



Comité National Routier



EUROPEAN STUDIES

The Spanish road freight transport sector

2023 study



Comité national routier (CNR)

in collaboration with consulting firm
Interface Transport

EUROPEAN STUDIES

The Spanish road freight transport sector

2023 study

Comité National Routier – Paris

www.cnr.fr – cnr@cnr.fr

The map on the cover comes from <https://commons.wikimedia.org/wiki/File:EU-Spain.svg>

WARNING

Following on from the 2020 survey of the Spanish RFT sector, this study, which was conducted in 2023, 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 between 2023 and the first half of 2025. The standard profiles drawn up are nevertheless based on the economic conditions prevailing in 2023.

Given the wide diversity of collective agreements in Spain and the resulting pay differentials, the CNR has chosen to focus its analysis on two autonomous communities, Catalonia and the Basque Country, because of their proximity to France and their competition with the French shipping sector.

SUMMARY

This new CNR study dedicated to Spanish RFT highlights major developments in road transport. Royal Decree-Law 3/2022 introduces new regulations on loading and unloading in Spain. Since September 1, 2022, drivers working in Spain are no longer permitted to intervene in loading and unloading operations. Compensation for the transport company for waiting times exceeding one hour is also provided for. In addition, the Royal Decree makes diesel indexation mandatory.

These changes are taken into account in the CNR evaluations of Spanish road transport costs internationally.

Another unique feature of the Spanish RFT sector is the multiple collective agreements existing across the country. A total of 55 collective agreements have been identified, equivalent to one collective agreement per province. Of these 55 provincial collective agreements, 42 are currently in force. Depending on the applicable collective agreement, wage gaps are very significant from one province to another. The gross annual salary of a driver will increase in 2023 from 30,153 € per year in Asturias to 12,244 € per year in the province of Ourense (Galicia), more than double. Due to these significant disparities, the CNR focused its analysis on two autonomous communities: the Basque Country and Catalonia. Two reasons explain this choice: their geographical proximity to France and their intense competition with the French flag.

As part of the monitoring of operating costs, the cost of drivers has increased in Catalonia since 2020, going from 41,565 €/year to 44,736 €/year, representing an inflation of +7.6% in 3 years. This is explained by an increase in the legal minimum wages for both gross wages and travel allowances. Newly, the CNR is also studying the cost of a driver in the Basque Country (province of Biscay). This is higher than in Catalonia, at 51,310 €/year. Fuel costs increased by nearly 39% in 2023 compared to 2020, mainly due to a surge in energy prices caused by the crisis in Ukraine. Tires are also affected, up 47%, and the cost of vehicle ownership, up 22% compared to 2020.

Ultimately, according to the CNR's calculations, the cost per kilometer of a 40-ton Spanish heavy goods vehicle operated by a Catalan carrier operating long-distance internationally is €1.10/km, compared to €1.25/km for Basque transport. This difference is explained by the higher cost of drivers in the Basque Country than in Catalonia.

The CNR invites you to discover this new study dedicated to Spanish road freight transport.

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1. ECONOMIC AND SOCIAL ENVIRONMENT OF THE SPAIN SECTOR

1.1. SPAIN AT A GLANCE

Capital	Madrid
Area	505,983 km ²
Population	47,432,805 inhabitants (Eurostat, 2022)
Official EU language(s)	Spanish
Political system	Parliamentary monarchy
Sovereign	King Felipe VI
Prime Minister	Pedro Sanchez
Minister for Transport, Mobility and Urban Programmes	Oscar Puente
Date of EU membership	1 January 1986
Seats in the European Parliament	59 MEPs
Currency	Euro
European Commissioner	Teresa Ribera, Executive Vice President for a clean, fair and competitive transition
GDP growth (%)	5.5% (Eurostat, 2022)
Inflation (%)	8.3% (Eurostat, 2022)
Unemployment rate (% of working population)	14.8% (Eurostat, 2021)
Balance of trade	22,247 million € (Eurostat, 2022)
Minimum monthly wage	1,166.67 €/month (Eurostat, S1 2022)
Greenhouse gas emissions	6.1 tonnes/inhabitant/year (Eurostat, 2021)

1.2. ROAD FREIGHT TRANSPORT IN SPAIN

TRANSPORT POLICY AND INFRASTRUCTURE

Transport policy

Spanish land transport is largely dominated by road, which, with 232,550 million tonne-kilometres in 2020, accounts for 95.7% of the total. Rail accounts for just 4.3% of tonne-kilometres, and river transport is virtually non-existent. The most dynamic mode after road is maritime.

A strategic plan for transport and housing, known as: *Plan De Infraestructuras, Transporte Y Vivienda 2012-2024* (Pitvi 2012-2024)¹, aims to initiate the transformation of Spain's transport sector.

¹ https://www.mitma.gob.es/recursos_mfom/pdf/E35B8D33-F3B6-4695-9012-C22229966FA0/130944/PITVI20122024.pdf

The objectives are as follows:

- Improving the efficiency and competitiveness of transport organisations.
- Contributing to economic development.
- Promoting mobility that takes account of its economic, social and environmental impact.
- Strengthening territorial cohesion and access to all areas.
- Promoting the functional integration and intermodality of transport.

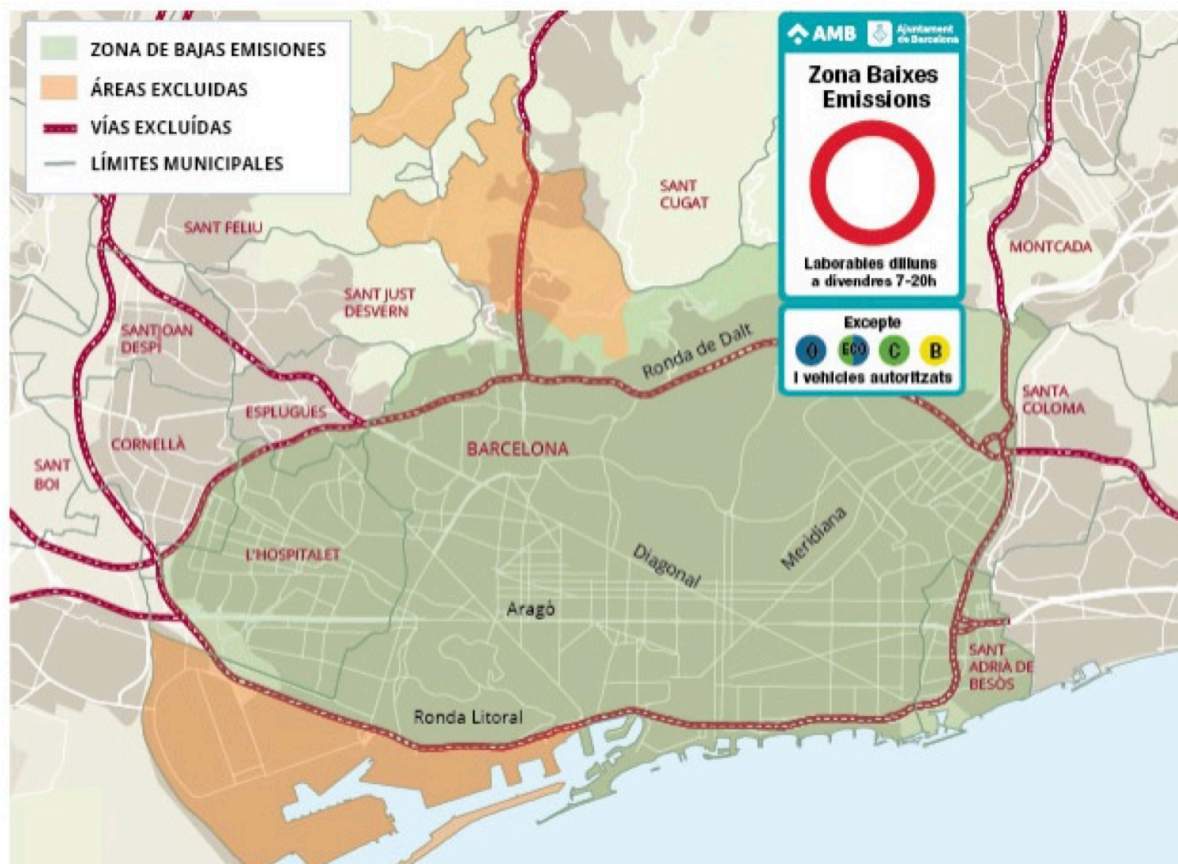
It should be noted that the law attaches great importance to the environment and details, for each mode of transport, the ways in which environmental impact can be reduced. The modal shift from road to rail is a major challenge, as is the development of intermodal solutions. In the maritime sector, the emphasis is on pollution prevention (Marpol).

Climate and environment policy

A comprehensive energy transition policy is being implemented in Spain.

The creation of low-emission zones (LEZ) is compulsory for all municipalities with more than 50,000 inhabitants. In all, 149 municipalities are affected. At this stage, only Madrid and Barcelona have LEZs already in force.

Perimeter of the Barcelona LEZ



Source : <https://fr.urbanaccessregulations.eu/countries-mainmenu-147/spain/barcelona>

In Spain, the DGT (*Dirección General de Tráfico* – Directorate General for Traffic) defines the framework for the application of these LEZs (Low Emission Zones). In particular, it has introduced the equivalent of Air Quality Certificates (AQC), also known as *Distintivos Ambientales*, which are "environmental labels". There are four (0, ECO, C, B), which, like the Crit'Air stickers, refer to engines and EURO standards, and distinguish between petrol and diesel, as well as the types of vehicles concerned (cars, light commercial vehicles, HGVs, coaches, etc.).

