



ROAD FREIGHT TRANSPORT

EUROPEAN TAXATION

Excise duties, mechanisms for partial refunds and short-term measures relating to diesel in Europe

Situation on 15 November 2022

[A note on methodology](#)

In its previous comparisons of excise duties on diesel in Europe, the CNR used the oil bulletin published by the European Commission. However, the published figures on excise duties and refunds are not always up to date. The CNR has therefore chosen to conduct its own survey directly in all Member States in order to ascertain the excise duties applied to diesel, any partial refunds that have been introduced for professionals, and the short-term measures that have been taken in 2022, such as exceptional discounts or VAT reductions.

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CNR presents its European overview of the taxation applied to diesel in Europe and details the arrangements for partial refunds of excise duties put in place in each country, applicable to road freight transport, as well as the short-term measures introduced in 2022 in response to the energy crisis.

Highlights in this 15 November 2022 overview:

- Seventeen Member States have put in place short-term measures on fuel to respond to the energy price crisis:
 - Fourteen of them have lowered their excise duties on diesel for "non-commercial use" (which benefit everyone),
 - two Member States have lowered the VAT on diesel fuel or plan to do so in 2023,
 - three countries have implemented fuel discounts.
- On 15 November, seven countries had excise duties on diesel "for non-commercial use" at or below the European minimum (33 €/hl) and nine countries had excise duties on diesel "for commercial use" (heavy goods vehicle with a GVWR greater than or equal to 7.5 tonnes) at or below the European minimum.
- A summary of the various economic measures is provided on the last page of this document.

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1. Community legislation on excise duties on diesel

The disparity in the rates of taxation on diesel in Europe constitutes, after that of driving staff costs, an important source of distortion of competition in the road transport sector. This situation has been found to be incompatible with the normal functioning of the common market and, since 1992, in the spirit of harmonisation, Europe has set minimum rates of taxation applicable to motor fuels. Today, the rules relating to excise duty rates in Europe are contained in Directive 2003/96/EC of 27 October 2003, the so-called "energy directive", structuring the Community framework for the taxation of energy products and electricity. This directive lays down the principle of a minimum rate for all, but nonetheless provides exceptions.

The principle: a minimum Community rate applicable to diesel

The Directive sets a minimum rate of taxation on diesel below which Member countries cannot go. Initially set at €24.50/hl¹ by Directive 92/82/EEC of 19 October 1992, the minimum Community rate applicable to diesel was raised to €30.20/hl in 1st January 2004, then to €33/hl, in 1st January 2010.

This rate of €33/hl is the minimum rate still in force today.

For member countries that have not adopted the single currency², this rate is converted to national currency at the official exchange rate of 1st October of the current year for the next year.

Exception 1: exemptions from the minimum thresholds granted depending on the country's living standards

Exemptions from the minimum thresholds were able to be negotiated according to the differentials in the living standard of the countries, notably at the time of the entry of countries from Central and Eastern Europe (CEE) in May 2004. Until 1st January 2012, countries "facing difficulties in the application of the minimum levels of taxation" were thus able to benefit from transitional periods.

Currently, if the law is strictly interpreted, no country is supposed to benefit from this type of exemption any more.

Exception 2: a difference in taxation between "commercial and non-commercial use of gas oil used as propellant"

A second exception in Article 7.2 of Directive 2003/96/EC gives the EU Member States the possibility of establishing a difference in taxation between "commercial and non-commercial use of gas oil".

Specifically, the text provides that this difference may be used in the case of "the transport of goods on behalf of others or on one's own account, carried out by means of a motor vehicle or a coupled combination of vehicles intended exclusively for the carriage of goods by road and having a maximum authorised load weight equal to or greater than 7.5 tonnes".

This difference in taxation can also be established "for the regular or occasional transport of passengers by a motor vehicle of category M2³ or M3⁴".

¹ €/hl: euros per hectolitre (100 litres); can be read as euro cents per litre

² Bulgaria, Croatia, Denmark, Hungary, Poland, Czech Republic, Romania and Sweden.

