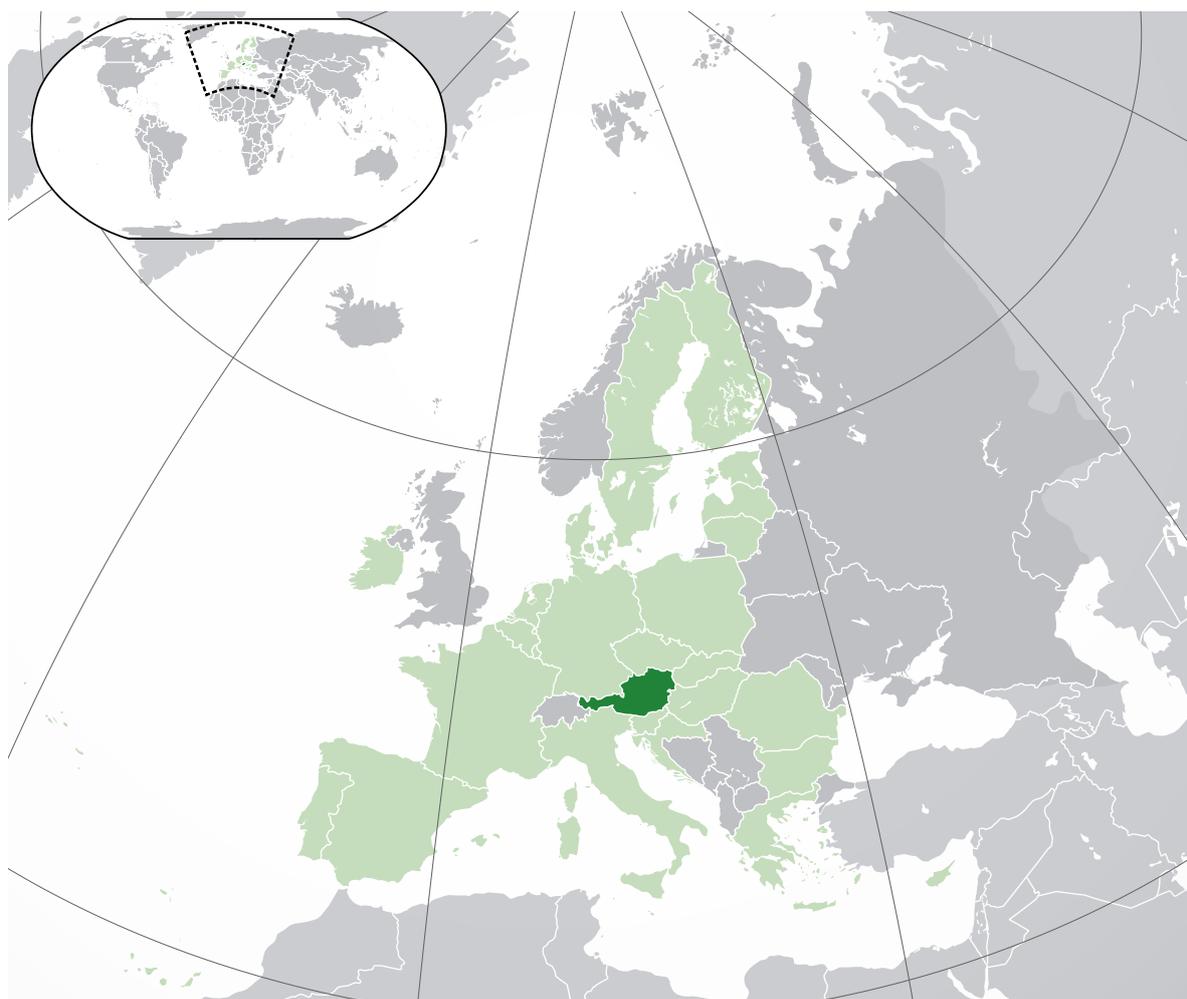


EUROPEAN STUDIES

The Austrian road freight transport in 2020



Comité national routier (CNR)

in cooperation with

Prof.Dr. Martin Kuska

EUROPEAN STUDIES

Road freight transport in Austria in 2020

This survey, which was conducted in 2020, is intended to provide statistics concerning the activity of the Austrian sector, the fiscal and social environment in which it operates as well as the typical operating conditions and costs for a 40-tonne heavy goods vehicle used for international long-distance transport.

The representative profiles given are the same as the ones used in the context of the economic conditions prevailing in early 2020, before the Covid-19 crisis.

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SUMMARY

As the only Central European country that was not part of the Eastern bloc, Austria has long maintained good relations with its neighbours, particularly because of a shared history within the Austro-Hungarian Empire.

In terms of the transport business, the country has long benefited from its position as a transit hub in the region. Serving as a link between the most developed parts of Europe (Switzerland, Germany, northern Italy) and the production centres in the East (Hungary, southern Slovakia, the Czech Republic), the Austrian sector has adapted to changing market conditions over the years. After a golden age in the 1990s, it was soon confronted with the challenges of Europe-wide competition following the entry of the 10 new member states into the EU, 4 of which are its immediate neighbours. Thus, most Austrian companies have positioned themselves in the RFT market as transport organisers, seeking high added value, and subcontracting the international freight business to hauliers from neighbouring countries in the East. After a decade of decline, during which the volume of its international business was cut in half, the Austrian sector is increasingly focusing on its domestic market, as is the case in other sectors in Western Europe.

As regards operating conditions, the mileage figures in the Austrian sector are around 120,000 km per year per vehicle. The typical international driver drives 111,000 km (and 1,720 hours) per year and annual drivers costs exceed 50,000 €. Looking more closely, certain cost items diverge from those typically observed in Western Europe, notably the high cost of tolls. Maintenance and repair costs are also high, but remain comparable with those observed in France, the Netherlands and Belgium.

Ultimately, the average cost per kilometre of a 40-tonne Austrian heavy goods vehicle operating on international routes was 1.30 €/km in 2020, one of the highest in Europe

CONTENTS

SUMMARY	5
1. OVERVIEW OF THE ECONOMIC AND SOCIAL ENVIRONMENT OF THE AUSTRIAN SECTOR	11
1.1. ECONOMIC BACKGROUND	11
AUSTRIA IN BRIEF	11
NOTE ON THE CONDITIONS UNDER WHICH THE STUDY WAS CARRIED OUT	11
1.2. OVERVIEW OF AUSTRIAN ROAD FREIGHT TRANSPORT	12
TRANSPORT AND INFRASTRUCTURE POLICY.....	12
ROAD FREIGHT TRANSPORT OPERATORS.....	14
1.3. OVERVIEW OF FISCAL AND LABOUR REGULATIONS IN AUSTRIA	19
TYPES OF COMPANY.....	19
NOTE ON LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT	23
2. STUDY OF THE OPERATING CONDITIONS AND COSTS FOR A 40-TONNE AUSTRIAN HGV OPERATING INTERNATIONALLY	31
2.1. OPERATING CONDITIONS AND COSTS FOR COMPANIES	31
TRANSPORT EQUIPMENT – Use	32
TRANSPORT EQUIPMENT – Financing	33
FUEL.....	33
MAINTENANCE & REPAIRS	34
TYRES.....	34
TOLLS, TOLL STICKERS AND FERRIES.....	35
INSURANCE.....	35
AXLE TAX	35
OVERHEAD COSTS	35
2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS	36
WORKING CONDITIONS.....	36
NOTE ON DRIVING PERSONNEL COST FORMATION	37
2.3. OVERVIEW OF THE OPERATING CONDITIONS AND COSTS OF A “TYPICAL” INTERNATIONAL HGV	39
3. BIBLIOGRAPHY	41

1. OVERVIEW OF THE ECONOMIC AND SOCIAL ENVIRONMENT OF THE AUSTRIAN SECTOR

1.1. ECONOMIC BACKGROUND

AUSTRIA IN BRIEF

Capital	Vienna
Area	83,879 km ²
Population	8,932,664 inhabitants
Official EU language(s)	German
Political system	Parliamentary Republic
President of the Republic	Alexander Van der Bellen
Prime Minister	Sebastian Kurz
Minister of Transport	Catalin Drula, since 7 January 2020
Date of EU membership	1 January 1995
Date of adoption of the euro	1 January 2011
Seats in the European Parliament	19 seats
European Commissioner	Johannes Hahn, Commissioner for Budget and Administration
GDP growth (%)	+ 1.4% in 2019, -6.3% in 2020 (Eurostat)
Inflation (%)	+ 1.4% (Eurostat, 2020)
Unemployment rate	5.4% (Eurostat, end 2020)
(% of active population)	
Trade balance	-2.647 billion euros (2020)
Gross monthly minimum wage	no federal Austrian minimum wage

NOTE ON THE CONDITIONS UNDER WHICH THE STUDY WAS CARRIED OUT

This study on the Austrian RFT sector was carried out under the economic conditions prevailing before the 2020 Covid crisis. Data and operating conditions are in keeping with other previously-published RFT studies conducted by CNR in other European Union countries.