On the subject of alternative energies of all kinds, whether electric, natural gas or hydrogen, the HGVs on offer are still at the prototype stage and their performance is not considered satisfactory enough by Spanish hauliers, particularly for long-distance haulage (limited capacity in particular)².

In recent years, the Spanish Ministry's energy policy has tended to favour electricity over other forms of energy, particularly gas. Since November 2021, support for fleet renewal, focusing on electric vehicles, has been available to businesses (including buses, light commercial vehicles and HGVs). A priori, these aids have not had much impact on RFT³ (including the "MOVES I, II, III" programmes⁴). Electric refuelling infrastructures are mainly developed in urban centres, which encourages the development of light commercial vehicles for last-mile delivery, but the network of charging points and the range of services still need to be strengthened outside city centres⁵.

As far as gas is concerned, only 2% of HGVs in Spain are currently registered as running on gas. There was a slight increase in 2020 and 2021 because manufacturers were offering attractive prices, but the war in Ukraine and the rise in the price of this energy have put the brakes on this development, as they have throughout Europe.

Policy on diesel indexation in the RFT sector

A key recent development for Spanish road haulage is the law making diesel indexation compulsory in 2022 (Royal Decree-Law 3/2022 of 1 March⁶). The law introducing this concept dates from 2008, but until then it had not been compulsory. This law stipulates that each time the price of diesel varies by 5% (positive or negative), the price agreed in the contract must be updated. If this is not the case, the price must be revised once every six months.

Hauliers can agree with customers to adjust the frequency of updating, but the method of calculation must remain the same. This is defined by the Ministry of Transport (MITMA). In April 2023, for example, the formula for calculating the impact on the price of transport will take into account a weighting of 40% of the price of diesel on the total price of transport (compared with 20% previously). A 5% increase in the price of diesel would therefore lead to a 2% increase in the price of transport. Despite some initial reluctance, indexation has settled in quite well since the introduction of the obligation, as confirmed by the companies surveyed.

Supply chain and warehouse policy

Since 1 September 2022, drivers carrying out transport operations in Spain are no longer allowed to intervene in loading and unloading operations. This new rule was introduced by the same law that made diesel indexation compulsory, Royal Decree-Law 3/2022⁷. This rule applies to vehicles over

² Interview with ASTIC, 13 April 2023; <https://www.xataka.com/automovil/camiones-electricos-asi-planes-principales-fabricantes-reto-electrificar-transporte-mercancias-carretera>

³ Interview with ASTIC, 13 April 2023

⁴ <https://www.idae.es/ayudas-y-financiacion/para-movilidad-y-vehiculos/programa-moves-iii>

⁵ Interview with ASTIC, 13 April 2023; <https://map.electromaps.com/fr/>

⁶ https://www.boe.es/diario_boe/txt.php?id=BOE-A-2022-3290

⁷ https://www.boe.es/diario_boe/txt.php?id=BOE-A-2022-3290

7.5 tonnes throughout Spain, with the exception of certain activities: removal vehicles, tankers, car carriers, transport of aggregates or live animals. Failure to comply with this obligation can result in a fine of up to 6,000 €.

In addition, the transport company will pay compensation for any waiting time in excess of one hour. In addition to Spain, this law on loading and unloading operations also exists in Portugal.

According to the companies and some of the drivers interviewed during the surveys, this new regulation appears to be properly applied, and its effects are being felt, even though its monitoring is considered difficult. It has also been noted that it is more complicated to manage for small and medium-sized companies, compared with large RFT groups. There are 250 million loading and unloading operations in Spain every year⁸.

Transport infrastructure and use

Modal split of domestic freight transport (based on tonne-kilometres)

2023	Road	Rail	Inland waterways
European Union	78.1%	16.9%	5.0%
Spain	95.8%	4.2%	0.0%

Source: Eurostat

The road network

The Spanish road network extends over 165,400 km. The first motorways in Spain were built in 1960 by private companies under concessions granted by the State, based on the principle that users pay a toll. Subsequently, other toll concessions were granted by the State and the regions. Concessionaire companies are grouped within the SEOPAN association.

The motorway network under concession now totals 1,407 km. Some 600 kilometres of motorway have been made free between 2018 and 2020.

It should be noted that since 2021, new stretches of motorway (known as “*autopistas*”) have become free of charge. The associated concession contracts have expired, and the Government has postponed their renegotiation until after the next elections. The Government has indicated that it is currently studying a new system, which could lead to a system similar to Portugal or Belgium. Consultations should be held with professionals from the road haulage sector, in particular, to help choose the new model. According to ASTIC, the Government could introduce a harmonised system for all HGVs and other road users, with a single tariff per kilometre regardless of the vehicle⁹.

The motorways that will remain tolled in 2023 are those administered by the Ministry of Transport (MITMA) and are as follows:

- Autopista AP-66, Campomanes-León
- Autopista AP-46, Alto de las Pedrizas - Málaga

⁸ Interview with ASTIC, 13 April 2023

⁹ Interview with ASTIC, 13 April 2023; <https://www.welex.es/fr/nouveaux-peages-autoroutes-espagne/#:~:text=2024%20serait%20la%20date%20C3%A0,%C2%BB%20Qui%20utilise%2C%20paie%20%C2%AB%20.>

- Autopista AP-51, AP-6, connection with Ávila
- Autopista AP-53, Santiago de Compostela - Alto de Santo Domingo
- Autopista AP-6, Villalba - Villacastín - Adanero
- Motorway AP-61, AP-6, connection with Segovia
- Autopista AP-66, Campomanes - León
- Autopista AP-68, Bilbao - Zaragoza
- Autopista AP-7, Alicante - Cartagena
- Autopista AP-7, Estepona - Guadiaro
- Autopista AP-7, Málaga - Estepona
- Autopista AP-71, León - Astorga
- Autopista AP-9, Ferrol - Portuguese border

In addition to motorways subject to tolls, there is a vast network of expressways, financed by the State and free for users, known as *autovías*.

Map of the Spanish road and motorway network in 2023



Source : <https://www.enterat.com/images/servicios/mapacarreterasplano02.gif>

The rail network

The network, known as being of general interest, is over 15,000 kilometres long, of which over 11,000 kilometres are managed by ADIF. The rest is managed by the regions or autonomous communities. Two entities are responsible for managing and maintaining the Spanish rail networks: ADIF (administrator of railway infrastructures) and the national rail transport company RENFE (*Red Nacional de Ferrocarriles Españoles*). Another company, *ADIF-Alta Velocidad* (ADIF-AV), manages the high-speed network, which is almost 4,000 kilometres long¹⁰.

More than 14 million tonnes of goods were transported by rail in 2022¹¹. To make the sector more attractive, the emphasis is on developing terminals in logistics hubs such as ports, major production and consumption centres, borders and logistics zones.

A national plan is underway to create eleven routes between Spain and Portugal. These are rail motorways, which consist of transporting heavy goods vehicles and semi-trailers by train. The first line will be launched between Valencia and Madrid (due to the activity of the port of Valencia). It does not require any particular investment as the line already exists. The capacity and performance of this rail motorway will therefore be assessed shortly. There is also an ambition to create a rail route between Algeciras - Zaragoza - Barcelona - France. This is a long-term project that has yet to be detailed¹².

Some rail routes are currently used to reach destinations such as Luxembourg or Calais, for example, but their capacity for transporting goods is fully utilised.

It should also be noted that track gauge is a problem for international rail transport, as the Spanish track does not meet European standards (UIC gauge)¹³.

The maritime network

Spain has 46 ports of general interest, more than half of which are on the Mediterranean coast. The others are located on the Cantabrian coast and on the Canary Islands.

Port traffic represents 510 million tonnes of goods transported in 2021¹⁴. This underlines the importance of ports in the Spanish economy.

Spain's port system is mainly publicly owned. Private operators are also involved in providing port services and terminal management. The PITVI 2012-2024 (*Plan de infraestructuras, transportes y vivienda*) describes the challenges for the future in terms of cost control, innovation, port automation, integration into the global logistics network and safety.

The port of Bahia de Algeciras is, with more than 105 million tonnes in 2021, the leading port of Spain. It is followed by the ports of Valencia with over 85 million tonnes and Barcelona with over 66 million tonnes.

¹⁰ <https://www.adifaltavelocidad.es/red-ferroviaria/red-de-alta-velocidad>

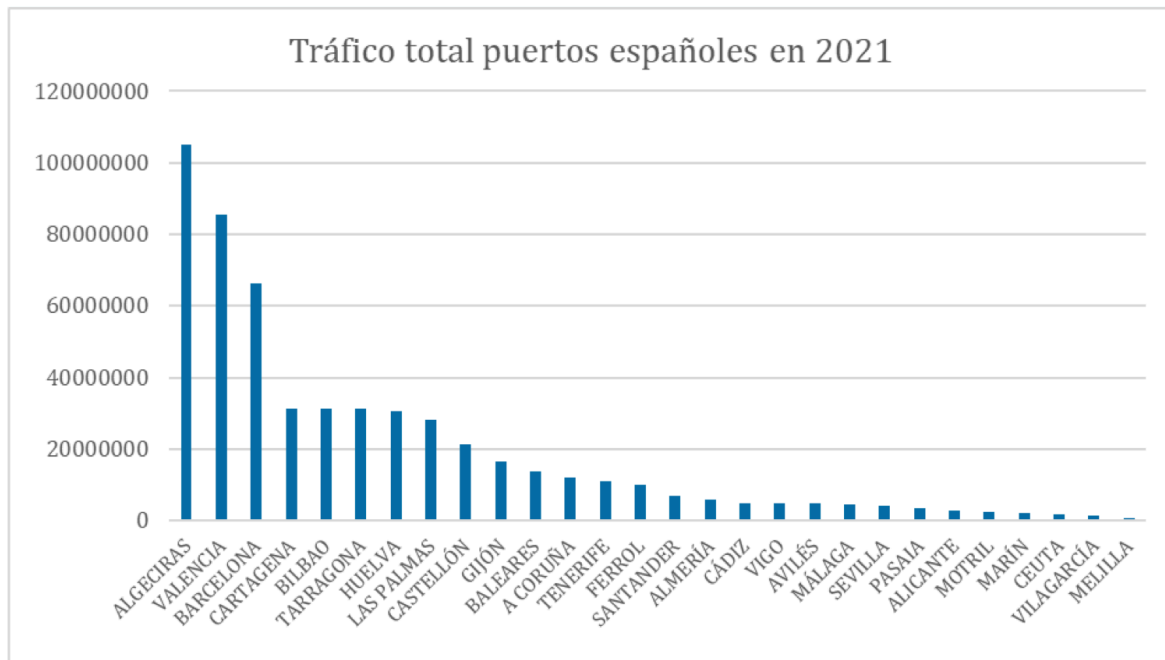
¹¹ <https://apps.fomento.gob.es/BoletinOnline/?nivel=2&orden=07000000>