³ Vehicles designed and constructed for the carriage of passengers comprising, in addition to the driver's seat, more than eight seats and having a maximum mass not exceeding 5 tonnes

⁴ Vehicles designed and constructed for the carriage of passengers comprising, in addition to the driver's seat, more than eight seats and having a maximum mass exceeding 5 tonnes.

An important restriction in Article 7.2 of Directive 2003/96/EC is that this rate “for commercial use” may not be lower than that which was applied at the pumps on 1 January 2003⁵.

According to transport activity, countries may have put in place different mechanisms for partial refunds. This overview identifies exclusively the measures applied to road freight transport.

⁵ €39.19/hl for France

2. Countries applying a difference in taxation between “commercial and non-commercial use of gas oil” – Measures applied to road freight transport

Currently, nine European States have put in place a differentiated taxation for diesel “for commercial use”, on the basis of Article 7.2 of Directive 2003/96/EC. To date, three Member States, Italy, Slovenia, and Romania, have temporarily suspended their partial refunds.

The National Road Transport Committee regularly updates the different practices that exist today in the EU member countries. This information could be useful to carriers who would like to obtain a partial refund for fuel purchased in a member country practicing such a differentiation.

Partial refunds of excise duties are often complex and difficult to understand⁶ as direct taxation remains in the field of the exclusive jurisdiction of Member States. As long as they respect the European minima, excise duty can be modified by national policies. In these conditions, it should be recalled that the information provided below was valid at the presentation of the present report. The values for gross excise duties indicated below are converted with the official exchange rate of 1 October 2021.

Belgium: “Droit d’accise spécial” [Special excise duty]

In Belgium, reimbursement of part of the “special excise duty” has been in existence since 1 January 2004. It is not capped in terms of volume. It evolves in accordance with the special excise duty on diesel according to a complex system with “positive and negative ratchet effects”.

- ✓ As of 15 November 2022, excise duty in Belgium stood at 45.40€/hl.
- ✓ Currently, this partial refund rate stands at 8.20€/hl.
- ✓ The net rate of excise duties applicable to commercial diesel is therefore 37.20€/hl.

- Croatia

Carriers operating vehicles of a GVWR greater than or equal to 7.5 tonnes purchasing diesel in Croatia, may apply for a refund of part of the excise duty since 1 January 2019. This refund is not capped in volume. Croatia is not in the Eurozone. Its currency (the HRK) fluctuates against the euro.

- ✓ As of 15 November 2022, excise duty in Croatia stood at 35.48€/hl.
- ✓ The amount of the refund is 2.48€/hl, i.e. 18.56 HRK/hl.
- ✓ The net rate of excise duties on commercial diesel is therefore 33€/hl.

- Spain: “Gasoleo profesional” [Commercial diesel]

The measure for a partial refund of excise duty for heavy goods vehicles with a GVWR greater than or equal to 7.5 tonnes has existed since 2007. It is capped at 50,000 litres per vehicle per year. These payments are processed directly at petrol stations by means of professional cards issued to companies and authorised by the AEAT's Customs and Special Taxes Department.⁷ A card issued in another Member State may be used for the purchase of commercial diesel in Spain provided that its issuer complies with the requirements of HAP/290/2013 decree of 19 February 2013⁸ and that it has been authorised by the AEAT.

⁶ Some specialised companies offer carriers their services for the recovery of this tax in Europe.

⁷ Agencia Estatal de Administración Tributaria: www.agenciatributaria.es

⁸ <https://www.boe.es/buscar/pdf/2013/BOE-A-2013-2084-consolidado.pdf>

If they do not have business cards, hauliers may register on the website of the Office of the National Agency of Tax Administration⁹ that will refund the diesel bought in Spain.

- ✓ As of 15 November 2022, excise duty in Spain stood at 37.90€/hl.
- ✓ Currently, this partial refund rate stands at 4.90€/hl.
- ✓ The net rate of excise duties on commercial diesel is therefore 33€/hl.

- [France - Information on road freight transport](#)

In France, diesel said to be “for commercial use” is commonly called commercial diesel. The refund is not capped in terms of volume.

