• Vehicles with Swiss commercial number plates</li> <li>• Driving school vehicles that are used exclusively for driving school purposes and are registered by a registered driving school</li> <li>• Vintage vehicles that are designated as such in the vehicle registration document</li> <li>• Electrically propelled motor vehicles</li> <li>• Caravans and trailers for the carriage of goods used by fun fairs and circuses</li> <li>• Tracked vehicles</li> <li>• Transport axles</li> </ul>														
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"> <tr> <td>Heavy passenger vehicles, Heavy campervans, motorhomes and caravans over 3.5t</td><td>Rate of charge: CHF 650,- ( ≙ 606.84 Euro)</td></tr> <tr> <td>Coaches over 3,5 t to 8,5 t</td><td>Rate of charge: 2,200.-- ( ≙ EUR 2,053.91)</td></tr> <tr> <td>Coaches over 8,5 t to 18 t</td><td>3,300.-- ( ≙ EUR 3,080.87)</td></tr> <tr> <td>Coaches over 18 t to 26 t</td><td>4,400.-- ( ≙ EUR 4,107.83)</td></tr> <tr> <td>Coaches over 26 t</td><td>5,000.-- ( ≙ EUR 4,667.98)</td></tr> <tr> <td>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 total weight: CHF 11.-- ( ≙ EUR 10.27)</td></tr> <tr> <td>Motor vehicles for fun fairs and circuses</td><td>The rate of charge per 100 kg of total weight:</td></tr> </table>	Heavy passenger vehicles, Heavy campervans, motorhomes and caravans over 3.5t	Rate of charge: CHF 650,- ( ≙ 606.84 Euro)	Coaches over 3,5 t to 8,5 t	Rate of charge: 2,200.-- ( ≙ EUR 2,053.91)	Coaches over 8,5 t to 18 t	3,300.-- ( ≙ EUR 3,080.87)	Coaches over 18 t to 26 t	4,400.-- ( ≙ EUR 4,107.83)	Coaches over 26 t	5,000.-- ( ≙ EUR 4,667.98)	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 10.27)	Motor vehicles for fun fairs and circuses	The rate of charge per 100 kg of total weight:
Heavy passenger vehicles, Heavy campervans, motorhomes and caravans over 3.5t	Rate of charge: CHF 650,- ( ≙ 606.84 Euro)														
Coaches over 3,5 t to 8,5 t	Rate of charge: 2,200.-- ( ≙ EUR 2,053.91)														
Coaches over 8,5 t to 18 t	3,300.-- ( ≙ EUR 3,080.87)														
Coaches over 18 t to 26 t	4,400.-- ( ≙ EUR 4,107.83)														
Coaches over 26 t	5,000.-- ( ≙ EUR 4,667.98)														
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 10.27)														
Motor vehicles for fun fairs and circuses	The rate of charge per 100 kg of total weight:														

		CHF 8,-- ( ≙ EUR 7.47)
	Semi-trailers, which are pulled of motor vehicles that are not subject to taxation (delivery van, carriages, Minibuses and motorhomes with a total weight from no more than 3.5 t	The rate of charge per 100 kg of trailer load: CHF 22,-- ( ≙ EUR 20.54)
	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 20.54)
	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 10.27)
Auxiliary services		
Other issues	<p>The Federal Custom Administration and the police check compliance with the obligation to display a motorway charge sticker on motorways.</p> <p>Anyone using the motorway without a motorway charge sticker is subject to a fine of CHF 200 (≙ EUR 186.48) 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 used	<ul style="list-style-type: none"> <li>Website Federal Customs Administration: <a href="https://www.ezv.admin.ch/ezv/de/home/information-firmen/transport--reisedokument--strassenabgaben/schwerverkehrsabgaben--lsva-und-psva-.html">https://www.ezv.admin.ch/ezv/de/home/information-firmen/transport--reisedokument--strassenabgaben/schwerverkehrsabgaben--lsva-und-psva-.html</a>, consulted in March 2017</li> <li>Currency calculator. Retrieved March 14, 2017 from <a href="https://www.umrechner-euro.de/schweizer-franken-in-euro">https://www.umrechner-euro.de/schweizer-franken-in-euro</a></li> </ul>	

LSVA- Leistungsabhängige Schwerverkehrsabgabe (Performance-related heavy vehicle charge)															
Type of tax/charge	Distance based road charge														
Country/ region	Switzerland														
Transport mode	Road														
Transport means	Lorries and trailers over 3.5t														
Description of the scheme	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. It must be paid for all the vehicles and trailers which <ul style="list-style-type: none"><li>• have a total weight of more than 3,5 tons,</li><li>• are used for the carriage of goods and</li><li>• are licensed in Switzerland and abroad and drive on Switzerland’s public roads network.</li></ul>														
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><tr><th>Tax category</th><th>Euro category</th><th>Rate</th></tr><tr><td>I</td><td>Euro 3*, 2*, 1 and 0</td><td>3.10 Rp/tkm (≙ 2.8942 ct)</td></tr><tr><td>II</td><td>Euro 4 and 5 (EEV)</td><td>2.69 Rp/tkm (≙ 2.5114 ct)</td></tr><tr><td>III</td><td>Euro 6</td><td>2.28 Rp/tkm (≙ 2.1286 ct)</td></tr></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 Rp/tkm (≙ 2.8942 ct)	II	Euro 4 and 5 (EEV)	2.69 Rp/tkm (≙ 2.5114 ct)	III	Euro 6	2.28 Rp/tkm (≙ 2.1286 ct)
Tax category	Euro category	Rate													
I	Euro 3*, 2*, 1 and 0	3.10 Rp/tkm (≙ 2.8942 ct)													
II	Euro 4 and 5 (EEV)	2.69 Rp/tkm (≙ 2.5114 ct)													
III	Euro 6	2.28 Rp/tkm (≙ 2.1286 ct)													

	<p>The relevant weight for the charge corresponds to the lowest value of the following options:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- total permissible laden weight of the vehicle train or</li> <li>- national weight limit (40 tons)</li> </ul> <p>Example of calculation:</p> <table> <tr> <td>Relevant weight</td><td>18 t</td></tr> <tr> <td>Rate according to emission (Euro 6)</td><td>2.28 Rp/tkm</td></tr> <tr> <td>Kilometres driven</td><td>100 km</td></tr> <tr> <td><b>Total</b> (18 x 2.28 x 100 = 4105)</td><td><b>CHF 41.05 (€EUR 38.32)</b></td></tr> </table>	Relevant weight	18 t	Rate according to emission (Euro 6)	2.28 Rp/tkm	Kilometres driven	100 km	<b>Total</b> (18 x 2.28 x 100 = 4105)	<b>CHF 41.05 (€EUR 38.32)</b>
Relevant weight	18 t								
Rate according to emission (Euro 6)	2.28 Rp/tkm								
Kilometres driven	100 km								
<b>Total</b> (18 x 2.28 x 100 = 4105)	<b>CHF 41.05 (€EUR 38.32)</b>								
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 used	<ul style="list-style-type: none"> <li>Website Federal Customs Administration: <a href="https://www.ezv.admin.ch/ezv/en/home/information-companies/transport--travel-documents--road-taxes/heavy-vehicle-charges--performance-related-and-lump-sum-.html">https://www.ezv.admin.ch/ezv/en/home/information-companies/transport--travel-documents--road-taxes/heavy-vehicle-charges--performance-related-and-lump-sum-.html</a>, consulted in March 2017</li> <li>Currency calculator. Retrieved March 21, 2017 from <a href="https://www.umrechner-euro.de/schweizer-franken-in-euro">https://www.umrechner-euro.de/schweizer-franken-in-euro</a></li> </ul>								

Tunnelmauten – Tunnel fees																																									
Type of tax/charge	Road charge																																								
Country/region	Switzerland																																								
Transport mode	Road																																								
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																																								
Charge structure and level	<p>The vignette price does not include driving through the following tunnels: Grand St. Bernhard Tunnel and Munt la Schera. A special toll must be paid here.</p> <p><b>Grand St. Bernhard Tunnel: Current Prices:</b></p> <table> <tr> <th>Vehicle class</th><th>One way</th><th>Return within 30 days</th><th>10 crossings validity 1 year</th><th>20 crossings validity 1 year</th></tr> <tr> <td rowspan="2">Motorcycle, motorcycle with sidecar, motorcycle with trailer</td><td>EUR 16.40</td><td>EUR 22.20</td><td>EUR 112.00</td><td>EUR 150.00</td></tr> <tr> <td>CHF 17.20</td><td>CHF 23.30</td><td>CHF 117.50</td><td>CHF 157.50</td></tr> <tr> <td rowspan="2">Vehicles with 2 or more axles, height measured from front axle less than 1.30m and total height not exceeding 2 m</td><td>EUR 27.90</td><td>EUR 44.60</td><td>EUR 112.00</td><td>EUR 150.00</td></tr> <tr> <td>CHF 29.30</td><td>CHF 46.90</td><td>CHF 117.50</td><td>CHF 157.50</td></tr> <tr> <td rowspan="2">Vehicles with 2 or more axles, height exceeding 2m and equal to or less than 3m</td><td>EUR 43.40</td><td>EUR 69.40</td><td>EUR 261.00</td><td>EUR 347.00</td></tr> <tr> <td>CHF 45.50</td><td>CHF 72.90</td><td>CHF 274.00</td><td>CHF 364.00</td></tr> <tr> <td>2-axle truck with total height</td><td>EUR 75.50</td><td>EUR 122.50</td><td>EUR 564.00</td><td>EUR 982.00</td></tr> </table>				Vehicle class	One way	Return within 30 days	10 crossings validity 1 year	20 crossings validity 1 year	Motorcycle, motorcycle with sidecar, motorcycle with trailer	EUR 16.40	EUR 22.20	EUR 112.00	EUR 150.00	CHF 17.20	CHF 23.30	CHF 117.50	CHF 157.50	Vehicles with 2 or more axles, height measured from front axle less than 1.30m and total height not exceeding 2 m	EUR 27.90	EUR 44.60	EUR 112.00	EUR 150.00	CHF 29.30	CHF 46.90	CHF 117.50	CHF 157.50	Vehicles with 2 or more axles, height exceeding 2m and equal to or less than 3m	EUR 43.40	EUR 69.40	EUR 261.00	EUR 347.00	CHF 45.50	CHF 72.90	CHF 274.00	CHF 364.00	2-axle truck with total height	EUR 75.50	EUR 122.50	EUR 564.00	EUR 982.00
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exceeding 3 m / 2-axle bus with height exceeding 3m	CHF 79.00	CHF 128.50	CHF 592.00	CHF 1,031.00
3-axle truck with total height exceeding 3m / 3-axle bus with total height exceeding 3m	EUR 110.00	EUR 175.50	EUR 825.00	EUR 1,426.00
	CHF 115.50	CHF 184.50	CHF 866.00	CHF 1,497.00
vehicles with 4 or more axles and total height exceeding 3 m	EUR 167.00	EUR 266.50	EUR 1,258.00	EUR 2,156.00
	CHF 175.50	CHF 280.00	CHF 1,321.00	CHF 2,263.00