¹² Interview with ASTIC, 13 April 2023; <https://www.actu-transport-logistique.fr/archives/ferroviaire/lespagne-donne-une-nouvelle-impulsion-aux-autoroutes-ferroviaires-685673.php>

¹³ Interview with ASTIC, 13 April 2023; <https://lerail.com/news/55037-des-diff%C3%A9rences-d%E2%80%99C3%A9cartement-de-voies-en-europe-pas-autant-qu%E2%80%99on-ne-le-croit%E2%80%A6>

¹⁴ <https://observatoriotransporte.mitma.es/movilidad>

Total traffic, expressed in tonnes, of Spanish ports in 2021



Source : <https://elmercantil.com/2022/02/02/el-trafico-de-contenedores-de-los-puertos-espanoles-alcanza-su-maximo-historico-en-2021/>

ROAD FREIGHT TRANSPORT OPERATORS

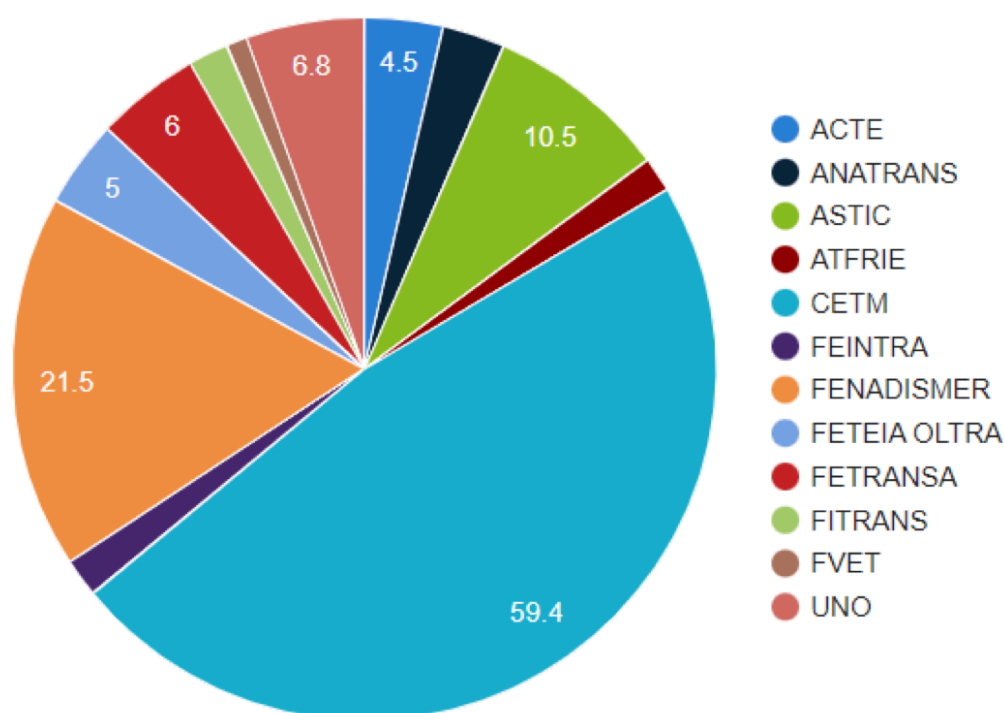
Regulatory authorities

The Spanish transport sector is highly structured. The Ministry of Transport and Mobility, *Ministerio de Transportes, Movilidad y Agenda Urbana*¹⁵, and more specifically the State Secretariat for Transport, *Secretaría de Estado de Transportes, Movilidad y Agenda Urbana*, play a central role in organising and regulating these activities. The Land Transport Division runs several entities, including the National Transport Committee (CNT).

The CNT is organised into specialised sections in which the following professional organisations participate.

¹⁵ <https://www.mitma.gob.es/el-ministerio/organizacion-y-funciones/organizacion-del-mitma>

Distribution of professional organizations (in %) in the section dedicated to international road freight transport of the CNT



Source: Spanish ministry of Transports

Several observatories working on transport issues regularly produce studies and reports. Most of these documents are freely available on the Ministry's website¹⁶. The road freight transport observatory, with which several professional organisations collaborate, has put a transport cost simulation programme online on the Ministry's website¹⁷. However, the Observatory's work is not very comparable to that of the CNR in that the calculations are normative and are not based on statistical surveys.

Other authorities or bodies involved in relations with the road freight transport sector:

- *Direccion General de Trafico* (Directorate-General for Traffic).
- *Direccion General de Carreteras* (Directorate-General for Roads).
- *Agrupacion de Trafico de la Guardia Civil* (Ministry of the Interior), responsible for roadside checks.
- *Agencia Estatal de Administracion* (Public Finance Agency).
- *Ministerio de Trabajo y Inmigracion* (Ministry of Labour and Immigration).
- *Instituto Nacional de Estadisticas* (National Statistics Institute).

The administrations of the *Generalitat* (Autonomous Community Governments) also play an important role in the organisation of the land transport sector.

¹⁶ www.fomento.gob.es

¹⁷ <https://www.mitma.gob.es/transporte-terrestre/servicios-al-transportista/observatorios-del-transporte/observatorios-del-transporte-de-mercancias-por-carretera>

Trade associations

Confederacion Española de Transporte de Mercancias (CETM)

It is the most representative professional organisation in the sector. It represents more than 31,000 transport and logistics companies¹⁸. It works with other specialist associations. It is present during discussions with the Ministry, the EU, and employee representatives. CETM plays an important role in training through the *Confederacion Española de Formacion del Transporte y de la Logistica* (CEFTRAL).

Asociacion del transporte Internacional por carretera (ASTIC)

It brings together Spanish international road hauliers. In total, it has 200 members¹⁹. Its role is to:

- inform its members about the state of and developments in legislation and standardisation in the sector,
- select and offer specialised training,
- represent and defend the interests of its members in dealings with government bodies and the EU.

Federacion Nacional de Asociaciones de Transporte de España (FENADISMER)

The national federation of transport associations in Spain mainly represents *autonomos* and small and medium-sized transport companies. It represents more than 32,000 transport companies, equivalent to more than 60,000 vehicles²⁰.

Asociacion de transportistas autonomos

It represents independent contractors mainly in the Madrid region. It's not the only one. There are several regional associations representing *autonomos*, small independent transport operators, such as A.T.A and ATAP.

¹⁸ <https://www.cetm.es/presentacion/>

¹⁹ <http://www.astic.net/page/astic-quienes-somos>

²⁰ <https://www.fenadismer.es>

SPANISH RFT - KEY FACTS

Structure of Spanish-flagged Road Freight Transport in 2023

Structure of the Spanish RFT sector in 2023					
2023	Goods transported	Tonnes-kilomètres achieved		Average distance	Véhicules.kilomètres achieved
	Thousand tonnes	million t.km	%	km	million véhicule.km
TOTAL	1,601,828	263,282	100.0%	164	16,214
Domestic transport	1,511,184	178,213	67.7%	118	11,481
International transport	90,644	85,169	32.3%	940	4,732
International transport of goods loaded in Spain	43,490	44,721	17.0%	1,028	2,456
International transport of goods unloaded in Spain	34,963	33,244	12.6%	951	1,855
Cross-trade	5,131	4,627	1.8%	902	269
Cabotage	7,060	2,577	1.0%	365	153

Source : Eurostat

Spanish road haulage is still mainly focused on national transport, which accounts for more than two-thirds of the country's total activity. The average distance travelled, of the order of 1,000 km, confirms the long-distance nature of the international RFT carried out by the Spanish industry.

Evolution of the Spanish RFT sector

Evolution of the Spanish RFT sector in million tonne-kilometre													
Million tonne-kilometre	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TCAM*
TOTAL	199,209	192,597	195,767	209,390	216,997	231,109	238,994	249,559	242,268	270,176	266,724	263,382	2.57%
Domestic transport	133,368	126,997	128,157	137,236	144,984	154,666	158,476	165,910	163,682	182,466	178,005	178,213	2.67%
International transport	65,841	65,600	67,610	72,154	72,012	76,442	80,518	83,648	78,586	87,710	88,719	85,169	2.37%

Source : Eurostat

*Average annual growth rate

Over the 2012-2023 study period, the country's RFT activity is growing both internationally and domestically, with average annual growth rates of 2.4%/year and 2.7%/year respectively. National transport appears to have recovered well from the global economic crisis of 2008, which severely disrupted activity until 2013. In fact, national activity has experienced continuous growth from 2013 to 2021, excluding 2020. National activity looks set to stabilise in 2022 and 2023 at around 178 million tonne-kilometres. As for international business, it tends to increase over the period despite some slight variations, without taking 2020 into account.