French RFT companies operating vehicles with a GVWR equal to or greater than 7.5 tonnes benefit from a partial refund of the special TICPE [domestic tax on the consumption of energy products]¹⁰. This rate of refund corresponds to the difference between the TICPE rate in force in the region where the fuel is purchased for the period in question and the TICPE rate applied to commercial diesel set out in Article 265 septies of the Customs Code¹¹ (45.19€/hl since 2020).

For the sake of simplicity, companies that obtain their supplies from at least three different regions may, if they so wish, opt for a single flat-rate refund. The weighted average refund rate, referred to in Articles 265 septies and octies of the Customs Code, amounted to 15.70€/hl in the first half of 2022.

The National Road Transport Committee is, today, the only organisation which publishes a professional index taking into account the partial refund of TICPE (CNR commercial diesel index).

- ✓ As of 15 November 2022, the weighted rate in France amounts to 60.89€/hl.¹²
- ✓ The amount of the partial TICPE refund is 15.70€/hl (weighted flat rate).
- ✓ The net rate of excise duties applicable to commercial diesel is therefore 45.19€/hl.

- [Hungary](#)

Partial refund of excise duty for heavy goods vehicles with a GVWR equal to or greater than 7.5 tonnes have existed since 1 January 2011. The refund is not capped in terms of volume.

Hungary is not in the Eurozone. Its currency (the Forint) fluctuates against the euro.

- ✓ As of 15 November 2022, excise duty stood at 23.91 €/hl (i.e. 8,535 HUF/hl). The previous rate was reduced by 5.6€/hl in response to the energy crisis.
- ✓ The amount of the refund is set annually by the Hungarian tax authorities. It stands at 350 HUF/hl, or approximately 0.98€/hl.¹³
- ✓ The net rate of excise duties on commercial diesel is therefore 22.93€/hl.

- [Italy: “Aliquota d’Accisa” \[Rate of Excise Duty\]](#)

The principle of a partial refund of excise duty for heavy goods vehicles with a GVWR greater than or equal to 7.5 tonnes has existed since October 2001. This refund is not capped in volume.

A ministerial decree issued each quarter sets its amount.

- ✓ As of 15 November 2022, excise duty stood at 36.74€/hl.
- ✓ Currently, the partial refund has been suspended.
- ✓ The net rate of excise duties on commercial diesel is therefore 36.74€/hl.

⁹ Sede electrónica de la Agencia Estatal de Administración Tributaria: <https://www.agenciatributaria.gob.es/>

¹⁰ Under certain conditions: <http://www.douane.gouv.fr/articles/a12259-transporteurs-routiers-remboursement-des-taxes-de-carburant>

¹¹ As amended by Act No. 2016-1918 of 29 December 2016 - Art. 89

¹² Corsica included

¹³ Currency conversion based on the exchange rate on 1 October 2021

Portugal "Gasóleo Profissional" [Commercial diesel]

Portugal applies a difference in taxation between diesel for commercial use and diesel for non-commercial use used as motor fuel since 1 January 2017. Commercial diesel is capped at 35,000 litres per vehicle per year. Since July 2022, the partial refund on commercial diesel has been limited to 8,500 litres per vehicle.

- ✓ On 15 November 2022, excise duty stood at 33.30€/hl.
- ✓ Currently, the refund rate stands at 17.00€/hl.
- ✓ The net rate of excise duties on commercial diesel is therefore 16.30€/hl (measure taken in July for a two-month period and extended to the end of December).

- Romania

Since 2014, transport companies have benefited from a refund system for excise duties. In accordance with a government decision of 17 July 2018, this refund is currently 183.62 lei/1,000 litres, i.e. 3,71€/hl.¹⁴ It is not capped in terms of volume. This refund is activated if the excise duties applied to diesel "for non-commercial use» are higher than the European minimum rate (33€/hl).

- ✓ As of 15 November 2022, excise duty stood at 35.07€/hl.
- ✓ There is no partial refund in 2022
- ✓ The net rate of excise duties applicable to commercial diesel is therefore 35.07€/hl.

