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ANNEX 1

## **ANNEX**

**to 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**

{SWD(2017) 180 final}  
{SWD(2017) 181 final}

## ANNEX

to 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**

Annex I is amended as follows:

(a) The title is replaced by the following:

“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];

(b) the following tables are added:

**“TABLE B: MINIMUM RATES OF TAX TO BE APPLIED TO HEAVY GOODS VEHICLES FROM 1 JANUARY [...] INSERT THE YEAR FOLLOWING THE YEAR OF ENTRY INTO FORCE OF THIS DIRECTIVE]”**

Motor vehicles			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>1</sup>	Other driving axle(s) suspension systems
Two axles			
12	13	0	25
13	14	25	69
14	15	69	97
15	18	97	219
Three axles			

<sup>1</sup> Suspension recognised as equivalent in accordance with the definition in Annexe II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

15	17	25	43
17	19	43	89
19	21	89	115
21	23	115	178
23	25	178	276
25	26	178	276
Four axles			
23	25	115	117
25	27	117	182
27	29	182	290
29	31	290	430
31	32	290	430

VEHICLE COMBINATIONS (ARTICULATED VEHICLES AND ROAD TRAINS)			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>2</sup>	Other driving axle(s) suspension systems
2 + 1 axles			
12	14	0	0
14	16	0	0
16	18	0	0
18	20	0	26
20	22	26	60

<sup>2</sup> Suspension recognised as equivalent in accordance with the definition in Annex II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

22	23	60	78
23	25	78	140
25	28	140	246
2 + 2 axles			
23	25	24	56
25	26	56	92
26	28	92	135
28	29	135	163
29	31	163	268
31	33	268	372
33	36	372	565
36	38	372	565
2 + 3 axles			
36	38	296	412
38	40	412	560
3 + 2 axles			
36	38	262	363
38	40	363	502
40	44	502	743
3 + 3 axles			
36	38	149	180
38	40	180	269
40	44	269	428

**TABLE C: MINIMUM RATES OF TAX TO BE APPLIED TO HEAVY GOODS VEHICLES FROM 1 JANUARY [...] [INSERT THE SECOND YEAR FOLLOWING THE ENTRY INTO FORCE OF THIS DIRECTIVE]**

Motor vehicles			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>3</sup>	Other driving axle(s) suspension systems
Two axles			
12	13	0	19
13	14	19	52
14	15	52	73
15	18	73	164
Three axles			
15	17	19	32
17	19	32	67
19	21	67	86
21	23	86	133
23	25	133	207
25	26	133	207
Four axles			
23	25	86	88
25	27	88	137
27	29	137	217
29	31	217	322

<sup>3</sup> Suspension recognised as equivalent in accordance with the definition in Annexe II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

31	32	217	322
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VEHICLE COMBINATIONS (ARTICULATED VEHICLES AND ROAD TRAINS)			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>4</sup>	Other driving axle(s) suspension systems
2 + 1 axles			
12	14	0	0
14	16	0	0
16	18	0	0
18	20	0	19
20	22	19	45
22	23	45	58
23	25	58	105
25	28	105	184
2 + 2 axles			
23	25	18	42
25	26	42	69
26	28	69	101
28	29	101	122
29	31	122	201
31	33	201	279
33	36	279	424

<sup>4</sup> Suspension recognised as equivalent in accordance with the definition in Annex II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

36	38	279	424
2 + 3 axles			
36	38	222	309
38	40	309	420
3 + 2 axles			
36	38	196	272
38	40	272	377
40	44	377	557
3 + 3 axles			
36	38	112	135
38	40	135	202
40	44	202	321

**TABLE D: MINIMUM RATES OF TAX TO BE APPLIED TO HEAVY GOODS VEHICLES FROM 1 JANUARY [...] [INSERT THE THIRD YEAR FOLLOWING THE ENTRY INTO FORCE OF THIS DIRECTIVE]**

Motor vehicles			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>5</sup>	Other driving axle(s) suspension systems
Two axles			
12	13	0	12
13	14	12	34
14	15	34	48
15	18	48	110
Three axles			
15	17	12	22
17	19	22	44
19	21	44	58
21	23	58	89
23	25	89	138
25	26	89	138
Four axles			
23	25	58	58
25	27	58	91
27	29	91	145
29	31	145	215

<sup>5</sup> Suspension recognised as equivalent in accordance with the definition in Annexe II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).



