



Comité National Routier



EUROPEAN STUDIES

The Dutch road Freight Transport

2024 study



Comité national routier (CNR)

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The Dutch road Freight Transport 2024 study

Comité National Routier – Paris

www.cnr.fr – cnr@cnr.fr

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SUMMARY

Dutch haulage companies tend to be heavily focused on such areas as logistics, containers and multimodal transport. This choice of specialisation allows the sector to maintain an international presence. However, this area of activity is declining, accounting for just under half of the sector's total business, down from 55% in 2019.

Dutch companies also stand out in terms of the high productivity of their driving personnel, with drivers on Dutch contracts who are assigned to international operations working an average of about 50 hours of overtime per month. This trend remains more or less the same as in 2019, the year of the CNR's previous study of the Dutch haulage sector.

One important development worth noting is the increase in the total driver cost by an average of 3.9% per year between 2019 and 2024; this cost stood at 81,705€ per year in 2024. The new collective bargaining agreement (CAO) 2024-2026 introduced an increase in the legal minimum rates of compensation (gross basic salary, overtime, travel allowances). For example, the gross monthly salary of a grade D6 driver is 3,254.83€ (excluding overtime), which represents an increase of 21.86% over 5 years.

It should be noted that driver costs are not the only expense to have risen sharply since 2019. Toll costs have risen by 24 % since 2019, mainly due to a general increase across Europe. This cost item is likely to increase further as a result of the Netherlands' exit from the Eurovignette system on 1 July 2026 and the introduction of a kilometre-based charge. The cost of owning a vehicle has also increased, up 41 % compared with 2019.

All in all, the total price of a Dutch 40-tonne HGV operating internationally is 1.60€/km.

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1. OVERVIEW OF DUTCH ROAD FREIGHT TRANSPORT

1.1. THE NETHERLANDS AT A GLANCE

Capital	Amsterdam
Area	37,391 km ²
Population	17,940,000 inhabitants (Eurostat, 2024)
Official EU language(s)	Dutch
Political system	Parliamentary monarchy
Head of state.	His Majesty King Willem-Alexander
Head of government	Dick Schoof
Minister for Infrastructure and Water Management	Robert Tieman
Date of EU membership	1 January 1957
Seats in the European Parliament	31 MEPs
Currency	Euro
European Commissioner	Wopke Hoekstra, Commissioner for Climate, Carbon Neutrality and Clean Growth
GDP growth (%)	1.9% (Eurostat, 2025)
Inflation (%)	3% (Eurostat, 2025)
Unemployment rate (% of working population)	3.7% (Eurostat, 2024)
Balance of trade	95,418€ million (Eurostat, 2025)
Minimum monthly wage	2,295€/month (Eurostat, S1 2026)
Greenhouse gas emissions	8.192 tonnes/capita (European Environment Agency, 2023)

1.2. ROAD FREIGHT TRANSPORT IN THE NETHERLANDS

TRANSPORT POLICY AND INFRASTRUCTURE

Transport policy

The Netherlands plans to reduce its overall greenhouse gas emissions by 55% by 2030, compared with 1990 levels. By 2050, the Netherlands aims to be climate neutral in order to meet the targets set by the European Union.

To achieve this, the Dutch government implements a new climate plan every five years. Each plan outlines the various actions the Netherlands will take over a ten-year period to reach the goal of climate neutrality by 2050. Transportation is a key part of this strategy.

The latest 2025-2035 Climate Plan aims to reduce emissions by 90% by 2040. It sets out the measures to be taken in the following sectors:

- energy,
- construction,
- industry,
- agriculture,
- transport and mobility.¹

With regard to transport and mobility, CO₂ emissions will be capped at 25 megatonnes by 2030, down 17% as compared with 1990.² To achieve this, various measures are being implemented.

By 2035, all new cars sold will have to be emissions-free, as mandated by European regulations. Since 2020, the Netherlands has required that renewable energy sources account for 10% of all fuel used for transport. The Dutch government has introduced a number of incentives to help achieve this.

Drivers of leased electric and hybrid cars are exempt from tax on the use of leased vehicles for private purposes. Hydrogen is also being promoted thanks to the opening of hydrogen filling stations throughout the country.

In addition, all tyres on new cars must be labelled with information regarding energy efficiency and noise pollution performance.³

When it comes to decarbonising road freight transport, the Netherlands is leading the way with the creation of zero-emission zones for freight (ZEZ-F). By October 2025, 18 cities had been designated as ZEZ-F zones.

By mid-2025, 78% of new vans and 76% of medium-sized lorries registered in the country were battery-powered. These are the highest figures in the European Union. Over this period, sales of electric trucks rose by 188% year-on-year, while municipalities in or near the ZEZ-Fs reported higher rates of electric vehicles and a corresponding fall in the registration of their diesel equivalents.

In practice, ZEZ-Fs apply exclusively to freight vehicles and are aimed at reducing NO_x and CO₂ emissions. Under national regulations, only zero-emission vans and lorries can enter these zones, with exemptions until 2030 for specific types of vehicle such as Euro V and VI vans, Euro VI lorries and special-purpose vehicles.

Subsidies for the purchase of electric vehicles have been a key feature of this initiative. Government measures include:

- Grants ranging from 5,000€ (for a zero-emission van) to 115,200€ (for a lorry).
- Tax incentives and funding for public charging infrastructure.
- Driving licence flexibility to allow drivers to operate heavier zero-emission vans.⁴

¹ <https://www.government.nl/topics/climate-change/mitigating-climate-change>

² <https://www.government.nl/topics/environment/sustainable-fuel-mix>

³ <https://www.government.nl/topics/environment/policy-on-eco-friendly-transport-fuels>

⁴ https://urban-mobility-observatory.transport.ec.europa.eu/news-events/news/netherlands-leads-europes-transition-zero-emission-freight-2025-10-20_en

Transport infrastructure and use

Road transport

The Netherlands has approximately 130,000 km of roads, including 3,046 km of motorways and 7,440 km of main roads. The country boasts a dense and extensive network of motorways.

With the exception of a handful of tolled engineering structures such as the Kil and Westerschelde tunnels, motorways are free for lighter vehicles.

HGVs are required to purchase the Eurovignette in order to use the country's motorway network. The Eurovignette for a Euro VI class, 5-axle diesel semitrailer truck costs €1,274 per year.

One important change to note is the Netherlands' exit from the Eurovignette system on 1 July 2026. The Dutch government has decided to switch to a kilometre-based charge.