- Slovenia

In Slovenia, it has been possible to obtain a refund for a portion of the excise duty on diesel for vehicles with a GVWR equal to or greater than 7.5 tonnes since 1 July 2009. The rate of excise duties is not fixed and is published on a monthly basis. It is calculated depending on the price of fuel and includes an environmental tax as well as other indirect taxes. The refund is not capped in terms of volume.

- ✓ As of 15 November 2022, excise duty stood at 33.00€/hl.
- ✓ Partial refund is suspended since February 2022.
- ✓ The net rate of excise duties on commercial diesel is therefore 33.00€/hl.

¹⁴ Currency conversion based on the exchange rate on 1 October 2021

3. Summary tables on excise duties applied to diesel

Classification of countries according to the level of excise duties applied to diesel “for non-commercial use”

Situation as of 15 November 2022, based on the exchange rate on 1 October 2021.

COUNTRIES	Excise duties on diesel fuel "for non-commercial use" (in €/hl)	Evolution since February 2022	Temporary measures on excise duties	RANK
France*	60.89	=	N	1
Finland**	59.48	=	N	2
Austria	48.70	↗	N	3
Germany	47.04	=	N	4
Belgium	45.40	↘	Y	5
Denmark	43.70	=	N	6
Ireland	42.55	↘	Y	7
Netherlands	41.75	↘	Y	8
Luxembourg	41.65	↗	N	9
Latvia	41.40	=	N	10
Cyprus**	41.07	=	N	11
Greece	41.00	↘	Y	12
Spain	37.90	=	N	13
Estonia	37.20	=	N	14
Lithuania	37.20	=	N	14
Slovakia	36.80	=	N	16
Italy	36.74	↘	Y	17
Croatia	35.48	↘	Y	18
Romania*	35.07	↗	N	19
Czech Republic	34.57	↘	Y	20
Portugal	33.30	↘	Y	21
Bulgaria	33.03	=	N	22
Malta	33.00	↘	Y	23
Slovenia	33.00	↘	n.d.	23
Poland	24.12	=	n.d.	25
Hungary	23.91	↘	Y	26
Sweden	22.56	↘	Y	27
Range	38.33	↗		
Average	38.83	↘		

Countries allowing a partial refund

*As a reminder, exceptional discounts for diesel fuel is also applied in these countries

** Information non confirmed at the date of publication

Classification of countries according to the level of excise duties applied to diesel “for commercial use”

Situation as of 15 November 2022, based on the exchange rate on 1 October 2021.

COUNTRIES	Excise duties on diesel fuel "for commercial use" (in €/hl)	Evolution since February 2022	Temporary measures on excise duties	RANK
Finland**	59.48	=	N	1
Austria	48.70	↗	N	2
Germany	47.04	=	N	3
France*	45.19	=	N	4
Denmark	43.70	=	N	5
Ireland	42.55	↘	Y	6
Netherlands	41.75	↘	Y	7
Luxembourg	41.65	↗	N	8
Latvia	41.40	=	N	9
Cyprus**	41.07	=	N	10
Greece	41.00	↘	Y	11
Belgium	37.20	↘	Y	12
Estonia	37.20	=	N	13
Lithuania	37.20	=	N	13
Slovakia	36.80	=	N	13
Italy	36.74	↘	Y	16
Romania*	35.07	↗	N	17
Czech Republic	34.57	↘	Y	18
Bulgaria	33.03	=	N	19
Croatia	33.00	↘	Y	20
Spain	33.00	=	N	20
Malta	33.00	↘	Y	20
Slovenia	33.00	↘	n.d.	20
Poland	24.12	=	n.d.	24
Hungary	22.93	↘	Y	25
Sweden	22.56	↘	Y	26
Portugal	16.30	↘	Y	27
Range	43.18	↗		
Average	37.01	↘		

Countries allowing a partial refund

*As a reminder, exceptional discounts for diesel fuel is also applied in these countries