**Grand St. Bernhard Tunnel - Special offers:**

- Many events and exhibitions in the Aosta Valley and Valais entitle you to a free return ticket through the Great St Bernard Tunnel.
- By presenting of an one-way Great St Bernard Tunnel ticket and an entry ticket to one of the two Martigny events within 72 hours of purchase, it will be granted a free return ticket. Valid only for cars and buses.
- By presenting of an one-way Great St Bernard Tunnel ticket and an the ticket (or skipass) of one of these events within 72h of purchase, you will be granted a free return ticket. Valid for cars only.
- Until 31 december 2017, electric cars that cross the Great-Saint-Bernard Tunnel have entitled to a free return by presenting the one-way ticket within 72 hours of purchase.
- Heavy Vehicles Offer (Class 4): Transport companies purchasing cards for 10 or 20-crossings between 1.1.2017 and 31.12.2017 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.

**Munt la Schera: Current Prices from 25.11.2016 to 30.04.2017**

Vehicle		CHF	EUR
passenger cars and light duty vehicles (arrival and departure) <i>to 9 places and to 3.5 tonnes, including trailer</i>	Sunday - Friday	38.00	35.00
	Saturday	45.00	42.00
Motor-cycles		13.00	12.00
Minibuses <i>10 to 19 seats</i>		34.00	32.00
Buses <i>20 to 35seats</i> <i>36 and more seats</i>		63.00	58.00
		94.00	87.00
Caravans		25.00	23.00
Lorries <i>to 18 tonnes</i> <i>over 18 tonnes</i>		38.00	35.00
		44.00	41.00


**Munt la Schera: Current Prices from 25.11.2016 to 30.04.2017 – Night rate from 20 p.m. to 8 a.m.**

Vehicle		CHF	EUR
passenger cars and light duty vehicles (arrival and departure) <i>to 9 places and to 3.5 tonnes, including trailer</i>	Sunday - Friday	40.00	37.00
	Saturday	48.00	44.00
Motor-cycles		15.00	14.00
Minibuses <i>10 to 19 seats</i>		37.00	34.00
Buses <i>20 to 35seats</i> <i>36 and more seats</i>		65.00	60.00
		96.00	89.00
Caravans		27.00	25.00
Lorries <i>to 18 tonnes</i> <i>over 18 tonnes</i>		40.00	37.00
		46.00	43.00



	<b>Munt la Schera: Subscription</b>			
	<b>Subscription – EKW-card</b>	<b>Savings</b>	<b>CHF</b>	<b>EUR</b>
	Subscription to the value of 500 CHF	10%	450.00	415.00
	For local people (Martina bis Sils i.E. / Livigno / Val Müstair)	20%	400.00	370.00
	Subscription to the value of 1.000 CHF	15%	850.00	785.00
	For local people (Martina bis Sils i.E. / Livigno / Val Müstair)	25%	750.00	695.00
	One-off charge		8.00	7.00
	Info: The tunnel Munt La Schera is practicable only single-track. The traffic is regulated with a traffic light.			
Auxiliary services				
Other issues				
Data sources used	<ul style="list-style-type: none"> <li>Grand St. Bernhard Tunnel : Retrieved March 14, 2017 from <a href="http://letunnel.com/homepage.asp?!=4">http://letunnel.com/homepage.asp?!=4</a></li> <li>Munt la Schera: Retrieved March 14, 2017 from <a href="https://www.ekwstrom.ch/tunnel-livigno/tarife.html">https://www.ekwstrom.ch/tunnel-livigno/tarife.html</a></li> <li>Currency calculator. Retrieved March 14, 2017 from <a href="https://www.umrechner-euro.de/schweizer-franken-in-euro">https://www.umrechner-euro.de/schweizer-franken-in-euro</a></li> </ul>			

<b>Vignette - Motorway charge sticker</b>	
Type of tax/charge	<b>Vignette (time based road charges)</b>
Country/region	Switzerland
Transport mode	Road
Transport means	<p>Motor vehicles and trailers with a total weight of up to 3.5 tonnes each: passenger vehicles, motorbikes, vans, trailers; Classic vehicles (vintage vehicles) are also subject to the motorway charge</p> <p>Overview of the vehicles that are exempted:</p> <ul style="list-style-type: none"> <li>• Vehicles with military number plates as well as vehicles rented or requisitioned by the army that bear civilian number plates and an M+ sticker</li> <li>• Vehicles used by the police, border guard, fire service and oil and chemical hazard units, ambulances and motorway maintenance vehicles that are identified as such, as well as civil defence vehicles with blue number plates and international civil defence signs</li> <li>• Vehicles used to provide assistance in the case of natural disasters, fires and accidents</li> <li>• Vehicles of international organisations which have concluded a headquarters agreement with the Federal Council</li> <li>• Foreign government vehicles on official missions</li> <li>• Vehicles without number plates being driven to official vehicle tests</li> <li>• Vehicles driven for official vehicle and driving tests</li> <li>• Rigid trailers, motorbike trailers and motorbike sidecars</li> <li>• Light articulated tractors that, according to an entry in the vehicle registration document, can tow a semi-trailer subject to the heavy vehicle charge</li> <li>• Light motor vehicles that, according to an entry in the vehicle registration document, can tow a trailer subject to the heavy vehicle charge</li> <li>• Vehicles with Swiss dealers' number plates driven on working days.</li> </ul>
Description of the scheme	<p>Use of Swiss motorways (first and second-class motorways) has been subject to charge since 1985. The motorway charge sticker is valid from 1 December of the year prior to that printed on the sticker through to 31 January of the year following that printed on the sticker.</p> <p>The obligation to display a motorway charge sticker generally applies to motor vehicles and trailers with a total weight of up to 3.5 tonnes each. This group comprises primarily passenger vehicles, motorbikes, vans, trailers, etc.</p> <p>Motor vehicles and trailers with a total weight exceeding 3.5 tonnes (so-called heavy vehicles) require a motorway charge sticker if they are not subject to the heavy vehicle charge. These include, for example, heavy utility vehicles (e.g. crane lorries).</p>

Responsible authority	Federal Customs Administration
Charge base(s)	Fixed rate per vehicle per year
Charge structure and level	<p>The charge is levied in the form of the motorway charge sticker, which costs CHF 40.00 (<math>\triangleq</math> EUR 38.50) (2017).</p>  <p>The vignette price does not include driving through the following tunnels: Grand St. Bernhard Tunnel and Munt la Schera. A special toll must be paid here.</p>
Auxiliary services	
Other issues	The revenues from the highway vignette are used for construction, company and maintenance of the national streets.
Data sources used	<ul style="list-style-type: none"> <li>Website Federal Customs Administration, <a href="https://www.ezv.admin.ch/ezv/de/home/information-private/reisedokumente-und-strassenabgaben/vignette--autobahngebuehren-.html">https://www.ezv.admin.ch/ezv/de/home/information-private/reisedokumente-und-strassenabgaben/vignette--autobahngebuehren-.html</a>, consulted in March 2017</li> <li>Currency calculator. Retrieved March 14, 2017 from <a href="https://www.umrechner-euro.de/schweizer-franken-in-euro">https://www.umrechner-euro.de/schweizer-franken-in-euro</a></li> </ul>

## 29.2 Rail

Electricity tax	
Type of tax/charge	Electricity tax
Country/region	Switzerland
Transport mode	Rail
Transport means	In CH 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 used	<ul style="list-style-type: none"> <li><a href="http://steuerportal.ch/steuern-kompakt-steuerrecht-schweiz">http://steuerportal.ch/steuern-kompakt-steuerrecht-schweiz</a></li> </ul>

The train-path pricing system	
Type of tax/charge	Infrastructure charge
Country/region	Switzerland
Transport mode	Rail
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"> <li>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.</li> <li>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.</li> <li>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.</li> </ul> <p>Ancillary services:</p> <ul style="list-style-type: none"> <li>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.</li> </ul> <p>Miscellaneous services:</p> <ul style="list-style-type: none"> <li>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.</li> </ul> <p>The diagram illustrates the calculation of the train-path price. It is divided into several sections:</p> <ul style="list-style-type: none"> <li><b>Variable minimum train-path price (section 1.1.1):</b> This section shows the calculation of the variable minimum price as the product of the Minimum train-path price (section 1.1.1.1), the Peak-hour demand coefficient (section 1.1.1.2), and the Train-path quality (section 1.1.1.3).</li> <li><b>Stop surcharge (section 1.1.2):</b> This is added to the variable minimum price.</li> <li><b>Minimum price (section 1.1):</b> This section shows the calculation of the minimum price as the sum of the Basic price by wear (section 1.1.3.1) and the Basic price by weight (section 1.1.3.2).</li> <li><b>Surcharges and discounts (section 1.2):</b> This section shows the calculation of the surcharges and discounts as the sum of the Surcharge for trains hauled by combustion-based motive power (section 1.2.1), the Dangerous goods surcharge for freight traffic (section 1.2.2), the Low-noise bonus for freight traffic (section 1.2.3), the Discount for ETCS train control system (section 1.2.4), and the Discount for traction-assisted trans-alpine freight trains (section 1.2.5).</li> <li><b>Order, amendment and cancellation fees (section 1.3):</b> This section shows the calculation of the cancellation fee (section 1.3.1).</li> <li><b>Contribution margin (section 1.4):</b> This section shows the calculation of the contribution margin as the sum of the Franchise holders' passenger trains (section 1.4.1) and the Non-franchise holders' passenger services (section 1.4.2).</li> <li><b>Ex-catenary energy consumption (electricity price) (section 1.5):</b> This section shows the calculation of the ex-catenary energy consumption (section 1.5.1) multiplied by the Network load factor – energy (section 1.5.2).</li> </ul>
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	Base price:		
	Minimum train-path price		
	Rates	Price in CHF per unit	Price in EUR * per unit
	A network category	3.50/tpkm	3.26/tpkm
	B network category	1.50/tpkm	1.4/tpkm
	C network category	1.15/tpkm	1.07/tpkm
	* Currency calculator. Retrieved March 20, 2017 from <a href="https://www.umrechner-euro.de/schweizer-franken-in-euro">https://www.umrechner-euro.de/schweizer-franken-in-euro</a>		
	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		
	Categories	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)i See Appendix 3 for definitions by NeTS category	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 (The stop surcharge is not levied at marshalling yards)	2.00/stop	1.86/stop	
Basic price by wear/weight:			
From 1 January 2017, on Switzerland's normal-gauge network, the basic price by wear will apply instead of the basic price by weight as a basis for the calculation of railway maintenance costs.			
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 1.1.3.2. This transitional regulation is valid until the timetable change on 9 December 2017			
Basic price by weight: 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			
+ Surcharges for trains hauled by combustion-based motive power or Dangerous goods surcharge			
– 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			
Cancellation charge			
+ 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.			
+ Electricity price: (Ex-catenary energy consumption – Electricity price x Network load factor – energy)			
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.			
- Train-path amendment:			