Rail transport

80% of rail freight passing through the Netherlands is bound for an destination outside the country. Cooperation with Member States is therefore crucial for developing efficient international rail freight links. The Netherlands has a number of railway lines that are part of the Trans-European Transport Network (TEN-T):

- The Rhine Alpine line, linking Amsterdam/Rotterdam to Genoa
- The Mediterranean–North Sea route from Amsterdam/Rotterdam to Lyon and Marseille
- The Baltic North Sea route serving Amsterdam/Rotterdam, Poland, the Czech Republic, Lithuania, Latvia and Estonia

In addition, the Netherlands' national rail network includes the Betuwe line, which provides a direct link between the port of Rotterdam and Zevenaar on the German border. Many international freight trains use this line. To improve the connectivity between the Betuwe Route and the German rail network, an additional track is currently under construction along the line between Zevenaar and Oberhausen (Germany). The new line will improve the link between the Betuwe line and the German rail network. Completion is scheduled for 2026.

The Netherlands also aims to increase the use of rail transport, particularly when it comes to freight, in order to meet its environmental targets. One of the aims is to make rail freight more attractive to shippers. To this end, the ministry has introduced a temporary subsidy scheme to reduce the cost of using rail networks. In return, rail companies are required to:

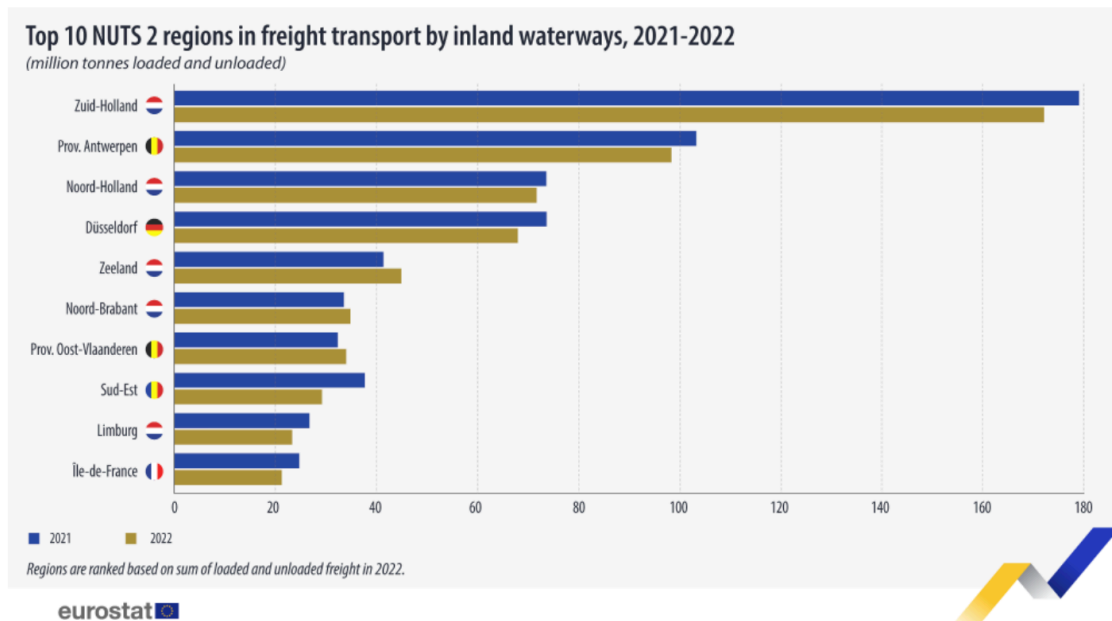
- Improve data sharing between partners in supply chains regarding the arrivals of goods and trains.
- Contribute to pilot projects, in particular by seeking measures to reduce the nuisance caused by train noise in the vicinity of railway lines.
- Invest in updating equipment.⁵

⁵ <https://www.government.nl/topics/freight-transportation/freight-transport-by-rail>

Waterways

Transportation of goods by waterway accounts for nearly 41% of freight transport in the Netherlands. In terms of international freight on inland waterways, in 2022 the Dutch region of Zuid-Holland, where the port of Rotterdam is located, ranked first, handling 172 million tonnes of freight, which represents 17.8% of all inland waterway freight in the European Union.⁶

Top 10 regions for freight transport on inland waterways in 2021-2022

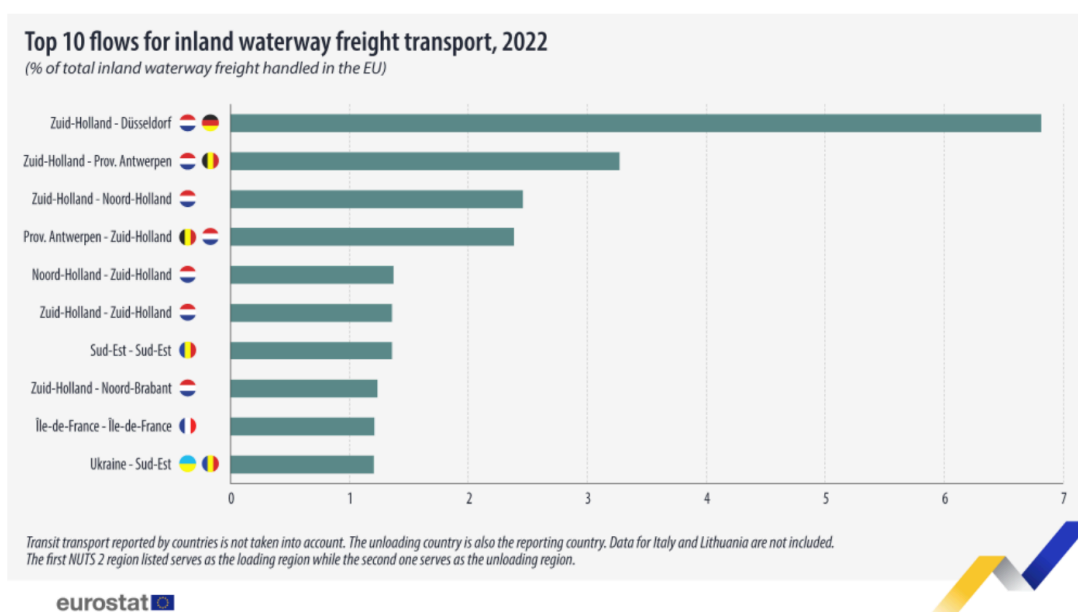


Zuid-Holland leads the way when it comes to large-scale waterway freight transport. In 2022, features in 7 of the top 10 transport routes between different EU regions. The volume of freight between Zuid-Holland and Düsseldorf alone accounted for 6.8% of river freight in the European Union, i.e. 32.6 million tonnes.⁷

⁶ <https://ec.europa.eu/eurostat/web/products-eurostat-news/w/ddn-20240322-1>

⁷ <https://ec.europa.eu/eurostat/web/products-eurostat-news/w/ddn-20240322-1>

Top 10 inland waterway routes for freight transport, 2022



Maritime transport

More than half of freight transported to and from the Netherlands is carried by sea. At port terminals, cargo is transhipped for onward transport by road, rail, inland waterway and pipeline.