Due to the Covid crisis, the Austrian sector suffered a sharp downturn during the second quarter of 2020. This decline is estimated to have been more marked in the area of international business. The closure of the border with most neighbouring countries would appear to be the main reason. Nevertheless, in the course of the latest surveys of companies conducted in the summer of 2020, the CNR team noted an upturn in business activity. The statistical data for 2020, which are due to be published at the end of 2021, will provide an indication of the extent of the impact of the Covid crisis on road freight transport activity.

1.2. OVERVIEW OF AUSTRIAN ROAD FREIGHT TRANSPORT

TRANSPORT AND INFRASTRUCTURE POLICY

Transport policy

Austria has a well-developed transport network with excellent infrastructure that is well maintained. The country prides itself on having achieved its objectives in terms of road, rail and inland waterway network development. On the other hand, there have been some poor decisions in the past regarding the development of transport routes in certain ecologically fragile areas. In order to address this difficult balance of economic and ecological considerations, certain measures have been taken over the years and these have contributed to making Austria a country at the forefront of environmental protection. For example, Austria was quick to mandate the use of catalytic converters in motor vehicles. Similarly, some roads are restricted to low-noise lorries. Numerous investments are currently being made (and more are in the pipeline) to steer users towards more environmentally friendly transport solutions.

To this end, the Austrian government periodically publishes a mobility master plan. The latest version of the plan, drawn up for the period 2021-2030, lists the main targets of the Austrian transport policy and lays the foundations for future targets for the period 2030-2040.

The primary focus of the 2021 version of the plan, based on EU targets and the Paris Climate Accords, seems to be a very aggressive reduction in greenhouse gases. In the short term, Austria has pledged to make the necessary transport decisions and implement the related measures before 2030 with a view to achieving carbon neutrality by 2040.

The country plans to promote change in transport habits by backing initiatives aimed at developing public transport and increasing its capacity. As for personal vehicles (cars and motorbikes), Austria is planning for a complete switch to electric vehicles by 2040.

Over the same period, the country is aiming for goods transport to be increasingly handled by the rail network. By 2040, Austria plans to have a fleet of commercial vehicles powered by electricity or some other environmentally friendly energy source. River and air transport will also have to adapt to changes by providing ecological solutions.

In addition, Austria plans to reduce the amount of fuel exported in car fuel tanks and to end fuel tourism, which is currently widespread due to lower fuel taxes in Austria compared to most neighbouring countries.

The Austrian mobility master plan is a 60-page document detailing the country's transport policy, its objectives and the means that will be allocated to achieve them. The full document is available in English at the following address:

https://www.bmk.gv.at/dam/jcr:eaf9808b-b7f9-43d0-9faf-df28c202ce31/BMK_Mobilitaetsmasterplan2030_EN_UA.pdf

Transport infrastructure and use

Austria's location at the heart of the Alps and in Central Europe has long governed the development of its transport infrastructure, both in terms of road and rail links. The development of transport routes in the Alps requires a large number of tunnels and bridges capable of withstanding extreme weather conditions. Due to its central location, Austria is a European hub, especially for north-south and north-south-east traffic, but also for east-west traffic since the fall of the Iron Curtain. This means that its roads are oversized.

48 % of the Austrian federal road network is currently made up of motorways (*Autobahnen*) and dual carriageways while 52% are priority roads (formerly federal roads or *Bundesstraßen*). A further 25,000 km of regional roads (*Landesstraßen*) and 70,000 km of municipal roads (*Gemeindestraßen*) make up the rest of the road network.

The majority of the rail network is managed by *ÖBB (Österreichische Bundesbahnen)*. Other companies are also involved in Austrian rail transport and are owned either by the Länder or run as private businesses.

The transport of trucks by rail is growing rapidly. The use of railways to cross the Tyrol is gaining ground in comparison with motorways, whose costs have been rising considerably for several years. Thanks to large subsidies from the Austrian Federal State, this mode of transport is, according to *ÖBB*, around 25% cheaper, and it also enables drivers to comply more easily with statutory rest periods.

The Danube is the most important river in terms of river transport. It is used by high-capacity barges on the Passau – Vienna – Budapest route, as well as by river cruise ships.

Austria's main airport is Vienna, which accounts for nearly 85% of passenger traffic and more than 90% of air freight, with nearly 32 million passengers per year in 2019. The other important international airports are Graz, Linz, Salzburg and Klagenfurt.

Evolution of modal split of inland freight transport in Austria (%)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Road transport	33.0%	33.1%	32.7%	32.1%	33.1%	32.5%	32.2%	31.8%	31.5%	30.8%
Rail transport	63.0%	63.5%	63.7%	64.0%	63.4%	64.7%	64.9%	65.4%	66.3%	66.7%
Inland waterways transport	4.0%	3.4%	3.7%	3.9%	3.5%	2.8%	3.0%	2.9%	2.1%	2.4%

Source : Eurostat

Infrastructures de transport en Autriche

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Length of "main" routes (national and provincial)	33,639 km	33,657 km	33,651 km	35,838 km	35,839 km	35,829 km	35,852 km	36,257 km	36,406 km	36,248 km
of which highways	1,719 km	1,743 km	1,743 km	1,749 km						
Other provincial and local roads	112,871 km	122,786 km	122,869 km	122,873 km	122,869 km	131,878 km	136,977 km	135,296 km	128,645 km	125,749 km
Length of rail network	5,828 km	5,500 km	5,566 km	5,531 km	5,538 km	5,522 km	5,491 km	5,527 km	5,526 km	5,615 km
of which electrified	3,866 km	3,763 km	3,852 km	3,854 km	3,874 km	3,905 km	3,926 km	3,947 km	3,951 km	3,976 km
Length of inland natural waterways	350 km									

Source : Eurostat

ROAD FREIGHT TRANSPORT OPERATORS

Professional RFT organisations

Association of Austrian International Road Transport Hauliers (AISÖ)

AISÖ was created in 1953 in Vienna and has been a member of the IRU since its inception. It has a seat on the IRU's Passenger Transport Council (buses, coaches and taxis) as well as on the Freight Transport Committee. AISÖ's activities range from political lobbying to providing services to the industry. Since 1 July 1999, its main activity has been the sale of customs documents (TIR Carnets) and the publication of information sheets for Austrian haulage companies (e.g. on European driving bans or VAT refunds) via its General Secretariat in Vienna.

Political work and advocacy for AISÖ interests:

- National liaison between the BMF (customs) and the IRU in connection with TIR Carnet procedures.
- Austrian representative at the IRU in connection with TIR Carnet procedures (CAD).

Main objectives of AISÖ's activities:

- Assistance to members in solving TIR Carnet-related issues, both at home and abroad
- Processing of international and national payment requests
- Processing of IRU and BRIRU requests
- Statistics regarding complaints and sale of customs documents
- Ordering of TIR Carnets from foreign associations
- Sale of TIR Carnets
- Regular reporting of information from the federal AISÖ-IRU data centre
- Administration of the AskTIR server
- Collection of national and international data (including customs data)
- Data protection

As of early 2020, the organisation stated that it represented approximately 3,000 companies and more than 34,000 people working in the RFT sector in Austria.

Friends on the Road – small hauliers – also known as LogCom

Created at the initiative of the Austrian Chamber of Commerce, LogCom represents approximately 150 small and medium-sized Austrian road freight transport companies. The association aims to bring together various operators in the road haulage sector, starting with logistics and warehousing service providers as well as companies involved in developing modern solutions to improve road safety.

Major emphasis is placed on road safety through a nationally respected working group. The latter works to improve inter-sectoral communication and the performance of transport companies.

Chamber of Commerce – Transport and Traffic Division

The Transport and Traffic Division of the Austrian Chamber of Commerce aims to represent the interests of all transport companies in Austria. Its members are involved in the transport of passengers and goods across all modes of transport.

The activities of the Chamber of Commerce cover road freight transport, buses, taxis and rental cars, railways, navigation, aviation, transport commission, cable cars, garages, service stations and driving schools, which employ in excess of 200,000 people.

Supervisory bodies

Freight Transport Administration

A part of the Department of Transport at the Ministry of Climate Action, Environment, Energy, Mobility, Innovation and Technology, the Freight Transport Administration:

- administers fundamental issues related to freight transport, including combined and intermodal transport;
- is responsible for coordination between the transport and logistics sectors, in cooperation with the Logistics Coordination Department;
- carries out strategic monitoring of freight traffic;
- supervises the implementation of environmental policies in the freight transport sector;
- monitors the development of freight transport in Austria, in particular the development domestically in comparison with international operations;
- defines the strategy in the area of combined and intermodal transport;
- oversees funding programmes for freight and combined transport, as well as for rail links;
- works on the technical and legal aspects of freight transport;
- represents the national position on freight transport in European and international bodies.