	<ul style="list-style-type: none"> <li>- Route-setting for shunting runs (except trains being processed in IM SBB marshalling yards)</li> <li>- Shunting in marshalling yards The IM provides these services in the following marshalling yards: <ul style="list-style-type: none"> <li>• Basel SBB marshalling yard (Basel SBB RB I and RB II)</li> <li>• Buchs SG</li> <li>• Chiasso SM</li> <li>• Lausanne Triage</li> <li>• Limmattal marshalling yard</li> </ul> </li> <li>- Stabling of railway vehicles</li> <li>- Provision of water</li> <li>- Provision of electricity</li> <li>- Using lines outside line/station opening hours</li> <li>- Use of track weighbridges or weighing machines for road vehicles</li> <li>- Use of cranes</li> <li>- Use of early brake signals</li> <li>- 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"> <li>• Basel Bad frontier–Basel SBB RB or PB</li> <li>• Basel St Johann frontier–Basel SBB RB or PB</li> <li>• Buchs SG frontier (LGCL)–Buchs SG</li> <li>• La Plaine frontier–Genève La Praille or Genève</li> <li>• Schaffhausen Nord or Süd–Schaffhausen GB</li> <li>• St. Margrethen frontier (SMLG)–St. Margrethen</li> <li>• Vallorbe frontier–Vallorbeor vice versa.</li> </ul> </li> <li>- 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.</li> <li>- Video surveillance of platform edges (train dispatch)</li> <li>- Planning and special tasks</li> </ul> <p>The composition of the train-path price:</p> <p>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.</p> <p>Description of network categories – see: <a href="https://www.admin.ch/opc/de/classified-compilation/20112106/index.html#app1">https://www.admin.ch/opc/de/classified-compilation/20112106/index.html#app1</a> (appendix 1)</p>
Auxiliary services	See information above
Other issues	-
Data sources used	<ul style="list-style-type: none"> <li>• Website SBB, <a href="http://www.sbb.ch/sbb-konzern/sbb-als-geschaeftpartnerin/angebote-fuer-evus/onestopshop/onestopshop-leistungen-preise/trassenpreissystem.html">http://www.sbb.ch/sbb-konzern/sbb-als-geschaeftpartnerin/angebote-fuer-evus/onestopshop/onestopshop-leistungen-preise/trassenpreissystem.html</a> and <a href="http://www.sbb.ch/sbb-konzern/sbb-als-geschaeftpartnerin/angebote-fuer-evus/onestopshop/onestopshop-leistungen-preise/trassenpreise.html">http://www.sbb.ch/sbb-konzern/sbb-als-geschaeftpartnerin/angebote-fuer-evus/onestopshop/onestopshop-leistungen-preise/trassenpreise.html</a>, consulted in March 2017</li> <li>• BAV (2017), Verordnung des BAV über den Eisenbahn-Netzzugang, <a href="https://www.admin.ch/opc/de/classified-compilation/20112106/index.html#app1">https://www.admin.ch/opc/de/classified-compilation/20112106/index.html#app1</a></li> </ul>

### 30 UNITED KINGDOM

#### 30.1 Road

Road fuel taxes											
Type of tax/charge	Fuel tax										
Country/region	United Kingdom										
Transport mode	Road										
Transport means	Road vehicles										
Description of the scheme	Excise duties on petrol, gas oil, liquefied petroleum gas, and natural gas										
Responsible authority	National government										
Charge base(s)	Fuel use										
Charge structure and level	<p>The United Kingdom levies an exercise duty for the following types of fuel relevant to road transport: petrol, gas oil, liquefied petroleum gas and natural gas.</p> <p>df</p> <p>The charges in 2016 were the following (excluding VAT of 20%):</p> <ol style="list-style-type: none"> <li>11. Petrol: Excise duty of €787.22 per 1000 litres for leaded petrol, and €674.15 for unleaded petrol.</li> <li>12. Gas Oil:</li> </ol> <table border="1"> <thead> <tr> <th>Use of Gas oil</th><th>€ duty per 1000 litres</th></tr> </thead> <tbody> <tr> <td>Propellant</td><td>674.15</td></tr> <tr> <td>Industrial/commercial (except agriculture)*</td><td>129.50</td></tr> <tr> <td>Heating (Business)</td><td>129.50</td></tr> <tr> <td>Heating (non-business)</td><td>129.50</td></tr> </tbody> </table> <p>* If industrial /commercial use relates to tied oils, the rate is NIL.</p> <p>VAT rate of 20,00% for non domestic use, while for domestic use for deliveries of less than 2 300 litres the VAT rate is 5%.</p> <ol style="list-style-type: none"> <li>13. Liquefied Petroleum Gas (LPG): LPG is only chargeable when used in road vehicles. For propellant use the duty is €367.72 per 1000kg, excluding VAT of 20% but for off-road motor/engine the rate is NIL. For industrial/commercial, heating for business or non-business purposes the excise duty is 0. For domestic heating and deliveries less than 2300 litres the VAT rate is 5%.</li> <li>14. Natural gas: Natural gas is only charged when used as a propellant for road vehicles. The duty is then €6.59 per GJ, and 0 for industrial/commercial, heating for business or non-business purposes. For off-road motor/engine use the rate is 0. For domestic heating and deliveries less than 2300 litres - VAT rate of 5%.</li> </ol>	Use of Gas oil	€ duty per 1000 litres	Propellant	674.15	Industrial/commercial (except agriculture)*	129.50	Heating (Business)	129.50	Heating (non-business)	129.50
Use of Gas oil	€ duty per 1000 litres										
Propellant	674.15										
Industrial/commercial (except agriculture)*	129.50										
Heating (Business)	129.50										
Heating (non-business)	129.50										
Auxiliary services	No Auxiliary services.										
Other issues											
Data sources	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i>.</li> </ul>										

used	<a href="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">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</a>
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Road toll																																																																																																																		
Type of tax/charge	Distance based road charges (tolls)																																																																																																																	
Country/region	United Kingdom																																																																																																																	
Transport mode	Road																																																																																																																	
Transport means	<p>All road users of the 45km of the M6 which is part of the toll road.</p> <p>Exemptions are made for the following:</p> <ul style="list-style-type: none"> <li>Emergency services (ambulance, police, firefighters)</li> <li>Vehicle driven by Armed Forces on duty</li> <li>Vehicle driven by people in service of the Crown</li> </ul>																																																																																																																	
Description of the scheme	Revenues used to maintain infrastructure.																																																																																																																	
Responsible authority	Tolls are collected by the Midland Expressway Limited (MEL).																																																																																																																	
Charge base(s)	Vehicle type																																																																																																																	
Charge structure and level	<p>The toll rates for the M6 (including VAT) are the following:</p> <table border="1"> <thead> <tr> <th rowspan="3">VEHICLE CLASS</th><th colspan="6">Mainline Plazas</th><th colspan="6">Ramp Plazas</th></tr> <tr> <th colspan="2">Mon-Fri (06,00-23,00)</th><th colspan="2">Sat-Sun (06,00-23,00)</th><th colspan="2">Night rate (23,00-06,00)</th><th colspan="2">Mon-Fri (06,00-23,00)</th><th colspan="2">Sat-Sun (06,00-23,00)</th><th colspan="2">Night rate (23,00-06,00)</th></tr> <tr> <th>Non-Tag Customer</th><th>Tag Customer</th><th>Non-Tag Customer</th><th>Tag Customer</th><th>Non-Tag Customer</th><th>Tag Customer</th><th>Non-Tag Customer</th><th>Tag Customer</th><th>Non-Tag Customer</th><th>Tag Customer</th><th>Non-Tag Customer</th><th>Tag Customer</th></tr> </thead> <tbody> <tr> <td>Class 1 e.g. Motorbikes</td><td>£3,00</td><td>n/a</td><td>£2,80</td><td>n/a</td><td>£1,80</td><td>n/a</td><td>£2,00</td><td>n/a</td><td>£1,80</td><td>n/a</td><td>£1,30</td><td>n/a</td></tr> <tr> <td>Class 2 e.g. Cars</td><td>£5,50</td><td>£5,23</td><td>£4,80</td><td>£4,56</td><td>£3,80</td><td>£3,61</td><td>£4,00</td><td>£3,80</td><td>£3,80</td><td>£3,61</td><td>£2,80</td><td>£2,66</td></tr> <tr> <td>Class 3 e.g. Car with trailer</td><td>£10,00</td><td>£9,50</td><td>£8,60</td><td>£8,17</td><td>£6,60</td><td>£6,27</td><td>£7,00</td><td>£6,65</td><td>£6,60</td><td>£6,27</td><td>£4,60</td><td>£4,37</td></tr> <tr> <td>Class 4 e.g. Vans</td><td>£11,00</td><td>£10,45</td><td>£9,60</td><td>£9,12</td><td>£8,60</td><td>£8,17</td><td>£10,00</td><td>£9,50</td><td>£8,60</td><td>£8,17</td><td>£7,60</td><td>£7,22</td></tr> <tr> <td>Class 5 e.g. HGVs</td><td>£11,00</td><td>£10,45</td><td>£9,60</td><td>£9,12</td><td>£8,60</td><td>£8,17</td><td>£10,00</td><td>£9,50</td><td>£8,60</td><td>£8,17</td><td>£7,60</td><td>£7,22</td></tr> </tbody> </table> <p>"Tag" implies the use of electronic pre-payment. A tag customer receives a 5% discount.</p>												VEHICLE CLASS	Mainline Plazas						Ramp Plazas						Mon-Fri (06,00-23,00)		Sat-Sun (06,00-23,00)		Night rate (23,00-06,00)		Mon-Fri (06,00-23,00)		Sat-Sun (06,00-23,00)		Night rate (23,00-06,00)		Non-Tag Customer	Tag Customer	Non-Tag Customer	Tag Customer	Non-Tag Customer	Tag Customer	Non-Tag Customer	Tag Customer	Non-Tag Customer	Tag Customer	Non-Tag Customer	Tag Customer	Class 1 e.g. Motorbikes	£3,00	n/a	£2,80	n/a	£1,80	n/a	£2,00	n/a	£1,80	n/a	£1,30	n/a	Class 2 e.g. Cars	£5,50	£5,23	£4,80	£4,56	£3,80	£3,61	£4,00	£3,80	£3,80	£3,61	£2,80	£2,66	Class 3 e.g. Car with trailer	£10,00	£9,50	£8,60	£8,17	£6,60	£6,27	£7,00	£6,65	£6,60	£6,27	£4,60	£4,37	Class 4 e.g. Vans	£11,00	£10,45	£9,60	£9,12	£8,60	£8,17	£10,00	£9,50	£8,60	£8,17	£7,60	£7,22	Class 5 e.g. HGVs	£11,00	£10,45	£9,60	£9,12	£8,60	£8,17	£10,00	£9,50	£8,60	£8,17	£7,60	£7,22
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Other issues																																																																																																																		
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport.</i></li> <li>M6 Toll (2012), <i>Toll rates for M6Toll effective 1 March 2012.</i></li> </ul>																																																																																																																	