Given the ever-increasing importance of maritime transport in the Netherlands, the Dutch government is planning to strengthen the position of the seaports by further developing Maasvlakte 2⁸ in Rotterdam, through the creation of new sea locks at IJmuiden and Terneuzen, and by investing in the roads, railways and waterways that connect to the ports. The Terneuzen lock in the Netherlands is designed to improve the flow of maritime traffic to the port of Ghent in Belgium and to strengthen links between the Netherlands, Belgium and France. The underlying aim is to increase river transport and meet the growing needs of larger vessels.

In addition, the Dutch government intends to strengthen the economic attractiveness of this sector safeguarding the environment. To this end, various measures have been taken as part of the Netherlands Maritime Strategy 2015-2025:

- Since 2025, all new ships must be at least 30% more energy-efficient than before (on average).
- All ships must record and share detailed information regarding their fuel consumption.
- Since 2021, all new ships must emit 70% less nitrogen oxide than in 2016.
- Since 2020, ships must only use fuel with a maximum sulphur content of 0.5%. In the North Sea, the maximum limit has been 0.1% since 2015.⁹

⁸ The new section of the Port of Rotterdam, opened in 2013

⁹ <https://www.government.nl/topics/maritime-transport-and-seaports/international-agreements-on-sustainable-maritime-transport>

ROAD FREIGHT TRANSPORT OPERATORS

Regulatory authorities

Transport is the responsibility of the Ministry of Infrastructure and Water Management, and more specifically of the Department for Transport, headed by Jan Hendrik Dronkers.

Three departments are responsible for defining, implementing and ensuring implementation of regulations in this area. Among these is the Department Mobility and Transport.¹⁰

The RDW, the Dutch Vehicle Authority, is responsible for vehicle registration, driving licences, transport licences and roadworthiness testing.

The CBS is the National Bureau of Statistics. This is an independent administrative body tasked by the Minister for Infrastructure and Water Management with assessing the medical fitness of drivers and the professional competencies of those working in transport and logistics.

State-approved non-governmental research centres and consulting firms also share their expertise with the Ministry's departments. These include:

- Connekt¹¹: transport innovation network,
- SWOV¹²: road safety research institute,
- Panteia/NEA¹³: consultancy specialising in transport, infrastructure and logistics.

NIWO (*Nationale en Internationale WegvervoerOrganisatie*) is the authority responsible for road transport. It issues European licences, as well as driving licences for non-EU drivers, and administers ECMT licences and TIR carnets. It also certifies companies specialising in waste collection.

Another administrative body with a prominent role in business operations is the IL&T¹⁴ (*Inspectie Lefomgeving en Transport*). The IL&T is a body made up of inspectors who specialise in the transport sector. They conduct inspections at companies and on the road, covering a wide range of issues such as compliance with transport regulations and taxation. They have broad-ranging powers. Regulations and details regarding applicable fines can be found on the IL&T website.

Trade associations

Transport en Logistiek Nederland (TLN)

TLN¹⁵ is the leading trade organisation in the transport and logistics sector. TLN defends the interests of its 5,000 members, particularly during collective bargaining. It employs approximately one hundred people. TLN recently began working jointly with the FNTR, the French National Federation of Road Transport, and other RFT federations (BGL (Germany) and NLA (Scandinavian countries)) at a shared office in Brussels.

¹⁰ <https://www.government.nl/ministries/ministry-of-infrastructure-and-water-management/organisation>

¹¹ www.connekt.nl

¹² www.swov.nl

¹³ www.panteia.eu

¹⁴ www.ilent.nl

¹⁵ <https://www.tln.nl/>

Vern

VERN¹⁶ is an association representing the interests of small haulage companies (1 to 10 vehicles) and the self-employed. It has 1,200 members.

It takes part in collective bargaining and defends the interests of its members in dealings with the government and the European Union. It has also founded a school to train drivers.

Workers' unions

FNV

The Dutch Confederation of Labour has over a million members working in a wide range of sectors, including road haulage. The FNV is a member of the ETUC (European Trade Union Confederation). In its capacity as a workers' union, it represents them in national and international bodies.

CNV

The CNV (Federation of Christian Trade Unions) has 350,000 members and is comprised of several federations, including one devoted to transport. It is also affiliated with the ETUC. The CNV takes part in collective bargaining in the Netherlands and is involved in EU working groups.

THE DUTCH RFT SECTOR IN 2024 - KEY DATA

Structure of the Dutch RFT sector in 2024

Structure of the RFT sector under Dutch flag in 2024

2024	Goods transported	Tonne-kilometres achieved		Average distance	Vehicle-kilometres achieved
	Thousand tonnes	million t.km	%	km	million vehicle.km
TOTAL	641,695	62,883	100.0%	98	5,041
Domestic transport	527,251	33,622	53.5%	64	3,019
International transport	114,444	29,261	46.5%	256	2 023
<i>International transport of goods loaded in the Netherlands</i>	50,381	14,364	22.8%	285	982
<i>International transport of goods unloaded in the Netherlands</i>	41,051	9,989	15.9%	243	714
<i>Cross-trade</i>	7,688	3,089	4.9%	402	192
<i>Cabotage</i>	15,324	1,820	2.9%	119	135

Source : Eurostat

Just under half of Dutch haulage activity is international in focus. International activity is concentrated mainly in neighbouring countries, namely Germany, Belgium and France. Average trip distances reflect the local focus of the sector. The proximity of loading and unloading sites, the high volume of port and river traffic, and the country's size all help explain these figures.

¹⁶ <https://www.vern-nl.nl/>

Evolution of the Dutch RFT sector

RFT evolution under Dutch flag in million tonne-kilometre

Million tonne-kilometre	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	AAGR*
TOTAL	72,338	68,900	67,779	67,533	68,876	68,923	67,594	69,559	65,466	62,600	62,883	-1.39%
Domestic transport	32,253	32,170	34,053	33,162	34,295	35,406	34,998	36,271	35,433	33,127	33,622	0.42%
International transport	40,085	36,731	33,726	34,371	34,581	33,518	32,596	33,287	30,032	28,473	29,261	-3.10%

Source : Eurostat

*Average annual growth rate

Between 2014 and 2024, domestic activity remained stable, increasing slightly by around 0.4% per year on average. As for international activity, it declined steadily over the same period (-3.1%/year), with the exception of a few minor upturns in 2017, 2018, 2021, and 2024. In order to sustain their international operations, Dutch hauliers are opting to specialise (logistics, containers, as well as multimodal transport).

