

New CO₂ tax to be included in Germany's road tolls

Operational costs to increase dramatically for Logistics Service Providers from 1 December 2023

October 2023

UPDATE

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Executive Summary

This briefing paper provides a summary of the adopted changes to road tolls (Lkw-MAUT) in Germany and, specifically, on the introduction of a CO₂ 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.

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 and approved on 20 October 2023 by the German Parliament. The amendment includes the introduction of an additional CO₂ emissions tax of €200 per tonne of CO₂ for Heavy Duty Vehicles (HDVs) starting **1 December 2023**.

This new system introducing the CO₂ 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 CO₂ 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. CO₂ tax

The CO₂ 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 respective vehicle that is subject to the toll, in particular on the CO₂ emission class, the weight and the number of axles.

Example

A three-axle HDV weighing over 18 tonnes with 3 axles, depending on the emission class, will be subject to an additional 6.3 euro cents (Euro 6) to 15.8 euro cents (Euro 1 and 0) per kilometre driven.¹

3. Scope of the CO₂ tax

¹ See Annex 1 - Toll rates in the Third Amendment to Toll Regulations

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.

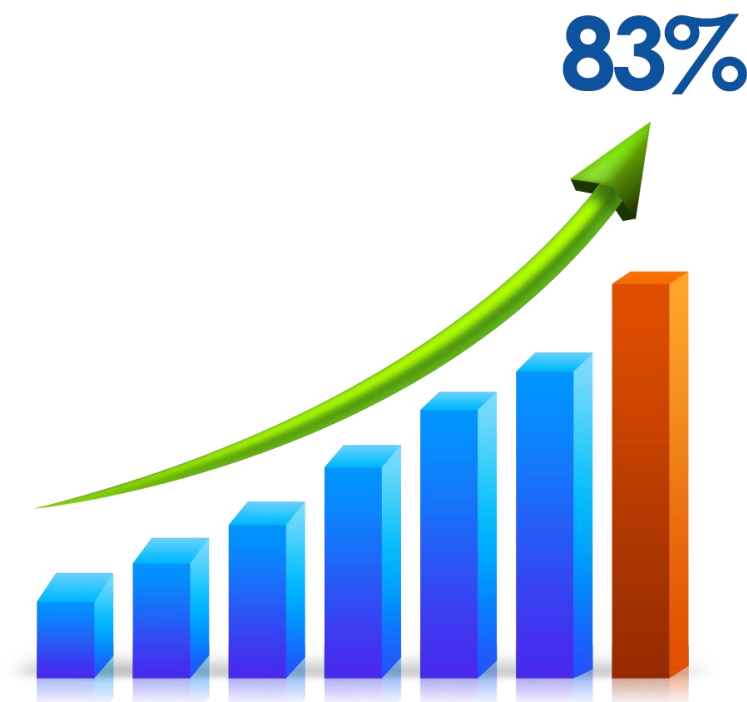
4. Impact on Logistics Service Providers (LSPs)

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%.**



Annex 1 - Toll rates in the Third Amendment to Toll Regulations

The below tables of toll rates per kilometre were presented in the third amendment to Toll Regulations by the German government (source: BGL).



German toll tariffs as of 01.12.2023 - EUR per kilometer

On the basis of Referentenentwurf der Bundesregierung, "Bearbeitungsstand 25.04.2023 12:53" - no liability assumed