Road toll																																																																																			
Type of tax/charge	Tolls on specific parts of the road (tunnels and bridges)																																																																																		
Country/region	United Kingdom																																																																																		
Transport mode	Road																																																																																		
Transport means	All users of tunnels or bridges																																																																																		
Description of the scheme	Revenues used to maintain infrastructure.																																																																																		
Responsible authority	Tolls are collected by local toll companies																																																																																		
Charge base(s)	Vehicle type, length of stay																																																																																		
Charge structure and level	<p>Tolls are charged for the following bridges or tunnels:</p> <p>Eurotunnel toll:</p> <table> <tr> <th>Length of stay</th><th>1<sup>st</sup> leg</th><th>Return leg</th></tr> <tr> <td>1 - 2 days</td><td>£ 23,00</td><td>£23,00</td></tr> <tr> <td>2 - 5 days</td><td>£ 55,00</td><td>£55,00</td></tr> <tr> <td>arbitrarily</td><td>£ 73,00</td><td>£73,00</td></tr> </table> <p>Bridges and other tunnels:</p> <table> <tr> <th>Type of structure</th><th>Passenger car</th><th>Car with trailer, large van</th></tr> <tr><td>Aldwark bridge</td><td>£ 0,40</td><td>£ 1,00</td></tr> <tr><td>Batheaston bridge</td><td>£ 0,60</td><td>£ 1,20</td></tr> <tr><td>Briwet bridge</td><td>£ 0,40</td><td>£ 0,70</td></tr> <tr><td>Cartford bridge</td><td>£ 0,40</td><td>£ 0,80</td></tr> <tr><td>Cleddau bridge</td><td>£ 0,75</td><td>£ 1,50</td></tr> <tr><td>Clifton suspension bridge</td><td>£ 0,50</td><td>£ 0,50</td></tr> <tr><td>Dartford tunnel</td><td>£ 2,00</td><td>£ 2,50</td></tr> <tr><td>Dunham bridge</td><td>£ 0,30</td><td>£ 0,40</td></tr> <tr><td>Humber bridge</td><td>£ 1,50</td><td>£ 1,50</td></tr> <tr><td>Itchen bridge</td><td>£ 0,60</td><td>£ 1,20</td></tr> <tr><td>Kingsland bridge</td><td>£ 0,30</td><td>£ 0,30</td></tr> <tr><td>Mersey tunnel</td><td>£ 1,50</td><td>£ 3,00</td></tr> <tr><td>Middlesbrough</td><td>£ 1,20</td><td>£ 2,00</td></tr> <tr><td>Newport</td><td>£ 1,00</td><td>£ 1,00</td></tr> <tr><td>Severn river crossing</td><td>£ 6,20</td><td>£ 12,40</td></tr> <tr><td>Severn bridge</td><td>£ 6,20</td><td>£ 12,40</td></tr> <tr><td>Swinford bridge</td><td>£ 0,05</td><td>£ 0,10</td></tr> <tr><td>Tamar bridge</td><td>£ 1,50</td><td>£ 3,00</td></tr> <tr><td>Tyne tunnel</td><td>£ 1,60</td><td>£ 2,50</td></tr> <tr><td>Warburton bridge</td><td>£ 0,12</td><td>£ 0,12</td></tr> <tr><td>Whitchurch bridge</td><td>£ 0,40</td><td>£ 3,00</td></tr> <tr><td>Whitney-on-Wye tunnel</td><td>£ 0,80</td><td>£ 0,80</td></tr> </table> <p>In London and Durham there are congestion charges:  A congestion charge of £11.50 per day is levied on vehicles entering central London from 07h00 to 18h00, Monday to Friday, excluding public holidays. For Durham a £2 congestion charge is applied on certain days in certain areas (to the market area and Saddler Street between 10h00 and 16h00, Monday to Saturday).</p>		Length of stay	1 <sup>st</sup> leg	Return leg	1 - 2 days	£ 23,00	£23,00	2 - 5 days	£ 55,00	£55,00	arbitrarily	£ 73,00	£73,00	Type of structure	Passenger car	Car with trailer, large van	Aldwark bridge	£ 0,40	£ 1,00	Batheaston bridge	£ 0,60	£ 1,20	Briwet bridge	£ 0,40	£ 0,70	Cartford bridge	£ 0,40	£ 0,80	Cleddau bridge	£ 0,75	£ 1,50	Clifton suspension bridge	£ 0,50	£ 0,50	Dartford tunnel	£ 2,00	£ 2,50	Dunham bridge	£ 0,30	£ 0,40	Humber bridge	£ 1,50	£ 1,50	Itchen bridge	£ 0,60	£ 1,20	Kingsland bridge	£ 0,30	£ 0,30	Mersey tunnel	£ 1,50	£ 3,00	Middlesbrough	£ 1,20	£ 2,00	Newport	£ 1,00	£ 1,00	Severn river crossing	£ 6,20	£ 12,40	Severn bridge	£ 6,20	£ 12,40	Swinford bridge	£ 0,05	£ 0,10	Tamar bridge	£ 1,50	£ 3,00	Tyne tunnel	£ 1,60	£ 2,50	Warburton bridge	£ 0,12	£ 0,12	Whitchurch bridge	£ 0,40	£ 3,00	Whitney-on-Wye tunnel	£ 0,80	£ 0,80
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Other issues																																																																																			
Data sources used	<ul style="list-style-type: none"> <li>CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li> <li><a href="http://www.tolls.eu/united-kingdom">http://www.tolls.eu/united-kingdom</a></li> </ul>																																																																																		



## 30.2 Rail

Electricity tax	
Type of tax/charge	<b>Electricity tax</b>
Country/region	United Kingdom
Transport mode	Rail
Transport means	Trains. There are no exemptions in the railway sector
Description of the scheme	
Responsible authority	National government
Charge base(s)	Electricity use
Charge structure and level	No excise duties.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>European Commission (2016), <i>Excise duty tables</i> .  <a href="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">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</a> </li> </ul>

Infrastructure access charges	
Type of tax/charge	<b>Infrastructure access charges</b>
Country/region	United Kingdom
Transport mode	Rail
Transport means	Trains. There are no exemptions in the railway sector
Description of the scheme	<p>Variable charge (axesloads, speed, unsprung mass, yaw-stiffness) plus mark up for electrified lines plus charge for stations.</p> <p>The access charges are set so as to be consistent with a position in which, under normal business conditions and over a reasonable time period, Network Rail's income from charges, commercial activities and public funds is balanced with infrastructure expenditure; the basic cost of providing the main rail network is met by fixed charges and variable charges to franchised passenger railway undertakings (freight and other railway undertakings are generally reflective of marginal costs).</p>
Responsible authority	The GB Office of Rail Regulation
Charge base(s)	Vehicle mile, gross tonne-mile, line category, train type, axes loads, speed.
Charge structure and level	<p>The elements composing the Network Rail charging scheme are described below:</p> <p>1. The Variable Usage Charge is based on the propensity of each vehicle to cause damage to the network. It is function of the following characteristics:</p>