Cabotage

Cabotage represents almost 3% of the Spanish sector's international activity, i.e. around 1% of total activity. Most of this business is carried out in France, accounting for 85% of total cabotage activity in 2023. Cabotage activity in France has risen sharply and continuously from 2012 to 2021, excluding 2020, from 1,775 million tonne-kilometres in 2012 to 2,746 million tonne-kilometres in 2021, before gradually decreasing in 2022 and 2023.

Cabotage under Spanish flag in the 2 main "cabotaged" countries

Million tonne-kilometre	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TCAM*
Cabotage under Spanish flag	1,949	2,353	2,177	2,473	2,372	2,781	2,719	2,933	2,742	3,156	2,655	2,577	2.57%
in France	1,775	2,172	1,884	2,302	2,131	2,494	2,376	2,617	2,476	2,746	2,311	2,182	1.89%
in Germany	85	87	100	47	86	79	95	67	107	109	71	107	2.11%
Share of cabotage in Spanish transport %	0.98	1.22	1.11	1.18	1.09	1.20	1.14	1.18	1.13	1.17	1.00	0.98	-

Source: Eurostat

AAGR: Average annual growth rate

Cabotage in Spain has more than doubled since 2012, from 639 million tonne-kilometres in 2012 to 1,495 million tonne-kilometres in 2023, but business volumes remain low, with a penetration rate of 0.88% in 2023.

Cabotage in Spain

Million tonne-kilometre	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	TCAM
Cabotage in Spain	639	976	1,149	1,269	1,311	1,736	1,593	2,094	1,785	1,988	1,665	1,495	-42.35%
Penetration rate of cabotage*	0.48%	0.76%	0.89%	0.92%	0.90%	1.11%	1.00%	1.25%	1.08%	1.08%	0.93%	0.83%	-
Market share of cabotage**	0.51%	0.81%	0.95%	0.98%	0.95%	1.18%	1.06%	1.32%	1.14%	1.14%	0.98%	0.88%	-

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 Spanish RFT sector

Year	Number of RFT companies	Turnover, in million euros	Number of employees
2018	101,145	34,257	251,904
2019	101,842	35,963	261,510
2020	105,668	34,707	260,338

Source: INE

The number of RFT companies in Spain increased slightly between 2018 and 2020 (+4.47%). Turnover of RFT, on the other hand, grew more slowly over the period, with an average annual growth rate of +0.66%. The number of people employed in the sector also rose fairly slowly over the period, by 1.66%/year. As the data are no longer available from Eurostat, they come from the Spanish National Statistics Institute (INE).

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

Size classes	2020	2021	Structure 2021
From 0 to 1 employee	65,706	69,124	67.08%
From 2 to 9 employees	36,394	27,982	27.15%
From 10 to 19 employees	3,547	3,379	3.28%
From 20 to 49 employees	1,901	1,931	1.87%
From 50 to 249 employees	542,000	570,000	0.55%
250 employees and more	53,000	67,000	0.07%
Total	108,143	103,053	100.00%

Source: Eurostat

Approximately 94% of RFT and removals companies are very small businesses, employing fewer than 10 employees. The Spanish road freight transport sector is highly fragmented.

Key figures on RFT employment in Spain, 2021

Companies number	106,778
Turnover - million €	37,161
Employees' cost - million €	8,274
<i>Wages and salaries- million € (a)</i>	6,468.00
<i>Social security costs - million € (b)</i>	1,806.00
Apparent employer contribution rate (b/a)	27.9%
Number of persons employed	340,024
<i>Unpaid persons employed</i>	79,186
<i>Employees</i>	260,838
<i>Share of employed in total workforce</i>	76.7%
Average number of persons employed per company	3
Average cost of employee in €	33,390
Added value per employee in €	50,900
Turnover per person employed	109,290
Investment per person employed in €	4,950
Investment rate (Investment/Turnover)	12.7%

Source : Eurostat

Vehicle numbers

Vehicle fleet in Spain

	2017	2018	2019	2020	2021	2022
Road tractor	217,973	225,724	232,441	235,258	238,184	244,769
Trailers and semitrailers	397,853	411,101	421,856	430,799	442,785	455,159

Source: Eurostat

The number of vehicles in the sector increased over the period 2017-2022. The number of tractors registered in Spain rose by an average of +2.3%/year over the period.

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

ROAD FREIGHT TRANSPORT TAXES

Corporation tax

The general rate of corporation tax, *impuesto sobre Sociedades*, is 25%. Other tax rates may apply depending on the type of business being taxed.

Newly established businesses are subject to a 15% tax rate for the first two years, i.e. for the first tax period in which they make a profit and for the following tax period. However, this rate does not apply to newly created companies that are part of a national or international group²¹.

VAT

The Impuesto sobre el Valor Añadido (IVA) is levied throughout Spain (with the exception of the Canary Islands, Ceuta and Melilla) and applies to the supply of goods and services by businesses and professionals, as well as to intra-Community acquisitions and imports from third countries. VAT is subject to the same rules and procedures as French VAT, with the exception of reduced rates.

VAT rates in force since 1 July 2012:

- Standard rate of 21%, which applies in particular to transport operations and fuel.
- Reduced rate of 10% which applies in particular to food products.
- A super-reduced rate of 4% applies, among others, to basic foodstuffs and products to combat Covid-19²².

Tax on motor vehicles

The specific tax system for vehicles used in RFT includes a number of taxes and levies. In the case of a 40-tonne, Euro VI, 5-axle semi-trailer truck with air suspension, the average amount is 711.42 €/year, including:

- axle tax (IVTM): 321.16 € per year and per vehicle,
- local business tax (IAE): 373.05 € per year and per vehicle,
- transport authorisation (*Visados*): 17.21 € per year and per vehicle²³.

Tolls

Spain's concession motorway network covers almost 1,407 kilometres out of a total road network of 165,400 kilometres. This network is managed by several authorised operators. Full details are available

²¹ <https://taxsummaries.pwc.com/spain/corporate/taxes-on-corporate-income>

²² <https://www.eurofiscalis.com/quelles-sont-les-modifications-de-la-tva-espagnole-en-2023/>

²³ <https://publicaciones.transportes.gob.es/observatorio-de-costes-del-transporte-de-mercancias-por-carretera-enero-2025> (page 14)

on the VIAT website²⁴. According to CNR estimates, the average Spanish toll for heavy goods vehicles will be close to 0.16 €/km in 2023.

Excise duty on commercial diesel

The system of partial reimbursement of excise duty for heavy goods vehicles with a maximum permissible weight of 7.5 tonnes or more has been in place since 2007. This is capped at 50,000 litres per vehicle per year. Payments are taken directly into account at the station using dedicated business cards authorised by AEAT's Customs and Special Taxes Department²⁵. A card issued in another Member State may be used to purchase commercial diesel fuel in Spain, provided that the issuer complies with the requirements of Order HAP/290/2013 of 19 February 2013²⁶ and has been authorised by AEAT.

If they do not have professional cards, hauliers can register in a register on the website of the national tax administration agency²⁷, which will reimburse diesel purchased in Spain.

- As of 30 March 2025, excise duty stood at 37.90 €/hl.
- To date, the refund rate is 4.90 €/hl (common for RFT and RPT).
- The net rate of excise duty on commercial diesel in the RFT and RPT sector is thus 33 €/hl.

EMPLOYMENT REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

Labour relations

The Spanish RFT industry is governed by different collective agreements, depending on the province concerned. In all, there are 55 collective agreements, one for each province. Of these 55 provincial collective agreements, 42 are currently in force and 13 are pending, 9 of which maintain the texts pending their replacement and 4 (Ceuta, Guipúzcoa, the Balearic Islands, Las Palmas) have been definitively cancelled. For the latter, the General Agreement II on Freight Transport Companies applies²⁸.

This is a unique situation within the European Union, where even though some countries have several collective agreements, such as Germany, none has as many with such wide pay differentials.

There is a national "General Agreement" which lays down a number of common principles, concerning the organisation of work for example. However, it does not set any rates, nor does it contain any figures on, for example, the number of hours worked per year or travel allowances. It should be noted that ASTIC is in discussion and negotiation with the "Trade Union" so that the "General Agreement" sets more common rules of calculation, in particular on the number of annual working hours and the amount of travel allowances²⁹.

²⁴ <https://www.viat.es/donde-utilizarlo/en-autopistas-espanolas>

²⁵ Agencia Estatal de Administración Tributaria: www.agenciatributaria.es

²⁶ <https://www.boe.es/buscar/pdf/2013/BOE-A-2013-2084-consolidado.pdf>

²⁷ Sede electrónica de la Agencia Estatal de Administración Tributaria: <https://www.agenciatributaria.gob.es/>

²⁸ Separata Especial n°440 - December 2022

²⁹Source: Interview with ASTIC, 13 April 2023; <https://www.cadenadesuministro.es/carrusel/intensas-negociaciones-para-tener-un-nuevo-acuerdo-general-de-mercancias-este-verano/>

In addition to the collective agreement that applies in their province, some companies choose to set up their own company agreement for their teams, often in order to improve the general texts and agreements.

Because of this obvious disparity within Spain, the CNR has decided, as in 2020, to focus its analysis on two autonomous communities: Catalonia and the Spanish Basque Country. There are two reasons for this choice: their geographical position, on the border with France, and their direct competition with the French industry due to this proximity.

For the purposes of comparison with the CNR's previous study in 2020, the collective agreement for the province of Tarragona (Catalonia) is used in this section to reconstruct the cost of a Catalan driver working abroad. New this year, the cost of a Basque driver is also calculated using the collective agreement for the province of Biscay (Basque Country).

