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**ECONOMIC COMMISSION FOR EUROPE**

INLAND TRANSPORT COMMITTEE

Working Party on Road Transport  
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**HARMONIZATION OF REQUIREMENTS CONCERNING INTERNATIONAL ROAD  
TRANSPORT AND FACILITATION OF ITS OPERATION**

Harmonization of fiscal and other measures affecting road transport

**IRU POSITION ON ROAD USER CHARGING FOR HGVs**

Adopted by the IRU Goods Transport Council by correspondence subsequent to its meeting held  
in Yokohama / Japan, on 21 April 2004

1. The haulage industry has always paid its way and is prepared to continue doing so. Any charges imposed on the production and logistic processes are paid by the end-consumers of goods.
2. The industry welcomes a common framework for charging heavy goods vehicles.
3. Fair competition on the goods transport market depends on a coherent application of the non-discrimination principle in the widest sense including, among other things, full fiscal impartiality for all transport modes.
4. The introduction of road user charging should be fiscally neutral. Fiscal neutrality can only be achieved by a proportionate fuel tax rebate or by a reduction of the vehicle tax. In the latter case, unlike with fuel tax rebate, it would be difficult to achieve fiscal neutrality for foreign “visiting operators”.

5. Any road user charge for HGVs should be calculated on the basis of costs directly linked to:
  - (a) costs of the construction of new road infrastructure
  - (b) costs of improving existing road infrastructure
  - (c) costs of maintaining and operating road infrastructure
  - (d) financial charges covering the investment in road infrastructure

Any road user charge should cover the residual value of roads defined in accordance with book-keeping standards.

Road user charge calculations should be accurate as much as possible and reviewed if justified by new indisputable information.

6. External costs, variable elements, surcharges and “mark-ups”, whether time or space related, should not be considered as part of road user charging for HGVs. Charges varied according to vehicle weight and axle configuration can be acceptable.
7. Revenue from charging goods vehicles for the use of infrastructure should be earmarked for improving the goods road transport industry and the road transport infrastructure.

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