	<ul style="list-style-type: none"><li>• Axle loads</li><li>• speed</li><li>• unsprung mass</li><li>• yaw-stiffness.</li></ul> <p>2. The Electrification Asset Usage charge is calculated by Network Rail using a bottom-up estimate of the variability of electrification costs. The charge is applied as a mark-up to the variable usage charge.</p> <p>3. The Traction Electricity (RC4T). Charges is calculated through the formula:</p> <p>Cost= train miles × consumption rate (KWh/train mile) × Tariff (pence/KWh).</p> <p>For passenger train undertakings, tariffs are determined by the price of energy procured from the supplier and the relevant transmission and distribution charges. For freight railway undertakings the default tariffs are largely based on the procurement costs.</p> <p>4. The capacity charge recovers additional performance regime costs of additional traffic on the network.</p> <p>5. The fixed track charge is calculated by allocating costs to routes and sections of routes and then dividing these costs between franchised passenger railway undertakings using metrics that are most appropriate to the costs being allocated (for examples vehicle miles).The charge only applies to franchised passenger railway undertakings.</p> <p>6. Access charge supplements are linked to the costs incurred when disruptive engineering possessions are taken on the railway</p> <p>7. Long term charges for stations is payable at all regulated railway station in Britain in order to cover Network Rail’s maintenance and repair costs associated with these stations. The charge is paid by all the rail undertakings that use the station in proportion to the number of vehicles each train operator operates at that station</p> <p>8. Qualifying Expenditure (QX) for stations. This is fixed for five years and varies each year by a factor based on RPI-x where x is an agreed efficiency at each station (1%).</p> <p>Average and maximum charges per train typology:</p> <table><tr><th></th><th>Intercity</th><th>Suburban</th><th>Freight</th></tr><tr><td>Average charge (€/train-km)</td><td>1.15</td><td>0.21 (trains with 4 car train) 0.64 (trains with 12 car train) 0.11 (rural trains with two car train)</td><td>1.448</td></tr><tr><td>Maximum charge (€/train-km)</td><td>N/A</td><td>N/A</td><td>2.169</td></tr></table>		Intercity	Suburban	Freight	Average charge (€/train-km)	1.15	0.21 (trains with 4 car train) 0.64 (trains with 12 car train) 0.11 (rural trains with two car train)	1.448	Maximum charge (€/train-km)	N/A	N/A	2.169
	Intercity	Suburban	Freight										
Average charge (€/train-km)	1.15	0.21 (trains with 4 car train) 0.64 (trains with 12 car train) 0.11 (rural trains with two car train)	1.448										
Maximum charge (€/train-km)	N/A	N/A	2.169										
Auxiliary services													
Other issues	Future modifications relative to freight transport: Changes will be provided to the current charging scheme. In this respect an extensive consultation process is under way currently for the 2014 – 2019 charges. This involves the elaboration of studies for the evaluation of the impacts of the scheme but related feedbacks are not available for the moment.												
Data sources used	<ul style="list-style-type: none"><li>• CE Delft (2012), <i>An inventory of measures for internalising external costs in transport</i>.</li></ul>												

	<ul style="list-style-type: none"> <li><a href="http://www.eurotunnelgroup.com/uploadedFiles/assets-uk/The-Group/Profile/Our-Business/2017-Eurotunnel-Network-Statement.pdf">http://www.eurotunnelgroup.com/uploadedFiles/assets-uk/The-Group/Profile/Our-Business/2017-Eurotunnel-Network-Statement.pdf</a></li> </ul>
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### 30.3 Maritime Transport

Heavy fuel oil	
Type of tax/charge	Fuel Tax
Country/region	United Kingdom
Transport mode	Mostly maritime
Transport means	All transport means that use heavy fuel oil, mostly maritime
Description of the scheme	Excise duty on the use of heavy fuel oil
Responsible authority	UK Tax authority
Charge base(s)	Fuel use
Charge structure and level	Heavy fuel oil: €124.47 per 1000 kg, excluding VAT. VAT rate of 20,00% is for non domestic use. Domestic use for deliveries of less than 2 300 litres - VAT rate of 5%. International shipping is exempted from fuel taxes.
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li><a href="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">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</a></li> <li>CE Delft – An inventory of measures for internalising external costs in transport (2012).</li> </ul>

Sea port dues Liverpool	
Type of tax/charge	Port dues
Country/region	United Kingdom, Liverpool
Transport mode	Maritime transport
Transport means	<p>The sea port dues are levied on all maritime ships.</p> <p>The following cases are exempted from the harbour dues:</p> <ul style="list-style-type: none"> <li>Vessels finishing work prior to midnight on any day, but which remain in the Port awaiting the tide on the following day, are exempt from Berth charges in respect of that following day.</li> <li>Vessels arriving prior to midnight but which do not commence work until the following day are exempt from Berth Charges in respect of the day of arrival.</li> <li>Goods in Transit imported into the docks which, having been discharged in the docks are arranged to be reshipped therefrom as soon as practicable to another place, and are in fact subsequently reshipped to that place, are exempt from the payment of outward Goods charges, provided that the inward Goods charge has been paid in full.</li> <li>Goods brought into the docks but discharged or loaded elsewhere in the port goods brought into the Port are exempt from the payment of Goods charges, except that if discharged or loaded elsewhere in the Port at any place seaward of an imaginary straight line drawn across the River Mersey from Eastham Ferry to the north-westerly boundary of Garston north Dock, are liable to 50% of the Goods charge.</li> </ul>

	<ul style="list-style-type: none"><li>• Goods brought into the docks from any port or place within the limits of the River Mersey or any inland canal or navigable river communicating therewith, are not liable to goods charges, unless subsequently exported from the Port.</li><li>• Goods imported and landed or deposited at a berth for exportation from a berth are exempt (except where by Order of the Company it is otherwise provided) from payment of quay rent, provided that such goods are not an obstruction to or interfere with the working of a berth.</li></ul>																																																																
Description of the scheme	Sea port dues have to be paid by all maritime ships calling the Port of Liverpool.																																																																
Responsible authority	The Mersey Docks and Harbour Company Limited																																																																
Charge base(s)	Gross tonnage, type of vessel, origin/destination, passenger numbers, type of goods,																																																																
Charge structure and level	<p>The sea port dues consist of five elements:</p> <p>8. Vessel charge</p> <p>9. Goods charge</p> <p>10. Passenger charge</p> <p>11. Quay rent</p> <p>12. Environmental levy</p> <p><b>Ad 1) Vessel charges</b></p> <p>Charges on vessels are levied on the vessel’s gross tonnage (GT). These charges are subdivided into berth, conservancy, special berth, and locking-in and locking-out charges.</p> <p>The table below summarises the berth charges.</p> <table><tr><th>Berth charge</th><th colspan="3">Charge per GT</th><th colspan="3">Charge per GT</th></tr><tr><td>CLASS OF VOYAGE: For vessels entering the Port of Liverpool from or leaving the Port of Liverpool for:</td><td colspan="3">Vessels Discharging or Discharging/Loading</td><td colspan="3">Vessels Loading Only</td></tr><tr><td></td><td>Per Day</td><td>Min.</td><td>Max.</td><td>Per Day</td><td>Min.</td><td>Max.</td></tr><tr><td>Class 1: (excluding Grain &amp; AFS Vessels) any place in the European Union</td><td>£0,798</td><td>£1,596</td><td>£3,192</td><td>£0,599</td><td>£1,198</td><td>£2,396</td></tr><tr><td>Class 2: (excluding Grain &amp; AFS Vessels) all other places</td><td>£0,931</td><td>£1,862</td><td>£4,655</td><td>£0,729</td><td>£1,458</td><td>£3,645</td></tr><tr><td>All AFS Vessels</td><td>£0,756</td><td>£1,512</td><td>£3,024</td><td>£0,618</td><td>£1,236</td><td>£2,472</td></tr><tr><td>All Grain Vessels</td><td colspan="6">Berth Charges shall be quoted upon application.</td></tr></table> <p>In the table below the conservancy charge is summarised. These charges refer to vessels and cargo using the port.</p> <table><tr><th>Conservancy charge</th><th>Charge per GT</th><th>Charge per GT</th></tr><tr><td>For vessels entering the Port of Liverpool from or leaving the Port of Liverpool for:</td><td>Per Voyage</td><td>Per Voyage</td></tr><tr><td>Any place in the UK or Ireland (“Coastwise”)</td><td>£0,154</td><td>£0,154</td></tr><tr><td>All other places</td><td>£0,523</td><td>£0,523</td></tr><tr><td>Dredging Surcharge</td><td colspan="2">£0,047 per GT per Voyage</td></tr></table> <p>The following are special berth charges:</p> <ul style="list-style-type: none"><li>• Vessels arriving in ballast etc. to use the graving docks only at £0.530 per GT (plus Conservancy) - plus idle day charges if incurred.</li><li>• Vessels discharging and/or loading cargo in the River Mersey with the permission of the Company, at any place in the River Mersey, other than at any berth stage or jetty in the River</li></ul>	Berth charge	Charge per GT			Charge per GT			CLASS OF VOYAGE: For vessels entering the Port of Liverpool from or leaving the Port of Liverpool for:	Vessels Discharging or Discharging/Loading			Vessels Loading Only				Per Day	Min.	Max.	Per Day	Min.	Max.	Class 1: (excluding Grain & AFS Vessels) any place in the European Union	£0,798	£1,596	£3,192	£0,599	£1,198	£2,396	Class 2: (excluding Grain & AFS Vessels) all other places	£0,931	£1,862	£4,655	£0,729	£1,458	£3,645	All AFS Vessels	£0,756	£1,512	£3,024	£0,618	£1,236	£2,472	All Grain Vessels	Berth Charges shall be quoted upon application.						Conservancy charge	Charge per GT	Charge per GT	For vessels entering the Port of Liverpool from or leaving the Port of Liverpool for:	Per Voyage	Per Voyage	Any place in the UK or Ireland (“Coastwise”)	£0,154	£0,154	All other places	£0,523	£0,523	Dredging Surcharge	£0,047 per GT per Voyage	
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Mersey shall be charged the following: £0.599 per GT/day, subject to a minimum charge of £29.95 per day (plus Conservancy).

- Vessel in the docks or the River Mersey either for commercial purposes but not working cargo, or for mobilisation or de-mobilisation, or under arrest, receivership or detention shall pay the following rates: £0.599 per GT/day, subject to a minimum charge of £29.95 per day (plus Conservancy).
- Vessels which discharge or load cargoes of crude petroleum oils and refined petroleum products (but not gases) of any nature at Tranmere, shall be charged the conservancy charge according to the table above.
- Vessels which moor or discharge or load cargo at the Liverpool Landing Stage shall be charged £0.599 per GT/day, subject to a minimum charge of £29.95 per day (plus Conservancy).
- Vessels in the docks to work cargo but lying idle because of non-availability of dock labour or a discharging/loading berth, or adverse weather conditions preventing the vessel from sailing will be charged the following: For each day that the vessel lies idle, the vessel shall be charged £0.060 per GT/day (plus Conservancy). Minimum Berth Charge: £30.00 per day.
- Vessels in the docks (other than a graving dock) solely to shelter from adverse weather conditions, or laying-up (including laying-up before or after using a graving dock but excluding under arrest, receivership or detention) shall be charged the following: for each day that the vessel lies idle, the vessel shall be charged £0.060 per GT/day (plus Conservancy). Minimum Berth Charge: £30.00 per day, £150.00 per call.
- Registered Fishing Vessels will be charged £0.401 per GT per day or part thereof with a minimum of £0.802 per GT and a maximum payment of £2.005 per GT to cover Berth and Conservancy charges. Idle days charges up to 20 days maximum are also included in this charge. Registered fishing vessels of tonnage less than 50 GT shall be deemed to measure 50 GT and shall be charged on that basis. Cargo vessels are further differentiated according to the type of quay used: private or other.