** Information non confirmed at the date of publication

4. Summary table on VAT applied to diesel

Classification of countries according to VAT rates applied to diesel

Situation as of 15 November 2022

COUNTRIES	VAT applied to diesel fuel	RANK
Hungary	27%	1
Croatia	25%	2
Sweden		
Finland	24%	4
Greece		
Ireland	23%	6
Italy	22%	7
Slovenia		
Belgium	21%	9
Spain		
Latvia		
Lithuania		
Netherlands		
Portugal		
Czech Republic		
Austria	20%	16
Bulgaria		
Denmark		
Estonia		
France		
Slovakia		
Germany	19%	22
Cyprus		
Romania		
Malta	18%	25
Luxembourg*	17%	26
Poland	8%	27
Average	21%	

Source: CNR - European studies

Countries which decreased VAT in 2022 or intend to do so

* Decrease for one year at 16% as on 1st January 2023

5. Short-term measures taken in Europe on diesel in response to the energy crisis

Measures implemented until 15 November 2022, based on the exchange rate on 1 October 2021 (in the case of excise duties) and on 15 November 2022 (in the case of special discounts on diesel fuel).

COUNTRY	Reduction in excise duty	Reduction in VAT on diesel	Special discounts on diesel
Germany	Reduction of 14€/hl in excise duties on diesel between 01/06/2022 and 31/08/2022	No	No
Austria	No Increase in excise duties with the implementation of a carbon tax of 9€/hl in October 2022	No	No
Belgium	From 19/03/2022 to 31/03/2023 Reduction in excise duty on diesel for "non-commercial use" of 14.4€/hl (if prices fall, the rate of excise duties will be restored to the rate applicable on 01/01/2022) Reduction of the partial refund on excise duties on commercial diesel to 8.2€/hl Excise duty on diesel "for commercial use" reduced to 37.2€/hl	No	No
Bulgaria	No	No	Not applicable to RFT Discount of 0.208 BGN/l (excl. VAT), i.e. 0.11€/l (excl. VAT) on diesel used in road passenger transport and in agriculture
Cyprus	No data	No	No data
Croatia	Reduction in excise duty on diesel for "non-commercial use" of 40 HKR/hl (i.e. 5.33€/hl): 20 HKR/hl on 01/04/2022 20 HKR/hl on 01/06/2022 Partial refund of excise duties on commercial diesel maintained at 18.56 HKR/h (i.e. 2.48€/hl)	No	No
Denmark	No	No	No
Spain	No Refund of excise duties on commercial diesel paid monthly and no longer every quarter	No	No

* Information not confirmed at of time of publication

Source: CNR- European studies

Measures implemented until 15 November 2022, based on the exchange rate on 1 October 2021 (in the case of excise duties) and on 15 November 2022 (in the case of special discounts on diesel fuel).

COUNTRY	Reduction in excise duty	Reduction in VAT on diesel	Special discounts on diesel
Estonia	No	No	No
Finland	No	No	No
France	No	No	Discounts for all users, including RFT 0.15€/l excl. VAT from 27/03/2022 to 31/08/2022 0.25€/l excl. VAT from 01/09/2022 to 15/11/2022 0.0833€/l excl. VAT from 16/11/2022 to 31/12/2022
Greece	Reduction in excise duty on diesel of 1.26€/hl since February 2022	No	Fuel voucher for all individuals in April 2022, with another in September 2022. Amount varies depending on the geographical area and type of vehicle (ranging from 45€ to 100€)
Hungary	Reduction in excise duty on diesel for "non-commercial use" of 2000 HUF/hl (i.e. 5.6€/hl) since 10/03/2022 Partial refund of excise duties on commercial diesel maintained at 350 HUF/hl (0.98€/hl) In the final analysis, the excise duty on commercial gas oil stands at 22.93€/hl. Reversal of the decision taken in 2021 to increase excise duties	No	No
Ireland	Reduction in excise duty on diesel of 15€/hl between 09/03/2022 and 31/08/2022 Lowering of excise duties between 2021 and 2022 on a permanent basis	No	No
Italy	Reduction in excise duty on diesel to 36.74€/hl beginning on 03/05/2022 for a period of 3 months; reduction extended on 30/08/2022 Partial refund of excise duties on commercial diesel suspended	No Since 03/05/2022, 5% VAT for LNG-powered vehicles	No

*Information not confirmed at of time of publication

Source: CNR- European studies

Measures implemented until 15 November 2022, based on the exchange rate on 1 October 2021 (in the case of excise duties) and on 15 November 2022 (in the case of special discounts on diesel fuel).