Emission class	Weight (MPW) and axles	Infra-structure	Air	Noise	CO ₂ *)	Total as of 01.12.2023	Tariff until 30.11.2023	Differential amount	
								EUR / km	%
Euro I and worse	7,5 - <12 t	0,067	0,114	0,016	0,080	0,277	0,197	0,080	40,6%
Euro I and worse	12 - 18 t	0,109	0,123	0,016	0,104	0,352	0,248	0,104	41,9%
Euro I and worse	>18 t, up to 3 axles	0,143	0,169	0,016	0,158	0,486	0,328	0,158	48,2%
Euro I and worse	>18 t, 4 axles	0,155	0,187	0,012	0,158	0,512	0,354	0,158	44,6%
Euro I and worse	>18 t, 5 axles or more	0,155	0,187	0,012	0,162	0,516	0,354	0,162	45,8%
Euro II	7,5 - <12 t	0,067	0,113	0,016	0,080	0,276	0,196	0,080	40,8%
Euro II	12 - 18 t	0,109	0,121	0,016	0,104	0,350	0,246	0,104	42,3%
Euro II	>18 t, up to 3 axles	0,143	0,164	0,016	0,138	0,461	0,323	0,138	42,7%
Euro II	>18 t, 4 axles	0,155	0,182	0,012	0,138	0,487	0,349	0,138	39,5%
Euro II	>18 t, 5 axles or more	0,155	0,182	0,012	0,162	0,511	0,349	0,162	46,4%
Euro III / PMK 1	7,5 - <12 t	0,067	0,088	0,016	0,080	0,251	0,171	0,080	46,8%
Euro III / PMK 1	12 - 18 t	0,109	0,101	0,016	0,104	0,330	0,226	0,104	46,0%
Euro III / PMK 1	>18 t, up to 3 axles	0,143	0,134	0,016	0,138	0,431	0,293	0,138	47,1%
Euro III / PMK 1	>18 t, 4 axles	0,155	0,149	0,012	0,138	0,454	0,316	0,138	43,7%
Euro III / PMK 1	>18 t, 5 axles or more	0,155	0,149	0,012	0,162	0,478	0,316	0,162	51,3%
Euro IV / PMK 2	7,5 - <12 t	0,067	0,059	0,016	0,080	0,222	0,142	0,080	56,3%
Euro IV / PMK 2	12 - 18 t	0,109	0,063	0,016	0,100	0,288	0,188	0,100	53,2%
Euro IV / PMK 2	>18 t, up to 3 axles	0,143	0,080	0,016	0,134	0,373	0,239	0,134	56,1%
Euro IV / PMK 2	>18 t, 4 axles	0,155	0,087	0,012	0,134	0,388	0,254	0,134	52,8%
Euro IV / PMK 2	>18 t, 5 axles or more	0,155	0,087	0,012	0,160	0,414	0,254	0,160	63,0%
Euro V / EEV	7,5 - <12 t	0,067	0,043	0,016	0,080	0,206	0,126	0,080	63,5%
Euro V / EEV	12 - 18 t	0,109	0,052	0,016	0,100	0,277	0,177	0,100	56,5%
Euro V / EEV	>18 t, up to 3 axles	0,143	0,062	0,016	0,134	0,355	0,221	0,134	60,6%
Euro V / EEV	>18 t, 4 axles	0,155	0,062	0,012	0,134	0,363	0,229	0,134	58,5%
Euro V / EEV	>18 t, 5 axles or more	0,155	0,062	0,012	0,160	0,389	0,229	0,160	69,9%
Euro VI	7,5 - <12 t	0,067	0,015	0,016	0,080	0,178	0,098	0,080	81,6%
Euro VI	12 - 18 t	0,109	0,015	0,016	0,100	0,240	0,140	0,100	71,4%
Euro VI	>18 t, up to 3 axles	0,143	0,022	0,016	0,124	0,305	0,181	0,124	68,5%
Euro VI	>18 t, 4 axles	0,155	0,023	0,012	0,134	0,324	0,190	0,134	70,5%
Euro VI	>18 t, 5 axles or more	0,155	0,023	0,012	0,158	0,348	0,190	0,158	83,2%

*) Values indicated in this column refer to CO₂ emission class 1. CO₂ emission classes 2 to 5 result in lower values. CO₂ classification is vehicle-specific

In order to find out about your vehicle's CO₂ emission class, please refer to the relevant calculator soon to be available on Toll collect's website, www.toll-collect.de

Vehicles powered by battery-electric, hydrogen fuel cell or hydrogen combustion engines are completely exempt from tolls until 31.12.2025.

Vehicles powered by fossil or biogenic CNG or LNG are exempt from tolls until 31.12.2023, and are to be classified as diesel-fueled trucks as of 01.01.2024

An EURO VI CNG/LNG truck then will be equivalent to a EURO VI diesel truck. CO₂ classification of a CNG/LNG truck is vehicle-specific, just like with diesel trucks.