



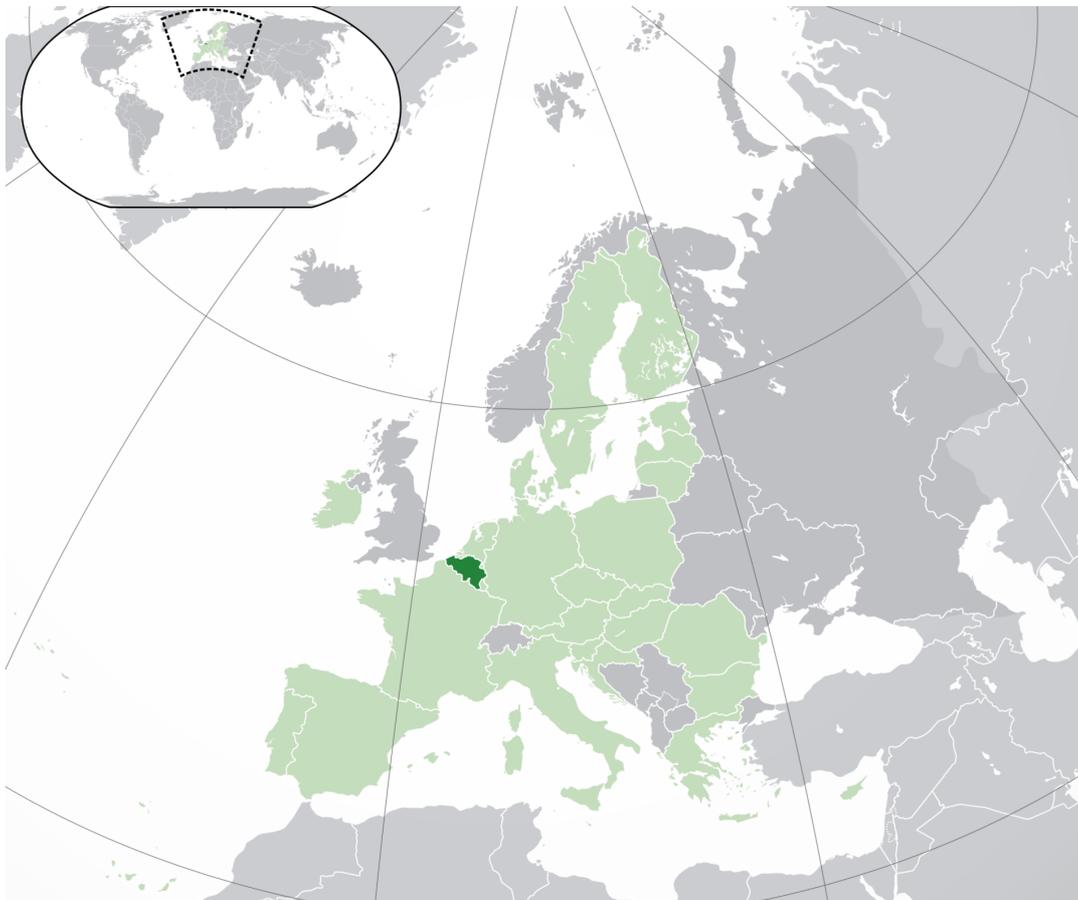
*Comité National Routier*



## EUROPEAN STUDIES

# The Belgian road freight transport

## 2021 study





# Comité national routier (CNR)

in collaboration with  
Jonction

## EUROPEAN STUDIES

### The Belgian road freight transport

### 2021 study

Comité national routier – Paris

[www.cnr.fr](http://www.cnr.fr) – [cnr@cnr.fr](mailto:cnr@cnr.fr)

The map on the cover comes from <https://fr.wikipedia.org/wiki/Belgique#/media/Fichier:EU-Belgium.svg>



## WARNING

Following on from the 2017 survey of the Belgian RFT sector, this study, which was conducted in 2021, is intended to provide up-to-date figures on the sector's activities, as well as on the typical operating conditions and costs of a 40-tonne HGV operating internationally.

Some data have been updated with available figures for 2022 and 2023. The standard profiles drawn up are nevertheless based on the economic conditions prevailing in 2021.

It should be noted that this study was carried out during the Covid pandemic. This health crisis has had a significant impact on the data used in the study. This factor should be taken into account when interpreting the results.



## SUMMARY

With a population of over 11 million and a territory covering 30,666 km<sup>2</sup>, Belgium is the second most densely populated country in Europe, just behind the Netherlands. Thanks to its central location and the ports of Antwerp (Belgium) and Rotterdam (Netherlands), the country is a hub for the international transport of goods to and from the European Union. However, the Belgian RFT sector's operations are predominantly domestic (almost 66% of its total activity).

As regards vehicle operating conditions and the working conditions of Belgian drivers, there have been some changes since the 2017 study. Annual vehicle mileage rose to 121,900 km, up from 117,000 km in 2017. This is due to the fact that the markets served by the companies surveyed in 2021 are different and located further away than in 2017, i.e. Spain, Italy and the United Kingdom. The same applies to the number of days vehicles were in operation, which totalled 233 as opposed to 220 in 2017. Conversely, the annual mileage of Belgian drivers was down, from 117,000 km in 2017 to 115,000 km in 2021.

With regard to changes in the various cost items, there has been a rise in driver cost due to increases in the minimum wage. Driver cost has risen by 1.6% in 4 years, from 56,284€ to 57,168€. The combined (employer plus employee) rate of social security contributions expressed as a percentage of total taxable income is 74.66%, the highest in the European Union. All cost items have risen: tolls (+51%), vehicle insurance (+45%) and vehicle ownership costs (+21.5%).

All in all, in 2021, the full cost of a Belgian HGV operating internationally came to 1.26€/km. Compared with the CNR's 2017 study, the total cost has risen by 6.5%.