Pay

Spanish drivers' pay varies greatly from one province to another, depending on collective agreements, companies and the type of transport. It generally consists of:

- Basic salary,
- A seniority bonus,
- Contractual supplements (*plus convenio*),
- Annual bonuses known as *pagas extras* (3 months' salary, usually paid in March, June or December, or monthly),
- Various exceptional bonuses and gratuities,
- Travel allowances (*dietas*).

**Remuneration of road drivers according to the collective agreements applicable
in Spain in 2023**

PROVINCIA	Tabla	SB AÑO	ANT/AÑO	PC AÑO	EXTRAS CON ANT	BRUTO ANUAL	BRUTO ANUAL SIN ANT
ASTURIAS	2023	19.060,30	3.759,84	1.693,08	5.639,76	30.152,98	25.453,18
VIZCAYA	2023	18.108,72	1.810,87	3.475,80	5.848,85	29.244,24	26.980,65
BARCELONA	2023	15.322,70	3.022,56	4.347,15	5.605,74	28.298,15	25.015,40
GUADAL. (OL)	2023	13.897,10	2.779,42	5.218,76	4.169,13	26.064,42	22.590,14
MADRID OL	2023	15.027,05	1.900,32	2.940,72	4.915,56	24.577,80	22.408,25
TARRAGONA	2023	10.671,96	2.134,39	6.010,44	4.704,20	23.520,99	20.853,00
LA RIOJA	2020	16.976,15	1.674,36	429,96	4.604,49	23.452,41	21.746,01
VALENCIA	2023	17.428,08	1.228,68	0	4.484,79	23.320,95	21.785,10
BURGOS	2023	16.224,25	1.454,40	1.317,24	4.364,10	23.137,74	21.541,99
GUIPÚZCOA	2009	16.841,10	1.661,04	0	4.567,86	22.839,30	20.993,70
MADRID	2023	13.902,85	1.758,72	2.720,88	4.548,00	22.740,00	20.732,05
ALICANTE	2023	16.913,28	1.192,41	0	4.526,42	22.632,11	21.141,60
ALBACETE	2023	12.654,55	1.248,12	5.438,50	3.432,33	22.525,65	21.213,35
BURGOS Car.Frac	2021	15.824,52	1.582,45	475,44	4.351,74	22.234,16	20.374,95
ZARAGOZA	2023	14.377,35	0	3.412,75	4.386,60	22.176,70	22.176,70
ÁLAVA	2019	11.925,48	1.192,56	4.367,64	4.371,42	21.857,10	20.366,40
GERONA	2023	12.959,04	2.591,81	1.908,84	4.364,92	21.824,61	18.584,85
LA CORUÑA	2023	15.852,12	1.161,12	1.196,40	3.224,22	21.433,86	18.980,78
I. BALEARES	2010	15.255,00	0	2.288,28	3.813,75	21.357,03	21.357,03
ZAMORA	2023	16.925,17	0	0	4.231,29	21.156,46	21.156,46
SEVILLA (OT)	2023	15.295,56	1.529,56	0	4.206,28	21.031,40	19.119,45
NAVARRA	2008	15.420,96	0	1.189,92	4.152,72	20.763,60	20.763,60
PONTEVEDRA	2023	14.900,16	1.490,02	401,34	3.725,04	20.523,22	19.026,54
CÁDIZ	2023	13.793,35	2.720,88	0	4.081,32	20.406,60	17.194,45
TOLEDO	2023	13.508,65	2.178,72	798,6	3.875,58	20.176,50	17.638,15
CEUTA	2018	9.064,44	1.812,89	5.702,16	3.525,20	20.104,69	17.859,15
MÁLAGA	2023	13.278,70	0	1.337,16	4.608,55	19.224,41	19.160,24
LÉRIDA	2023	12.165,45	1.799,82	1.985,60	3.615,68	19.046,30	16.439,56
SEGOVIA	2021	14.213,10	951,96	0	3.791,28	18.956,40	17.717,70
GRANADA	2023	13.716,70	2.705,76	0	2.705,76	18.940,32	17.098,90
SALAMANCA	2023	12.328,32	1.232,83	1.721,76	3.390,29	18.673,20	16.837,47
LUGO	2022	13.402,80	432,72	1.604,88	3.412,98	18.669,78	18.312,48
ÁVILA	2023	12.417,12	2.483,42	0	3.725,14	18.625,68	15.521,40
ALMERIA	2023	11.034,60	2.091,48	1.564,32	3.672,60	18.363,00	15.748,65
SEVILLA (OL)	2023	13.706,28	889,2	0	3.648,87	18.244,35	17.132,85
JAÉN	2023	12.285,90	2.423,52	0	3.635,28	18.176,40	15.315,30
CANTABRIA	2023	14.410,08	0	0	3.602,52	18.012,60	18.012,60
VALLADOLID	2023	12.726,24	885	871,15	3.402,81	17.885,25	16.779,00
CIUDAD REAL	2023	12.388,10	975,36	1.188,77	3.217,16	17.707,76	15.442,70
TERUEL	2023	11.088,70	1.096,80	2.471,05	3.008,40	17.664,95	16.293,95
LEÓN	2023	13.001,30	0	1.152,60	3.493,95	17.647,85	17.647,85
PALENCIA	2023	13.939,56	0	0	3.484,89	17.470,09	17.470,09
GUADALAJARA	2020	10.599,84	1.589,98	2.041,80	3.047,45	17.279,07	15.291,60
SEVILLA	2023	10.001,00	986,4	1.857,85	3.170,70	17.107,20	15.874,20
CASTELLÓN	2023	12.424,20	1.242,42	0	3.416,66	17.083,28	15.530,25
MURCIA	2018	11.466,24	0	2.076,12	3.385,59	16.927,95	16.927,95
CÓRDOBA	2023	11.917,25	972,72	490,8	3.304,38	16.521,90	15.469,25
SORIA	2023	12.337,00	1.216,80	0	3.042,00	16.426,80	15.210,00
CUENCA	2023	10.887,00	2.177,40	0	3.266,10	16.330,50	13.608,75
HUESCA	2023	12.577,90	0	0	4.066,28	15.679,30	16.644,18
BADAJOS	2023	10.597,20	649,08	1.247,04	3.123,33	15.616,65	14.805,30
HUELVA	2023	8.665,10	0	3.361,65	3.071,25	15.521,00	15.521,00
CÁCERES	2023	11.268,72	695,28	368,88	2.909,40	14.720,82	14.547,00
LAS PALMAS	2013	8.399,40	839,94	880,8	2.309,84	12.429,98	11.380,05
ORENSE	2014	9.480,00	0	1.184,28	1.580,00	12.244,28	11.060,00

(Provincia = province de la convention collective, Tabla = dernière année d'application de la convention collective en vigueur, SB ANO = salaire annuel brut conventionnel, ANT/ANO = prime annuelle pour 10 ans d'ancienneté, PC ANO = Majoration conventionnelle pour les conducteurs routiers « longue distance », EXTRAS = paies supplémentaires (pagas extras)).

Source: Transporte profesional – November 2023

It is important to note the disparities between collective agreements in the different Spanish provinces. There is a 146.26% difference between the highest gross salary, 30,152.98 € gross per year in Asturias, and the lowest, 12,244.28 € per year in the province of Orense (Galicia). Pay supplements, far from offsetting the differences in basic pay, actually exacerbate them. Ultimately, a driver's contractual remuneration can vary by as much as double depending on the province concerned.

The collective agreement for Tarragona (Catalonia) 2021-2023³⁰ provides for a gross monthly salary of 1,390.42 €, including:

- A basic salary of 889.55 € gross per month.
- A contractual supplement (*plus convenio*) of 417.28 € gross per month.
- Sometimes a transport supplement (*plus transport*) of 83.59 € gross per month.

The agreement for Biscay (Basque Country) in 2023 provides for a remuneration of 1,798.71 € gross per month, including:

- A basic salary of 1,509.06 € gross per month.
- A contractual supplement (*plus convenio*) of 289.65 € gross per month.

Seniority

Seniority bonuses are generally provided for in the various collective agreements in force in Spain. The amounts vary from 0% to 60% of gross basic salary, depending on the number of years the employee has been with the company.

For the Tarragona collective agreement, seniority is set, as in the previous version, at 5% of basic salary after the second year with the company, 10% after the fourth year, 20% after the ninth year, 30% after the fourteenth year and 40% after nineteen years or more.

Under the Biscay collective agreement, seniority is set at 5% of basic salary after the fifth year with the company, 10% after the tenth year, 15% after the fifteenth year, 20% after the twentieth year and 25% after 25 years or more³¹.

The average seniority of the companies surveyed was 8 years. For example, the seniority rate used to calculate the typical profile of a Catalan driver on an international assignment is 10% of the gross basic salary and 5% of the basic salary for a Basque driver on an international assignment.

Extra pay

Under the Tarragona collective agreement, these additional payments include 30 days' basic pay, plus seniority payments and contractual bonuses (*plus convenio* and *plus transporte*, if these bonuses are paid by the company). They are paid in March, June and December or on a monthly basis over 12 months.

Under the Biscay collective agreement, these additional payments include the basic salary plus seniority and the contractual increase (*Plus convenio*). They are paid in March, July and December or on a monthly basis over 12 months.

³⁰ https://ccoo.app/convenio/convenio-colectivo-transporte-de-mercancias-por-carretera-y-logistica-de-tarragona/#Articulo_22_Antiguedad

³¹ <https://www.asetravi.com/assets/bob-20-7-2022-transporte-mercancias-21-24-tconv.pdf>

Overtime

The number of hours worked per year is set by collective agreements and ranges from 1,684 hours to 1,826 hours, i.e. between 37 and 40 hours per week, excluding overtime.