THE Austrian RFT SECTOR IN 2019 – KEY DATA

Structure of the Austrian RFT sector in 2019

Structure of the Austrian RFT sector in 2019

2019	Goods transported	Tonne-kilometers achieved		Average distance	Vehicle.kilometres achieved
	thousand tonnes	million t.km	%	km	million of vehicle.km
TOTAL	402,083	26,444	100.0%	66	1,788
Domestic transport	377,421	17,249	65.2%	46	1,260
International transport	24,662	9,195	34.8%	373	527
<i>International transport of goods loaded in Austria</i>	9,912	3,715	14.0%	375	214
<i>International transport of goods unloaded in Austria</i>	9,923	3,395	12.8%	342	196
<i>Cross-trade</i>	2,296	1,571	5.9%	684	84
<i>Cabotage</i>	2,532	513	1.9%	203	33

Source : Eurostat

Two thirds of the activity of the Austrian transport sector is domestic and one third is international. Domestically, the low average trip distance reflects the small size of the country, while at the international level the same indicator points to the sector's focus on neighbouring countries, especially Germany and Italy. Transport between third countries and cabotage remain linked to bilateral transport, accounting for 5.9% and 1.9% of total business in 2019, respectively.

Evolution of the Austrian RFT sector

Evolution of the Austrian RFT sector in million tonne-kilometres

In million t-km	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	AAGR*
TOTAL	29,075	28,659	28,542	26,089	24,213	25,260	25,458	26,138	25,978	25,763	26,444	-0.94%
Domestic transport	13,491	13,914	14,475	14,118	13,853	14,721	15,482	16,505	16,803	16,914	17,249	2.49%
International transport	15,584	14,745	14,067	11,970	10,360	10,539	9,977	9,634	9,175	8,849	9,195	-5.14%

Source : Eurostat

*Average annual growth rate

The Austrian sector has been growing steadily over the past ten years. Domestic activity has increased at an average annual rate of 2.5% despite a small temporary fall-off in 2012 and 2013. However, international activity continues to decline, with an average loss of more than 5% per year since 2009.

Cabotage

Cabotage under Austrian flag in the 3 main "cabotaged" countries

In million tonne-kilometres	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	AAGR*
Cabotage under Austrian flag	643	609	498	514	612	587	468	488	479	549	513	-2.24%
<i>in Allemagne</i>	478	432	417	424	498	474	375	392	370	448	376	-2.38%
<i>in Italy</i>	34	50	29	47	69	43	38	42	49	30	71	7.80%
<i>in France</i>	31	27	nd	5	12	14	11	7	7	nd	34	0.93%
Share of cabotage for Austrian sector (%)	2.2	2.1	1.7	2.0	2.5	2.3	1.8	1.9	1.8	2.1	1.9	-

Source: Eurostat

*AAGR : average annual growth rate

Cabotage is a niche activity for the Austrian sector. It tends to be subsidiary to international trips, the share of which is limited to around 2% of total activity. The main cabotage market is the Germany where levels of activity have remained stable over the last ten years.

Cabotage in Austria

In million tonne-kilometres	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	AAGR*
Cabotage in Austria	296	330	544	718	761	774	785	923	956	1.048	1.018	13.17%
Penetration rate of cabotage*	2.14%	2.31%	3.62%	4.84%	5.21%	4.99%	4.82%	5.30%	5.38%	5.83%	5.57%	-
Market share cabotage**	3.22%	3.53%	5.42%	7.12%	7.86%	7.59%	7.29%	7.97%	8.21%	8.86%	8.39%	-

Source : Eurostat

AAGR : Average annual growth rate

*cabotage foreign flag / (total domestic transport + cabotage under foreign flag)

**cabotage foreign flag / (domestic transport for hire and reward + cabotage under foreign flag)

Cabotage carried out by foreign sectors in Austria is growing at an impressive rate of 13% per year. In 2019, it represented more than 8% of the RFT market in the country. The sectors most active in cabotage in Austria are those of neighbouring countries, in particular Slovakia, Hungary and Slovenia. On their way to their main markets in France and Germany, Romanian hauliers also carry out a great deal of cabotage in Austria.

RFT companies

According to professionals we met with in Austria, there are officially more than 5,000 road transport and logistics companies in the country. Since it is mandatory to have an Austrian or EU licence to be considered an RFT company, self-employed drivers without vehicles are not included in this figure.

The 5,000 or so Austrian RFT companies employ a total of almost 70,000 people, plus 10,000 self-employed drivers from neighbouring countries to the east of Austria. Overall, they operate approximately 20,000 tractors and 35,000 vehicles weighing in excess of 3.5 tonnes, i.e. more than 11 motor vehicles on average per company. This figure is in line with the statistics published by the Austrian Federal Statistical Institute, which are used by Eurostat.

The latest available organisational statistics for TRM companies in Austria for the year 2018 provide the following picture:

RFT* Business Statistics in Austria
(Latest available data in 2018)

	2018
Number of enterprises	6,152
Number of persons employed	60,764
Number of employees	54,398
Net sales	9,464 million €
Costs	
Total amount of purchased goods and services	6,247 million €
of which merchandise	3,039 million €
of which materials, supplies and intermediate goods	0.103 million €
Personnal expenses	2,188 million €
of which wages and salaries	1,675 million €
of which social security costs	0.513 million €
Gross operating profit	1,055 million €

* Entreprises de TRM selon la nomenclature européenne NACE Rev2 - Classe H4941

Source : Eurostat

Vehicle fleet

Austrian RFT companies have 11 vehicles and just under 12 employees, on average. Turnover per vehicle is approximately 170,000 €, which is slightly higher than to CNR's estimate of vehicle cost.

Vehicle Statistics in Austria						
		2015	2016	2017	2018	2019
Road tractors	Total	16 508	16 846	17 870	18 904	na
	Less than 2 years	6 197	6 493	7 268	7 888	na
	2 to 5 years	4 576	4 799	4 661	4 932	na
	5 to 10 years	4 132	3 759	3 856	3 771	na
	10 to 20 years	1 447	1 624	1 888	2 100	na
	More than 20 years	156	171	197	213	na
Lorries > 3.5 tonnes	Total	52 352	52 582	52 924	53 582	na
	Less than 2 years	10 067	10 578	10 939	11 784	na
	2 to 5 years	9 718	9 936	9 926	10 184	na
	5 to 10 years	17 013	16 087	15 483	14 514	na
	10 to 20 years	11 778	12 274	12 979	13 614	na
	More than 20 years	3 776	3 707	3 597	3 486	na
Lorries <= 3.5 tonnes	Total	375 163	387 786	403 984	422 745	na
	Less than 2 years	91 968	96 387	104 532	115 188	na
	2 to 5 years	86 173	89 154	87 141	88 323	na
	5 to 10 years	110 357	110 862	114 969	116 093	na
	10 to 20 years	71 794	75 951	81 060	86 131	na
	More than 20 years	14 871	15 432	16 282	17 010	na
Semi-trailers	Total	32 441	33 797	35 366	37 234	na

na : not available

Source : Eurostat

1.3. OVERVIEW OF FISCAL AND LABOUR REGULATIONS IN AUSTRIA

TYPES OF COMPANY

Types of companies in Austria and their main characteristics
Partnerships
Offene Gesellschaft or OG (general partnership)
<p>Number of partners and associates: at least 2 associates</p> <p>Minimum and/or maximum capital: no minimum capital.</p> <p>Liability of partners: there is unlimited joint liability for the entirety of the debt.</p>
Kommanditgesellschaft or KG (limited partnership)
<p>Number of partners and associates: 1 person.</p> <p>Minimum and/or maximum capital: no minimum capital.</p> <p>Liability of partners: there is unlimited joint liability up to a certain predefined amount.</p>
Stille Gesellschaft or stG (silent partnership)
<p>Number of partners and associates: 1 person.</p> <p>Minimum and/or maximum capital: no minimum capital.</p> <p>Liability of partners: the owner bears unlimited sole liability.</p>
Gesellschaft bürgerlichen Rechts or GesbR (civil law association)
<p>Number of partners and associates: 1 person.</p> <p>Minimum and/or maximum capital: no minimum capital.</p> <p>Liability of partners: liability is unlimited. Similar structure to the OG or KG, but more suitable for small companies.</p>
Limited liability companies
Gesellschaft mit beschränkter Haftung or GmbH (limited liability company).
<p>Number of partners and associates: at least one person and one managing director, who is not obliged to be an Austrian citizen or resident.</p> <p>Minimum and/or maximum capital: 35,000 € minimum, of which at least half, 17,500 €, is to be made up of cash.</p> <p>Liability of shareholders: the liability of shareholders is limited to the amount of the contributions.</p>
Aktiengesellschaft or AG (public limited company)
<p>Number of partners and partners: minimum two shareholders</p> <p>Minimum and/or maximum capital: 70,000 € minimum</p> <p>Liability of shareholders: the liability of shareholders is limited to the value of their investments.</p>
Societas Europea or SE (European company)
<p>Number of partners and associates: at least 2 associates</p> <p>Minimum and/or maximum capital: 120,000 € minimum.</p> <p>Partner liability: limited liability for all partners and/or associates.</p>

Source: Austrian Chamber of Commerce

ROAD FREIGHT TRANSPORT TAXES

Corporate tax (Körperschaftsteuer)

Austrian companies are currently subject to a 25% tax on profits. This tax applies to both profits and capital gains that companies have made in the previous year. Foreign companies trading in Austria as well as companies that have been incorporated in Austria are required to pay this tax. Businesses must also pay a municipal tax, which is levied by the local municipality where the business is headquartered. Payments made to foreign subsidiaries are exempt from tax when they serve the business interests of the company. There is no provision for amortisation of subsidiaries or for the carrying forward or back of tax losses.