# CONTENTS

<b>WARNING</b>	<b>5</b>
<b>SUMMARY</b>	<b>7</b>
<b>1. ECONOMIC, SOCIAL AND ENVIRONMENTAL CONDITIONS OF THE BELGIAN SECTOR</b>	<b>11</b>
<b>1.1. BELGIUM IN BRIEF</b>	<b>11</b>
<b>1.2. ROAD FREIGHT TRANSPORT IN BELGIUM</b>	<b>11</b>
TRANSPORT POLICY AND INFRASTRUCTURE	11
ROAD FREIGHT TRANSPORT OPERATORS	14
BELGIAN RFT - KEY DATA	15
<b>1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN BELGIUM</b>	<b>18</b>
ROAD FREIGHT TRANSPORT TAXES	18
EMPLOYMENT REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT	20
<b>2. CONDITIONS AND COSTS OF OPERATING A BELGIAN 40-TONNE HGV INTERNATIONALLY</b>	<b>25</b>
<b>2.1. OPERATING CONDITIONS AND COSTS FOR COMPANIES</b>	<b>25</b>
TRANSPORT EQUIPMENT - Use	25
TRANSPORT EQUIPMENT - Financing	26
FUEL	26
MAINTENANCE & REPAIRS	26
TYRES	26
TOLLS	26
INSURANCE	27
AXLE TAX AND OTHER VEHICLE TAXES	27
FIXED COSTS	27
<b>2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS</b>	<b>28</b>
WORKING CONDITIONS	28
NOTE ON THE BREAKDOWN OF DRIVER COSTS	29
TYPICAL PROFILE OF A DRIVER WITH A BELGIAN CONTRACT WORKING INTERNATIONALLY AND BREAKDOWN OF THEIR COST	30
<b>2.3. OVERVIEW OF CONDITIONS AND COSTS OF OPERATING A "TYPICAL" HGV INTERNATIONALLY</b>	<b>31</b>
<b>3. BIBLIOGRAPHY</b>	<b>33</b>



# 1. ECONOMIC, SOCIAL AND ENVIRONMENTAL CONDITIONS OF THE BELGIAN SECTOR

## 1.1. BELGIUM IN BRIEF

Capital	Brussels
Area	30,666 km <sup>2</sup>
Population	11,631,136 inhabitants (Eurostat, 2022)
Official EU language(s)	German, French, Dutch
Political system	Federal parliamentary constitutional monarchy
Head of state	King Philip
Head of government	Alexander DE CROO
Minister for Mobility	Georges GILKINET
Date of EU membership	1 January 1958
Seats at the European Parliament	21 MEPs
Currency	Euro
European Commissioner	Didier REYNDERS, Commissioner for Justice
GDP growth (%)	6.1% (Eurostat, 2021)
Inflation (%)	10.3% (Eurostat, 2022)
Unemployment rate (% of working population)	6.3% (Eurostat, 2021)
Balance of trade	5,281,600€ (Eurostat, 2021)
Minimum monthly wage	1,842.28€/month (Eurostat, S2 2022)
Greenhouse gas emissions	20.3 tonnes/inhabitant/year (Eurostat, 2019)

## 1.2. ROAD FREIGHT TRANSPORT IN BELGIUM

### TRANSPORT POLICY AND INFRASTRUCTURE

#### *Transport policy*

Along with the Netherlands, Belgium has been one of the main hubs for the international transport of goods to and from the European Union for several decades. This openness to international trade is underpinned by the region's dynamic transport infrastructure. In 2022, the port of Antwerp-Zeebrugge was ranked first in Europe, with total goods traffic of 289 million tonnes. Liège and Brussels airports rank among the EU's top 10 airports for freight transport.

Road haulage accounts for 8% of Belgium's GDP and is a major source of employment. The success of this sector is thus essential to the competitiveness of the Belgian business community.

In Belgium, road transport is the predominant mode of transport, followed by inland waterways and rail. The high proportion of freight transported by inland waterway is a distinctive feature of the

situation in Belgium. The proportion of goods transported by rail (approximately 12%) is also quite significant.

The switch to less carbon-intensive transport, i.e. from road to inland waterway and rail, is one of the focuses of European transport policy, but the targets set by the European Commission would currently appear to be difficult for the Belgian authorities to achieve. To date, the only major rail project underway in Belgium is the creation of a Brussels rapid suburban rail network. This project, which is unrelated to freight transport, is encountering a number of problems.

Between now and 2030, the Federal Planning Bureau forecasts slight reduction in the proportion of goods transported by road and a shift towards inland waterways and, to a lesser extent, rail. One reason for these forecasts is the projected increase in road congestion. Such congestion would lead to a reduction in the average speed of vehicles and thus to a rise in costs due to increased journey times.

*Transport infrastructure and use*

**Modal split of freight transport (in tonne-kilometre)**

2021	Road	Rail	Inland waterways
European Union	77.3%	17.0%	5.7%
<b>Belgium</b>	<b>76.8%</b>	<b>11.8%</b>	<b>11.5%</b>

Source: Eurostat

*The road network*

- Network size: 154,000 km
- Motorways: 1,763 km (7 international motorways)
- Regional roads: 12,585 km
- Provincial roads: 1,349 km

Overall, Belgium has the densest road network in Europe, with 4,987 km of roadway per 1,000 km<sup>2</sup>, just ahead of the Netherlands<sup>1</sup>.

However, there are regional disparities. While the road network in Flanders is in good condition, the same cannot be said of Wallonia, where roads are less well maintained. Under a plan launched in 2010, 875€ million is to be invested in upgrading the network.

---

<sup>1</sup>However, the Dutch motorway network remains the densest in Europe.

## The Belgian road network



Source : cartograf.fr

### The rail network

The Belgian rail network is one of the densest in the world. It is 3,602 kilometres in length. Infrabel is responsible for managing the railway infrastructure. Its direct customers are not passengers, but rather the companies that use the network for passenger transport (SNCB, Thalys, etc.) or freight transport (B Logistics, Euro Cargo Rail, Captrain, etc.).

- Passenger traffic: 6.97 billion passenger kilometres in 2021<sup>2</sup>
- Freight traffic: 58.3 million tonnes of goods in 2021<sup>3</sup>

### Inland waterways

The Belgian waterway network is 1,532 km in length. The main rivers are the Scheldt and Meuse, along with their tributaries and connecting canals. Three main routes link the industrial regions in the south and east of the country to the seaports in the north. There are two east-west routes. In the north of the country, the waterways are managed by the Flemish Region and in the south by the Walloon Region. The Brussels-Capital Region manages its own network.

The main Belgian ports are Antwerp, Zeebrugge, Ghent, Ostend, Brussels and Liège.

<sup>2</sup> <https://donnees.banquemondiale.org/indicateur/IS.RRS.PASG.KM?locations=BE>

<sup>3</sup> <https://www.rtbef.be/article/le-volume-de-marchandises-transportees-par-rail-en-baisse-de-7-en-2022-11149097>

In 2021, the port of Antwerp was Europe's second largest seaport in terms of tonnage (behind Rotterdam), with 240 million tonnes of goods handled. In April 2022, it became Europe's leading commercial port authority following the merger with the port of Zeebrugge (Bruges), with an annual throughput of 289 million tonnes. Together, they provide 74,000 direct jobs and 90,000 indirect jobs.

## ROAD FREIGHT TRANSPORT OPERATORS

### *Regulatory authorities*

**Federal level:** Georges Gilkinet, Minister for Mobility, in charge of Skeyes (aviation) and the Société nationale des chemins de fer belges (rail).