Under the Tarragona collective agreement, the number of hours worked per year is 1,776, or 40 hours per week. Any hours worked in excess of this are subject to a supplement. An hour's overtime is therefore paid at 11.74 € gross for a *conductor mecanico*, i.e. a holder of a class CE driver's licence and authorised to drive articulated vehicles³².

Under the Biscay collective agreement, the number of hours worked per year is 1,724 hours of actual work per year from Monday to Friday. The company is entitled to allocate 10% of the hourly volume outside these slots, i.e. 172 €/year. These hours are considered normal. Hours worked in excess of the 1,724 annual hours are subject to additional pay. Overtime is paid at 15.65 €³³.

Interviews with hauliers and truck drivers revealed that overtime, night work and public holidays are generally compensated by time off. Sometimes these hours are paid in the form of bonuses and gratuities, which may be called different things on the payslips (*gratificaciones extraordinarias, majora voluntaria, plus actividad, etc.*). These hours can also be included in travel allowances.

Weekend and public holiday work

Under the Tarragona collective agreement, weekend work is paid as a public holiday. This applies to lorry drivers working on 24 December and 31 December between midnight and 6am the following day. The calculation includes the gross basic salary, seniority and the contractual supplement (*plus convenio*) with an increase of 150%, as in the previous version.

Night hours

The Tarragona collective agreement provides for a 25% increase for night work between 10pm and 6am, as in the previous version. The basis takes into account the basic salary, seniority, and the contractual supplement (*plus convenio*).

The Biscay collective agreement provides for an increase of at least 25% in basic pay for hours worked between 10pm and 6am.

Paid leave

There are 22 days' paid holiday in Spain. In addition, 13 days are allowed for national public holidays, plus between 1 and 4 days for local or religious holidays.

The Tarragona collective agreement specifies that lorry drivers have 23 working days' paid holiday. The Biscay collective agreement provides for 22 working days of paid holiday to be taken between June and September inclusive. It does, however, allow employees to negotiate with their employer to take leave outside these four months.

³² https://www.boe.es/diario_boe/txt.php?id=BOE-A-2019-13988

³³ Appendix 1 <https://www.asetravi.com/assets/bob-20-7-2022-transporte-mercancias-21-24-tconv.pdf>

Travel allowances provided for in collective agreements in Spain

PROVINCIA	TABLA	NACIONAL	INTERNACIONAL
SEVILLA OL	2023	68,58	68,58
ASTURIAS	2023	67,43	104,04
CÁCERES	2023	58,22	72,42
VALENCIA	2023	56,60	75,27
ALMERIA	2022	54,35	54,35
MURCIA	2018	53,71	75,19
LUGO	2022	52,94	65,75
VIZCAYA	2023	52,54	60,69
ÁLAVA	2020	51,47	64,31
LEÓN	2023	51,18	68,60
MADRID OL	2023	50,68	94,61
BARCELONA	2023	50,64	77,95
CANTABRIA	2023	50,00	55,00
PONTEVEDRA	2023	50,00	88,00
VALLADOLID	2023	49,64	60,62
LA CORUÑA	2023	47,30	58,68
HUELVA	2023	47,13	80,75
MADRID	2023	46,88	87,53
ÁVILA	2023	46,24	A convenir
ZARAGOZA	2023	45,67	63,97
ZAMORA	2023	45,65	Según gastos
SORIA	2023	45,00	55,50
BURGOS	2022	44,92	85,64
ALBACETE	2023	44,89	77,02
ALICANTE	2023	44,89	56,44
TARRAGONA	2023	44,58	76,26
SEVILLA OT	2022	44,53	A convenir
SALAMANCA	2023	44,08	54,65
HUESCA	2023	43,60	70,20
I. BALEARES	2010	43,29	46,75
GRANADA	2023	43,25	60 + gastos
GERONA	2023	43,18	64,77
MÁLAGA	2023	42,88	71,31
TERUEL	2023	42,40	63,33
LÉRIDA	2023	42,30	67,18
LA RIOJA	2020	41,70	72,99
GUIPÚZCOA	2009	40,47	54,44
CÓRDOBA	2022	40,10	66,77 + gastos
JAÉN	2023	40,02	80,06
SEGOVIA	2021	39,06	67,97
TOLEDO	2023	38,98	42,51
GUADAL OL	2022	38,47	54,33
BADAJOS	2023	38,28	61,35
CIUDAD REAL	2023	38,02	66,00
PALENCIA	2023	38,00	47,00
CEUTA	2018	37,88	
LAS PALMAS	2013	37,84	
SEVILLA	2023	37,82	A convenir
GUADALAJARA	2020	37,48	52,90
CASTELLÓN	2023	37,09	50,07
OURENSE	2014	37,00	52,00
NAVARRA	2008	33,99	49,43
CÁDIZ	2023	33,83	67,67
CUENCA	2023	32,74	56,53
BURGOS c. frac	2019	No regula	No regula
MEDIA NACIONAL		44,99	

Source: Transporte profesional – November 2023

National travel

For journeys within Spain, lorry drivers covered by the Tarragona collective agreement receive:

- For breakfast: 4.78 €
- For lunch: 14.50 €
- For dinner: 14.50 €
- Overnight stay: 10.80 €

- Or a daily allowance: 44.58 €

For journeys within the national territory, lorry drivers, subject to the Biscay collective agreement, receive:

- For breakfast: 4.97 €
- For lunch: 13.54 €
- For dinner: 13.13 €
- Overnight stay: 22.46 €
- Or a daily allowance: 52.54 €

International travel

For international journeys, lorry drivers covered by the Tarragona collective agreement are paid 76.26 € per day. Those covered by the Biscay collective agreement receive 60.69 € per day. In both cases, this compensation is triggered as soon as the HGV crosses the Spanish border, until it returns to France.

Field interviews with drivers on Spanish contracts revealed that mileage allowances are still used in Spanish companies. The rates recorded by the drivers surveyed ranged from 3-euro cents per kilometre to 12-euro cents per kilometre. These per-kilometre allowances replace the travel allowances provided for in collective agreements. The CNR has also observed that mileage allowances are institutionalised in company agreements.

Social security contributions

Social contributions applicable to driving staff in Spain as of January 1st, 2024	Employer	Employee
General contribution	23.60%	4.70%
Unemployment		
Permanent contract	5.50%	1.55%
Temporary contract	6.70%	1.60%
Work accidents and occupational diseases*	6.70%	0.00%
Wage guarantee fund	0.20%	0.00%
Vocational training	0.60%	0.10%
Intergenerational equality mechanism	0.58%	0.12%
Total for permanent contract	37.18%	6.47%
Total for temporary contract	39.38%	6.52%

Source: Cleiss

* Contributions in respect of accidents at work and occupational diseases are payable by the employer. They are set by the State, which determines the rate on the basis of the risk specific to each business sector. RFT companies are subject to a rate of 6.70%.³⁴.

³⁴ Source: <https://www.seg-social.es/wps/portal/wss/internet/Trabajadores/CotizacionRecaudacionTrabajadores/48410>

Personal income tax

2024 income tax rates in Spain

Taxable income bracket (€)		Tax rate (%)
0	12,450	19
12,450	20,200	24
20,200	35,200	30
35,200	60,000	37
60,000	300,000	45
> 300,000		47

Source: PWC Spain

These rates apply to a single person with no children or dependants.

Spain also applies withholding at source for the payment of income tax.

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

This part of the survey describes the economic and social conditions prevailing at the end of 2023, 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 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 Spanish 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 Spanish hauliers and lorry drivers (see below and page 37).

The in-company interviews were carried out in two autonomous communities: Catalonia and the Basque Country. The typical profile presented below is that of a Spanish 40-tonne HGV on an international assignment. It should be noted that two typical driver profiles are presented, that of a Catalan driver assigned internationally subject to the Tarragona (Catalonia) collective agreement and that of a Basque driver assigned internationally subject to the Biscay (Basque Country) collective agreement.

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 12 Spanish 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:

	Number of tractors	Main markets	Number of drivers	Turnover (€)
Company 1	87	Germany, Switzerland, Slovenia, Hungary, Austria, Poland, Croatia	105	13,500,000
Company 2	4	United Kingdom, Belgium, Netherlands, Germany, France, Spain	4	450,000
Company 3	10	Spain, France, Belgium, Netherlands, Germany, Italy, Switzerland	10	900,000
Company 4	4	France, Scandinavia, Netherlands	4	750,000
Company 5	70	Belgium, Netherlands, France	70	8,424,000
Company 6	170	Spain, France, Italy, Germany, United Kingdom	180	1,950,000
Company 7	32	Spain, Germany, Netherlands, Belgium	32	5,000,000
Company 8	58	United Kingdom, Germany	58	3,800,000
Company 9	6	Spain, France	8	100,000
Company 10	30	Spain, France, Italy, Germany, Belgium, Netherlands	30	7,000,000
Company 11	1,529	Germany, Belgium, Netherlands	29	3,000,000
Company 12	70	France, Germany, United Kingdom, Belgium, Netherlands, Italy	70	22,000,000

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

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 270 days, with a clustering around 235 days per year. The average annual mileage travelled by the vehicles operated by the hauliers we met ranges between 120,000 km and 145,000 km, with a clustering around 134,100 km per year. Road tractors are kept for between 3 and 10 years, with the vast majority of companies surveyed keeping them for around 6 years. Vehicles are often leased for 60 months and kept for a further 1 year after the end of the contract.