There is also a minimum flat-rate tax for companies in a tax loss situation, the amount of which varies depending on the type and date of creation of the company:

- 437.50 € per quarter for a limited company (GmbH) founded before 30 June 2013,
- 125 € per quarter for the first five years and 250 € for the next five years for a GmbH founded after 30 June 2013,
- 875 € for a joint-stock company (AG) for each full quarter of a year when a loss is incurred.

While deferral of tax losses is generally not allowed in, following the COVID-19 crisis, operating losses incurred in 2020 can be offset by profits from 2018 and 2019 (capped at 5 million euros).

Municipal tax (Kommunalsteuer)

Each company must pay a municipal tax to the municipality in which the company's registered office is located. The amount of the tax varies little between municipalities but it depends on the monthly payroll and the remuneration paid to the company's shareholders (dividends). To facilitate our calculations, this tax will be treated in the same way as the employer's social security contributions.

VAT

The standard VAT rate in Austria is 20%. There are two reduced rates of 13% (cultural and sporting activities) and 10% (basic necessities, medicines, press).

Axle tax – Heavy goods vehicle tax (Kraftfahrzeugsteuer)

Since 1992, the following vehicles have been subject to the HGV tax:

- Motor vehicles and trailers with a GVWR of 3.5 tonnes or above,
- All traction vehicles regardless of their GVWR,
- Motor vehicles for which third-party insurance is not mandatory,
- Motor vehicles with a special foreign permit but used on Austrian public roads. In this case, the customs authorities are responsible for collecting the tax.

The tax applies from the first day the vehicle is registered until the date the registration ends.

The person liable for the tax is not the owner but the regular user of the vehicle.

The tax is calculated by weight, based on the GVWR recorded on the vehicle registration certificate:

- For vehicles whose GVWR does not exceed 12 tonnes, the monthly tax is 1.55 € per tonne (15 € per month minimum),
- For vehicles with a GVWR between 12 tonnes (inclusive) and 18 tonnes, the monthly tax is 1.70 € per tonne,
- For vehicles with a GVWR of 18 tonnes or more, the tax is 1.90 € per tonne. The maximum amount of the tax is 80 € for a tractor and 66 € for a trailer or semi-trailer.

For a 40-tonne articulated rig, the annual tax amounts to 912 €.

A 15% discount is applied to the tax on an HGV for each piggyback trip carried out on Austrian soil. The maximum discount is 100% of the tax.

The tax is calculated on a monthly basis but payment for the first quarter is due on 15 May , 15 August for the second quarter, 15 November for the third quarter and 15 February of the following year for the fourth quarter.

The tax must be declared online and it is collected by the federal tax authority, except in the case of vehicles under foreign permits, which are the responsibility of the customs administration.

Tolls

Austria's mileage-based taxation system for HGVs was the first of its kind in Europe and was introduced in January 2004. This system was designed from the outset to apply to HGVs exceeding 3.5 tonnes. Today, there are nearly 430 toll gantries located throughout the country's road system, most of them on motorways. The scheme generates around 750 million euro in annual income for the Austrian state. The investment and management of the collection system are entirely carried out by ASFINAG, a public limited company owned by the Austrian State, under the control of the Ministry of Transport.

The Austrian system is known as "GO-MAUT". The network of roads subject to the charge is 2,233 km in length, of which more than 80% are motorways, the rest being dual carriageways, where specific rates apply. The charge varies depending on the number of axles and the CO₂ emission category in question. Most stretches of roadway are subject to a night surcharge.

There is no mandatory system for passing on the cost of tolls to the shipper.

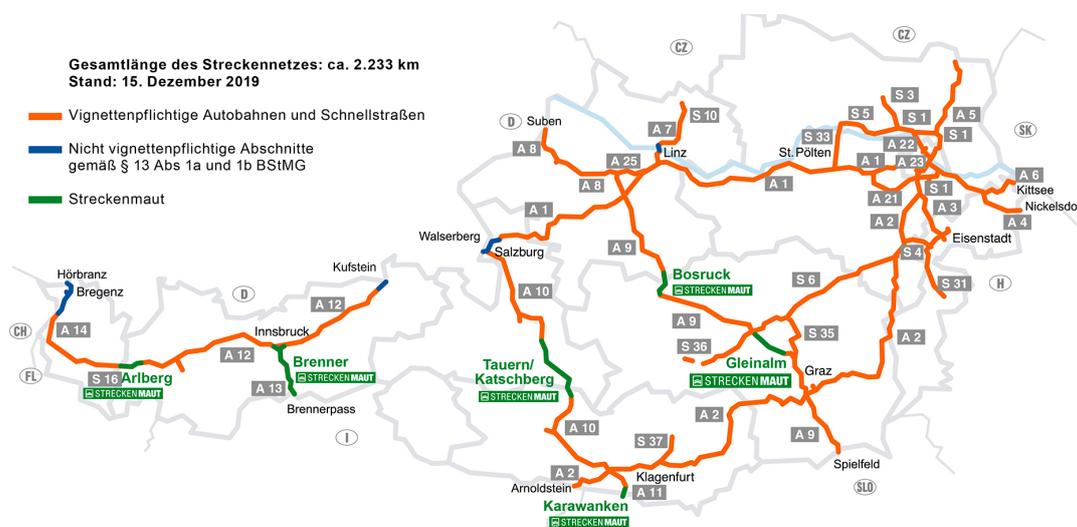
Tolls - Austria - 2020 - values in €/km				
Emission class	Number of axles	Category 2 2 axles	Category 3 3 axles	Category 4 4 axles and more
Full electric or hydrogen powered engine	Day (5h-22h)	0.0967	0.13601	0.20363
	Night (22h-5h)	0.0971	0.13693	0.20479
EURO VI	Day (5h-22h)	0.1965	0.27573	0.40981
	Night (22h-5h)	0.1969	0.27665	0.41097
EURO V and EEV	Day (5h-22h)	0.2063	0.28945	0.42694
	Night (22h-5h)	0.2067	0.29037	0.42810
EURO IV	Day (5h-22h)	0.2126	0.29827	0.43702
	Night (22h-5h)	0.2130	0.29919	0.43818
EURO 0 to III	Day (5h-22h)	0.2326	0.32627	0.46902
	Night (22h-5h)	0.2330	0.32719	0.47018
Tolls - Austria - 2021 - first semestre - values in €/km				
Emission class	Number of axles	Category 2 2 axles	Category 3 3 axles	Category 4 4 axles and more
Full electric or hydrogen powered engine	Day (5h-22h)	0.0981	0.13797	0.20657
	Night (22h-5h)	0.0985	0.18893	0.20773
EURO VI	Day (5h-22h)	0.2001	0.28077	0.41702
	Night (22h-5h)	0.2005	0.28169	0.41818
EURO V and EEV	Day (5h-22h)	0.2098	0.29435	0.43399
	Night (22h-5h)	0.2102	0.29527	0.43515
EURO IV	Day (5h-22h)	0.2167	0.30401	0.44503
	Night (22h-5h)	0.2171	0.30493	0.44619
EURO 0 to III	Day (5h-22h)	0.2373	0.33285	0.47799
	Night (22h-5h)	0.2377	0.33377	0.47915

Source : ASFINAG

Based on the rates applicable in the first half of 2021, 40-tonne Euro VI articulated rig was subject to a daytime toll rate of 0.41702 €/km.