**Regional level:** Each region has its own mobility and transport department. The decision-making powers of regional authorities are neither subordinate to nor overlapping with their federal counterparts, as each has its own area of competence.

In 2014, the sixth constitutional reform led to a series of powers being transferred from the federal level to local and regional authorities. The federal government no longer has sole responsibility for matters such as vehicle roadworthiness tests, road traffic regulations or setting standards for road infrastructure. Labour law applicable to transport companies and their employees is the responsibility, at federal level, of the Ministry of Employment, the Economy and Consumer Affairs, which oversees foreign trade. However, the National Employment Office (ONEM) is now partly under the authority of the regions.

The Federal Ministry of Finance is responsible for setting excise duties.

### *Professional associations*

#### FEBETRA

FEBETRA, founded in 1946, is an inter-regional organisation active in all three regions of Belgium. It is a member of the Benelux Transport Concertation and the IRU. The organisation employs around fifty permanent staff and has approximately 2,000 members. It is mainly made up of medium-sized and large companies. FEBETRA defends the interests of Belgian road hauliers and logistics service providers. Its activities include providing economic, legal, social and tax information, training, and carrying out estimates regarding operating costs and product and service offerings. It publishes a monthly magazine, Transpo. The organisation is chaired by Benny Smets and is managed by Philippe Degraef.

#### UPTR

UPTR was founded in 1937. Originally a Walloon-based organisation, it is now active in all three regions of Belgium. Its head office is in Liège. Twelve permanent staff provide support to its members. It is primarily geared towards small businesses in the sector, offering them economic, tax, social and environment-related services.

#### TLV

TLV is a Flemish employer organisation based in Ghent. It represents approximately 1,500 companies. The organisation is an accredited training body.

## Trade unions

There are three main trade unions in Belgium:

- Confederation of Christian Trade Unions of Belgium (CSC)
- Belgian General Federation of Labour (FGTB)
- General Confederation of Liberal Trade Unions of Belgium (CGSLB)

CSC-transport & Communication is a trade union organisation that defends the interests of employees from eight different sectors, including those working in road haulage. FGTB and CGSLB are also multi-sectoral employee unions with their own transport branches (UBOT for FGTB, CP 140.03 for CGSLB).

## BELGIAN RFT - KEY DATA

### Structure of the Belgian RFT sector in 2022

2022	Goods transported	Tonne-kilometres achieved		Average distance	Vehicle-kilometre achieved
	Thousand tonnes	million t.km	%	km	million vehicle.km
<b>TOTAL</b>	<b>273,307</b>	<b>33,480</b>	<b>100.0%</b>	<b>122</b>	<b>2,607</b>
Domestic transport	222,182	22,052	65.9%	99	1,923
International transport	51,125	11,428	34.1%	224	683
<i>International transport of goods loaded in Belgium</i>	24,408	5,449	16.3%	223	340
<i>International transport of goods unloaded in Belgium</i>	18,123	3,657	10.9%	202	209
<i>Cross-trade</i>	2,873	1,063	3.2%	370	53
<i>Cabotage</i>	5,720	1,260	3.8%	220	81

Source: Eurostat

The Belgian road haulage sector is predominantly focused on the domestic market. International business represents 34% of the sector's overall activities.

### Evolution of the Belgian RFT sector

#### Evolution of the Belgian RFT sector in million tonne-kilometre

Million tonne-kilometre	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	AAGR*
<b>TOTAL</b>	<b>32,796</b>	<b>31,808</b>	<b>36,078</b>	<b>35,192</b>	<b>34,220</b>	<b>32,685</b>	<b>34,829</b>	<b>34,379</b>	<b>36,175</b>	<b>33,480</b>	0.23%
Domestic transport	18,980	19,167	21,277	21,428	20,632	20,592	21,727	21,537	23,257	22,052	1.68%
International transport	13,816	12,641	14,800	13,764	13,588	12,092	13,102	12,842	12,918	11,428	-2.09%

Source: Eurostat

\* Average annual growth rate

Between 2013 and 2022, the total activity of the Belgian sector remained broadly stable. Overall activity grew at an average annual rate of approximately 0.23%. The fall in international business (down 2.09%/year) was offset by the rise in domestic business, up 1.68%/year.

### Cabotage

Belgian cabotage activity accounted for more than 11% of international road transport in 2022, posting an average annual growth rate of 3.3% between 2013 and 2022. Belgium is the 13<sup>th</sup>-largest provider of cabotage services in the European Union.<sup>4</sup>

Cabotage under Belgian flag in the 5 main "cabotage" countries

Million tonne-kilometre	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TCAM*
<b>Cabotage under Belgian flag</b>	<b>944</b>	<b>953</b>	<b>1,528</b>	<b>1,629</b>	<b>1,326</b>	<b>962</b>	<b>1,377</b>	<b>1,183</b>	<b>1,048</b>	<b>1,260</b>	3.26%
<i>in the Netherlands</i>	498	474	562	552	561	528	554	563	520	484	-0.32%
<i>in Luxembourg</i>	420	437	407	483	488	419	433	406	462	556	3.17%
<i>in Poland</i>	131	72	154	153	259	113	247	150	317	157	2.03%
<i>in France</i>	74	27	41	41	33	44	33	57	56	94	2.69%
<i>in Germany</i>	67	46	48	48	84	57	47	45	74	49	-3.42%
<b>Share of cabotage in Belgian transport %</b>	<b>2.88</b>	<b>3.00</b>	<b>4.24</b>	<b>4.63</b>	<b>3.87</b>	<b>2.94</b>	<b>3.95</b>	<b>3.44</b>	<b>2.90</b>	<b>3.76</b>	-

Source: Eurostat

\* Average annual growth rate

The five countries where the Belgian sector conducts cabotage the most are the Netherlands, Luxembourg, Poland, France and Germany. Cabotage carried out in the Netherlands and Luxembourg accounts for more than 80% of the sector's total cabotage activity.

Cabotage in Belgium

Million tonne-kilometre	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TCAM*
<b>Cabotage in Belgium</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	2.23%						
Penetration rate of cabotage*	6.7%	6.1%	6.4%	7.5%	8.3%	7.2%	7.2%	7.1%	6.9%	7.0%	-
Market share of cabotage**	8.8%	8.1%	8.6%	10.6%	10.8%	9.3%	9.6%	9.2%	8.9%	9.0%	-

Source: Eurostat

AAGR : average annual growth rate

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

\*\*cabotage under foreign flag / (domestic transport for hire or reward of the country + cabotage under foreign flag)

The levels of cabotage carried out in Belgium over this period were substantial and continued to grow (+2.2%/year). Business volumes have remained stable, with a penetration rate of 7% in 2022 compared with 6.7% in 2013, making this one of the countries with the highest cabotage penetration rates (in % terms).