The semi-trailer/tractor ratio reported in company surveys is 1.42, a figure which represents an increase compared with the previous CNR study. A tractor/semi-trailer ratio of 1.35 was recorded in 2020.

TRANSPORT EQUIPMENT - Financing

The average purchase price of a new Euro VI tractor is between 91,500 € and 115,000 €, with a clustering around 106,000 €. The purchase price of a semi-trailer is estimated at 30,300 €. The majority of companies appear to lease for periods ranging from 36 to 60 months, with a clustering around 60 months.

However, recourse to bank credit remains fairly widespread. Two companies have also opted for a 60-month finance lease.

In the case of international activities, tractor are kept for 3 to 10 years and semi-trailers for 5 to 20 years.

Data on interest rates (estimated at 3%) and leasing contract terms, it is possible to estimate the annual cost of owning a 40-tonne semi-trailer truck. This amounts to approximately 18,649 € annually, with a semi-trailer/tractor ratio of 1.42. The cost of owning an semi-trailer truck has risen since the last CNR study in 2020, At that time, a figure of 15,234 € per year per semi-trailer truck was identified.

FUEL

Average fuel consumption is 29.4 litres per 100 km. This is down on the 2020 average of 29.9 litres per 100 km.

None of the hauliers we met possessed a fuel tank. Most of them buy their fuel in Spain, where prices are very competitive. In addition, companies are entitled to partial recovery of excise duty on their purchases of commercial diesel. According to information collected by the CNR, companies purchase most of their fuel in Spain (95%) and France (5%). The CNR has established average fuel prices for 2023 in Spain of 1.24 €/litre after partial recovery of excise duty and 1.34 €/litre in France after partial refunds of excise duties on diesel.

According to the fuel basket calculated by the CNR, based on information provided by companies, the price of a litre of fuel stood at 1.2460 €.

MAINTENANCE & REPAIRS

The vast majority of the companies visited have an integrated workshop. The annual cost of maintenance and repairs for a 40-tonne semi-trailer truck is estimated to be around 6,200 €/year. This represents an increase compared with the CNR's 2020 survey, when the annual figure was 6,500 € per lorry. Several of the hauliers we met said that they carry out the servicing of their vehicles themselves, in their own garages. This may partly explain the relatively low maintenance costs compared with neighbouring countries. For example, the maintenance and repair costs for a French 40-tonne semi-trailer truck amount to more than 11,000 € per year.

TYRES

The annual cost of tyres ranges broadly from 1,900 € to 8,525 €. This cost item varies greatly depending on the type of vehicle purchased (with or without a tyre contract), as well as on the mileage travelled and loads carried. Almost all the hauliers surveyed who have an in-house garage change and maintain the tyres on their fleets themselves.

According to information obtained from Spanish hauliers, the annual cost of tyres for a 40-tonne semi-trailer truck is estimated at 4,660 €, up from 3,180 € in 2020.

TOLLS

This cost item is highly dependent on the location of hauliers' principal customers. For example, a company that operates almost exclusively in France and the Benelux countries might spend almost 13,000 € a year on tolls per semi-trailer truck, while another that often travels to Germany, Italy, the UK or Scandinavia might see this cost rise to over 22,000 € a year per vehicle.

According to CNR calculations, the average cost of tolls is in the region of 19,400 € per year per vehicle, assuming a mix of medium- and long-distance international journeys.

This cost item has changed little since the 2020 CNR study, when the figure was 19,000 € per year for a 40-tonne HGV. Spanish hauliers seem to be particularly attentive to this cost item and choose to avoid, whenever possible, certain sections of road that are subject to tolls.

INSURANCE

The figures reported by hauliers vary widely, ranging from 1,970 € to 4,500 € per year per semi-trailer truck. Most of the companies we visited had opted for comprehensive insurance. Several companies declare that they insure their semi-trailers on a third-party basis.

The figure arrived at by the CNR is 2,790 € per year for a 40-tonne semi-trailer truck with comprehensive insurance, a slight increase compared with 2020 (2,270 € per year per vehicle).

AXLE TAX AND OTHER VEHICLE TAXES

This tax stands at 698.85 € for a 40-tonne, 5-axle semi-trailer truck with air suspension. This figure is up on the previous CNR study.

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 8% and 10%

of the total cost of the vehicle. A figure of 8% 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 Spain were surveyed during two rounds of interviews: a first phase in companies with employers; and a second phase, involving face-to-face interviews with drivers in car parks and rest stops near La Jonquera in Spain.

During this second phase, approximately twenty drivers, employees with Spanish 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 Spanish 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 230, ranging between 210 and 242 days. The statutory number of paid holidays is 22 working days, plus 13 to 17 public holidays, depending on the region. These holidays are often taken in winter, during the festive season and in summer. Drivers therefore work an average of 10.5 months a year. Average driver seniority, as reported in interviews with Spanish companies, is high, at 8 years. In 2020, the figure was 4 years.

As regards their working schedule, Spanish drivers assigned to international operations generally spend 20 nights away from home each month, and in most cases return home every two weeks. We have settled on an average of 20 nights away from home per month for the standard profile.

Lastly, average annual driver mileage, as reported by companies, is approximately 130,000 km. Drivers report driving an average of around 131,500 km annually. The average used in this updated survey is 130,750 km per year. The reported driver/tractor ratio is 1.02.

NOTE ON THE BREAKDOWN OF DRIVER COSTS

Catalonia - International driver pay

The legal minimum monthly wage for a Spanish lorry driver covered by the Tarragona collective agreement is 889.55 € gross per month.

The minimum wage is supplemented by seniority, equal to 88.96 €/month in the case of a lorry driver with 8 years' seniority, i.e. 10% of the agreed minimum wage, and by adjustments linked to the collective agreement (*plus convenio*, *plus transport* (if paid by the company) and additional pay known as *pagas extras*). The *pagas extras* are included here on a monthly basis for the purposes of calculating the costs of a 'typical' driver (see below). The 3 *extra payments* take into account the legal minimum wage (889.55 €), conventional bonuses plus the collective agreement (*plus convenio*: 417.28 €) and seniority, 88.95 €. Sometimes companies grant a contractual bonus known as *plus transporte* of around 83.59 € per month. Payment of this bonus does not appear to be widespread among Spanish companies. Other monthly bonuses are rare. Overtime and work performed on public holidays often entitle the employee to compensatory rest days.

A variable amount, covering travel allowances, has been added to this basic salary. Following interviews at rest areas, several Spanish lorry drivers interviewed stated that they were paid per kilometre. The range varies between 0.03 € and 0.12 € per kilometre. However, half of the hauliers we

interviewed and some of the drivers we met stated that they were paid and received compensation in the form of a daily allowance as provided for in the collective agreement, i.e. 76.26 €/day (Tarragona collective agreement), whatever the destination.




Basque country - International driver pay

The legal minimum monthly wage for a Spanish lorry driver covered by the Biscay collective agreement is 1,509.06 € gross per month.

The minimum wage is supplemented by seniority, equal to 75.45 €/month in the case of a lorry driver with 8 years' seniority, i.e. 5% of the agreed minimum wage, and by adjustments linked to the collective agreement (*plus convenio* and additional pay known as *pagas extras*). The *pagas extras* are included here on a monthly basis for the purposes of calculating the monthly costs of a 'typical' driver (see below). The 3 *pagas extras* take into account the legal minimum wage of 1,509.06 €, bonuses (*plus convenio*: 289.65 €) and seniority, 75.45 €. Other monthly bonuses are rare. Overtime and work performed on public holidays often entitle the employee to compensatory rest days.

A variable amount, covering travel allowances, has been added to this basic salary. Following interviews at rest areas, several Spanish lorry drivers interviewed stated that they were paid per kilometre. The range varies between 0.03 € and 0.12 € per kilometre. However, the majority of hauliers surveyed and drivers interviewed state that they pay and receive compensation in the form of a daily allowance as provided for in the collective agreement, i.e. 60.69 €/day (Biscay collective agreement), whatever the destination.

CATALONIA - TYPICAL PROFILE OF A DRIVER UNDER CATALAN CONTRACT (Tarragona collective agreement) ASSIGNED TO INTERNATIONAL ROUTES AND A RECONSTRUCTION OF ITS COST




