

**RESOLUTION No. 00/3 ON CHARGES AND TAXES IN TRANSPORT
PARTICULARLY IN INTERNATIONAL ROAD HAULAGE**

[CM(2000)13/FINAL]

The Council of Ministers of the ECMT, meeting in Prague on 30 and 31 May 2000:

NOTING the conclusions reported in document CEMT/CM(2000)14 and CEMT/CM(99)15 and recalling the mandate in document CEMT/CM(99)14;

ACKNOWLEDGING that every ECMT Member state has the sovereign right to introduce and apply taxes and fiscal charges on international road haulage services, and that this is primarily the responsibility of Ministers of Finance;

CONSIDERING that it is, however, incumbent on Ministers of transport to provide advice on fiscal issues because they affect the efficiency of the transport sector both domestically and in international traffic;

CONVINCED that charges and taxes on international road haulage services should comply with the principle of non-discrimination between national and foreign road haulage operators;

CONVINCED that transparency is an essential condition for guaranteeing non-discrimination – and that this requires avoiding a multiplicity of charges and ensuring a reasonable degree of predictability in the level and structure of charges;

CONVINCED that charges and taxes should be structured and set at levels that promote the efficiency and sustainability of transport;

NOTING that transport charges and taxes will be most efficient when based on marginal social costs, to the extent that these can be identified;

NOTING that, although important, efficiency is not the only criteria on which decisions relating to transport charges are made and that Governments may take other objectives, such as cost recovery targets related to financing infrastructure investments, into account in determining the level of charges;

CONVINCED that the principle of reciprocity on which bilateral road haulage arrangements are based may introduce discrimination between hauliers from different Member countries since the obligation to pay (or exemption from) charges is based on nationality;

RECOMMENDS in consequence, that recourse to bilateral agreements is gradually phased out as measures are taken to eliminate other sources of discrimination and in order to improve the effectiveness of multilateral frameworks for international transport such as the ECMT;

RECOMMENDS gradually shifting the structure of taxation in transport to increase the share of more territorially based taxes and charges (e.g. tolls and km-charges) -- i.e. taxes that are not related to the place where a haulier is established or to the type of transport operation carried out -- as this contributes at the same time to:

- ensuring non-discrimination;
- improving efficiency;
- avoiding problems of competitiveness between national haulage industries;
- and promoting sustainability.

AGREES to support measures to simplify the system of charges levied on international haulage, reducing the number and variety of specific charges, as a practical step in reducing the scope for discrimination;

INSTRUCTS the Committee of Deputies to examine progress in Member countries towards the goals of guaranteeing non-discrimination and non-accumulation of charges in international haulage and improving efficiency in the taxation of transport, reporting to Council within 3 years.