<sup>4</sup> CNR - 2021 Ranking of European sectors

## RFT companies

### Evolution of the number of companies, employees and turnover in the Belgian RFT sector

Year	Number of RFT companies	Turnover, in million euros	Number of employees
2012	7,421	11,275	52,595
2013	7,895	11,244	51,138
2014	7,45	10,997	50,019
2015	7,469	11,055	48,334
2016	7,593	11,545	50,363
2017	7,494	11,864	50,811
2018	7,958	11,656	51,307
2019	8,645	12,369	53,244
2020	8,056	11,291	52,363

Source: Eurostat

The number of RFT companies in Belgium increased by 1% annually between 2012 and 2020. Road haulage revenues remained stable over the period, with an average annual growth rate of 0.02%. The number of employees in the sector has also remained steady over the period, i.e. down 0.1%/year.

### Number of RFT and removal companies depending on size classes (employees) in Belgium

Size classes	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
From 0 to 1 employee	3,351	-	-	-	3,816	3,795	3,521	4,189	5,037	4,780
From 2 to 9 employees	-	2,879	148	-	2,636	2,801	2,858	2,947	2,934	2,804
From 10 to 19 employees	640	624	682	662	718	675	679	614	685	637
From 20 to 49 employees	581	603	-	499	486	486	546	436	451	488
From 50 to 249 employees	180	171	157	151	160	166	172	145	164	168
250 employees and more	-	-	-	-	10	12	11	15	14	14
<b>Total</b>	<b>7,839</b>	<b>7,76</b>	<b>-</b>	<b>7,875</b>	<b>7,991</b>	<b>7,992</b>	<b>7,876</b>	<b>8,333</b>	<b>9,155</b>	<b>8,650</b>

Source: Eurostat

Nearly 88% of RFT and removals companies are very small businesses, with fewer than 10 employees. The Belgian road haulage sector is highly fragmented.

## Vehicle numbers

### Vehicle fleet in Belgium

	2017	2018	2019	2020	2021
Rigids	825,690	854,976	883,322	909,037	945,139
Road tractors	47,339	47,626	52,209	52,690	53,814
Trailers and semi-trailers	329,769	338,730	348,564	355,861	366,653

Source: Eurostat

The number of vehicles in the sector increased over the period 2017-2021. The number of tractors registered in Belgium rose by an average of +3.3%/year over the period.

### 1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN BELGIUM

#### ROAD FREIGHT TRANSPORT TAXES

##### *Corporation tax*

Companies are taxed on their total profits, i.e. their net income. The applicable tax rate is 25%. It should be noted that certain companies operating in specific categories, such as the voluntary sector, personal assistance or education, are exempt from corporation tax.<sup>5</sup>

##### *VAT*

VAT rates are set by royal decree and vary according to the nature of the goods or services in question:

- The standard rate is 21%.
- A rate of 0% applies to certain periodical publications.
- A rate of 6% applies to food, water, medicines, books, transport, etc.
- A rate of 12% applies to restaurants and the construction of social housing, for example.<sup>6</sup>

##### *Annual traffic tax (TC)*

All vehicles not subject to the mileage tax must pay road tax, regardless of their maximum authorised mass (MAM).

- Motor vehicles or vehicle combinations that are subject to the mileage tax, that are used to transport goods and have a maximum authorised weight of between 3.5 and 12 tonnes, are not subject to this tax.
- Vehicles that are subject to the mileage tax and have a maximum authorised mass of more than 12 tonnes are subject to the tax. This tax is calculated based on the number of vehicle axles and the type of suspension in question.

For example, in Wallonia, in the case of a motor vehicle with 2 axles and a 3-axle semi-trailer, with a MAM of more than 39,999 kg and equipped with air suspension, the tax in Wallonia would come to 515€.<sup>7</sup>

##### *Mileage tax*

Since 1 April 2016, a mileage-based tax system for vehicles over 3.5 tonnes (GVRW) has been in place in the Flemish, Walloon and Brussels-Capital regions. Belgium no longer requires that its hauliers purchase the Eurovignette. Belgian HGVs must of course pay a Eurovignette if they wish to travel in Denmark, Luxembourg, the Netherlands and Sweden.

---

<sup>5</sup> [https://finances.belgium.be/fr/entreprises/impot\\_des\\_societes/declaration#g3](https://finances.belgium.be/fr/entreprises/impot_des_societes/declaration#g3)

<sup>6</sup> <https://belgium.be/fr/impots/tva/taux>

<sup>7</sup> <https://finances.wallonie.be/home/fiscalite/fiscalite-des-vehicules/poids-lourd---taxe-de-circulation.html>

In 2014, Satellic SA was chosen by the three Belgian regions to collect the mileage tax on their behalf. The company is responsible for the maintenance and operation of the mileage tax collection system. Viapass is the inter-regional body that regulates and monitors the mileage tax in Belgium.

The mileage-based tax system introduced in Belgium is identical to the one that France abandoned in 2014, with the exception of the arrangement whereby the tax can be passed on from the haulier to the shipper.

There is one small regional difference: in Flanders and Brussels, the toll is considered as a tax. In Wallonia, it is treated as a levy and is subject to VAT

### Vehicles concerned

The mileage tax applies to all vehicles registered in Belgium or Europe that are used to transport goods and that have a GVRW of more than 3.5 tonnes. Foreign HGVs travelling on the Belgian road network are also subject to this tax.

### Roads subject to the tax

Each region determines the roads on which the mileage tax is payable. The tax applies to all roads where the Eurovignette was previously required.

The network covered represents approximately 7,000 km of the 154,000 km of roads in Belgium.

### Charges

Charges are set by regional governments. They vary according to three criteria:

- The European emission standard of the vehicle
- The GVWR of the vehicle
- The type of road on which the charge is levied.

On Belgian motorways, a single rate applies. This rate also applies to Walloon and Flemish regional roads. Only the Brussels Region applies different rates on regional and municipal roads.