Standard profile of a Spanish driver- SPAIN- 2023 CATALONIA (collective agreement of Tarragona)						
Characteristics			<ul style="list-style-type: none">- Driver working 100% internationally.- Return to base every two weeks.- 20 nights away from home per month.- Basic salary calculated according to the statutory minimum wage under the Tarragona collective agreement.- Average seniority of 8 years.- Daily flat rate of 76,26€/day according to Tarragona collective agreement.			
Annual mileage achieved			130,750 km			
Number of actual working days per year			230			
Number of driving hours per year			1,933			
Breakdown of the cost of a standard Spanish driver in 2023						
Official presentation on pay slips						
EMPLOYER			EMPLOYEE			
Gross salary		1,744.73 €	Gross salary		1,744.73 €	
Conventional minimum gross salary (Tarragona CA)		889.55 €	Conventional minimum gross salary (Tarragona CA)		889.55 €	
Seniority (10% of the basic salary)	8 years	88.96 €	Seniority (10% of the basic salary)	8 years	88.96 €	
Conventional bonus (Plus convenio)		417.28 €	Conventional bonus (Plus convenio)		417.28 €	
Pagas extras on monthly basis (3 pagas extras)	12 months	348.95 €	Pagas extras on monthly basis (3 pagas extras)	12 mois	348.95 €	
Social contributions			Social contributions			
	37.18%	648.69 €		6,47%	112.88 €	
General contributions	23.60%	411.76 €	General contributions	4,70%	82.00 €	
Unemployment (oermanent contract)	5.50%	95.96 €	Unemployment (oermanent contract)	1,55%	27.04 €	
Work accidents and professional diseases	6.70%	116.90 €	Work accidents and professional diseases	0,00%	0.00 €	
Wage guarantee fund	0.20%	3.49 €	Wage guarantee fund	0,00%	0.00 €	
Vocational training	0.60%	10.47 €	Vocational training	0,10%	1.74 €	
Intergenerational equality mechanism	0.58%	10.12 €	Intergenerational equality mechanism	0,12%	2.09 €	
Gross salary excluding travel allowances		2,393.42 €	Net salary before tax excluding travel expenses		1,631.85 €	
			Monthly income tax (IRS)*		370.54 €	
			Net salary after social security contributions and income tax		1,261.30 €	
Travel allowance for one month of actual work (i.e. 10.5 months in the year), 76,26 €/day		1,525.20 €	Travel allowance for one month of actual work (i.e. 10.5 months in the year), 76,26 €/day		1,525.20 €	
Monthly cost of a driver for a month of full activity		3,918.62 €	Net income of a driver for a month of full activity		2,786.50 €	
Breakdown of the annual cost of a standard Spanish driver in 2023 - Catalonia						
Gross fixed salary charged * 12 months	12 months	28,721.07 €	Fixed income net of tax * 12 months	12 months	15,135.63 €	
Travel allowances * 10.5 months		16,014.60 €	Travel allowances * 10.5 months		16,014.60 €	
Total annual cost		44,735.67 €	Annual net salary		31,150.23 €	
Cost of one hour of driving €		23.14 €	Average monthly net income		2,595.85 €	
Cost per kilometre €		0.34 €				

*Childless driver under permanent contract

Source: CNR European studies

The annual cost of a Catalan contract driver calculated by the CNR has risen by more than 7.6% since 2020, from 41,565 € to 44,736 € in 2023, despite the fall in the number of days worked and mileage. This rise is mainly due to increases in the sectoral minimum wage and per diem allowances. On average, over this 3-year period, the total annual cost of an international driver has risen by 2.48%/year. As a result, the cost of an hour of driving has risen to 23.14 €, an increase of 10.2% compared with 2020. By way of comparison, CNR's 2020 survey recorded a figure of 20.99 € per hour.

BASQUE COUNTRY - TYPICAL PROFILE OF A DRIVER UNDER BASQUE CONTRACT (Biscay collective agreement) ASSIGNED INTERNATIONALLY AND THE BREAKDOWN OF ITS COST

Standard profile of a Spanish driver - SPAIN - 2023						
BASQUE COUNTRY (Biscay collective agreement)						
Characteristics		<div>- Driver working 100% internationally.</div> <div>- Return to base every two weeks on average.</div> <div>- 20 days away for home per month.</div> <div>- Basic salary calculated according to the statutory minimum wage under Biscay collective agreement.</div> <div>- Average seniority of 8 years.</div> <div>- Daily flat rate of 60,69€/day according to Biscaya collective agreement.</div>				
Annual mileage achieved		130,750 km				
Number of actual working days per year		230				
Number of driving hours per year		1,933				
Breakdown of the cost of a standard Spanish driver in 2023						
Official presentation on pay slips						
EMPLOYER			EMPLOYEE			
Gross salary		2,342.70 €	Gross salary		2,342.70 €	
Conventional minimum gross salary (Biscay CA)		1,509.06 €	Conventional minimum gross salary (Biscay CA)		1,509.06 €	
Seniority (5% of basic salary)	8 years	75.45 €	Seniority (5% of basic salary)	8 years	75.45 €	
Conventional bonus (Plus convenio)		289.65 €	Conventional bonus (Plus convenio)		289.65 €	
Pagas extras on monthly basis (3 pagas extras)	12 months	468.54 €	Pagas extras on monthly basis (3 pagas extras)	12 mois	468.54 €	
Social contributions			Social contributions			
	37.18%	871.02 €		6.47%	151.57 €	
General contribution	23.60%	552.88 €	General contribution	4.70%	110.11 €	
Unemployment (Permanent contract)	5.50%	128.85 €	Unemployment (Permanent contract)	1.55%	36.31 €	
Work accidents and professional diseases	6.70%	156.96 €	Work accidents and professional diseases	0.00%	0.00 €	
Wage guarantee fund	0.20%	4.69 €	Wage guarantee fund	0.00%	0.00 €	
Vocational training	0.60%	14.06 €	Vocational training	0.10%	2.34 €	
Intergenerational equality mechanism	0.58%	13.59 €	Intergenerational equality mechanism	0.12%	2.81 €	
Gross salary excluding travel allowances		3,213.72 €	Net salary before tax excluding travel expenses		2,191.13 €	
			Monthly income tax (IRS)*		549.94 €	
			Net salary after social security contributions and income tax		1,641.19 €	
Travel allowance for one month of actual work (i.e. 10.5 months in the year), 60.69€/day		1 213,80 €	Travel allowance for one month of actual work (i.e. 10.5 months in the year), 60.69€/day		1 213,80 €	
Monthly cost of a driver for a month of full activity		#VALEUR!	Net income of a driver for a month of full activity		2,854.99 €	
Breakdown of the annual cost of a standard Spanish driver in 2023 - Basque country						
Gross fixed salary charged * 12 months	12 months	38,564.65 €	Fixed income net of tax * 12 months	12 months	19,694.34 €	
Travel allowances * 10.5 months		12,744.90 €	Travel allowances * 10.5 months		12,744.90 €	
Total annual cost		51,309.55 €	Annual net salary		29,977.44 €	
Cost of one hour of driving €		26.54 €	Average monthly net income		2,498.12 €	
Cost per kilometre €		0.39 €				


* Childless driver under permanent contract

Source: CNR European studies

The annual cost of a driver with a Basque contract calculated by the CNR is 51,310 € in 2023, higher than that of a driver with a Catalan contract. This higher cost is mainly due to a higher contractual minimum wage. As a result, the cost per hour of driving is 26.54 € and the cost per kilometre is 0.39 €.

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

CATALONIA - CASE STUDY WITH A CATALAN CONTRACT DRIVER

Operating conditions and costs of a 40-tonne HGV operated on long distance international routes, 2023 conditions (driver under Catalan contract) 		
	unit	Spain <i>Simulation</i>
Yearly mileage of a vehicle	km	134,100
Number of operating days	days/year	235
Semitrailer/tractor ratio		1.42
Driver cost	€/year	44,736
Driver/tractor ratio		1.02
Yearly cost of vehicle financing and possession	€/year	18,649
Average consumption per 100 km	litres	29.49
Unit fuel price, 2023 average*	€/litre	1.246
Fuel cost	€/year	49,274
Tyres	€/year	4,660
Maintenance-repair	€/year	6,200
Tolls and vignettes	€/year	19,400
Insurance (vehicle)	€/year	2,790
Axle tax and other vehicle tax	€/year	699
Synthesis - cost price (excluding overhead cost)		147,302
Cost/mileage ratio per annum	€/km	1.10
Overhead cost	€/year	12,809
Synthesis - full cost price		160,111
Full cost per kilometre	€/km	1.19


*After partial refunds in Spain and France

Source : CNR European studies

According to CNR calculations, the per-kilometre cost of operating a Spanish 40-tonne HGV internationally (excluding fixed costs), was 1.10 €, compared with 0.89 € in 2020 (i.e. an increase of 23.60% since the previous survey). Fuel costs rose sharply over the period, by 38.8%. This increase was mainly due to the surge in energy prices following the outbreak of war in Ukraine. In terms of other cost items, driver costs have also risen, up 7.6%, as have tyres (up 46.5%) and the cost of owning a vehicle (up 22.4%).

Ultimately, when fixed costs (estimated at around 8% of total costs) are added in, the CNR estimates the total per-kilometre cost in 2023 at 1.19 €. This figure is in line with information provided by hauliers, who estimated their cost price at between 1€/km and 1.28€/km, with a clustering around 1.16€/km, i.e. a cost price lower than that estimated by the CNR.

BASQUE COUNTRY - CASE STUDY OF A DRIVER WITH A BASQUE CONTRACT

Operating conditions and costs of a 40-tonne HGV operated on long distance international routes, 2023 conditions (driver under basque contract) 		
	unit	Spain <i>Simulation</i>
Yearly mileage of a vehicle	km	134,100
Number of operating days	days/year	235
Semitrailer/tractor ratio		1.42
Driver cost	€/year	51,310
Driver/tractor ratio		1.02
Yearly cost of vehicle financing and possession	€/year	18,649
Average consumption per 100 km	litres	29.49
Unit fuel price, 2023 average*	€/litre	1.246
Fuel cost	€/year	49,274
Tyres	€/year	4,660
Maintenance-repair	€/year	6,200
Tolls and vignettes	€/year	19,400
Insurance (vehicle)	€/year	2,790
Axle tax and other vehicle tax	€/year	699
Synthesis - cost price (excluding overhead cost)		154,008
Cost/mileage ratio per annum	€/km	1.15
Overhead cost	€/year	13,392
Synthesis - full cost price		167,400
Full cost per kilometre	€/km	1.25

*After partial refunds in Spain and France

Source : CNR European studies

According to CNR calculations, the cost per kilometre of a Spanish 40-tonne HGV used by a Basque haulier on an international long-haul route, excluding structure costs, is 1.15 €, which is higher than in Catalonia due to higher driver costs.

Ultimately, when fixed costs (estimated at around 8% of total costs) are added in, the CNR estimates the total per-kilometre cost in 2023 at 1.25 €. This figure is in line with information provided by hauliers, who estimated their cost price at between 1€/km and 1.28€/km, with a clustering around 1.16€/km, i.e. a cost price lower than that estimated by the CNR.

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