

**RESOLUTION No. 49  
ON THE ALLOCATION OF INFRASTRUCTURE COSTS:  
SOME SPECIFIC ASPECTS**

[CM(83)25]

The Council of Ministers of Transport, meeting in Paris on 24th November 1983,

**TAKING DUE ACCOUNT OF:**

- Resolution No. 39 concerning the organisation and improvement of freight transport in transit, adopted at its Session of 30th and 31st May 1979;
- Report CM(81)7 on the extent to which Member countries might be able to adopt rules and principles for the allocation of infrastructure costs, approved at its 53rd Session in Helsinki on 26th and 27th May 1981;
- Report on the allocation of infrastructure costs adopted on 24th November 1983;

**CONSIDERING:**

- that the allocation to each mode of transport and, where applicable, to each type of vehicle in a given mode, of the costs related to their use of infrastructures is an important factor in the harmonization of the terms of competition;
- that the present situation in the Member countries as regards the allocation and recovery of infrastructure costs, particularly in the case of international goods transport by road, may give rise to distortions of competition;
- that several Member countries have made clearcut progress in the techniques for identifying costs and allocations them to the various categories of vehicles and that some harmonization of these techniques is advisable particularly in the case of international traffic;
- that in spite of this progress there is no precise knowledge available of the nature of the possible imbalances between countries in traffic flows and their related infrastructure costs;
- that the solutions envisaged should, as a general rule, take due account of the importance of ensuring that international traffic flows are able to proceed in conditions compatible with the changing economic situation and the growth of trade;
- that each country is responsible for its own infrastructures;
- that it is necessary to ensure, particularly in countries which have to contend with the problems of international traffic that the amounts charged to the various users for the use of such infrastructures bear a direct relationship to the real costs generated by the users;
- that, in any event, there should be no discrimination between national and foreign carriers in respect of the amount charged;

- that; as far as possible, existing disparities in degrees of coverage of infrastructure costs should be eliminated, due consideration being given to the fact that part of the total cost is already covered by certain specific taxes;
- that as far as practicable account should be taken of the external effects of traffic and the relevant costs;
- that depending on the respective importance attached to the various principles (covering infrastructure costs international harmonization of the terms of competition, facilitating international transport by removing administrative obstacles and other hindrances), and taking possible imbalances in traffic into account, there are two alternative systems namely:
  - reciprocal exemption, for which provision is made in many bilateral agreements or foreseen in multilateral arrangements (e.g. the EEC directive);
  - on-the-spot taxation, where effective payment of user charges for infrastructure costs takes place on the territory of the country where the costs are generated;

**RECOMMENDS** the Governments of ECMT Member countries:

- to endeavour, in the context of the consideration they may be giving to covering the costs of road transport infrastructure use, to identify and allocate such costs on the basis of sufficiently accurate data and to evaluate the proportion of these costs which is not effectively offset by existing specific taxation;
- to ensure that in any event, where road taxes are applied to international traffic, the specific characteristics of this traffic are taken into account, not only in fixing and calculating any charges imposed but also in the ways they are collected, the aim being to find simplified methods which will not interfere with the traffic flow;
- to take all possible steps to avoid subjecting the vehicles concerned to double taxation, as regards the movement of such vehicles outside their country of registration;
- to take into account any cumulative effects due to the application of several charging systems (tolls, special taxes on fuel, vehicle taxes, etc.) at the same time on a given territory;
- to take as the basic criteria for the categorisation of road vehicles, with a view to the differentiated allocation of costs, the permitted gross laden weight and the axle configuration - primarily the number and type of axles -, account also being taken of the kilometres actually run or, failing this, the average annual kilometrage for each vehicle category;
- to ensure, at the same time as introducing harmonized methods of infrastructure cost allocation, that strict procedures exist for monitoring compliance with regulations governing permitted loads for vehicles;
- to endeavour to eliminate external costs generated by traffic through direct measures at the levels of infrastructure planning, vehicle design and traffic regulation or, failing this, to define common standards for their allocation;
- to bear in mind that in practice there are two possible ways of charging for infrastructure costs that are not already covered. These are:
  - reciprocal exemption, which implies the recognition that there is a degree of balance, and puts the main emphasis on facilitating international transport;

- on-the-spot charges, which imply the recognition that there is a degree of imbalance, and puts the main emphasis on payment by each individual vehicle of charges for infrastructure costs that are not already covered.

**INSTRUCTS** the Committee of Deputies, in view of the objective in mind and in the light of the conclusions of the discussion, whilst also giving due consideration to the results of work done on this subject by other international organisations and in particular the European Economic Community and the United Nations Economic Commission for Europe:

- A. to keep track of trends in infrastructure cost charging systems in the various Member countries of the Conference, with particular reference to international traffic;
- B. to consider ways and means of progressing towards greater harmonization, in the light of these trends and of any progress made at the level of identifying and allocating costs and the measures taken in order to ensure fair coverage of costs generated by international traffic;
- C. to work out methods for the evaluation of traffic between Member countries, determine the impact of this traffic on infrastructure costs and in particular with the help of pilot studies on specific axes, assess the extent of any imbalances;
- D. to report back to the Council, in due course, on the results of its consideration of the matters set out under A, B and C above.