

# Briefing Paper: New CO<sub>2</sub> tax to be included in Germany's road tolls



ECG – The Association of European Vehicle Logistics has published a briefing paper on the substantial new CO<sub>2</sub> tax which is planned to be included in Germany's road tolls from **1 December 2023**.

This briefing paper provides a summary of the proposed changes to road tolls (Lkw- MAUT) in Germany and, specifically, on the introduction of a CO<sub>2</sub> emissions tax. The purpose of the paper is to inform ECG members and other actors in the vehicle logistics sector about these changes. As a result of the legislation governing road tolls in Germany, road taxes will increase significantly for logistics companies operating in Germany, or transiting the country, starting 1 December 2023 if the legislation is approved by the German Parliament in the coming weeks.

## 1. Background

On 14 June 2023, the federal government in Germany approved the draft of a new law to amend the Road Toll Regulations as proposed by the Ministry for Digital and Transport. The amendment includes the introduction of an additional CO<sub>2</sub> emissions tax of €200 per tonne of CO<sub>2</sub> for Heavy Duty Vehicles (HDVs) starting 1 December 2023.

This new system introducing the CO<sub>2</sub> tax is triggered by EU legislation, the Eurovignette Directive, which must be implemented by Member States by 25 March 2024. According to this Directive road user charges for HDVs must be differentiated according to CO<sub>2</sub> emission classes. Member States must implement the Directive to reach the objectives set out, so it is up to individual countries to introduce appropriate laws to achieve this, with levels of taxation, classification of vehicles and all other variables determined by each country as they are not defined by the Directive. Like Germany, other EU Member States will also have to announce their plans before the implementation date set in Directive.

The new road tolls will add an additional financial burden to transport companies operating in, or transiting through, Germany. The same will happen in other EU Member States, however this paper is focussed on Germany.

## 2. CO<sub>2</sub> tax

The CO<sub>2</sub> tax is an additional surcharge to the existing road tolls and will be applied as a number of 'cents per kilometre' driven on the toll road network. The amount of the surcharge depends on the characteristics of the

### 3. Scope of the CO2 tax

The CO2 tax will apply to all HDVs. The only exception will be only for the so-called tank-to-wheel “zero-emission” vehicles which will initially be exempt from tolls until December 31, 2025. There is no reduction envisaged for HDVs which are powered by CNG or LNG, or for vehicles powered by e-fuels or biofuels which already contribute to emissions reductions.

### 4. Impact on Logistics Service Providers (LSPs)

The new road tax rate will impact LSPs operating in and transiting in Germany. It is estimated by the BGL that the tax increase per kilometre will be around 70-80% and in some cases even double (depending on the emissions class of the vehicle). For Euro VI car transporters it will be over 83%.

Toll Collect is the German company appointed to develop and run the tolling system for trucks on German motorways. Transport companies can use the CO2 emissions class finder to check which CO2 emissions class their vehicles are assigned to.

#### 4.1 Cost impact on LSPs

ECG ran a survey among its members on the impact on road toll costs on logistics service providers in vehicle logistics operating in or transiting Germany. The estimated impact will be to increase the total cost per kilometre driven in Germany by 7.9%.

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