



2017/0115(CNS)

17.1.2018

DRAFT OPINION

of the Committee on Economic and Monetary Affairs

for the Committee on Transport and Tourism

on the proposal for a Council directive amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, as regards certain provisions on vehicle taxation
(COM(2017)0276 – C8-0196/2017 – 2017/0115(CNS))

Rapporteur: Markus Ferber

PA_Legam

SHORT JUSTIFICATION

I – Context of the proposal

On 31 May 2017, the Commission announced *Europe on the Move*, a long-term strategy to modernise European transport networks. The strategy proposes a series of initiatives to help the transition towards clean energy, fairer road pricing, reduced congestion and to embrace new developments in digitalisation. An efficient and reliable transport system is essential for the smooth functioning of the internal market and is a key sector for the economy.

The proposed Council Directive aims to provide Member States with the scope to reduce the minimum rates of heavy vehicle goods (HGVs) taxation with the objective of phasing out annual vehicle taxes.

By nature, annual vehicle taxes are payments linked to the fact that the vehicle is registered on behalf of the taxpayer during a given period of time and, as such do not reflect any particular use of infrastructure.

The proposed Directive therefore provides for the gradual replacement of heavy vehicle goods taxation by tolls and user charges. This proposal is indeed presented together with another proposal that promotes the application of tolls, i.e. a form of road charging that is related to the distance travelled. The elimination of annual vehicle taxes should facilitate the transition to distance-based road charging, which will be more effective at incentivising reductions in congestion and emissions.

Gradual reduction of vehicle taxation will be done by amending the minimum rates set out in Directive 1999/62/EC in five steps taken over five consecutive years. The gradual reduction of minimum rates aims to minimise the risk of distortions of competition between transport operators based in different Member States.

According to the Commission's impact assessment, the possibility to reduce vehicle tax could decrease the burden on hauliers by €2 billion per year, whilst the uptake of distance-based road charging could see additional toll revenues of €10 billion per year.

II – Rapporteur's positions

The Rapporteur supports the objectives of the proposed Council Directive to phase out annual vehicle charges and facilitate the transition towards distance-based road charging which would support aims to reduce congestion and air pollution. The proposed changes will ensure that road charging schemes are more in line with the polluter and user-pays principles. The rapporteur welcomes that the Commission proposes to avoid double taxation by replacing taxation by a distance charging system towards 2024.

However, the Rapporteur expresses concern with the phasing out of minimum rates over a five year period. Under the current proposals, the minimum rates will be phased out by 20% of their existing level over five steps annually until the minimum rates reaches zero. As a result, any Member State that chooses to phase out the minimum rates as quickly as the proposed Council Directive allows will have to institute new rates every year for a five year period, which will involve significant administrative costs for national authorities and increase the burden on the transport sector.

Because of this, the Rapporteur proposes to amend the proposed Council Directive to provide greater flexibility in phasing out the minimum rates, which would allow Member States to instate greater reductions in the minimum rates over fewer steps.

Given that the proposed Directive falls exclusively under the competence (taxation) of the Economic and Monetary Affairs Committee (ECON), the Rapporteur calls on the Committee on Transport and Tourism to take the ECON amendments on board, without modifying them.

AMENDMENTS

The Committee on Economic and Monetary Affairs calls on the Committee on Transport and Tourism, as the committee responsible, to take into account the following amendments:

Amendment 1

Proposal for a directive

ANNEX – paragraph 1 – point a

Directive 1999/62/EC

Annex I – Table A – title

Text proposed by the Commission

Amendment

TABLE A: MINIMUM RATES of TAX
TO BE APPLIED TO HEAVY GOODS
VEHICLES UNTIL 31 DECEMBER [...]”
*[insert year of entry into force of this
Directive]*

TABLE A: MINIMUM RATES of TAX
TO BE APPLIED TO HEAVY GOODS
VEHICLES UNTIL 31 DECEMBER **2018**

Or. en

Amendment 2

Proposal for a directive

ANNEX – paragraph 1 – point b

Directive 1999/62/EC

Annex I – Table B

Text proposed by the Commission

Amendment

[...]

deleted

Or. en

Amendment 3

Proposal for a directive

ANNEX – paragraph 1 – point b

Directive 1999/62/EC

Annex I – Table C

Text proposed by the Commission

Amendment

[...]

deleted

Or. en

Amendment 4

Proposal for a directive

ANNEX – paragraph 1 – point b

Directive 1999/62/EC

Annex I – Table D

Text proposed by the Commission

Amendment

[...]

deleted

Or. en

Amendment 5

Proposal for a directive

ANNEX – paragraph 1 – point b

Directive 1999/62/EC

Annex I – Table E

Text proposed by the Commission

Amendment

[...]

deleted

Or. en

Amendment 6

Proposal for a directive

ANNEX – paragraph 1 – point b

Directive 1999/62/EC

Annex I – Table F – title

Text proposed by the Commission

Table F: MINIMUM RATES OF TAX TO
BE APPLIED TO HEAVY GOODS
VEHICLES FROM 1 JANUARY [...]
*[insert the fifth year following the entry
into force of this directive]*

Amendment

Table F: MINIMUM RATES OF TAX TO
BE APPLIED TO HEAVY GOODS
VEHICLES FROM 1 JANUARY **2024**

Or. en