

Kilometer charge for trucks as from 2016

There has been quite some talking about, but as from 2016 it will happen. Throughout Belgium a kilometer charge will be imposed on Belgian and foreign trucks. This new rule will replace the taxation through the Eurovignette as from (with reservation) 1 April 2016. The tax is both federal and regional. The tax will after all be applicable on the full Belgian territory, while the practical rules will be determined by the regions (which have already laid down these rules in a decree or ordinance). The three regions will have to work together and have therefore entered into a cooperation agreement.

WHAT? Vehicles of more than 3,5 tons

Every motor vehicle or composition of vehicles of which the maximum allowed mass exceeds 3,5 tons, is subject to kilometer charge. This is an important difference with the Eurovignette, which only applies to vehicles above 12 tons.

Next to this, the Eurovignette only applies to vehicles used for transport of goods. The rules on kilometer charge used the words "whether or not exclusively for transport of goods by road". This means that vehicles which are not (only) destined for transport of goods are subject to kilometer charge, such as market trailers, shop trailers, garbage trucks, food trucks, tow trucks, fair trailers, ...

Naturally some vehicles are explicitly exempt. It concerns more in detail army trucks, ambulances and agricultural vehicles. The exemptions should be applied for. As soon as one of the regions exempts a certain vehicle, this exemption is also valid in the two other regions.

WHO? The holder of the vehicle

It is the holder of the vehicle who is the tax payer, or rather the tax debtor. This is the person who will actually have to bear the tax. This is in principle the person in whose name the vehicle is registered with the DIV.

Watch out: if the holder of the vehicle does not pay, the driver can be called to account. He is after all *jointly and severally* held. This does not change the fact that the holder of the vehicle remains the main tax debtor. If the driver was addressed, he can recover the amount from the holder of the vehicle.

For lessors or trucks and leasing companies a special rule applies: they can agree contractually with the lessee/user of the vehicle that the latter will be considered as the holder and will be the debtor of the tax (and not the lessor which has registered the vehicle).

Watch out: in this situation the lessor remains jointly and severally liable. If the user doesn't pay, the lessor will have to pay after all.

HOW? Registration of the distances covered

As said in the name, the kilometer charge will be levied in function of the distances covered by a truck. The number of covered kilometres will have to be carefully registered. For this purpose all vehicles falling within the scope of the tax should have an 'On Board Unit' ('OBU'). This device determines precisely where the trucks is and which distance it covers using satellites. The distance registered by the OBU will be adjusted with a correction factor of -1,5% in order to compensate any inaccuracies.

The kilometer charge is not applicable to all roads. Fall certainly within the scope of the tax: the highways, regional roads and communal roads. In principle a tax should be paid for the use of roads where currently the Eurovignet has to be used. The scope is however extended to new roads in order to avoid the use of shortcuts.

The kilometer charge is collected by the same instancy selling the On Board Units. This 'Single Service Provider' was appointed by the interregional entity 'Viapass' (established by the three regions). After tendering the public contract was granted to 'Sky-ways' (TSystems International/Strabag AG) to sell the OBU's and collect the kilometer charge.

HOW MUCH? What is the rate?

The standard rate of the kilometer charge is 0,113€/km. For lighter trucks (between 3,5 and 12 tons) the rate is reduced to 0,063€/km.

Next to this, the rate can be affected by different criteria:

- the maximum allowed mass (between 3,5 and 12 tons, between 12 and 32 tons, higher than 32 tons);
- the Euro-emission class of the vehicle (the more the vehicle pollutes, the higher the kilometer charge);
- the type of road (highway, regional road, communal road) which is used (a criterion only used in the Brussels region).

When determining the rate, decrees have granted the possibility to the regions also to take the moment of driving (discourage rush hour traffic) or the chosen route (discourage freight transport on certain roads) into account. The regions have up to now chosen not to use these two criteria.

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