Cabotage

Cabotage represents approximately 6% of the Dutch sector's international activity, i.e. around 2,9% of total activity. Cabotage is carried out mainly in Germany, France and Belgium (91% of total cabotage activity in 2024). Cabotage in Germany remains strong despite fluctuations over this period, accounting for more than half of all cabotage activity.

Cabotage in the Netherlands has increased on average over 10 years, rising from 767 million tonne-kilometres in 2014 to 1,523 million tonne-kilometres in 2024 (+7%/year), despite declines in 2015, 2017, 2018, 2021 and 2023. It is worth noting the significant increase in cabotage that took place in 2024: from 927 million tonne-kilometres in 2023 to 1,523 million tonne-kilometres, an increase of 64% in one year. It remains to be seen whether this increase will persist or whether it is merely a temporary phenomenon.

Cabotage in the Netherlands

Million tonne-kilometre	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TCAM
Cabotage in the Netherlands	767	727	1,055	895	803	1,096	1,163	955	1,028	927	1,523	7.10%
Penetration rate of cabotage*	2.32%	2.21%	3.01%	2.63%	2.29%	3.00%	3.22%	2.57%	2.82%	2.72%	4.33%	-
Market share of cabotage**	2.95%	2.79%	3.68%	3.17%	2.77%	3.64%	3.90%	3.09%	3.38%	3.26%	5.17%	-

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)

RFT companies

Evolution of the number of companies, employees and turnover in the Dutch RFT and removal sector

Year	Number of RFT companies	Turnover, in million euros	Number of employees
2021	18,713	28,289	132,267
2022	21,695	33,763	135,392
2023	23,021	31,274	134,519
2024	24,789	32,465	129,578

Source: Eurostat

The number of road haulage companies in the Netherlands increased fairly sharply between 2021 and 2024 (+9.8 %/year). Total revenue in the road haulage sector, meanwhile, grew at a more modest rate over the same period (+4.7% per annum), with a slight decline observed in 2023. The number of employees in the sector rose slightly between 2021 and 2023 (up 1.7% over two years). In 2024, the number of employees fell sharply, by 3.7% year-on-year.

Number of RFT and removal companies depending on size classes (employees) in the Netherlands

Size classes	2021	2022	2023	2024	Structure 2024
From 0 to 1 employee	12,512	15,137	16,447	18,198	73.4%
From 2 to 9 employees	4,359	4,648	4,691	4,768	19.2%
From 10 to 19 employees	785	823	801	750	3.0%
From 20 to 49 employees	633	661	667	667	2.7%
From 50 to 249 employees	375	376	364	351	1.4%
250 employees and more	49	50	51	55	0.2%
Total	18,713	21,695	23,021	24,789	100.0%

Source: Eurostat

Approximately 93% of haulage and removals companies are very small businesses, employing fewer than 10 employees. The Dutch road haulage sector is highly fragmented.

Key figures on RFT employment in the Netherlands, 2022

Companies number	20,407
Turnover - million €	32,953
Employees' cost - million €	6,707
<i>Wages and salaries- million € (a)</i>	5,260
<i>Social security costs - million € (b)</i>	1,447
Apparent employer contribution rate (b/a)	27.5%
Number of persons employed	130,422
<i>Unpaid persons employed</i>	13,022
<i>Employees</i>	117,400
<i>Share of employed in total workforce</i>	90.0%
Average number of persons employed per company	6,000
Average cost of employee in €	65,470
Added value per employee in €	91,780
Turnover per person employed	252,660
Investment per person employed in €	14,850
Investment rate (Investment/Turnover)	5.9%

Source : Eurostat

Vehicle numbers

Vehicle fleet in the Netherlands

	2019	2020	2021	2022	2023
Road tractor	80,118	79,932	82,436	85,679	86,457
Lorries	988,997	1,006,264	1,035,659	1,050,652	1,067,998
Trailers and semitrailers	1,192,482	1,199,650	1,228,780	1,255,089	1,266,175

Source: Eurostat

The number of vehicles in the sector increased over the period 2019-2023. The number of road tractors registered in the Netherlands rose by an average of 1.9%/year over the period in question.

1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN THE NETHERLANDS

ROAD FREIGHT TRANSPORT TAXES

Corporation tax

Dutch companies are taxed on their worldwide income. Non-resident companies are only taxed on their income from the Netherlands. There are also no special tax rates for foreign companies.

Different tax rates apply depending on a company's taxable profits:

- a rate of 19% applies to companies with taxable profits of up to and including 200,000€,
- a rate of 25.8% to companies with taxable profits in excess of 200,000€.¹⁷

VAT

The standard rate of VAT (*Belasting Toegevoegde Waarde* (BTW)) in the Netherlands is 21%.

A reduced VAT rate of 9% applies to foodstuffs, books, paintings and other "cultural goods", tickets to museums, concerts and similar events, passenger transport and hotels.

The following are exempt from VAT: the export of goods, intra-EU shipment of goods, shipments of solar panels for installation on or near residential properties, and transport of goods to ships and aircraft used for international transport.¹⁸

Motor vehicle tax (Motorrijtuigenbelasting vrachtauto)

In 2025, motor vehicle tax for a 40-tonne, five-axle Euro VI semitrailer truck with air suspension amounted to 1,040€ per year, or 260€ per quarter.

Eurovignette

In 2025, with the exit of Belgium and Denmark from the Eurovignette system, the Netherlands was one of the 3 remaining countries, along with Luxembourg and Sweden, where the Eurovignette remained in use. This system applies to road haulage vehicles with a maximum authorised mass (MAM) of over 12 tonnes. The price of the Eurovignette is calculated based on the number of axles, the vehicle's Euro emissions class as well as its CO₂ emissions. As of 1 January 2025, the rate for a five-axle Euro VI articulated diesel semitrailer truck stood at 1 274€/year.

One important change to note is the Netherlands' exit from the Eurovignette system on 1 July 2026. The Dutch government has decided to switch to a kilometre-based charge.¹⁹ This charge will apply to the entire motorway network and certain secondary roads in the Netherlands. In return, motor vehicle tax will be abolished for vehicles under 12 tonnes and reduced to the legal minimum for vehicles over 12 tonnes.

Excise duty on commercial diesel

In accordance with Directives 92/12/EC and 2008/118/EC, the Netherlands has introduced a system of excise duties.