COUNTRY	Reduction in excise duty	Reduction in VAT on diesel	Special discounts on diesel
Latvia	No	No	No
Lithuania	No	No	No
Luxembourg	Reduction in excise duties from 6.41026€/hl from 13/04/2022 to 31/08/2022 Since 01/09/2022, excise duty on diesel has been reduced to 41.65€/hl	VAT reduced to 16% from 01/01/2023 to 31/12/2023, compared with 17%	
Malta	Reduction in excise duties on diesel to the European minimum (33€/hl) from 10/11/2022 to 31/12/2022	No	No
The Netherlands	Reduction in excise duty on diesel of 11.1€/hl from 01/04/2022 to 30/06/2023	No	No
Poland	No	VAT reduced to 8% from 01/01/2022 to 31/12/2022, compared with 23%	No
Portugal	Reduction in excise duties on diesel for "non-commercial use" to 33.3€/hl from 05/2022 to 31/12/2022 Suspension of partial refund of excise duties on diesel "for commercial use" between 05/2022 and 30/06/2022. Excise duty on diesel "for commercial use" thus stood at 33.3€/hl. From 01/07/2022 until the end of the year, partial refund on excise duties on diesel "for commercial use" of 17€/hl. In the final analysis, excise duty on diesel "for commercial use" stands at 16.3€/hl from 01/07/2022 to 31/12/2022	No	No
Czech Republic	Reduction in excise duty on diesel of 150 CZK/hl (i.e. 5.93€/hl) from 01/06/2022 to 12/2023	No	No

*Information not confirmed at of time of publication

Source: CNR- European studies

Measures implemented until 15 November 2022, based on the exchange rate on 1 October 2021 (in the case of excise duties) and on 15 November 2022 (in the case of special discounts on diesel fuel).

COUNTRY	Reduction in excise duty	Reduction in VAT on diesel	Special discounts on diesel
Romania	No	No	Discount of 0.42RON/l excl. VAT (i.e. 0.13 €/l excl. VAT) for all users on the receipt at the time of payment between July 2022 and December 2022. Additional State aid scheme for road freight transport companies of 0.42RON/l excl. VAT (i.e. 0.13€/l excl. VAT) on diesel fuel purchased until 15/11/2022 (Implemented in July 2022) According to UNTRR, less than 5% of carriers have applied for it.
Slovakia	No Reduction in excise duties on diesel planned, then abandoned	No	No
Slovenia	Reduction in excise duties on diesel to the European minimum (33€/hl) Partial refund of excise duties on commercial diesel suspended since 02/2022	No	No
Sweden	Reduction in excise duty on diesel of 145 SEK/hl (i.e. 14.28€/hl) in April 2022 with respect to January 2022 Second decrease in excise duties on diesel of 106 SEK/hl (i.e. 10.44€/hl) from 09/2022 to 30/11/2022 The European Commission agreed to this second reduction on 22/08/2022	No	No

*Information not confirmed at of time of publication

Source: CNR- European studies

Countries that have reduced excise duties
Countries that have reduced VAT on diesel
Countries that have introduced fuel discounts

6. Diesel prices in Europe for heavy goods vehicles

Diesel prices in Europe for heavy goods vehicles - simulation based on the situation on 15 August 2022

Situation in August 2022 when the most extensive measures (reduction in excise duties and/or exceptional discounts) were being applied in the Member States that had opted to use them.

Diesel prices net of taxes and duties published by the European Commission on 15 August 2022, i.e. the prices in effect the previous week (from 8 to 14 August 2022). As a reminder, each country uses a different method for reporting prices. For example, Belgium uses the previous Monday's prices, whereas Romania uses the previous Tuesday's prices. France uses an average price, beginning on the previous Friday. The prices published on Monday by the European Commission and used by the CNR are prices that were in effect the previous week.