31	32	145	215
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VEHICLE COMBINATIONS (ARTICULATED VEHICLES AND ROAD TRAINS)			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>6</sup>	Other driving axle(s) suspension systems
2 + 1 axles			
12	14	0	0
14	16	0	0
16	18	0	0
18	20	0	13
20	22	13	30
22	23	30	39
23	25	39	70
25	28	70	123
2 + 2 axles			
23	25	12	28
25	26	28	46
26	28	46	68
28	29	68	82
29	31	82	134
31	33	134	186
33	36	186	282

<sup>6</sup> Suspension recognised as equivalent in accordance with the definition in Annex II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

36	38	186	282
2 + 3 axles			
36	38	148	206
38	40	206	280
3 + 2 axles			
36	38	131	182
38	40	182	251
40	44	251	372
3 + 3 axles			
36	38	74	90
38	40	90	134
40	44	134	214

**TABLE E: MINIMUM RATES OF TAX TO BE APPLIED TO HEAVY GOODS VEHICLES FROM 1 JANUARY [...] [INSERT THE FOURTH YEAR FOLLOWING THE ENTRY INTO FORCE OF THIS DIRECTIVE]**

Motor vehicles			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>7</sup>	Other driving axle(s) suspension systems
Two axles			
12	13	0	0
13	14	0	17
14	15	17	24
15	18	24	55
Three axles			
15	17	0	0
17	19	0	22
19	21	22	29
21	23	29	44
23	25	44	69
25	26	44	69
Four axles			
23	25	29	29
25	27	29	46
27	29	46	72
29	31	72	107

<sup>7</sup> Suspension recognised as equivalent in accordance with the definition in Annexe II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

31	32	72	107
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VEHICLE COMBINATIONS (ARTICULATED VEHICLES AND ROAD TRAINS)			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>8</sup>	Other driving axle(s) suspension systems
2 + 1 axles			
12	14	0	0
14	16	0	0
16	18	0	0
18	20	0	0
20	22	0	15
22	23	15	19
23	25	19	35
25	28	35	61
2 + 2 axles			
23	25	0	14
25	26	14	23
26	28	23	34
28	29	34	41
29	31	41	67
31	33	67	93
33	36	93	141

<sup>8</sup> Suspension recognised as equivalent in accordance with the definition in Annex II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

36	38	93	141
2 + 3 axles			
36	38	74	103
38	40	103	140
3 + 2 axles			
36	38	65	91
38	40	91	126
40	44	126	186
3 + 3 axles			
36	38	37	45
38	40	45	67
40	44	67	107

**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]**

Motor vehicles			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>9</sup>	Other driving axle(s) suspension systems
Two axles			
12	13	0	0
13	14	0	0
14	15	0	0
15	18	0	0
Three axles			
15	17	0	0
17	19	0	0
19	21	0	0
21	23	0	0
23	25	0	0
25	26	0	0
Four axles			
23	25	0	0
25	27	0	0
27	29	0	0
29	31	0	0

<sup>9</sup> Suspension recognised as equivalent in accordance with the definition in Annexe II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

31	32	0	0
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VEHICLE COMBINATIONS (ARTICULATED VEHICLES AND ROAD TRAINS)			
Number of axles and maximum permissible gross laden weight (in tonnes)		Minimum rate of tax (in euro/year)	
Not less than	Less than	Driving axle(s) with air suspension or recognised equivalent <sup>10</sup>	Other driving axle(s) suspension systems
2 + 1 axles			
12	14	0	0
14	16	0	0
16	18	0	0
18	20	0	0
20	22	0	0
22	23	0	0
23	25	0	0
25	28	0	0
2 + 2 axles			
23	25	0	0
25	26	0	0
26	28	0	0
28	29	0	0
29	31	0	0
31	33	0	0
33	36	0	0

<sup>10</sup> Suspension recognised as equivalent in accordance with the definition in Annex II to Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59).

36	38	0	0
2 + 3 axles			
36	38	0	0
38	40	0	0
3 + 2 axles			
36	38	0	0
38	40	0	0
40	44	0	0
3 + 3 axles			
36	38	0	0
38	40	0	0
40	44	0	0

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