The following are locking-in and locking-out charges for pleasure craft, and other vessels of less than 82m in length: £507 to lock-in and £507 to lock-out of the docks in circumstances where such pleasure craft, and other vessels, do not use a lock in the company of one or more vessels of 82m or more in length.

#### **Ad 2) Goods charges**

Goods Charges are levied on the gross weight of the commodity and all packaging, per tonne or 1000 kg or part thereof. The following goods will be charged:

- imported into the Port and brought into the docks, or landed at or deposited on or carried over the works or lands of the Port
- exported from the Port having at any time previously been brought into the docks, or landed at or deposited on or carried over such works or lands
- loaded onto vessels, or with that intention, are deposited on, or carried over the works or lands of the Port and which leave such works or lands,

The charges are listed below.

<b>Charges on Imported or Exported Goods</b>	<b>Goods Charge per 1000 Kilos</b>
Cereals – imports	£5,34
Cereals – exports	£2,40
Oilseeds and oleaginous fruit etc.	£5,34
Residues and waste from the food industries etc.	£5,29
Metallic ore, slag and ash	£5,29
Mineral fuels, mineral oils etc.	£5,03
Animal and vegetable fats and oils in bulk	£5,03
Liquid chemicals in bulk	£6,09
Metals (excluding iron and steel)	£14,52
Maximum charge - all other commodities	£14,52
Minimum charge - all other commodities	£6,08

	<p>The owners of goods passing over the Company's lines of railway are subject to a further charge of £0.235 per tonne of such goods. A minimum charge of £25.31 per B/Ldg is made for all Goods Charges.</p> <p>The following goods have a discount:</p> <ul style="list-style-type: none"> <li>• Goods imported into or exported from the Port which are discharged or loaded at any place in the Port, other than the docks, seaward of an imaginary straight line drawn across the River Mersey from Eastham Ferry to the north-westerly boundary of Garston North Dock, are liable to 50% of the Goods charge.</li> </ul> <p><b><u>Ad.3 Passenger charges</u></b></p> <p>For each passenger embarking for or disembarking from:</p> <table border="1" data-bbox="387 656 1439 772"> <thead> <tr> <th>Country</th><th>Passenger charge</th></tr> </thead> <tbody> <tr> <td>E.U. countries</td><td>£5.03 per passenger</td></tr> <tr> <td>All other countries</td><td>£9.02 per passenger</td></tr> </tbody> </table> <p><b><u>Ad.4 Quay rent</u></b></p> <p>Any goods landed or deposited on any quay or pier or in any transit shed are liable to Quay Rent at the rate of £8.77 per square metre per day.</p> <p><b><u>Ad.5 Environmental Levy</u></b></p> <p>The owner and the master of a vessel which comes into or goes out of the Port are jointly and severally liable for the Environmental Levy thereon as set out below:</p> <p>Levy per voyage</p> <p>(a) Vessels carrying hydrocarbons (as cargo) £0.01000 per tonne of cargo</p> <p>(b) All other vessels £0.00100 per GT of the vessel</p>	Country	Passenger charge	E.U. countries	£5.03 per passenger	All other countries	£9.02 per passenger																						
Country	Passenger charge																												
E.U. countries	£5.03 per passenger																												
All other countries	£9.02 per passenger																												
Auxiliary services	<p>The following charges are related to services that are not directly related to transport operations or the efficient use of transport infrastructure:</p> <ul style="list-style-type: none"> <li>• docking or undocking or shifting charges;</li> <li>• berthing or unberthing at Tranmere Oil Stages charges;</li> <li>• charges for other services;</li> <li>• charges for hire of Fenders at Berth in Liverpool.</li> </ul> <p>The following charges per vessel for docking or undocking or shifting are summarised below:</p> <table border="1" data-bbox="387 1512 1439 2054"> <thead> <tr> <th>Vessel GT</th><th>Standard Day Rate</th></tr> </thead> <tbody> <tr> <td>Up to 800</td><td>£90</td></tr> <tr> <td>801 to 1200</td><td>£127</td></tr> <tr> <td>1201 to 1600</td><td>£180</td></tr> <tr> <td>1601 to 2000</td><td>£236</td></tr> <tr> <td>2001 to 2500</td><td>£291</td></tr> <tr> <td>2501 to 5500</td><td>£546</td></tr> <tr> <td>5501 to 8500</td><td>£658</td></tr> <tr> <td>8501 to 12000</td><td>£777</td></tr> <tr> <td>12001 to 15500</td><td>£1017</td></tr> <tr> <td>15501 to 19000</td><td>£1139</td></tr> <tr> <td>19001 to 26000</td><td>£1254</td></tr> <tr> <td>26001 to 33000</td><td>£1500</td></tr> <tr> <td>33001 to 40000</td><td>£1801</td></tr> </tbody> </table>	Vessel GT	Standard Day Rate	Up to 800	£90	801 to 1200	£127	1201 to 1600	£180	1601 to 2000	£236	2001 to 2500	£291	2501 to 5500	£546	5501 to 8500	£658	8501 to 12000	£777	12001 to 15500	£1017	15501 to 19000	£1139	19001 to 26000	£1254	26001 to 33000	£1500	33001 to 40000	£1801
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	40001 and over	£1977
The following charges for vessels berthing or unberthing at Tranmere oil stages:		
	Vessel GT	Standard Day Rate
	0 to 2500	Same as table above
	2501 to 8501	£1099
	8501 to 40000	£1801
	40001 and over	£1977
	Men on jetty, per man	£68
The following are other charges:		
	Charges for Other Services	Standard Day Rate
	Attendant craft & crew provided in the docks at the request of the Hirer (but not otherwise), per hour	£204
	Attendant craft & crew provided in the River at the request of the Hirer (but not otherwise), per hour	£339
	Fendermen, per man	£68
	In addition to charge for movement as above men on quay, per man.	£68
	For warping along quay less than a vessel's length, securing extra moorings etc., per man	£68
The following are charges of Fenders at Berths:		
	Charges for Hire of Fenders at Berths in Liverpool or Birkenhead (subject to availability)	Standard Day Rate
	Sausage-type fender (per fender per day)	£53
	Yokohama-type fender (per fender per day)	£74
	Fender deployment/positioning charge (per occasion), subject to availability	£261
Other issues		
Data sources used	<ul style="list-style-type: none"> <li>CE Delft – An inventory of measures for internalising external costs in transport (2012).</li> <li>Peel Ports Group, Port of Liverpool &amp; Port of Manchester Port Charges (2016): <a href="https://www.peelports.com/media/1497/mtc1-port-of-manchester-port-charges-effective-from-april-2016.pdf">https://www.peelports.com/media/1497/mtc1-port-of-manchester-port-charges-effective-from-april-2016.pdf</a></li> </ul>	

Waste reception levy	
Type of tax/charge	Waste charge
Country/region	United Kingdom, Liverpool
Transport mode	Maritime
Transport means	The waste reception levy is levied on all maritime ships.
Description of the scheme	Waste reception levies have to be paid by all maritime ships calling the Port of Liverpool
Responsible authority	Port of Liverpool

Charge base(s)	Vessel gross tonnage						
Charge structure and level	<p>The waste reception levy is differentiated as follows:</p> <table> <tr> <th>Vessel GT</th><th>Charge per voyage</th></tr> <tr> <td>(a) 0 to 3000</td><td>£25,45</td></tr> <tr> <td>(b) 3001 and over</td><td>£72,45</td></tr> </table>	Vessel GT	Charge per voyage	(a) 0 to 3000	£25,45	(b) 3001 and over	£72,45
Vessel GT	Charge per voyage						
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(b) 3001 and over	£72,45						
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Other issues							
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Pilotage charge																											
Type of tax/charge	Piloting charge																										
Country/region	United Kingdom, Liverpool																										
Transport mode	Maritime																										
Transport means	The pilotage charge is levied on all maritime ships making use of a pilot to or from the Bar Lanby Buoy.																										
Description of the scheme	<p>Charge levied for piloting a vessel to or from the Bar Lanby Buoy, from or to:</p> <ul style="list-style-type: none"> <li>the entrance of the Manchester Ship Canal or the Queen Elizabeth II Dock, or</li> <li>any berth or point in the Liverpool, Birkenhead or Garston Docks, or</li> <li>any berth or point in the River Mersey,</li> </ul>																										
Responsible authority	Port of Liverpool																										
Charge base(s)	Vessel gross tonnage																										
Charge structure and level	<p>The following charges per vessel gross tonnage are described below:</p> <table> <tr> <th>Vessel GT</th><th>Charge per trip</th></tr> <tr> <td>Up to 800</td><td>£539</td></tr> <tr> <td>801 to 1600</td><td>£743</td></tr> <tr> <td>1601 to 3500</td><td>£1010</td></tr> <tr> <td>3501 to 7500</td><td>£1280</td></tr> <tr> <td>7501 to 12000</td><td>£1677</td></tr> <tr> <td>12001 to 15000</td><td>£1937</td></tr> <tr> <td>15001 to 20000</td><td>£2205</td></tr> <tr> <td>20001 to 30000</td><td>£2338</td></tr> <tr> <td>30001 to 40000</td><td>£2499</td></tr> <tr> <td>40001 to 50000</td><td>£2688</td></tr> <tr> <td>50001 to 60000</td><td>£2876</td></tr> <tr> <td>60001 and over</td><td>£3067</td></tr> </table>	Vessel GT	Charge per trip	Up to 800	£539	801 to 1600	£743	1601 to 3500	£1010	3501 to 7500	£1280	7501 to 12000	£1677	12001 to 15000	£1937	15001 to 20000	£2205	20001 to 30000	£2338	30001 to 40000	£2499	40001 to 50000	£2688	50001 to 60000	£2876	60001 and over	£3067
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	<p>The following further charges will be levied:</p> <ul style="list-style-type: none"> <li>For each period of 60 minutes (or part thereof) that a vessel is at anchor for weather or awaiting tide (other than the first such period) with a Pilot on board, an anchorage charge of £39 shall be payable.</li> <li>For each period of 60 minutes (or part thereof) that a Pilot is booked to stand-by on board a vessel due to stress of weather at any berth or anchorage within the Port, a charge of £146 shall be payable.</li> <li>For each period of 60 minutes (or part thereof) that a vessel is at anchor for a vessel's business with a Pilot on board, an anchorage charge of £146 shall be payable.</li> <li>For each occasion on which a vessel is required to move along the quayside and requires the service of a Pilot the fee shall be £274.</li> </ul>
Auxiliary services	
Other issues	
Data sources used	<ul style="list-style-type: none"> <li>Peel Ports Group, Port of Liverpool &amp; Port of Manchester Port Charges (2016): <a href="https://www.peelports.com/media/1497/mtc1-port-of-manchester-port-charges-effective-from-april-2016.pdf">https://www.peelports.com/media/1497/mtc1-port-of-manchester-port-charges-effective-from-april-2016.pdf</a></li> </ul>