COUNTRIES	Diesel prices net of taxes and duties	Excise duties on diesel for "commercial use"	Exceptional discounts	Diesel prices excl. VAT	RANK
Sweden	1.52715	0.3300		1.8572	1
Finland*	1.17013	0.5948		1.7649	2
Cyprus*	1.23388	0.4107		1.6446	3
Germany	1.28681	0.3304		1.6172	4
Netherlands	1.1795	0.41746		1.5970	5
Denmark	1.14033	0.4370		1.5773	6
Ireland	1.11039	0.4054		1.5158	7
Estonia	1.1255	0.3720		1.4975	8
Belgium	1.09905	0.3720		1.4711	9
Luxembourg	1.11508	0.35244		1.4675	10
Austria	1.06982	0.3970		1.4668	11
Latvia	1.03974	0.4140		1.4537	12
Lithuania	1.08151	0.3720		1.4535	13
Slovakia	1.07985	0.3680		1.4479	14
Spain	1.11363	0.3300		1.4436	15
Greece	1.03212	0.4100		1.4421	16
Italy	1.07238	0.3674		1.4398	17
Czech Republic	1.09109	0.3457		1.4368	18
Bulgaria	1.06597	0.3303		1.3963	19
Croatia	1.05251	0.3300		1.3825	20
Slovenia	1.02396	0.3300		1.3540	21
Poland	1.10105	0.2412		1.3423	22
France	1.03249	0.4519	0.15	1.3344	23
Portugal	1.07269	0.1630		1.2357	24
Romania	1.12604	0.3507	0.26**	1.2167	25
Hungary	0.97228	0.2293		1.2016	26
Malta	0.55302	0.4724		1.0254	27

Source: CNR-Etudes Europe

* Unconfirmed information at the date of publication

** Maximum amount of discounts that carriers can claim. According to the UNTRR, less than 5% of the carriers requested the State aid of 0.13€/l before VAT which was specifically reserved for them (for details of the measures see Part 5).

Diesel prices in Europe for heavy goods vehicles - simulation based on the situation on 14 November 2022

Diesel prices net of taxes and duties published by the European Commission on 14 November 2022, i.e. the prices in effect the previous week (from 7 to 13 November 2022). As a reminder, each country uses a different method for reporting prices. For example, Belgium uses the previous Monday's prices, whereas Romania uses the previous Tuesday's prices. France uses an average price, beginning on the previous Friday. The prices published on Monday by the European Commission and used by the CNR are prices that were in effect the previous week.

COUNTRIES	Diesel prices net of taxes and duties	Excise duties on diesel for "commercial use"	Exceptional discounts	Diesel prices excl. VAT	RANK
Finland*	1.28625	0.5948		1.8811	1
Sweden	1.48463	0.2256		1.7102	2
Germany	1.19851	0.4704		1.6689	3
Greece	1.24583	0.4100		1.6558	4
Ireland	1.22005	0.42545		1.6455	5
Cyprus*	1.22015	0.4107		1.6309	6
Estonia	1.25467	0.3720		1.6267	8
Austria	1.13399	0.4870		1.6210	7
Denmark	1.17246	0.4370		1.6095	9
Netherlands	1.17537	0.41746		1.5928	10
Latvia	1.1685	0.4140		1.5825	11
Belgium	1.19992	0.3720		1.5719	12
Luxembourg	1.14329	0.41654		1.5598	13
Spain	1.22422	0.3300		1.5542	14
Lithuania	1.17389	0.3720		1.5459	15
Czech Republic	1.18479	0.3457		1.5305	16
Slovakia	1.15985	0.3680		1.5279	17
Italy	1.15101	0.3674		1.5181	18
Croatia	1.15953	0.3300		1.4895	19
Poland	1.23709	0.2412		1.4783	20
Slovenia	1.10108	0.3300		1.4311	21
Bulgaria	1.06048	0.33029		1.3908	22
France	1.14259	0.4519	0.25	1.3445	23
Portugal	1.15819	0.1630		1.3212	24
Romania	1.18668	0.3507	0.26**	1.2774	25
Hungary	1.01079	0.2293		1.2401	26
Malta	0.55302	0.3300		0.8830	27

Source: CNR - European studies

* Unconfirmed information at the date of publication

** Maximum amount of discounts that carriers can claim. According to the UNTRR, less than 5% of the carriers requested the State aid of 0.13€/l before VAT which was specifically reserved for them (for details of the measures see Part 5).