### Amounts of the Eurovignette in Belgium as of 1 July 2023 (€/km)

[€ / km]	WALLONIE (EX TVA)			FLANDRE			BRUXELLES AUTOROUTE			ZONE URBAINE BRUXELLOISE*		
	3,5-12 TONNES	12-32 TONNES	> 32 TONNES	3,5-12 TONNES	12-32 TONNES	> 32 TONNES	3,5-12 TONNES	12-32 TONNES	> 32 TONNES	3,5-12 TONNES	12-32 TONNES	> 32 TONNES
Euro 0	0,104	0,201	0,230	0,142	0,243	0,272	0,181	0,243	0,248	0,233	0,326	0,362
Euro 1	0,104	0,201	0,230	0,142	0,243	0,272	0,181	0,243	0,248	0,233	0,326	0,362
Euro 2	0,104	0,201	0,230	0,142	0,243	0,272	0,181	0,243	0,248	0,233	0,326	0,362
Euro 3	0,104	0,201	0,230	0,118	0,218	0,248	0,156	0,218	0,223	0,202	0,295	0,331
Euro 4	0,078	0,175	0,204	0,079	0,180	0,209	0,118	0,180	0,185	0,163	0,256	0,292
Euro 5	0,064	0,161	0,190	0,066	0,166	0,196	0,104	0,166	0,171	0,147	0,240	0,276
Euro 6	0,052	0,149	0,178	0,053	0,154	0,183	0,092	0,154	0,159	0,123	0,216	0,251

(\*) Zone intra-urbaine Bruxelloise = toutes les voies qui ne sont pas des autoroutes. Viapass ed. 1/7/2023

Source : viapass

### Excise duty on commercial diesel fuel

In accordance with Directives 92/12/EC and 2008/118/EC, Belgium has introduced a system of excise duties. Since 1 January 2004, a portion of the "special excise duty" has been refundable. There is no ceiling on the amount of duty that can be refunded. This refund varies according to the level of special

excise duty on diesel fuel and involves a complex system with "positive and negative ratchet mechanisms".

- On 1 April 2023, excise duty in Belgium stood at 60.02€/hl.
- At that time, the refund amounted to 20.50665€/hl.
- The net rate of excise duty on commercial diesel is thus 39.51€/hl<sup>8</sup>.

EMPLOYMENT REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

Pay

Sectoral minimum wages

Minimum hourly salary for drivers in €/h - situation as of 30/01/2021

Category	Regime	
	38h-week	39h-week with 6 days of paid compensation
Convoyor operator	11.3425	11.0525
Worker in training (accompanied by an experienced worker)	11.3425	11.0525
Worker of a vehicle with a payload of less than 7 tonnes	11.7810	11.4790
Worker of a vehicle whose payload is between 7 tonnes and 15 tonnes	12.0460	11.7375
Worker of a vehicle whose payload is greater than 15 tonnes, a worker of an articulated vehicle, a worker of an ADR vehicle, a worker of a refrigerated vehicle	12.4680	12.1475

Source : Belgian federal public service, employment, work and social dialogue

Seniority bonus

A seniority bonus is paid for each hour worked and each hour of availability time. The seniority bonus is paid as follows, beginning with the first month's salary.

Seniority	After one year	After 3 years	After 5 years	After 8 years	After 10 years	After 15 years	After 20 years
Amount of hourly premium	0.0560 €	0.1145 €	0.1730 €	0.2315 €	0.2900 €	0.3485 €	0.4070 €

<sup>8</sup> CNR - Excise duties, partial refund mechanisms and short-term measures relating to excise duties in Europe - Situation on 1 April 2023

### Availability allowance

This allowance amounts to 99% of the gross minimum hourly wage, i.e. 12.3435€ for drivers of vehicles weighing 15 tonnes or more. It is 90% of the basic hourly wage when a driver is travelling with a vehicle on a ferry or train, unless this time coincides with the driver's rest period, i.e. 11.2210€ for drivers of vehicles weighing 15 tonnes or more.

Availability time as defined in Article 3(b) of Directive 2002/15/EC of the European Parliament is defined as follows:

- Periods, other than breaks and rest periods, during which the employee is not required to remain with their vehicle, but when they must be available to respond to potential requests to begin or resume driving or to do other work.
- Periods during which the worker is travelling with a vehicle on a ferry.  
Waiting periods at borders and/or during loading and/or unloading, the duration of which is known in advance as stipulated below:
  - 4 hours per loading and/or unloading procedure.
  - 2 hours waiting at a border.

Other situations may also be considered as periods of availability unless the employer has informed the employee that a different amount of time is likely to be required, either before departure or just before the actual start of the period in question.

- Waiting periods due to traffic disruptions.
- Time spent in the vehicle next to the driver or sleeping (sleeper cab).
- The extra time needed by the driver to cover the distances to and from the place where the vehicle is located if it is not in its usual place.
- Waiting times related to tolls, customs, quarantine, medical or technical issues.
- The time that the employee spends in or near the vehicle, with a view to attending to the security of the vehicle and the goods, but does not perform any work.
- The time during which no work is carried out, but during which presence in or near the vehicle is required for the purposes of complying with traffic regulations or ensuring road safety.

It should be noted that availability time is not included in the "actual working time of HGV crews".

### Overtime

150% of the gross minimum hourly wage, i.e. 18.702€ for drivers of vehicles weighing 15 tonnes or more.

### Sunday work

100% of salary + time off.

### Work on public holidays

200% of salary + time off.

### Work in excess of scheduled working time (working time and availability time combined)

The Collective Bargaining Agreement stipulates that for hours worked over and above the agreed 260 hours per month, a 50% premium is payable.

### Night work

For each shift of more than 5 hours of work or availability between 8 pm and 6 am, an allowance is due. On 1 January 2021, this allowance was 1.5295€/hour.

### RGPT (General Regulations for the Protection of Workers) allowance

This allowance is intended to cover the driver's expenses when away from the company's home base (working hours and/or availability hours). On 1 June 2021, it stood at 1.4730€ (net) per hour worked, whether wholly or partially.

### Paid leave

An employee's paid leave entitlement in the year in which the leave is taken is determined by the amount of work carried out by the employee during the previous year (year during which leave is earned).

Annual leave is limited to 4 weeks for both white-collar and blue-collar workers. Employees who work 6 days a week are entitled to 24 days' annual leave, while employees who work 5 days a week are entitled to 20 days' leave.

There are 10 public holidays a year.

### Travel allowances

The following are the net allowances paid to drivers required to spend their daily and/or weekly rest periods away from home and/or their place of work.

On 1 January 2021, fixed-rate per diem allowances were as follows:

- a large per diem allowance: 38.838€ per 24-hour period,
- a smaller per diem allowance: 15.7425€ (a combined time worked and availability time, prior to a scheduled rest period, of less than 8 hours or trip away from home of less than 24 hours),
- an additional allowance: 10.559€ for long trips abroad.