Pilotage charge																	
Type of tax/charge	Piloting charge																
Country/region	United Kingdom, Hull																
Transport mode	Maritime																
Transport means	The pilotage charge is levied on all maritime ships for piloting a vessel																
Description of the scheme	The pilotage charge is levied for every ship which is piloted to or from sea by a Pilot.																
Responsible authority	Port of Hull																
Charge base(s)	Vessel gross tonnage, trip type, cargo or ballast																
Charge structure and level	<p>Pilotage charges are grouped according to the following types of trips:</p> <ol style="list-style-type: none"> <li>Lower Humber</li> <li>Between Hull and Goole</li> <li>Between Hull and River Trent Wharves</li> <li>Ship at sea</li> </ol> <p>1. The following charges per vessel for pilot services in the lower Humber are described below.</p> <table> <tr> <th>Type of trip</th><th>≤500 gross ton, unless otherwise stated</th><th>&gt;500 gross ton</th></tr> <tr> <td><b>For the pilotage of a ship from the seaward limits of the Pilotage area to:</b></td><td></td><td></td></tr> <tr> <td>Any place at Killingholme, Salt End, Hull or Hull Roads or the South Channel opposite Hull.</td><td>£188.57</td><td>£188.57 + £30.93 (for every 500 GT in excess)</td></tr> <tr> <td>Any place at New Holland, Barrow, or Hessle Haven.</td><td>£227.86</td><td>£227.86 + £30.91 (for every 500 GT in excess)</td></tr> <tr> <td>Any place at Immingham or vice versa.</td><td>£159.96</td><td>£159.96 + £30.93 (for every 500 GT in excess)</td></tr> </table>		Type of trip	≤500 gross ton, unless otherwise stated	>500 gross ton	<b>For the pilotage of a ship from the seaward limits of the Pilotage area to:</b>			Any place at Killingholme, Salt End, Hull or Hull Roads or the South Channel opposite Hull.	£188.57	£188.57 + £30.93 (for every 500 GT in excess)	Any place at New Holland, Barrow, or Hessle Haven.	£227.86	£227.86 + £30.91 (for every 500 GT in excess)	Any place at Immingham or vice versa.	£159.96	£159.96 + £30.93 (for every 500 GT in excess)
Type of trip	≤500 gross ton, unless otherwise stated	>500 gross ton															
<b>For the pilotage of a ship from the seaward limits of the Pilotage area to:</b>																	
Any place at Killingholme, Salt End, Hull or Hull Roads or the South Channel opposite Hull.	£188.57	£188.57 + £30.93 (for every 500 GT in excess)															
Any place at New Holland, Barrow, or Hessle Haven.	£227.86	£227.86 + £30.91 (for every 500 GT in excess)															
Any place at Immingham or vice versa.	£159.96	£159.96 + £30.93 (for every 500 GT in excess)															

Any place at Grimsby or vice versa.	£142.40	£142.40 + £30.94 (for every 500 GT in excess)
The Tetney Mono-Mooring Buoy or vice versa laid in the River Humber off Tetney Haven	£74.56	£74.56 + £14.53 (for every 500 GT in excess)
For pilotage services rendered to a ship in that part of the Humber Pilotage Area in which pilotage is not compulsory.	£74.56	£74.56 + £14.53 (for every 500 GT in excess)
<b>For the pilotage of a ship moving from:</b>		
Any place at Hull, New Holland, Salt End, Hull Roads or the South Channel opposite Hull, or Barrow or Hessle Haven to any place at Hull, New Holland, Salt End, Hull Roads or the South Channel opposite Hull, or Barrow, Hessle Haven.	Minimum charge £137.57	£69.91 + £23.08 (for every 500 GT in excess)
Any place at Killingholme or Immingham to any other place at Killingholme or Immingham, or any place at Grimsby to any other place at Grimsby.	£69.91	£69.91 + £23.08 (for every 500 GT in excess); maximum charge £208.42.
<b>For the pilotage of a ship between:</b>		
Any place at Hull, New Holland, Salt End, Hull Roads or the South Channel opposite Hull or Barrow, or Hessle Haven and any place at Killingholme or Immingham.	£147.91	£147.91 + £30.92 (for every 500 GT in excess)
Any place at Killingholme or Immingham and any place at Grimsby.	£101.97	£101.97 + £30.94 (for every 500 GT in excess)
Any place at Hull, New Holland, Salt End, Hull Roads or the South Channel opposite Hull or Barrow, or Hessle Haven and any place at Grimsby.	£167.13	£167.13 + £30.92 (for every 500 GT in excess)
<b>Other piloting charges:</b>		
For the attendance of a Pilot on board a vessel moored at the Tetney Mono-Mooring Buoy in the River Humber off Tetney Haven.	£226.22 for each period of 12 hours	
For the attendance of a Pilot on board a ship at anchor	£25.05 per hour	
<b>For the movement of a vessel from:</b>	<b>≤ 2000 gross ton</b>	<b>&gt;2000 gross ton</b>
Any place at the Immingham Bulk Terminal to any other place at the Immingham Bulk Terminal, providing that the vessel does not navigate outside the recognised dredged basin at the Terminal during the course of the movement.	£140.32	£140.32 + £23.08 (for every 500 GT in excess); maximum charge £615.06 with the addition of 25 per cent for ships drawing 36 feet or over or of 40,000 tons deadweight or over.
2. Between Hull and Goole:		
<b>Type of trip</b>	<b>≤300 gross ton</b>	<b>&gt;300 gross ton</b>
<b>For the pilotage of a ship from:</b>		
Hull to Goole or vice versa, or from any place to any other place both		

	within those limits or from the South Channel, opposite Hull, to Goole or vice versa or from any other place to any other place both within those limits		
	In cargo	£267.39	£267.39 + £7.41 (for every 100 GT in excess)
	In ballast	£190.23	£190.23 + £5.06 (for every 100 GT in excess)
	New Holland, Barrow or Hessle Haven to Goole..		
	In cargo	£221.71	£221.71 + £7.40 (for every 100 GT in excess)
	In ballast	£150.60	£150.60 + £5.05 (for every 100 GT in excess)
	3. Between Hull and River Trent Wharves:		
	<b>Type of trip</b>	<b>≤300 gross ton</b>	<b>&gt;300 gross ton</b>
	<b>For the pilotage of a ship from:</b>		
	<b>Hull to Gunness</b> , vice versa or from any place to any other place both within those limits or from the South Channel opposite Hull to Gunness or vice versa, or from any place to any other place both within those limits; Gunness and Gainsborough		
	In cargo	£267.39	£267.39 + £7.41 (for every 100 GT in excess)
	In ballast	£190.23	£190.23 + £5.06 (for every 100 GT in excess)
	New Holland, Barrow or Hessle Haven to Gunness		
	In cargo	£221.71	£221.71 + £7.40 (for every 100 GT in excess)
	In ballast	£150.60	£150.60 + £5.05 (for every 100 GT in excess)
	4. Ship at sea		
	<p>Pilot services for ships at sea are charged the following boarding and landing charges for the use of a pilot launch (boat to reach ship at sea):</p> <ul style="list-style-type: none"> <li>For the Boarding and Landing of Pilots in respect of every ship piloted to or from sea by a Pilot. For ships with a gross tonnage of 500 gross tonnages or less the fee is £104.47, while the charge will increase by £12.99 on top of the £104.47 for every 500 tons in excess.</li> <li>For any vessel, whether in cargo or ballast, going alongside Riverside Quay, Hull, for the sole purpose of embarking or disembarking authorised pilots for the Humber Pilotage Area a fixed fee of £78.76 will apply.</li> </ul>		
Auxiliary services			
Other issues			
Data sources used	<ul style="list-style-type: none"> <li>APB, Principal Rates and Charges and Standard Terms &amp; Conditions of Trade, (2017): <a href="http://www.humber.com/Pilotage_and_Charges/Pilotage_Charges/">http://www.humber.com/Pilotage_and_Charges/Pilotage_Charges/</a></li> </ul>		