¹⁷ <https://www.tradesolutions.bnpparibas.com/fr/implanter/pays-bas/la-fiscalite-et-la-comptabilite>

¹⁸ <https://www.tradesolutions.bnpparibas.com/fr/implanter/pays-bas/la-fiscalite-et-la-comptabilite>

¹⁹ <https://www.government.nl/topics/freight-transportation/plans-for-introduction-of-hgv-toll>

On 30 April 2025, excise duty on diesel stood at 51.63€/hl.²⁰ The country ranks sixth among EU countries with the highest excise duties on diesel. It should be noted that there is no partial refund of excise duties on commercial diesel in the Netherlands.

EMPLOYMENT REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

Labour relations

The Dutch haulage sector is governed by a collective agreement (CAO). It is renegotiated every two or three years between the TLN transport federation and the trade unions: CNV Vakmensen, FNV and De Unie. The latest agreement in force at the time of this study covers the period from 1 January 2024 to 1 January 2026.

The collective agreement is based on a job classification system ranging from Class A to Class H. For each of the six or seven grades within each class, it goes on to specify gross weekly, monthly and hourly rates of pay, as well as the coefficients applicable in respect of overtime. Classes D and E are the most commonly encountered among drivers assigned to long-distance duties. Advancement through the grades within each class is based on the drivers' professional seniority. Drivers move up one grade for each full year worked, until they reach the top of the class in question, i.e. D6 or E7. Based on interviews with Dutch road haulage companies and drivers, the class we have chosen to represent a "typical" international driver is D6.

Pay

Remuneration of grade D drivers (amounts in euros) as of July 1st 2024

Grade	Daily	4 weeks	Monthly	Hourly	130%	150%
D 1	615.28	2461.12	2675.24	15.38	19.99	23.07
D 2	639.89	2559.56	2782.24	16,00	20,80	24,00
D 3	665.49	2661.96	2893.55	16.64	21.63	24.96
D 4	692.11	2768.44	3009.29	17.30	22.49	25.95
D 5	719.79	2879.16	3129.65	17.99	23.39	26,99
D 6	748.58	2994.32	3254.83	18.71	24.32	28.07

Source: CAO, TLN

²⁰ [Excise duties and partial refund mechanisms relating to diesel in Europe – March 2025](#)

Remuneration of grade E drivers (amounts in euros) as of July 1st, 2024

Grade	Daily	4 weeks	Monthly	Hourly	130%	150%
E 1	645.32	2,581.28	2,805.85	16.13	20.97	24.20
E 2	671.13	2,684.52	2,918.07	16.78	21.81	25,17
E 3	697.97	2,791.88	3,034.77	17.45	22.69	26.18
E 4	725.89	2,903.56	3,156.17	18.15	23.6	27.23
E 5	754.93	3,019.72	3,282.44	18.87	24.53	28.31
E 6	785,13	3,140,52	3,413,75	19.63	25.52	29.45
E 7	816,54	3,266.16	3,550.32	20.41	26.53	30.62

Source: CAO, TLN

The gross monthly salary for a driver of grade D6 is 3,254.83€ excluding overtime, which rose 21.86% over the 5 year-year period in question.

Overtime

Overtime is defined as any hours worked in excess of 40 hours per week, excluding Saturdays, Sundays and public holidays. These hours are paid at a rate 30% higher than the standard hourly wage. They must be paid in full by the end of the following payroll period. Overtime is capped at a limit that varies, depending on certain conditions, between 220 and 240 hours per year. Any overtime worked in excess of this limit entitles drivers to an amount of time off equivalent to the extra hours worked. These periods of time off must be taken within twelve weeks of the period in which they were accrued. Overtime is subject to social security contributions and is not tax-exempt. Overtime is rounded up to the nearest half-hour; overtime of less than 15 minutes does not count towards overtime pay.

Employees have the right to refuse to work overtime that would cause their overall working time to exceed an average of 50 hours per week. This average is calculated over a 4-week period. In addition, employees over 55 cannot be obliged to work overtime. The employee must indicate at the beginning of each calendar year whether they wish to benefit from this exemption.

Work at weekends and on public holidays

Hours worked Saturdays or public holidays are paid at a rate 50% higher than normal, and at a rate of 100% higher than normal in the case of Sundays.²¹

For work performed on a public holiday, with the exception of Sundays, the employee is paid for the hours worked. As additional compensation, the employee may choose between:

- A rest day to be agreed upon in concertation with the employer. This rest day must be taken within eight weeks of the public holiday in question. In terms of this compensatory rest day, the amount of salary to be paid is calculated based on eight hours of work
- paid at a rate 100% higher than normal.

²¹ Article 32 on compensation for hours worked on Saturdays, Sundays and public holidays (see CAO, page 40).

In addition, employees are entitled to thirteen full weekends off each semester.

Night hours

Night work is defined as any hours worked between 9 p.m. and 5 a.m. from Monday to Sunday.²² Such work is paid at a rate 19% higher than the usual hourly wage. In the case of a Dutch driver in category D6, this allowance amounts to 3.55€/hour.

Employees over the age of 55 cannot be required to work night work (more than one hour between midnight and 6 a.m.).

Travel allowances

The travel allowance scales distinguish between journeys made over a period of less than 24 hours and those lasting several days.

Day trips

As of 1 July 2024, no allowances will be paid for journeys of less than 4 hours. For journey lasting more than 4 hours, an allowance of 0.77€ per hour is paid for all hours worked. Hours worked between 6 p.m. and midnight entitle drivers to an hourly allowance of 3.51€ if the journey begins before 2 p.m. Finally, if the duration of the journey exceeds 12 hours and the trip begins after 2 p.m., a bonus of 14.63€ is paid in addition to the hourly allowance, which brings total allowances to 23.87€ = (12*0.77) + 14.63€.

Journeys lasting several days

For long journeys, regardless of the destination, drivers received a daily allowance of 60.60€ in 2024, compared with 50.16€ in 2019, an average annual increase of 3.9% over 5 years. This allowance is not applicable to days of departure and return, which are subject to the following rules:

First day:

- Departure between 5 p.m. and midnight: 1.54€ per hour
- Departure after 5 p.m.: 3.51€ per hour

Last day:

- Arrival between 6 p.m. and midnight: 3.51€ per hour
- Arrival between midnight and 6 p.m.: 1.54€ per hour, except for arrivals between midnight and 6 a.m.: 3.51€ per hour

Travel allowances are not subject to social security contributions or income tax.

Social security contributions

The Netherlands takes a distinctive approach to personal contributions in this area. Funding for the social protection system comes from three distinct levies, each with different rates and tax bases.