## Social security contributions

### Drivers social contributions in 2023 (in % of the gross monthly salary increased by 8%)

EMPLOYER	56.06%
Global contribution	24.92%
Annual holidays	15.84%
Business closure fund	0.12%
Special contribution for the business closure fund	0.14%
Unemployment	1.69%
Temporary unemployment	0.10%
Work incident contribution	0.02%
Asbestos fund (special contribution)	0.01%
Wage moderation	7.48%
EMPLOYEE	13.07%
Pensions	7.5%
Health insurance - disability - health care	3.55%
Health, disability and compensation insurance	1.15%
Unemployment	0.87%
TOTAL	69.13%

Source: securitesociale.be

The base used to calculate social security contributions is 108% of gross earnings. For the purpose of comparing rates with other countries, these rates have been adjusted so that they can be expressed in terms of 100% of gross salary, i.e. 60.54% in the case of employer contributions and 14.12% in the case of employee contributions. Overall, this adjusted rate of social security contributions comes to 74.66%.

## Personal income tax

### Income tax scales in Belgium in 2023

Income	Tax rate
Until 9,270 €	0%
From 9,271 € to 13,870 €	25%
From 13,871 € to 24,480 €	40%
From 24,481 € to 42,370 €	45%
More than 42,370 €	50%

Source : <https://finances.belgium.be>

All individuals subject to personal income tax are entitled to a "tax-free allowance". This means that a portion of their taxable income is not taxed. This allowance is 9,270€ (2023 financial year, 2022 income). This allowance can be higher depending on personal circumstances (for example, dependent children)<sup>9</sup>.

<sup>9</sup> [https://finances.belgium.be/fr/particuliers/declaration\\_impot/taux-revenus-imposables/taux#q1](https://finances.belgium.be/fr/particuliers/declaration_impot/taux-revenus-imposables/taux#q1)



## 2. CONDITIONS AND COSTS OF OPERATING A BELGIAN 40-TONNE HGV INTERNATIONALLY

This part of the study describes the economic and social conditions prevailing at the end of 2021, at the time this most recent study. In carrying out this study, the CNR has drawn on research focused primarily on the fiscal and social aspects of the RFT sector, as well as on previous CNR surveys and feedback from the experts with whom the CNR collaborates. These different sources provide an overview of the Belgian international RFT sector and highlight the main developments since the last study. This research and process of dialogue are further backed up by interviews with Belgian hauliers and lorry drivers (see below and page 28).

All the figures ultimately used by the CNR in order to construct the standard 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 10 Belgian road freight transport companies involved in long-distance transport operations, mainly internationally. The companies selected for the purposes of this study can be described as follows:

Legal form	Main markets	Annual mileage	Turnover	Fleet size	Number of drivers
SA SPRL	Benelux, France, Germany, the United Kingdom, Spain, Italy	100,000 to 140,000	7 million euros to 110 million euros	33 to 465	35 to 510

The companies visited for this study are extremely diverse in terms of their size and structure. They all specialise in international road haulage.

For the purposes of comparison with data from the CNR's other national surveys, only companies whose main activity was international long-haul haulage have been selected.

The findings in this report are based on interviews conducted by the CNR, and thus cannot be used for statistical purposes. However, they do shed some light on figures and information obtained elsewhere. Ultimately, the CNR uses the best available expert opinion to calculate the costs and operating conditions of a "typical" HGV operating internationally.

#### TRANSPORT EQUIPMENT - Use

Vehicle usage depends on companies' customers and the main markets in which they operate. The number of days a vehicle is used varies between 220 and 250 days, with a clustering around 233 days per year, compared with an estimated figure of 220 days in 2017. The average annual mileage travelled by the vehicles operated by the hauliers we met ranges between 100,000 km and 140,000 km, with a clustering around 121,900 km per year compared with 117,000 km per year in 2017. Vehicle mileage and the number of days vehicles were used are up compared to the last CNR study. This can be explained by the different markets serviced by the companies surveyed. Those surveyed in 2021 seem to operate further afield than in 2017, i.e. in Italy, Spain and the United Kingdom.

Tractors used internationally are kept for between 4 and 7 years, with the vast majority of companies surveyed keeping them for around 6 years. The survey identified two methods of vehicle financing: leasing and bank loans. The vast majority of the companies we interviewed lease their vehicles. They

tend to lease for 36 to 60 months, with a clustering around 60 months. Vehicles are kept for a further 1 year after the end of the contract.

The tractor/semi-trailer ratio reported in company surveys is 1.36, a figure which is relatively unchanged since the last CNR study. A tractor/semi-trailer ratio of 1.40 was recorded in 2017.

#### TRANSPORT EQUIPMENT - Financing

The average purchase price of a new Euro VI class tractor reported in interviews with Belgian hauliers stood at around 85,000€. The purchase price of a semi-trailer is estimated at 27,000€. The majority of companies appear to lease for a period of 60 months.

The average ownership period for tractors is 7 years, and 11 years in the case of semi-trailers.

Data on interest rates (estimated at 1%) and the terms of the leasing contract have been used to calculate the annual cost of owning a 40-tonne articulated lorry. This annual cost amounts to approximately 17,951€, with a semi-trailer/tractor ratio of 1.36. The cost of owning an articulated lorry has risen since the last study in 2017, at which time a figure of 14,769€ per year per semi-trailer truck was estimated; this represents an increase of 21.5% over the 4 years in question.

#### FUEL

When it comes to buying fuel, the vast majority of Belgian companies - approximately 90% - make their purchases in Belgium. In 2021, they paid an average of 1.031€ (excluding VAT) per litre of fuel in Belgium. The remaining 10% of fuel purchases were made in France (average price of 1.035€/l after partial reimbursement of excise duty, representing 5% of the total spend) and Luxembourg (average price of 1.009€/l representing 5% of the total spend).

According to the fuel basket calculated by the CNR, based on information provided by companies, the price of a litre of fuel stood at 1.0304€ (excluding VAT).

#### MAINTENANCE & REPAIRS

As in 2017, based on the interviews conducted, companies appear to be evenly split between in-house garages and outsourcing when it comes to vehicle maintenance and servicing. In the companies visited, costs in this area vary between 4,500€ and 8,200€ per year per semi-trailer truck. The annual cost of maintenance and repairs for a 40-tonne semi-trailer truck is estimated to be around 6,100€/year.

#### TYRES

The annual cost of tyres ranges from 2,000€ to 3,150€. This cost item varies greatly depending on the type of vehicle purchased (with or without a tyre contract) and the brand chosen, as well as the mileage travelled and loads carried. The vast majority of companies surveyed said that they did not have a contract for the maintenance and replacement of their tyres and that they carried out this work in their own garages.

According to Belgian hauliers, the annual cost of tyres for a 40-tonne semi-trailer truck is estimated at 2,300€. Belgian hauliers seem to be particularly attentive to this cost item.