Commercial Port Tariffs Hull																							
Type of tax/charge	Port dues																						
Country/region	United Kingdom, Hull																						
Transport mode	Maritime transport																						
Transport means	<p>The sea port dues are levied on all maritime ships.</p> <p>The following cases are exempted from the harbour dues:</p> <ul style="list-style-type: none"> <li>• River craft (only navigating the river Humber) entering a dock and loading or discharging cargo will be exempt from dues and rent provided they leave the dock on or before the third day after entry.</li> <li>• Fishing vessels which cannot be propelled by steam or other mechanical power;</li> <li>• River craft used only for the purpose of conveying goods between places within Kingston Upon Hull or within Grimsby, respectively, or used only for the purpose of ballasting vessels;</li> <li>• River craft having undecked holds and not fitted with hatches or otherwise equipped so as to be suitable for navigating the river northward of Keadby;</li> <li>• Fishing vessels or river craft registered under the provisions of the Humber Conservancy Act 1907;</li> <li>• Vessels entering the river only - <ul style="list-style-type: none"> <li>○ For orders;</li> <li>○ For the purpose of filling bunkers or taking in provisions or water, or</li> <li>○ On account of stress of weather and not breaking bulk or taking cargo or landing or embarking passengers</li> </ul> </li> <li>• Vessels weighing less than 5 net tonnes.</li> </ul>																						
Description of the scheme	Sea port dues have to be paid by all maritime ships calling the Port of Hull																						
Responsible authority	ABP Humber Estuary Services																						
Charge base(s)	Class of vessel, net tonnage, duration of docking, type of goods, metric tonne, number of passengers, type of origin/destination.																						
Charge structure and level	<p>The sea port dues consist of four elements:</p> <ol style="list-style-type: none"> <li>1. Ship dues and dock rent</li> <li>2. Conservancy charges</li> <li>3. Goods dues</li> <li>4. Passenger dues</li> </ol> <p><b><u>Ad 1) Ship dues and dock rent</u></b></p> <p>Ships entering and leaving the docks, quays or jetties will be charged the inward or outward dues whichever may be higher based on the following scheduled tariff, except where a ship arrives or departs in ballast the dues will be assessed on the cargo carrying voyage.</p> <p>The table below summarises the ship dues and dock rents per vessel class.</p> <table border="1"> <thead> <tr> <th>Vessel Class</th><th>Dues per NT £</th><th>Number of days free of rent</th><th>Dock Rent after free period per NT per week £</th></tr> </thead> <tbody> <tr> <td><b>Class 1:</b> For every vessel trading coastwise in Great Britain, Northern Ireland, Channel Islands and Isle of Man</td><td>1,65</td><td>3</td><td>1,40</td></tr> <tr> <td><b>Class 2:</b> For every vessel trading to/from EU States, plus Norway and Iceland</td><td>7,75</td><td>3</td><td>1,40</td></tr> <tr> <td><b>Class 2A:</b> For every vessel trading to/from EU States, plus Norway and Iceland for Green Port Hull, Alexandra Dock</td><td>3,65</td><td>3</td><td>1,40</td></tr> <tr> <td><b>Class 3:</b> For every vessel trading to/from the rest of the world</td><td>11,56</td><td>3</td><td>1,40</td></tr> </tbody> </table>			Vessel Class	Dues per NT £	Number of days free of rent	Dock Rent after free period per NT per week £	<b>Class 1:</b> For every vessel trading coastwise in Great Britain, Northern Ireland, Channel Islands and Isle of Man	1,65	3	1,40	<b>Class 2:</b> For every vessel trading to/from EU States, plus Norway and Iceland	7,75	3	1,40	<b>Class 2A:</b> For every vessel trading to/from EU States, plus Norway and Iceland for Green Port Hull, Alexandra Dock	3,65	3	1,40	<b>Class 3:</b> For every vessel trading to/from the rest of the world	11,56	3	1,40
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<p><b>Laying up Class 4:</b> For every vessel entering the Ports for any reason other than loading/discharging cargo</p> <p><b>River craft Class 5:</b> (a) for river craft in accordance (b) for river craft using the Salt End Jetties £1,11 per tonne of cargo loaded and/or discharged with a minimum as for 100 tonnes</p> <p><b>Harbour Tugs Class 6:</b> For each entry into an enclosed dock</p>	3,98	N/A	1,40
	1	3	0,79
	1,35	3	1,37

Vessels entering the Port of Hull, with ships dues payable at Class 1, 2, 3 or 4 (see table above), shall be subject to a minimum ships dues charge of £1,851.

For each docking/undocking an additional charge equivalent to 25 percent of the published dues will be payable, subject to a maximum of £1,121.00 in the case only of vessels moving solely for dry docking.<sup>9</sup>

Harbour Tugs in Class 6 (see table below) will be charged with a minimum as for 20 tonnes and a maximum as for 40 tonnes.  
Harbour Tugs are defined as tugs normally based in the River Humber and performing towage services within the Humber Ports.

**Ad 2) Conservancy charges**

Conservancy charges are used for the maintenance of the River Humber with respect to environmental concerns and navigation of the river. For ships at sea entering the river the rates below are summarised:

For every vessel passing to:	Per net tonne per voyage
GRIMSBY	£0,0723
IMMINGHAM	£0,1143
KILLINGHOLME	£0,1441
KINGSTON UPON HULL or NEW HOLLAND	£0,1858
ABOVE KINGSTON UPON HULL	£0,2460

For ships, such as tugs or ferries which do not leave the River Humber the following annual conservancy registration dues are levied per annum:

CONSERVANCY REGISTRATION DUES (Annual Charge)	NT Group (NT)	Per vessel per annum
For every FISHING VESSEL registered to pass to GRIMSBY	5-50	£13,71
	51-100	£27,52
	101-150	£41,22
	151-500	£73,63
	501 & Over	£128,44
For every FISHING VESSEL registered to pass to KINGSTON UPON HULL	5-100	£41,14
	101-500	£147,10
	501 & Over	£255,84
For every TUG, FERRYBOAT or other RIVER CRAFT capable of being propelled by steam or other mechanical power		£78,47
For every KEEL, LIGHTER, BARGE or other RIVER CRAFT not capable of being propelled by steam or other mechanical power		£39,24

In circumstances where a vessel enters the Humber to load and/or discharge and in the event it fails to do so prior to departure will be charged addition surcharges at the below rate on the NT of the vessel:

<sup>9</sup> Ships dues cover one entering or commencing to use ABP docks, quays or jetties followed by one departure therefrom, including one docking and undocking, or one mooring or unmooring at a quay or jetty outside the enclosed docks. Any subsequent docking or undocking will be subject to the charge except when the second docking and undocking is upon orders given by the Dock Master.

<b>The following additional surcharges are payable:</b>	<b>Per net tonne per voyage</b>
Vessels exceeding 12,000 NT	£0,0606
Vessels entering the River Trent	£0,1711
<b>All tonnage loaded and/or discharged</b>	<b>Per cargo tonne*</b>
Vessels exceeding 35 ft. draught and using the Sunk Dredged Channel	£0,0803

**Ad 3) Goods dues**

In the table below the dues listed will apply to Goods shipped or unshipped at the Ports of Hull. Goods dues will be levied upon the gross weight or volume of the goods and any packing and packaging in which such goods is contained.

<b>Commodity</b>	<b>£ Charge per metric tonne unless otherwise stated</b>
ALUMINIUM	5,93
AMMUNITION	37,32
BRICKS	4,15
BUNKER FUEL	2,95
CARDBOARD	5,93
CEMENT	5,66
CHEMICALS (Not otherwise rated)	8,87
CHIPBOARD	5,93
COAL or COKE	2,22
COCOA BEANS	6,9
COFFEE BEANS	6,9
CONCRETE	4,14
COPPER	7,84
COPRA	7,84
FERRO ALLOYS	5,93
FERTILISERS	4,9
FISH (FRESH/FROZEN)	26,81
FISH MEAL	4,14
FISH OILS	11,7
FOODSTUFFS (Not otherwise rated)	9,02
CANNED GOODS	11,7
WINES & SPIRITS	11,7
MEAT	9,79
FRUIT & FRUIT JUICES	9,79
GLASS	9,79
GRAIN	3,7
GRANITE	5,11
HARDBOARD	5,93
HARDWOODS (per cbm)	3,88
IRON & STEEL SCRAP	4,9
GOODS (Not otherwise rated)	11,7
METALS (Not otherwise rated)	7,84
MOLASSES	5,39
MOTOR VEHICLES	
CARAVANS (each)	18,45
LORRIES (each)	25,58
MOTOR CARS (each)	18,45
TRACTORS (each)	21,05

	OILNUTS	5,93
	OILSEEDS	7,84
	ORES (Not otherwise rated)	7,84
	PAINT	5,93
	PAPER & PULP	5,93
	PLYWOOD	5,93
	PROJECT CARGO (charge will be based on cbm or tonnage, whichever is greater)	12,83
	Per m3	7,32
	SLAG & STONE	2,21
	SOFTWOODS (cbm)	2,45
	STEEL BARS, etc.	2,04
	COIL, INGOTS, etc.	2,04
	PIPES & TUBES	2,79
	ANY OTHER CATEGORY	4,79
	SUGAR	5,93
	TEXTILES	7,84
	VEGETABLES	5,93
	VEGETABLE OILS	11,7
	WHITING	3,14
	WIND TURBINE COMPONENTS	
	OFFSHORE	12,83
	ONSHORE	6,10
	WOODPULP	3,02
	WOOL	5,93
	ZINC	5,93
	<b>Ad 4) Passenger dues</b> The passenger dues are summarised in the table below.	
	Type of origin/destination	£ per passenger
	To or from any port or place in the United Kingdom, the Channel Islands or the Isle of Man	8,41
	To or from any other port or place	9,90
Auxiliary services	The following charges are related to services that are not directly related to transport operations or the efficient use of transport infrastructure: security charges.  All vessels will be charged £46.17 when berthed at Hull common user quays to cover security costs incurred.	
Other issues		
Data sources used	• APB, Principal Rates and Charges and Standard Terms & Conditions of Trade, (2017): <a href="http://www.humber.com/Pilotage_and_Charges/ABP_Commercial_Port_Tariffs/">http://www.humber.com/Pilotage_and_Charges/ABP_Commercial_Port_Tariffs/</a>	

Mandatory waste charge	
Type of tax/charge	Waste charge
Country/region	United Kingdom, Hull
Transport mode	Maritime
Transport means	The waste reception levy is levied on all maritime ships.

Description of the scheme	Waste reception levies have to be paid by all maritime ships calling the Port of Hull									
Responsible authority	Port of Hull									
Charge base(s)	Type of visit to port									
Charge structure and level	<p>A mandatory charge per vessel will be invoiced in respect of the provision of ship waste reception facilities at all nonterminal berths at the following rates:</p> <table><tr><td></td><td>£ Charge per vessel visit</td></tr><tr><td>Hull Port</td><td>56,55</td></tr><tr><td>Extra visit</td><td>37,52</td></tr><tr><td>Non-compliance</td><td>114,13</td></tr></table>			£ Charge per vessel visit	Hull Port	56,55	Extra visit	37,52	Non-compliance	114,13
	£ Charge per vessel visit									
Hull Port	56,55									
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Other issues										
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