Austrian motorway network

(orange: toll road network, car toll sticker, GO-Box for HGVs, blue: special rates)



Excise duty on commercial diesel fuel

In accordance with Directive 92/12/EC and 2008/118/EC, Austria has instituted an excise duty system. At the time of this study in 2020, Austrian excise duties stood at 40.96 €/hl, among the lowest in Europe, almost at the same level as in the neighbouring countries in Eastern Europe, but over 6 €/hl lower than in Germany.

As of 1 July 2021, Austrian excise duties have been reduced to 40.51 €/hl.

The relatively low level of excise duties is often criticized by certain Austrians who are concerned about environmental issues. Austria's lightly taxed fuel often attracts motorists and trucking companies from neighbouring countries looking to fill up more cheaply. As part of its development plan, the Austrian government does not plan to raise the level of excise duties but has pledged to take measures to limit the export of fuel in vehicle tanks.

NOTE ON LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

Salary conditions

Austrian law stipulates that a full-time job consists of 8 working hours per day (in a 24-hour period) and 40 working hours per week (from Monday to Sunday inclusive). However, certain collective agreements provide for a shorter working week.

A break of at least half an hour (unpaid and not included as part of working time) is mandatory on all days exceeding six working hours.

There is a basic minimum wage in Austria. The salary issue is dealt with exclusively by sectoral collective agreements, regardless of the position held and regardless of the sector.

Employment contracts¹

In Austria, there is no compulsory standard contract and no distinction is made between permanent and fixed-term contracts. A verbal agreement can take the place of a contract. However, in the event of a dispute with the employer, employees are not entitled to take their case to court unless they have a signed written contract. For this reason, the authorities strongly recommend that the employee signs an employment contract.

The Austrian Chamber of Labour (*Arbeiterkammer*) emphasises that the contract must cover at least a majority of the following points:

- Employer's prerogatives (details regarding employee/employer relationship),
- A clause covering the financial terms of employment,
- The duties of the employee,
- Equipment provided by the employer,
- The place of employee in the company,
- The company liability clause.

According to the Austrian Chamber of Labour, in the absence of a contract, Austrian employers are required to provide a certificate of employment or "Dienstzettel". The employment contract or certificate of employment must include at least the following:

- The name and address of the employer,
- The name and address of the employee,
- The contract start date,
- The presence or absence of a trial period, as well as the duration of the trial period,
- The required notice period for dismissal or resignation,
- The date of termination of the employment relationship, where applicable,
- The applicable rules under collective law (name of the collective agreement and collective company agreements in question),
- The place of work or the place where the employee's assignment is to be carried out,
- Description of the activity to be carried out,
- Particulars concerning pay as set out in the collective agreement, i.e. gross hourly wage or gross monthly salary, additional payments, commission/bonuses, the duration and overtime pay, travel expenses and any other pay relating to travel, bonuses (leave bonus, Christmas bonus, etc.),
- The date on which monthly pay and bonuses are to be paid,
- Holiday arrangements (number of days per year, public holidays, working days),
- Working time (working time per week as well as the breakdown of working time by working days),
- The name and address of the company's pension fund.

¹ <https://www.connexion-emploi.com/fr/a/le-contrat-de-travail-en-autriche-contenu-clauses-limitatives-et-autres-particularites>

Certain clauses of an Austrian contract may affect the rights of the employee and/or employer. It is often necessary to seek prior approval for particular clauses:

- The employment contract may include various tasks that fall outside the scope of the employee's principal occupation. If this additional activity lasts more than 13 weeks, it must be approved by the employee representative committee.
- It is common for the employment contract to stipulate that the employee may be required to work at other company sites, other than the usual place of work. As for activities not directly related to an employee's position, a change of workplace lasting more than 13 weeks must be approved by the employee representative committee.
- Working time must be agreed upon jointly by the employer and the employee. The employer is not entitled to dictate working time (including overtime) on a unilateral basis. A change in working time for internal company reasons is allowed by law in certain very rare cases and must be notified to the employee at least two weeks in advance.
- Austrian contracts generally contain a specific overtime clause. Certain contracts, known as All-in Verträge, include a fixed amount of overtime as part of monthly gross pay. These contracts would seem to disadvantage employees, but they are legal.

The trial period may not exceed 1 months.

After the trial period the employment contract may be terminated by either party subject to the observance of the notice period. If the employer terminates the contract during the first two years, he must give at least six weeks' notice, which shall begin at the end of the quarter in question. The notice period then increases to as much as five months, depending on the length of the contract.

The Company Employees Act (*Betriebliches Mitarbeitervorsorgegesetz*) recently changed the system governing severance pay. If the employment contract was signed before 2002, the employee is no longer entitled to severance pay from the employer; instead, this compensation comes out of a fund into which the employee is required to pay a percentage of their salary. Thus, employers are no longer obliged to establish a special severance pay fund, and they frequently opt choose to handle cases involving their most senior employees on an ad hoc basis.

As for employees, they also have the right to terminate the employment contract at any time, subject to the same notice period, but they do not have to provide any reason.

The *Collective Agreement for Workers in Austrian Transport and Storage companies* is the mandatory collective agreement covering all employees in the RFT sector, including HGV drivers. At the time of writing, the current version of this agreement went into effect on 1 June 2020 for a period of 2 years.

This regulatory text is rather lengthy and deals with various aspects of an HGV driver's work. It contains details on working time, working hours, working conditions, etc. As regards the work of an HGV driver, most of the provisions are based on general European regulations (Directive 2002/15/EC and Regulation (EC) 561/2006). However, there are a few specific features that are worthy of note:

- Employees are broken down by *professional group*, and then by job and seniority. Professional groups correspond to sub-sectors (RFT for example). Length of service means length of service in the same position at a given company. In some cases, previous periods of employment with the same employer or with other employers may be taken into account (up to a maximum of 6 years), provided that these previous periods of employment involved activities belonging to the same professional group. This new provision applies to work contracts that commenced after 31 March 2018.
- With regard to working time and overtime, drivers are allowed to work non-predefined overtime hours in addition to the overtime hours specified in the employment contract, as allowed under Austrian law: the maximum weekly working time of a driver may not exceed 60 hours per week (or an average of 48 hours over a 26-week period) for technical or organisational reasons. The maximum average weekly working time may be 55 hours if the portion in excess of 48 hours can be taken by the driver as time off in compensation.
- In companies with an elected employee representative committee, the start of the period for calculating working time must be jointly agreed by the committee and the company; in companies without an employee representative committee, it must be jointly agreed by the employer and employee. In the absence of an agreement, this period commences at the beginning of the calendar year or on 1 July of each year.
- During combined transport assignments, the hours during which a driver is accompanying a transport vehicle on a ferry or train must be paid at 50% of the agreed hourly wage.
- The periods of time spent on a ferry or train by a driver accompanying a vehicle are considered as breaks or rest periods, depending on their duration. The period in question is considered a rest period if:
 - o it lasts at least 3 hours and
 - o the driver has a bed or sleeping compartment separate from the lorry.

The daily rest period may be interrupted twice if

- o the vehicle is being brought ashore or onto the ferry/or train,
- o the rest period is interrupted for no more than one hour, and
- o the driver is provided with a bed or sleeping compartment for the entire daily rest period.

- Night-time is defined as the time between 12 midnight and 4 a.m. Night work is any activity that exceeds one hour between 12 midnight and 4 a.m. The daily working hours of the driver may exceed ten hours on the days he or she performs night work. Drivers are entitled to no compensatory benefits for organisational matters relating to night work.
- Regular working hours must end on 24 and 31 December at 12 noon, with no loss of pay.

Pay rates

The monthly salary of an HGV driver is determined based on his/her seniority group:

- a) Continuous service in the company of between 0 to 2 years,
- b) Continuous service in the company for 2 to 5 years,
- c) Continuous service in the company of between 5 to 10 years,
- d) Continuous service in the company of between 10 to 15 years,
- e) Continuous service in the company of between 15 to 20 years,
- f) Continuous service in the company of more than 20 years.

The gross monthly wage for level 2 occupations (HGV driver, warehouse manager or team leader):

- a) 2,042.52 €
- b) 2,063.73 €
- c) 2,084.18 €
- d) 2,121.14 €
- e) 2,172.51 €
- f) 2,232.77 €

Overtime pay consists of the basic hourly wage plus an additional premium. The basic hourly wage is 1/164 of the monthly wage. The additional premium for each additional hour between 5 a.m. and 10 p.m. is an extra 50%, rising to an extra 100% between 10 p.m. and 5 a.m. (Monday to Saturday).

When travelling by train, boat or plane, the normal hourly wage (i.e. without premium) is applied for any overtime that may occur during such travel time.