All tax residents in the Netherlands are subject to social security contributions, known as “national insurance payments” (*volksverzekeringen*), which are levied at a fixed rate. This levy applies to all types

²² Article 37, paragraph 1) of the collective agreement (see CAO, page 42).

of income earned by tax residents and entitles them to certain basic public services such as healthcare and old-age pensions.

Employees also benefit from more extensive cover, known as the employees' social security scheme *werknemersverskeringen*, funded by social security contributions based on their gross salary.

Income tax, the rate of which varies according to the type of income, is levied in addition to the aforementioned deductions from people's personal income. Income tax is levied using a progressive scale applied to net income (after social security and national insurance deductions) (see page 26).

National insurance

National insurance levies remain at the same rate as in 2019 (27.65%) and cover the following benefits:

- AOW (Universal Old-Age Pensions Act): 17.90%
- ANW (Survivors' Act): 0.10%
- WIZ (Long-term Care Act): 9.65%

Please note: national insurance is deducted from net pay before tax, i.e. after social security contributions have been deducted.

Social insurances as of January 1st, 2025

National insurances as of January 1st, 2025	Employer	Employee
Old age pension (AOW)	0.00%	17.90%
Survivors' insurance (ANW)	0.00%	0.10%
Exceptional medical expenses (WLZ)	0.00%	9.65%

Source: TLN

Social security contributions for drivers²³

Social contributions applicable to driving staff as of January 1st, 2024	Employer	Employee
WW - unemployment insurance	2.640%	0.000%
Aof - work disability	6.680%	0.000%
WGA - additional disability	0.365%	0.365%
ZW - sickness	0.460%	0.000%
ZVW - health care insurance	6.570%	0.000%
Pension	19.840%	10.160%
WIA - disability	0.000%	0.800%
Training and development (O & O)	1.365%	0.245%
Total	39.075%	11.390%

Source: TLN and Cleiss

Since 1 January 2022, the AOW contribution varies, and the rate shown above applies only to medium-sized and large companies. For small businesses, the rate is 5.49%.

The WW contribution rate applies to people on permanent contracts; other types of contracts are subject to a higher contribution rate (7.64 %).

These contributions are deducted from gross salary, up to an annual ceiling of 71,628€.

It should be noted that there is no specific insurance for work-related accidents and occupational illnesses; these risks are covered by health insurance and survivors' insurance.

Personal income tax

The main features of personal income tax in the Netherlands are as follows:

- Pay-as-you-earn tax.
- Taxation based on individual income rather than household income.
- Breakdown of revenues into three "Boxes" (see below).
- For employees, tax is calculated on the net salary after deduction of social security and national insurance contributions.
- People earning less than 10,000€ a year are exempt from income tax.

The three boxes (Box):

- Box 1 applies to income from work and property. The rate is progressive as shown below.
- Box 2 refers to taxable income from equity investments. This rate is 24.5% up to 67,804€, and 31% for income in excess of that amount.
- Box 3 concerns savings and investment income. A flat tax rate of 36% is applied to income from savings and investments. The value of the assets in question is calculated once a year, on 1 January.²⁴

²³ <https://cms.tln.nl/storage/media/00.-Bestanden/202401-PREMIES-SOCIALE-VERZEKERINGEN-PER-1-JANUARI-2024.pdf>

²⁴ <https://taxsummaries.pwc.com/netherlands/individual/taxes-on-personal-income>

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

This part of the survey describes the economic and social conditions prevailing at the end of 2024, at the time of this most recent study. In carrying out this study, the CNR has drawn on research focused primarily on the fiscal and labour aspects of the haulage sector, as well as on previous CNR surveys of the situation in the Netherlands. Input from experts with whom the CNR works and interviews conducted with trade associations make it possible to provide an overview of the international operations of the Dutch road haulage sector and to highlight the main developments since the last study. This research and process of dialogue is further backed up by interviews with Dutch hauliers and lorry drivers (see below and page 30).

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. BUSINESS OPERATING CONDITIONS AND COSTS

This section is mainly based on face-to-face interviews with 10 Dutch haulage companies involved in long-distance transport operations, mainly internationally. The companies selected for the purposes of this study can be described as follows:

	Number of tractors	Main markets	Number of drivers	Turnover
Company 1	13	Benelux, Portugal, Spain, Germany, Switzerland, Italy	13	1,500,000 €
Company 2	32	Germany, France, Benelux	42	18,000,000 €
Company 3	22	Germany, Belgium, UK	22	15,000,000 €
Company 4	31	France, Germany, Spain	41	51,236,000 €
Company 5	9	France	9	8,900,000 €
Company 6	115	France	115	43,000,000 €
Company 7	330	France, Germany, Benelux	330	56,000,000 €
Company 8	13	Germany, Belgium, France, UK, Spain, Portugal	15	4,300,000 €
Company 9	300	Europe	300	180,000,000 €

The companies visited for this study are extremely diverse in terms of their size and structure. They all specialise in international road haulage. Their competitive strength lies in their ability to offer a comprehensive range of services, including the shipment of imported goods, administrative services, logistics management and transport services, right to the final destination. Their ability to offer these services enables them to charge higher prices. Some major companies have also set up subsidiaries in France, Belgium and Eastern Europe.

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. Companies often combine international long-distance transport operations with other, more specialised activities or regional freight transport.

The findings in this report are based on interviews conducted by the CNR, and thus cannot be viewed as statistically conclusive. 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 use depends on customer requirements and the market in which the company specialises. This is particularly true of the Dutch road haulage sector, where hauliers tend to specialise in order to establish a competitive edge in the European market (multimodal transport, tankers, containers, etc.). For the sake of comparison with its other European studies, the CNR has chosen to focus on the case of 40-tonne Euro VI articulated lorries.

The number of days a vehicle is used varies between 230 and 275 days, with a clustering around 244 days per year.

The average annual mileage travelled by the vehicles operated by the hauliers we met with ranges between 80,000 km and 135 000 km, with a clustering around 123,100 km per year. Road tractors are kept for between 5 and 10 years, with the vast majority of companies surveyed keeping them for around 7 years. Vehicles are often leased for 60-84 months and kept for a further 2 years after the end of the contract.

Based on company surveys, the tractor/semi-trailer ratio is high. It stands at 1.34:1. This ratio is more or less the same as the figure in 2019: 1.35:1.

TRANSPORT EQUIPMENT – Financing

The average purchase price of a Euro VI tractor reported in interviews with Dutch hauliers stood at between 90,000€ and 120,000€, with a clustering around €110,000. The purchase price of a semi-trailer is estimated at 35,000€. The majority of companies appear to lease for periods ranging from 60 to 84 months, with a clustering around 84 months.

A third of companies choose to purchase their vehicles using their own funds.