#### TOLLS

The annual cost of tolls for a 40-tonne articulated lorry operating internationally falls within a broad range of between 6,500€ and 20,000€. The cost of tolls depends to a great extent on the countries

visited and the companies' main markets. This cost item has increased since the 2017 Belgian study. This increase can be explained in particular by a widespread increase in toll rates (e.g. the Maut in Germany) in the countries in which Belgian trucks operate and which they cross in the course of their activities.

The amount includes the Eurovignette, which is used in the Netherlands, Luxembourg, Sweden and Denmark.

The annual cost of tolls is estimated at 12,100€ for a typical Belgian company operating internationally (including vignettes). This cost item has increased by 51.3% since 2017, the date of the last CNR survey of the Belgian sector.

## INSURANCE

The figures reported by hauliers vary widely, ranging from 1,800€ to 4,000€ per year per semitrailer truck. Most of the companies we visited had opted for comprehensive insurance for their vehicles.

The amount arrived at by the CNR is 2,750€ per year for comprehensive insurance for a 40-tonne semitrailer truck. Insurance costs are up 44.7% compared with the last CNR study of the Belgian sector carried out in 2017. At that time, a figure of 1,900€ per year per semi-trailer truck was estimated.

## AXLE TAX AND OTHER VEHICLE TAXES

This tax stands at 515€ for a 40-tonne, 5-axle semi-trailer truck with air suspension. It remains unchanged.

## FIXED COSTS

Information on fixed costs is often difficult to collect. The way they are calculated varies from company to company. Some companies include the cost of their in-house garage, while others include the cost of ancillary activities such as logistics. The hauliers we spoke to put this cost at between 5% and 12% of the total cost of the vehicle. A figure of 9% of the cost price of the vehicle has been used for the purpose of our calculations.

## 2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS

Employment conditions and driver pay in Belgium were surveyed during two rounds of interviews: a first phase with Belgian employers; and a second phase, involving face-to-face interviews with drivers in car parks and rest stops located at the border between France and Belgium. During this second phase, approximately twenty drivers, employees with Belgian contracts, agreed 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 a Belgian contract working internationally.

### WORKING CONDITIONS

Permanent contracts are the most widespread form of employment contract in the sector. The average number of days worked per year is 220, ranging between 205 and 230 days. The statutory amount of paid leave is 4 weeks, i.e. the European minimum. These days off are usually taken in the summer and during the end-of-year holidays. Drivers therefore work an average of 11 months a year.

As regards their working schedule, Belgian drivers assigned to international operations generally spend a dozen nights away from home each month, and in most cases return home every week. Ultimately, it was estimated that the typical Belgian driver working internationally spends 12 nights away from home (allowance of 38.838€/day), to which must be added an RGPT allowance of 1.473€/hour for employees who work outside their home country.

Average annual driver mileage as reported by companies is approximately 118,500 km. Drivers report driving an average of approximately 111,500 km annually. The figure included in this updated survey is 115,000 km, down from 117,000 km per year in 2017. The reported driver/tractor ratio is 1.06. This ratio is down slightly compared with the 2017 figure of 1.07.

## NOTE ON THE BREAKDOWN OF DRIVER COSTS

### *International driver pay*

Drivers are paid an hourly rate set by the prevailing collective bargaining agreement (CP 140.03). The time sheet is completed by the driver and checked against the tachograph or on-board computer system by the employer.

The working week is set at 38 hours, with the option of dividing these hours up over a fortnight, a month or a six-month period. The official minimum hourly pay rate is 12.4680€ per hour driven and 12.3433€ (for availability hours, i.e. 99% of the full rate).

A seniority bonus is paid by the employer in accordance with the scale provided in chapter 3.7. Travel allowances are made up of the RGPT (1.473€ per hour worked) and per diem allowances (mostly category A, i.e. 38.838€ per day).

Bonuses, which are very rare and modestly sized, are paid in certain cases. Due to the shortage of drivers, some of the companies we visited have developed action plans to attract drivers or reward those already in post (gifts, special arrangements, dedicated lorries, etc.). An end-of-year bonus worth 5% of gross annual salary rounds out driver pay. This bonus is calculated on the basis of the full gross salary plus 8% as declared to the National Social Security Agency (ONSS). The proceeds from this 8% supplement are paid into the Transport and Logistics Welfare Fund (FSTL).

In Belgium, all contractors are entitled to an employment bonus in the form of reduced social security contributions, provided that their base salary does not exceed certain maximum thresholds. Lastly, employees receive holiday pay from the National Annual Leave Fund (ONVA), which is calculated on the basis of the hours worked during the relevant period. This holiday pay is financed by companies, which pay the corresponding employer contribution to the ONVA via the ONSS. It "replaces" salary during the leave period.

## TYPICAL PROFILE OF A DRIVER WITH A BELGIAN CONTRACT WORKING INTERNATIONALLY AND BREAKDOWN OF THEIR COST

 <b>Type profile on an international driver - Belgium - 2021</b>	
Characteristics	<ul style="list-style-type: none"> <li>- International driver mainly limited to neighbouring countries</li> <li>- 3 nights away from home every week</li> <li>- Return to base on weekends</li> <li>- Salary calculated on the basis of the collective agreement applied in the RFT sector</li> <li>- Differentiated rates for disponibility, seniority (8 years), and allowances in accordance with the collective agreement</li> <li>- Remuneration corresponds to the time worked</li> <li>- Service time : 215 h / month</li> <li>- Paid leave taken in full</li> </ul>
Annual mileage achieved	115,000 km
Number of actual working days per year	220
Number of working weeks per year	43
Number of driving hours per year	1,630 h