HGV drivers are paid on a monthly basis and they also receive a holiday allowance (equivalent to a 13th month's salary), as well as a Christmas allowance (equivalent to a 14th month's salary):

- All employees in the RFT sector receive a holiday allowance (*Urlaubszuschuss*) once per calendar year, which is payable by 30 June at the latest. Under the terms of the collective agreement, this allowance is calculated by taking the regular monthly salary and adding an extra 24%.

- Employees also receive a Christmas bonus (*Weihnachtsremuneration*) once per calendar year, which is payable by 30 November at the latest. Under the terms of the collective agreement, this allowance is calculated by taking the regular monthly salary and adding an extra 24%.

Travel allowances (Reisekostenentschädigung)

A travel allowance is paid to compensate for increased cost of living expenses related to work performed off company premises, and the allowance varies depending on the destination country.

The entire municipality in which the company is located is deemed to be the headquarters of the company and travel within its confines does not entitle the drivers to this allowance. Particular arrangements (e.g. meal allowances, meal vouchers, etc.) may be negotiated and applied within the company.

1. Travel within the country

For work and travel of more than 4 hours conducted off company premises, an allowance of 8.10 € per calendar day is payable (including a fixed meal allowance). In the event of overnight stays outside the municipality in which the company is located (or away from employee's home), an additional allowance of 15.00 € must be paid; alternatively, actual documented costs must be reimbursed.

2. Travel abroad

Per diem expenses, in case of stays abroad, as well as overnight expenses must be paid in the form of travel allowances. As a rule, employees receive a daily allowance and an overnight allowance for each calendar day. If a sleeping compartment is not provided for drivers, or if a prohibition on sleeping in the cabin is in force in accordance with European regulations, the actual documented costs must be reimbursed in lieu of the overnight allowance. Travel time abroad begins when the driver crosses the Austrian border and ends when upon their return to country. If the stay abroad lasts less than one full day, 1/12 of the daily allowance is payable for each hour or part of an hour spent out of the country.

There is no entitlement to reimbursement of travel expenses for journeys of less than 3 hours and of less than 100 kilometres by road from the Austrian border, provided that the vehicle returns to Austria the same day. For such trips not covered by the foreign travel allowance, the provisions for domestic travel apply.

**Amount of daily allowances according to visited country/city
In accordance with the collective agreement RFT Austria 2020/2021**

Country/City	Day allowance	Night allowance
Albania	17.70 €	13.30 €
Germany	22.50 €	17.70 €
Belgium	22.50 €	14.40 €
Brussels	26.20 €	20.30 €
Belarus	23.30 €	19.60 €
Bosnia-Herzegovina	19.60 €	14.80 €
Bulgaria	19.60 €	14.40 €
Cyprus	18.10 €	19.20 €
Croatia	19.60 €	14.80 €
Czechia	19.60 €	15.50 €
Denmark	26.20 €	26.20 €
Spain	21.60 €	19.20 €
Estonia	23.30 €	19.60 €
Finland	26.20 €	26.20 €
France	20.70 €	15.00 €
Paris and Strasbourg	22.70 €	20.70 €
Greece	18.10 €	14.80 €
Hungary	16.80 €	16.80 €
Budapest	19.60 €	16.80 €
Ireland	23.30 €	20.90 €
Italy	22.70 €	17.70 €
Rome and Milano	25.50 €	22.90 €
Latvia	23.30 €	19.60 €
Liechtenstein	18.50 €	11.60 €
Lithuania	23.30 €	19.60 €
Luxembourg	22.50 €	14.40 €
Malta	19.00 €	19.00 €
Norway	27.00 €	26.20 €
Netherlands	22.50 €	17.70 €
Poland	20.70 €	15.90 €
Portugal	17.70 €	14.40 €
Romania	23.30 €	17.20 €
Russia	23.30 €	19.60 €
Slovakia	17.70 €	10.00 €
Bratislava	19.60 €	15.50 €
Slovenia	19.60 €	14.80 €
Sweden	27.00 €	26.20 €
UK	23.30 €	22.90 €
London	26.20 €	26.20 €

Source : RFT Collective Agreement - Austria

Social security contributions

Social Contributions in Austria in 2020

Social contributions applicable to driving staff as of 1st January 2020	Employer	Employee
Health insurance	3.78%	3.87%
Accidents at work and occupational diseases	1.20%	0.00%
Pension fund	12.55%	10.25%
Unemployment (1)	3.00%	3.00%
Surtax IESG(2)	0.20%	0.00%
Accommodation help	0.50%	0.005%
Subtotal Social Security Fund (SV-DGA)	21.23%	17.62%
Chamber of commerce - Training contribution	0.00%	0.50%
Local tax on salaries	3.00%	0.00%
Family solidarity fund	3.90%	0.00%
Total	28.13%	18.12%

Source: Austrian Chamber of Commerce

(1) This contribution does not apply to monthly revenues lower than 1.773 €. A reduced rate applies to monthly revenues until 2.049€ (1% only for monthly revenues between 1.773€ and 1.891€ ; 2% for revenues between 1.891€ and 2.049€). In addition, this contribution is cancelled for both employer's and employee's part for employees over 63 years old or for those eligible to old-age pension fund.

(2) Revenue protection in case of insolvency (IESG)

Personal income tax

Income tax is calculated using tax rates that vary depending on the income bracket. It applies to income earned in various ways, including employment, financial assets, income generated by rental property, the sale of goods and services, and self-employment income. In 2020, the tax rates for the 3rd and 4th brackets were set at the same level due to the Covid crisis. In 2021, due to tax reforms, the rates for the 2nd and 3rd brackets were reduced by 5 percentage points.

The Christmas bonus (a 14th month's salary) is subject to a fixed income tax rate of 6%.

Personal income tax - Austria 2020

Income bracket	Tax rate
11,000 € and less	0.00%
Between 11,001 € and 18,000 €	20.00%
Between 18,001 € and 25,000 €	35.00%
Between 25,001 € and 31,000 €	35.00%
Between 31,001 € and 60,000 €	42.00%
Between 60,001 € and 90,000 €	48.00%
Between 90,001 € and 1,000,000 €	50.00%
Over 1,000,000 €	55.00%

Source : Finanz.at

2. STUDY OF THE OPERATING CONDITIONS AND COSTS FOR A 40-TONNE AUSTRIAN HGV OPERATING INTERNATIONALLY

This part of the study is based on the economic and social conditions prevailing in 2020, at the time this updated study was conducted. In carrying out this survey, the CNR has drawn on a research focused primarily on the fiscal and social aspects of the RFT sector, as well as on feedback from the experts with whom the CNR collaborates. These different sources provide an overview of the Austrian RFT sector internationally. This research and process of dialogue are further backed up by interviews with Austrian hauliers and lorry drivers.

All the figures eventually adopted by the CNR in order to construct the typical profile represent the best expert appraisal of this set of data sources.

2.1. OPERATING CONDITIONS AND COSTS FOR COMPANIES

This section is mainly based on face-to-face interviews with 12 Austrian road freight transport companies involved in long-distance transport and selected by the CNR because of their focus on long-distance haulage, a portion of which was carried out abroad. All the companies visited were able to provide us with the information we were seeking. Thus, the 12 companies involved for this study have the following characteristics:

	Number of tractors	Number of semi-trailers	Main markets	Number of drivers	Turnover
Company 1	3	4	UE, RO, H,BG,GR,CH, MD	3	3,550,000 €
Company 2	83	102	AT, DE, IT, FR, CH	88	20,891,667 €
Company 3	6	5	AT, DE, SK	6	2,166,666 €
Company 4	4	4	IT, SI	5	1,475,000 €
Company 5	1	1	DE	1	124 €
Company 6	18	24	UE	20	8,000,000 €
Company 7	60	77	UE, GB, IRL, B, NL, LUX, FR, E	63	not available
Company 8	2	2	France, UE	2	284,158 €
Company 9	84	78	France, UE	100	8,900,000 €
Company 10	22	26	DE, IT	24	2,891,667 €
Company 11	158	182	AT, FR, NL	165	80,250,000 €
Company 12	6	9	Benelux, FR, DE	8	1,016,667 €

The companies visited for this study are extremely diverse in terms of their size and structure. These companies conduct a significant amount of international TRM activity, although some of them are mainly domestically focused, at least on a seasonal basis. Unlike the other Central European sectors, the Austrian sector appears to lack competitiveness when compared with the low-cost sectors of its Eastern European neighbours. As a result, the Austrian sector, often compared locally to the French sector, is increasingly turning its focus inward and most of its international operations are centred in neighbouring countries to the West, such as Germany and Switzerland, as well as Italy and France.

Due to a shared language, geographical proximity, and a similar socio-professional culture, Germany is the Austrian sector's second largest market. These factors would seem to make it easier for Austrian RFT companies to find customers in southern Germany. Some employ drivers from the East in order to exploit premium niche markets in Eastern European countries such as Hungary, Slovakia and the Czech Republic.