The average ownership period for tractors is 7 years, and ranges from 6 to 12 years in the case of semi-trailers, with an average of over 9 years.

Data on interest rates (estimated at 4,5%) and leasing contract terms have been used to calculate the annual cost of owning a 40-tonne semi-trailer truck. This amounts to approximately 21,470€ annually, with a semi-trailer/tractor ratio of 1.34:1.

FUEL

The average fuel consumption reported by the companies surveyed is approximately 27.5 litres per 100 km.

When it comes to buying fuel, the majority of Dutch hauliers choose to fill up at pumps abroad, particularly in Belgium, where fuel prices are lower and partial refund of excise duty on professional diesel is available. In the Netherlands, refuelling takes place almost exclusively at filling stations. Dutch companies very rarely have on-site fuel tanks. Land-use regulations and environmental measures do not currently permit the installation of on-site tanks on their premises. Overall, companies mainly purchase their fuel in Belgium (70 %) and the Netherlands (30 %). The average 2024 fuel price in the Netherlands, as published by the European Commission, stood at 1.4317€/litre, compared with 1.0157€/litre in Belgium, after partial refund of excise duty.

According to the fuel basket calculated by the CNR, based on information provided by companies, the price of a litre of fuel stood at 1.1405€.

MAINTENANCE & REPAIRS

More than half of the companies we visited have an in-house garage. As for the others, they entrust the maintenance of their fleets to the local dealership, often on a contractual basis. The annual cost of maintenance and repairs for a 40-tonne semi-trailer truck is estimated to be 8,500€/year. This cost

item has increased by 6.5% over the 5-year period in question. As a reminder, the annual figure in 2019 was 7,980€ per semi-trailer truck.

TYRES

The annual cost of tyres ranges broadly from 1,780€ to 5,000€. This cost item varies greatly depending on vehicle purchase arrangements (with or without a tyre contract), as well as on the mileage travelled and loads carried. In addition, several of the hauliers surveyed outsource the maintenance of their fleets' tyres.

According to information provided by Dutch hauliers, the annual cost of tyres for a 40-tonne semi-trailer truck is estimated at 3,400€. This cost item has changed very little since 2019, when the annual estimated figure stood at 3,130€/year.

TOLLS

The tolls paid by Dutch hauliers are highly dependent on where their customers are located. A company whose main market is the Benelux countries may spend as little as 5,000€ a year on tolls, while one that makes frequent trips to France, Germany, the UK and Spain might spend over 25,000€ a year.

According to CNR calculations, the average cost of tolls is in the region of 14,350€ per year per vehicle, assuming a mix of short- and medium-distance international journeys. This amount also includes the Eurovignette charge payable in the Netherlands, i.e. 1,274€ per year per semi-trailer truck, in the case of a Euro VI diesel-powered tractor.

This cost item has increased since the 2019 CNR study. when the figure was €11,550 per year for a 40-tonne HGV. The overall increase in tolls. in the main countries served by the Dutch haulage sector (namely France, Belgium and Germany) explains this development.

INSURANCE

The figures reported by hauliers vary widely, ranging from 1,600€ to 2,820€ per year per semi-trailer truck. All the companies we visited have opted for comprehensive insurance, with the exception of one which has third-party insurance for its semi-trailers.

The figure arrived at by the CNR, 2,425€ per year for a 40-tonne semi-trailer truck with comprehensive insurance, is significantly lower than the 2019 figure: 3,000€ per vehicle per year.

AXLE TAX AND OTHER VEHICLE TAXES

Axle tax stands at 1,040€ a year in the case of a 40-tonne, 5-axle Euro VI semi-trailer truck with air suspension.

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 16% of the total cost of the vehicle. Based on expert appraisal, fixed costs are estimated to represent 11% of overall costs.

2.2. EMPLOYMENT CONDITIONS AND DRIVER PAY

Employment conditions and driver pay in the Netherlands 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 located in Breda, at the border between Belgium and the Netherlands. During this second phase, approximately twenty drivers, employees with Dutch 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 Dutch contract working internationally.

WORKING CONDITIONS

Permanent contracts are the most widespread form of employment contract in the sector. Dutch hauliers can use fixed-term contracts (two-month contracts, renewable once) to extend drivers' trial periods, which were initially set at two months under permanent contracts. Collective agreements are by and large adhered to in the industry (CAO). The most common driver pay scales observed in the companies we surveyed are D6 and E7. However, the D6 grade (minimum 6 years' seniority in the profession) is the most common. Consequently, we have used it as a benchmark when calculating the total cost of drivers employed under Dutch contracts. As a reminder, the minimum monthly salary for this grade is 3,254,83€ gross. Bonus payments are virtually non-existent, as was the case in 2019.

The number of hours worked per month is just over 220 hours, with a peak of 250 hours. The average number of days worked per year is 232, ranging between 220 and 240 days. The number of reported days of holiday leave is 26 per year. As a reminder, the number of days' leave depends on the driver's seniority. A category D international long-distance driver is entitled to a minimum of 25 days' holiday leave. This figure can reach 29 days, depending on seniority. This was the case for some of the drivers interviewed, who had more than 30 years' seniority. Some companies also grant an extra day, commonly known as "the boss's day".

On the basis of interviews with drivers and companies, the CNR has estimates that a D6 driver with 13 years' service receives 26 days' paid leave per year.

As regards their working schedule, Dutch drivers assigned to international operations generally spend 3 nights away from home per week, and the vast majority return home at the weekend.

Lastly, average annual driver mileage, as reported by companies, is approximately 116,500 km. Drivers report driving an average of around 118,000 km annually. The average used in this updated survey is 117,250 km per year. Driving time accounts for nearly 75% of total working time.

The reported driver/tractor ratio is 1.05:1.

NOTE ON THE BREAKDOWN OF DRIVER COSTS

International driver pay

Drivers are paid in accordance with the terms of the collective agreement and their grade, which depends on their length of experience in the profession. Most of the drivers interviewed are at grade D6, which is reached after 6 years' service. These drivers receive a gross salary of 3,254.83€, plus overtime paid at 130%, rising to 150% above a certain threshold and in the case of Saturdays. Overtime

levels at the company range from 40 hours to 65 hours per month. The number of overtime hours used by the CNR for the purposes of establishing the typical driver profile is 54 hours. The average length of service reported during interviews with Dutch drivers and with companies is 13 years. As noted in 2019, seniority remains very important in the Netherlands.

Salary payments, including travel allowances, are made on a monthly basis. However, some drivers indicate that they are paid on a four-week basis, meaning they are paid an additional 8.7% on top of the standard gross salary. Other bonuses are rare.