### Cost breakdown of a typical Belgian international driver in 2021



#### Reconstitution of a pay slip

EMPLOYER				EMPLOYEE	
<b>Gross salary (fro 215h service time)</b>	<b>Rate</b>	<b>Base</b>	<b>2 861,02 €</b>	<b>Gross salary (fro 215h service time)</b>	<b>2 861,02 €</b>
Service (driving)	12,4680 €	152 h	1 895,14 €		
Other work completed within 38 hours / week	12,4680 €	18 h	224,42 €		
Disponibility	12,3433 €	45 h	555,45 €		
Seniority (8 years)	0,2315 €	215 h	49,77 €		
Monthly annual bonus* (5 % of the gross salary according to the collective agreement)			136,24 €		
<b>Calculation basis for contributions (108% of gross)</b>			<b>3 089,90 €</b>	<b>Calculation basis for contributions (108% of gross)</b>	<b>3 089,90 €</b>
<b>Social contributions (company over 20 employees)</b>			<b>1 553,29 €</b>	<b>Social contributions</b>	<b>- 402,31 €</b>
Global contributions			770,00 €	Pensions	- 231,74 €
Annual holidays			489,44 €	Health insurance - disability - health care	- 108,15 €
Unemployment			52,22 €	Health, disability and compensation insurance	- 35,53 €
Temporary unemployment			3,09 €	Unemployment	- 26,88 €
Work incident contribution			0,62 €	Special contribution for Social Security	- 13,63 €
Wage moderation			231,12 €	Job bonus (lightening of charges)	+ 55,41 €
Asbestos fund			3,09 €	<b>Net salary before income tax</b>	<b>2 514,13 €</b>
Business closure fund			3,71 €	<b>Income tax</b>	<b>547,23 €</b>
<b>Salaire brut chargé</b>			<b>4 414,32 €</b>	<b>Net salary after income tax</b>	<b>1 966,90 €</b>
<b>Compensation for one month of actual work (i.e. 11 months in the year)</b>			<b>782,75 €</b>	<b>Compensation for one month of actual work (i.e. 11 months in the year)</b>	<b>782,75 €</b>
RGPT compensation (non-sedentary employee)		215 h	316,70 €	RGPT compensation (non-sedentary employee)	316,70 €
Travel allowances (nights away from home)		12	466,06 €	Travel allowances (nights away from home)	466,06 €
<b>Monthly cost of a driver during 11 months</b>			<b>5 197,07 €</b>	<b>Net salary during 11 months</b>	<b>2 749,65 €</b>
<b>Annual cost of a driver</b>			<b>57 167,73 €</b>	<b>Annual net income of a driver (excluding holiday pay)</b>	<b>30 246,17 €</b>
<b>Cost of an hour of driving</b>			<b>35,07 €</b>	<b>Holiday pay after tax (income for the 12th month)</b>	<b>3 557,71 €</b>
<b>Cost per kilometre</b>			<b>0,50 €</b>	<b>Annual net income of a driver (including holiday pay)</b>	<b>33 803,88 €</b>

Source: études Europe-CNR

The gross end-of-year bonus amounts to 5% of the full gross salary declared to the ONSS by the employer during the reference period. (Period from July 1 of the previous year to June 30 of the bonus year).

The bonus is subject to social security contributions (13.07%) deducted from an employee. The withholding tax (tax) cannot be higher than 53.50%. The rate used in our simulation is 35.33%.

The annual cost of a driver as calculated by the CNR has risen by more than 1.6% since 2017, up from 56,284€ to 57,168€ in 2021, despite the reduction in the number of hours worked over the same period. This rise is mainly due to increases in the sectoral minimum wage and per diem allowances. On average, over this 4-year period, the total annual cost of an international driver has risen by 0.4%/year. The number of days worked per year by a 'typical' driver on a Belgian contract remains the same as in 2017, but annual mileage and the number of hours worked are down. As a result, the cost of an hour of driving has risen to 35.07€, an increase of 4.2% compared with 2017. By way of comparison, CNR's 2017 survey recorded a figure of 33.66€ per hour.

### 2.3. OVERVIEW OF CONDITIONS AND COSTS OF OPERATING A "TYPICAL" HGV INTERNATIONALLY

Operating conditions and costs of a 40-tonne HGV operated on long distance international routes, 2021 conditions 		
	unité	Belgium Simulation
Yearly mileage of a vehicle	km	121,900
Number of operating days	days/year	233
Semitrailer/tractor ratio		1.36
Driver cost	€/year	57,168
Driver/tractor ratio		1.06
Yearly cost of vehicle financing and possession	€/year	17,951
Average consumption per 100 km	litres	29.7
Unit fuel cost, 2021 average	€/litre	1.0304
Fuel cost	€/year	37,305
Tyres	€/year	2,300
Maintenance-repair	€/year	6,100
Tolls and vignettes	€/year	12,100
Insurance (vehicle)	€/year	2,750
Axle tax and other vehicle tax	€/year	515
<b>Synthesis - cost price (excluding overhead cost)</b>		<b>139,619</b>
Cost/mileage ratio per annum	€/km	1.15
Overhead cost	€/year	13,808
<b>Synthesis - full cost price</b>		<b>153,427</b>
Full cost per kilometre	€/km	1.26

Source : CNR European studies

According to CNR calculations, the per-kilometre cost of operating a Belgian 40-tonne HGV internationally (excluding overhead costs), was 1.15€, compared with 1.08€ in 2017 (i.e. an increase of 6.5%). All cost items increased over the same 4-year period. The only items that could not be accurately compared were servicing and repairs and tyres. An overall figure for these items was estimated in 2017.

Ultimately, when overhead costs (estimated at around 9% of total costs) are added in, the CNR estimates the total per-kilometre cost in 2021 at 1.26€. This figure is in line with information provided by hauliers, who estimated their cost price at between 1€/km and 1.50€/km, with a clustering around 1.30€/km.



### 3. BIBLIOGRAPHY

Eurostat <https://ec.europa.eu/eurostat>

Cleiss <https://www.cleiss.fr/docs/cotisations/belgique.html>

Collective agreement <https://www.groups.be/fr/legislation-sociale/documentation-sectorielle/commissions-paritaires/14003000000/040201/salaires-0#:~:text=Une%20indemnité%20RGPT%20de%201, totalisées%20par%20période%20de%20paye>

Social contributions

[https://www.socialsecurity.be/employer/instructions/dmfa/fr/latest/instructions/special\\_contributions/other\\_specialcontributions/specialsocialsecuritycontribution.html](https://www.socialsecurity.be/employer/instructions/dmfa/fr/latest/instructions/special_contributions/other_specialcontributions/specialsocialsecuritycontribution.html)

[https://www.socialsecurity.be/employer/instructions/dmfa/fr/latest/instructions/deductions/workers\\_reductions/workbonus.html](https://www.socialsecurity.be/employer/instructions/dmfa/fr/latest/instructions/deductions/workers_reductions/workbonus.html)

Taxes

[https://finances.belgium.be/fr/particuliers/declaration\\_impot/taux-revenus-imposables/taux#q1](https://finances.belgium.be/fr/particuliers/declaration_impot/taux-revenus-imposables/taux#q1)

[https://finances.belgium.be/fr/entreprises/impot\\_des\\_societes/declaration#q3](https://finances.belgium.be/fr/entreprises/impot_des_societes/declaration#q3)

<https://belgium.be/fr/impots/tva/taux>

<https://finances.wallonie.be/home/fiscalite/fiscalite-des-vehicules/poids-lourd---taxe-de-circulation.html>