→ A MECHANISM IN KEEPING WITH THE TIMES

With the exception of the removal of the French vehicle vignette tax in 2000 and the shelving of the écotaxe in 2014, there is an upward trend in Europe for users' contribution to funding road infrastructure. This trend is particularly clear in the road transport sector, in which various instruments intend to internalise negative externalities more effectively by acting on the price signal of traffic. Two instruments are commonly used for this purpose: the mileage charge for HGVs and the introduction of a road usage charge.

The latter type of contribution is often implemented through the display of a vignette (sticker) which gives the holder the right to use all or part of the road network. The road usage charge does not stop toll systems from being added, even though, in most cases, the vignette exempts the holder from paying tolls. For States, it quarantees that foreign drivers contribute to funding national road

→ AN INSTRUMENT IN LINE WITH CONTEXTS AND CHALLENGES

In Europe, several countries have opted to internalise the negative externalities related to road haulage through an infrastructure usage charge 220: the Eurovignette. To travel on motorways and expressways in the Netherlands, Luxembourg, Denmark and Sweden, vehicles weighing 12 tons or over must pay this charge. Coaches are not subject to this regulation. In May 2019, after twenty years of application, the Eurovignette's pricing structure has been modified to offer more differentiation and to take into account environmental aspects more effectively. Since this date, the cost of the vignette depends on several factors: the vehicle's emission class (EURO), the number of axles and the term of validity of the vignette (from a minimum of one day to a yearly basis).

Using a different model, Switzerland made the purchase of a motorway vignette mandatory in 1985 for cars, motorcycles, trailers and caravans using the Swiss road network²²¹. The vignette grants access to a toll-free road network with the only exceptions being the Grand Saint-Bernard Tunnel at the border with Italy and vehicle loading operations for rail transfer. Revenues from this tax are paid to the Caisse Routière and allocated to the construction, operation and maintenance of national roadways. In 2018, 9 million vignettes were sold, 3.2 million of which to foreign drivers. According to the Swiss Federal Council, gross revenues amounted to around 360 million Swiss Francs, 132 million of which come from foreign car users." 222

→ AN INACCURATE ROAD USAGE CHARGE

These taxes do not reflect the use of the infrastructure, however, as they are not correlated with the number of kilometres travelled. This is why Germany and Belgium replaced the Eurovignette with a mileage charge. Each HGV must now be fitted with a system used to pay the toll, via an on-board unit 223.

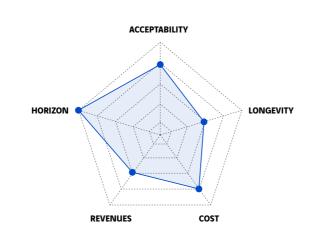
Unlike a mileage charge, for which the cost directly depends on the number of miles travelled according to a scale defined using several criteria (vehicle type, emissions, etc.), the price of the vignette is not dependent on road use. This means that the vignette is more of an access charge than a usage charge, as it grants the right to circulate over a given period and at a set price which is not correlated with the distance covered.

The flat-rate approach weakens the effect that action on pricing may have on the volume of traffic and externalities. The vignette could have a very high price for a tourist travelling in Switzerland for a day (40 Swiss Francs for one day) but is very attractive for a resident commuting between France and Switzerland every day (40 Swiss Francs for several hundred days).



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