On the basis of information received from both drivers and companies, the CNR has calculated an estimated monthly figure for travel allowances. This amount is based on the typical case of an international driver working a 5-day week, during which he works 10 hours on Monday on short-haul routes and undertakes a 4-day international trip involving 3 overnight stays. The calculation is as follows:

Monday	Tuesday	Wednesday	Thursday	Friday
10 hours (7h-17h)	Day of departure	Next day	Next day	Final day
Allowance : 0,77 €/h	More than 12 hours of work	long travel allowance	long travel allowance	10 hours (6-16h) Allowance : 1.54 €/h
7.70 €	18.48 €	60.60 €	60.60 €	15.40 €

Source: CAO TLN

The amount of allowances for this typical week is 162.78€, i.e. 7,390.21€ over a period of 45.4 weeks (33 days off).

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

Standard profile of an international Dutch driver - the Netherlands- 2024					
Characteristics	<ul style="list-style-type: none"> - Driver working 80% of his time internationally - International trips of short distance - 3 nights away from home per week - Systematic return to base for weekends - D6 grade according to the collective agreement - Remuneration respecting the provisions of the collective agreement - Travel allowances calculated according to conventional rates - Service time exceeding 220 hours per month - Some contribution rates are specific to RFT (unemployment, retirement, disability) - High seniority 				
Annual mileage achieved	117,250 km				
Number of actual working days per year	232				
Number of working weeks per year	45.4				
Number of driving hours per year	1,929				
Breakdown of the cost of a standard Dutch driver in 2024					
Official presentation on pay slips					
EMPLOYER			EMPLOYEEE		
Gross salary	Unit	4,568.11 €	Gross salary	Unit	4,568.11 €
Fixed gross salary		3,254.83 €	Fixed gross salary		3,254.83 €
Overtime (24.32 € per hour)	56 hours	1,313.28 €	Overtime (24.32 € per hour)	56 hours	1,313.28 €
Social contributions	37.920%	1,868.16 €	Social contributions	10.770%	491.99 €
WW - unemployment insurance	2.640%	256.53 €	WW - unemployment insurance	0.000%	0.00 €
Aof - Work disability	6.680%	305.15 €	Aof - Work disability	0.000%	0.00 €
WGA - Additional disability	0.365%	16.67 €	WGA - Additional disability	0.365%	16.67 €
ZW - Sickness	0.460%	21.01 €	ZW - Sickness	0.000%	0.00 €
ZVW - Health care insurance	6.570%	300.12 €	ZVW - Health care insurance	0.000%	0.00 €
Pension	19.840%	906.31 €	Pension	10.160%	464.12 €
WIA - Disability	0.00%	0.00 €	WIA - Disability	0.000%	0.00 €
Training & development (O & O)	1.365%	62.35 €	Training & development (O & O)	0.245%	11.19 €
			Salary after social contributions		4,076.12 €
			National insurance	27.650 %	1,127.05 €
			Old-age pension (AOW)	17.90%	729.63 €
			Survivors' insurance (ANW)	0.10%	4.08 €
			Exceptional medical expenses (WLZ)	9.65%	393.35 €
Gross salary subject to employer's contributions		6,436.27 €	Net salary before income tax		2,949.08 €
			Income tax		166.39 €
			Net salary after income tax		2,782.68 €
Travel allowances for an actual working month (for 10,5 months per year)		703.83 €	Travel allowances for an actual working month (for 10,5 months per year)		703.83 €
Monthly cost of a driver during a month of full activity		7,140.10 €	Net salary of a driver for a month of full activity		3,486.51 €
Breakdown of the annual cost of a standard Dutch driver in 2024					
Fixed gross salary subject to employer's contributions * 12 months		74,314.41 €	Fixed salary after taxes * 12 months		33,392.21 €
Travel allowances * 10,5 months		7,390,21 €	Travel allowances * 10,5 months		7,390.21 €
Total annual cost		81,704.62 €	Annual net salary		40,782.42 €
Cost of one hour of driving in €		42.36 €	Average monthly net salary		3,398.53 €
Cost per kilometre in €		0.70 €			

Source: CNR Europe studies

Driver costs, as assessed by the CNR, have risen by 21% since 2019. The total annual cost of a driver in 2019 was 67,574€, compared with 81,705€ in 2024. This increase is due to the pay rise provided for in the latest 2024-2026 collective agreement, both in terms of gross salary and travel allowances. Over the 5-year period in question, the total annual cost of a category D6 driver has risen by 3.9%/year. The number of days worked per year and the annual mileage driven by a "typical" driver on a Dutch contract fluctuated slightly, with mileage tending to fall while the number of days worked increased.

As a result, the cost of an hour of driving has risen to 42.36€, an increase of 21% compared with 2019. By way of comparison, CNR's 2019 survey recorded a figure of 34.88€ per hour.

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

Operating conditions and costs excluding overhead costs, for a 40-tonne HGV operated on long distance international routes, 2024 conditions		
	unit	the Netherlands <i>Simulation</i>
Yearly mileage of vehicle	km	123,100
Number of operating days	days/year	244
Semitrailer/tractor ratio		1.34
Driver cost	€/year	81,705
Driver/tractor ratio		1.05
Yearly cost of vehicle financing and possession	€/year	21,470
Average consumption per 100km	litres	27.5
Unit fuel price, 2024 average*	€/litre	1.14
Fuel cost	€/year	38,592
Tyres	€/year	3,400
Maintenance-repair	€/year	8,500
Tolls and vignettes	€/year	14,350
Insurance (vehicle)	€/year	2,425
Axle tax and other vehicle taxes	€/year	1,040
Synthesis - cost price (excluding overhead costs)		175,567
Cost/mileage ratio per annum	€/km	1.43
Overhead costs	€/year	21,699
Synthesis - full cost price		197,266
Full cost per kilometre	€/km	1.60

Source: CNR European studies

According to CNR estimates, the per-kilometre cost of a Dutch 40-tonne HGV engaged in international long-haul services, excluding fixed costs, is 1.43€, compared with 1.18€ in 2019, an increase of more than 21% compared with the previous study. This increase is mainly due to higher annual driver costs (+21 %). The other main increases compared with 2019 were in the area of tolls (+24%) and the cost of vehicle ownership (+41%).

When fixed costs, estimated at around 11% of total costs, are factored in, the overall cost rose to 1.60€ per kilometre in 2024. This estimate is well within the range indicated by the hauliers we met, which was around €1.60/km.

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Trade associations

TLN Transport en Logistiek Nederland - <https://www.tln.nl/about-tln/>

4. APPENDICES

Appendix: Collective agreement for transport and logistics (CAO) - English