The CNR is hereby reporting the results of these interviews, which have no statistical value. However, they do shed light on figures and information obtained elsewhere. Ultimately, the CNR uses figures based on expert opinion to establish the costs and operating conditions that pertain for a "typical" HGV operating internationally.

TRANSPORT EQUIPMENT – Use

Austrian companies seem to favour a strategy of frequent fleet renewal which ensures a certain quality of service. As a result, vehicles are recent, well equipped and well maintained. Vehicle use is less intensive than in the rest of Central Europe or Germany.

The average annual mileage travelled by the vehicles of the hauliers we met with is between 90,000 km and 128,000 km. According to its calculations (which are consistent with driver mileage), and based on expert opinion, CNR has arrived at an estimated mileage figure of 121,00 km per year per vehicle in the case of companies conducting a significant amount of international activity.

The length of time vehicles are kept varies little. Companies prefer to renew their vehicles to avoid high maintenance costs. In most cases, the commercial strategy adopted by companies consists of acquiring vehicles at the end of a 5-year leasing contract and selling them on quickly. Some companies return the tractor to the manufacturer at the end of the lease in order to purchase a new one at a discount. Some companies keep newly-acquired vehicles for an extra one or two years. Semi-trailers are also acquired on 5-year leasing contracts and are then purchased at the end of the contract before being kept by companies for a period of between 2 and 6 years, depending on the make and model. Based on interviews carried out on-site and the feedback from experts, CNR has estimated that tractors are kept for 6 years on average (the figure for semi-trailers is 9 years). A small proportion of companies, particularly the largest ones, adopt a renewal strategy involving the exclusive use of 3-year leasing backed by a full-service contract and thus do not exercise their purchase option.

When it comes to purchasing tractors, Austrian companies show a preference for German and Swedish makes. In terms of semi-trailers, high-end are preferred, sometimes ones with a reinforced or aluminium chassis.

The semi-trailer/tractor ratio reported in the course of company surveys is in line with the regional average. It stands at 1.22, a figure well above what is usually the case in most Central sectors, but similar to the situation in Germany.

TRANSPORT EQUIPMENT – Financing

The average purchase price of a Euro VI tractor established based on interviews with Austrian hauliers is at the higher end of the European price range, with a clustering around 90,000 €-98,000 €. The figure for a tractor arrived at in this study is 93,500 €, while the price of a new semi-trailer is estimated at 26,500 €.

The financing method used is typically leasing. This is the method of financing used by more than 90% of the companies surveyed. Contracts are for 4 or 5 years in the vast majority of cases. The leasing contract interest rates reported during our interviews (i.e., 1.4% for tractors and 1.7% for semi-trailers) are below the those commonly seen elsewhere in Europe. In most cases, the initial down payment is 10% and the purchase option is set a symbolic 1% of the new vehicle price.

Some large companies prefer to opt for leasing contracts that include a range of services, such as a maintenance or tyre contract, which makes it difficult to break down the reported cost into individual items for purposes of comparison with other CNR studies. Based on the on the interest rate data and leasing contract conditions collected during our interviews, the annual cost of owning a 40-tonne articulated rig can be calculated based on expert opinion. It amounts to approximately 12,060 € for the tractor and 2,686 € for the trailer. With a semi-trailer/tractor ratio of 1.22, we arrive at a total cost of 15,340 € per year.

FUEL

The average unit price of fuel in 2020 (for the Austrian sector) was 0.8750 € per litre (excluding VAT) according to official figures published in the European Commission's Oil Bulletin. Based on interviews with companies, CNR established that nearly 40% of the fuel consumed by Austrian companies is purchased in bulk. The price difference between filling up at the pump or from a fuel tank is 6 euro cents.

However, the fuel price paid by the sector is not solely related to the price of fuel purchased in Austria. Austrian companies also source nearly 20% of their annual purchases from Germany. Luxembourg, France and Hungary each account for nearly 5% of the Austrian sector's fuel supply.

Diesel Basket - Austria - Estimation 2020				
Country of supply	%	Ave. price excl.VAT	Excise Return	Final Price
Austria- bulk	40%	0.8150 €		0.8150 €
Austria - pump	25%	0.8750 €		0.8750 €
Luxembourg	5%	0.8300 €		0.8300 €
France	5%	1.0504 €	0.2172 €	0.8332 €
Germany	20%	0.9441 €		0.9441 €
Hungary	5%	0.8329 €	0.0245 €	0.8084 €
Weighted average	100%			0.8572 €

Source : CNR European studies

The average unit price of an Austrian haulier's fuel shopping basket in 2020 is thus estimated to have been 0.8572 €.

Average fuel consumption is estimated at 28.7 litres per 100 km, a strong performance owing to the almost exclusive use of motorways and the eco-driving training provided to drivers.

MAINTENANCE & REPAIRS

The use of leasing contracts that include a service contract is widespread in Austria. This is particularly the case for medium and large companies. According to those running haulage companies, a maintenance contract for a new vehicle with a 5-year lease with a 1% purchase option costs 800 € per month per tractor over the period of the lease, i.e. between 9,600 € per year. Based on our interviews with these hauliers, it would appear this generally includes the cost of tyre maintenance (excluding the purchase price of tyres). A maintenance contract excluding tyres costs about 750 € per month, or 9,400 € per year.

For nearly a quarter of the companies surveyed, the existence of an in-house garage cut in half the spending on this cost item. In the case of other carriers that opt to use outside workshops, the cost is estimated at 7,500 €.

Notwithstanding the varying amounts reported, the figures seem broadly consistent. In the final analysis, the estimated figure arrived at in our 2020 study is 8,200 € per year per vehicle.

TYRES

Some service contracts include tyre maintenance, i.e. tyre inspection and replacement, excluding cost of tyre purchase. In the case of in-house garages, the cost is often included in the maintenance-repair cost item.

Based on information provided by Austrian hauliers and an analysis of a certain number of contract details, it can be established that the annual cost of tyres for a 40-tonne articulated rig varies between 2,200 € and 4,250 €. For appraisal purposes in this 2020 study, CNR has used data obtained from companies that keep detailed accounts. Thus, the figure used is 3,350 € for a 40-tonne Austrian articulated rig.

TOLLS, TOLL STICKERS AND FERRIES

As regards tolls, this cost item sometimes ends up higher than that of fuel in the Austrian sector. Indeed, given that tolls on Austrian and Slovenian road networks cost more than 0.40 €/km (with German and Italian tolls costing almost half that amount) and that over 85% of total mileage is driven on motorways, the Austrian sector spends an average of almost 27,000 € per vehicle on motorway charges. The purchase of the Eurovignette in the case of a few companies is not included in this figure.

The cost of ferries is negligible for most Austrian companies, whose main markets are in continental Europe. On the other hand, companies operating in the Swiss, Slovenian, Italian or French markets have to shoulder tunnel charges, in particular the Karawanken tunnel (Slovenia), the Brenner tunnel (Italy) and the Mont Blanc tunnel (France).

When the cost of tunnels is factored in, the average cost of tolls for the typical Austrian company is estimated at 28,400 € per year per rig.

INSURANCE

As is the case throughout Europe, vehicle insurance is made up of components that can be purchased separately, i.e. a compulsory third-party insurance policy and a comprehensive or “Casco” insurance policy that can be added to the former. The amounts reported by Austrian hauliers are largely consistent, ranging from 1,600 € to 2,100 € per year per rig, and the CNR has settled on an average figure of 1,850 € for the purposes of this study.

AXLE TAX

The annual axle tax for a 40-tonne Austrian rig is 912 €, as mentioned above.

OVERHEAD COSTS

Most of the companies we met with in Austria are extremely well-informed about their overhead costs and the cost items that go to make them up. Austrian companies are well organised and run by professionals who often have the relevant training. Thus, the answers to the questions posed by the CNR regarding these overhead costs are extremely precise.

In light of the data provided by the companies and the results of internal cost accounting, the overhead costs of Austrian companies are estimated at 9.5% of total costs, i.e. approximately 15,000 € per year per vehicle.

2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS

Employment conditions and driver pay in the Austria were surveyed during two rounds of interviews: a first phase in companies with employers; and a second phase, involving face-to-face interviews with drivers in car parks and rest stops near the Slovakian and German borders. During this second phase, around twenty drivers, employees with Austrian contracts, volunteered to be interviewed about their working conditions and pay.

Based on an analysis of these sources and a review of the literature, the CNR has produced a typical profile (in terms of employment conditions and pay) of an RFT driver with an Austrian contract working internationally.