7. Summary

In response to the energy crisis, seventeen countries put in place short-term measures to reduce the cost of fuel in 2022.

Fourteen Member States lowered their excise duties on diesel for periods of varying length. Some, like Hungary and Sweden, chose to lower their excise duties on diesel “for non-commercial use” (which benefit everyone) to below the European minimum rate (33€/hl). Portugal, on the other hand, has lowered the excise duty on diesel for “non-commercial use” to the European minimum of 33.3€/hl, while maintaining a partial refund on the excise duty on diesel for “commercial use”. In fact, excise duties on diesel “for commercial use” fell to 16.3€/hl (applicable until the end of the year).

Two Member States have chosen to lower the VAT rate on diesel. One of them is Poland, whose rate was lowered to 8% until 31 December 2022 inclusive. Luxembourg has also chosen to lower the VAT rate from 17% to 16% for a period of one year as of 1 January 2023.

Other countries have put in place exceptional discounts for fuel purchases. This is the case in France where, since March 2022, there have been a series of discounts on diesel: 0.15€/l (excl. VAT) (from 27/03/2022 to 31/08/2022); 0.25€/l (excl. VAT) (from 01/09/2022 to 15/11/2022) and finally 0.0833€/l (excl. VAT) from 16 November 2022 until the end of the year. Similarly, Romania has also opted for a discount on diesel of 0.42 RON/l (excl. VAT) (i.e. 0.13€/l, exclusive of VAT) from July 2022 to December 2022.

Thus, only a few countries opted not to apply any measures in 2022 to counter the rise in fuel prices. More unusually, one of them with already high rates, Austria, has increased its excise duties on diesel during this unusual year. Finland, Denmark and Austria all have excise duties on diesel that are above the EU average. Then there are Lithuania, Latvia, Estonia, Spain and Slovakia, which already have relatively low rates of excise duty on diesel for commercial use, close or below the EU average (37.01€/hl), with the exception of Latvia with 41.40€/hl, on 15 November 2022).

However, it should be stressed that the temporary measures are related to the energy crisis and are not intended to be permanent. Several countries have already decided to end these measures. For example, Germany lowered excise duties on diesel for non-commercial use for only a short three-month period, from June to August 2022. The same is true for Luxembourg, which on 31 August 2022 ended the cut in excise duty on diesel that had been in place since 13 April 2022. As for the exceptional measures in effect on 15 November 2022, they will lapse at the end of the year in France, Malta, Portugal, Romania and Sweden. In other cases, they will remain in place until 2023 (i.e. in the Czech Republic, Belgium and the Netherlands). In some cases, these cuts have no known fixed end date. Croatia and Hungary have not indicated an expiry date.

In short, it is clear that European hauliers, depending on the country where they are based, are not all on an equal footing when it comes to the tax arrangements concerning diesel. In order to be absolutely certain about the extent to which these differences in taxation distort the international road haulage market, it would doubtless be necessary to include all the taxes and charges levied on transport operations in each country. The fact remains that sectors where international haulage is the main focus are able to take full advantage of the differences in diesel fuel costs. They can choose to purchase their fuel in a low-cost country and benefit from partial refunds where they exist or from special discounts on fuel purchases. This windfall effect is undoubtedly reinforced by the fact that these sectors, which have fleets of newer, more fuel-efficient vehicles, are now capable of travelling across Europe from east to west or from north to south for almost two weeks on a single tank of diesel. As a reminder, diesel is the second-biggest cost item when it comes to operating a heavy goods vehicle. In this area, there is still room for improvement in terms of creating a level playing field at European level.