WORKING CONDITIONS

Open-ended employment contracts (the equivalent of permanent contracts) are the general rule in the Austrian sector. Austrian labour law lays down precise and relatively onerous rules regarding lay-offs, but the procedure remains simple, straightforward and affordable for companies that need to lay off employees. As a result, companies do not hesitate to hire their drivers on an open-ended basis, with a one-month trial period. In addition, there is a shortage of drivers and the industrial demands of European drivers are growing. Austria has often benefited from its proximity to neighbouring Eastern European countries and the high wages in the country to attract drivers, often from Hungary, Slovakia or the countries of the former Yugoslavia. Currently, this labour supply is becoming increasingly scarce, with drivers from Austria's neighbouring countries being able to earn just as much while working at home.

Austrian drivers report working between 180 and 238 hours per month. The figure established for working hours by the CNR is 205 hours per month, of which 160 hours are driving time. The number of working days per year is 223 days, ranging from 218 days to 240 days. The number of working weeks is estimated at 45 weeks.

The number of days of leave reported by the drivers surveyed is 26 days per year for drivers with an average age of 38 years and an average length of service of 9 years. As a reminder, Austrian employees are entitled to a minimum of 25 working days of paid leave per year. In the case of drivers, it is not uncommon for them to be granted more days off, particularly as a result of seniority and/or as a result of a company agreement and terms negotiated at the time of signing the employment contract.

As regards work schedules, several different scenarios exist. The main market in which the transport company operates directly affects the duration of driver trips. Thus, for the vast majority of Austrian drivers surveyed, trips last 5 to 6 days, allowing them to return home each weekend.

A second less common scenario, which represents almost a third of drivers, involves trips of 10 to 13 days. This type of schedule allows drivers to return home every other weekend. Other scenarios exist, but they are exceptional.

Finally, the average driver mileage that emerges from company surveys is around 112,000 km per year. Meanwhile, drivers reported a virtually identical figure: i.e. 111,000 km annually. The average used in this updated study is 111,500 km per year. Under these conditions, more than half of drivers do not reach the maximum driving time of 90 hours over two weeks provided for under European regulations. Austrian drivers work an estimated 1,720 hours per year.

Based on interviews with companies, the driver/tractor is 1.09, which is in line with the European average often observed in CNR international studies.

NOTE ON DRIVING PERSONNEL COST FORMATION

International driver pay

Drivers on Austrian contracts receive a fixed monthly salary close to the minimum stipulated by the sectoral collective agreement. Those willing to take on international assignments involving nights away from home receive a slightly higher fixed salary, 15 to 20% above the sectoral minimum, i.e. 2,400 € instead of 2,084 € in the case of a driver with 9 years' service. This higher level of pay must also be accompanied by similarly augmented holiday and Christmas bonuses (equivalent to a 13th and a 14th month's salary, payable in June in December respectively). Overtime or holiday premiums are rare because of the working time compensatory system.

In addition to their monthly salary, Austrian drivers receives international travel allowances amounting to approximately 40 € per day (day + night) for most European countries. For the purposes of its typical profile, CNR has opted settled on an average of 14 days of travel abroad.

TYPICAL PROFILE OF A DRIVER WITH AN AUSTRIAN CONTRACT WORKING INTERNATIONALLY AND BREAKDOWN OF THEIR COST

Standard profile of an international driver - Austria - 2020 					
Characteristics		<ul style="list-style-type: none"> - Activity split 50/50 between national and international - Short and middle size international itineraries (bordering countries, mostly Germany and Italy) - Each weekend spent at home (with a few exceptions in the year) - 25 days of paid holidays, which are usually completed with some extra days for seniority. 26 days of paid holidays are withheld for the standard profile. - Total remuneration slightly over the collective agreement rates. Low travel allowances, covering at most the real expenses of the driver during the travels. No extra income bonuses but obligatory 13th and 14th month of salary according to the collective agreement. - Daily travel allowances reflecting the real activity of the driver. - Driving hours, rest hours and other works registered and displayed on pay slips. - Driving time about 160 hours per month and working time around 223 hours, all multiplied by 10,75 months of full service. 			
Annual mileage achieved		111,500 km			
Number of actual working days per year		223			
Number of working weeks per year		45			
Number of driving hours per year		1,720			
Cost breakdown of a standard Austrian international driver in 2020 					
Presentation of a standard pay slip					
EMPLOYER			EMPLOYEE		
Gross Salary	€/month	2,896.00 €	Salaire Brut	€/month	2,896.00 €
Fixed gross salary	€/month	2,400.00 €	Fixed gross salary	€/month	2,400.00 €
13th salary - on monthly basis	€/month	248.00 €	13th salary - on monthly basis	€/month	248.00 €
14th salary - on monthly basis	€/month	248.00 €	14th salary - on monthly basis	€/month	248.00 €
Other bonuses and extras on monthly basis	€/month	0.00 €	Other bonuses and extras on monthly basis	€/month	0.00 €
Social contributions	28.13%	814.64 €	Social contributions	18.12%	524.76 €
Health insurance	3.78%	109.47 €	Health insurance	3.87%	112.08 €
Accidents at work and occupational diseases	1.2%	34.75 €	Accidents at work and occupational diseases	0.00%	0.00 €
Pension fund	12.55%	363.45 €	Pension fund	10.25%	296.84 €
Unemployment	3.00%	86.88 €	Unemployment	3.00%	86.88 €
Surtax IESG	0.20%	5.79 €	Surtax IESG	0.00%	0.00 €
Accommodation help	0.50%	14.48 €	Accommodation help	0.50%	14.48 €
Chamber of commerce - Training contribution	0.00%	0.00 €	Chamber of commerce - Training contribution	0.50%	14.48 €
Local tax on salaries	3.00%	86.88 €	Local tax on salaries	0.00%	0.00 €
Family solidarity fund	3.90%	112.94 €	Family solidarity fund	0.00%	0.00 €
			Personal income tax after deductions		533.35 €
Monthly salary after payment of contributions		3,710.64 €	Net salary after payment of contributions and income tax		1,837.90 €
Travel allowance of a month of full service (10 months and 3 weeks)		550.00 €	Travel allowance of a month of full service (10 months and 3 weeks)		550.00 €
Monthly cost of a driver for a month of full activity		4,260.64 €	Net income of a driver for a month of full activity		2,387.90 €
Breakdown of annual cost of a standard Austrian driver in 2020 					
Fixed gross salary + bonuses * 12 months		34,752.00 €	Fixed gross salary + bonuses * 12 months		34,752.00 €
Employer's social contributions * 12 months		9,775.74 €	Employee's contributions and income tax * 12 months		12,697.22 €
Salary cost after payment of contributions * 12 months		44,527.74 €	Net fixed income after income tax * 12 months		22,054.78 €
Travel allowances * 10,75 months		5,912.50 €	Travel allowances * 10,75 months		5,912.50 €
Total annual cost		50,440.24 €	Annual net income		27,967.28 €
Cost of one hour of driving in €		29.33 €	Average monthly net income		2,330.61 €
Cost per kilometre in €		0.45 €			

Source : CNR European studies

CNR estimates driver costs at 50,440 € per year, among the highest in Europe. 85.5% of wages are subject to social security contributions and income tax.

Overall, the cost of an hour of driving is 29.33 €, while the cost per kilometre of driving is estimated at 0.45 €/km, double that found in most countries in the region.

2.3. OVERVIEW OF THE OPERATING CONDITIONS AND COSTS OF A “TYPICAL” INTERNATIONAL HGV

Operating conditions and costs for a 40-tonne HGV operated on long distance international routes, 2020 values 		
	unit	Austria <i>Simulation</i>
Yearly mileage of a vehicle	km	121,000
Number of operating days	days/year	242
Semitrailer/tractor ratio		1.22
Cost of one driver	€/year	50,440
Driver/tractor ratio		1.09
Yearly cost of vehicle financing and possession	€/year	15,340
Average consumption per 100 km	litres	28.7
unit fuel price, 2020 average	€/litre	0.8572
Yearly fuel cost	€/year	29,766
Maintenance-repair	€/year	8,200
Tyres	€/year	3,350
Tolls and vignettes	€/year	28,400
Insurance (vehicle)	€/year	1,850
Axle tax and other vehicle taxes	€/year	912
Synthesis - cost price (excluding overhead costs)		142,546
Cost/mileage ratio per annum	€/km	1.18
Overhead costs	€/year	14,963
Synthesis - complete cost price		157,510
Complete cost per kilometer	€/km	1.30

Source: CNR European studies

According to CNR calculations, the cost per kilometre of a 40-tonne Austrian heavy goods vehicle operating on international routes, excluding fixed costs, is 1.18 €. When fixed costs (estimated at around 9.5% of total costs) are factored in, cost price in 2020 comes to 1.30 €/km.

Looking more closely, certain cost items diverge from those typically observed in Europe, in particular the high cost of tolls. Maintenance and repair costs are also extremely high, but remain comparable with those observed in France, the Netherlands and Belgium.

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