

European Commission

**Regional Balkans
Infrastructure Study -
Transport**

Appendix 11 - Final Report

Road User Charges Study

July 2003

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Table of Contents

1	Introduction	2
2	The road user charges	3
2.1	Petroleum taxes	3
2.2	Registrations fees	4
2.3	Tolls	5
2.4	Other taxes and fees	6
2.5	Conclusions	6
3	Road user charges and road costs	8
4	Recommendations	10

List of Annexes

Annex 11.1 Yearly registration fees

1 Introduction

In agreement with the Terms of Reference, we have conducted an analysis of the road user charges (RUC) paid by the users of the road networks in the five countries covered by the study

The study is based on information collected by the Resident Economists located in each country. Only the taxes and fees over which exceed the regular level of taxes have been considered as specific road user charges. In particular, only the excise taxes on petroleum products and specific import duties (if any) have been analysed.

The study essentially analyses the type and level of each of the road user charges for each country and compares them.

It should be noted that the types and levels of taxes and fees vary not only from one country to another. In Bosnia and Herzegovina and in Serbia and Montenegro they vary from one part of the country to another.

In some cases, the information collected allows for further analysis such as the level of contribution of the road user charges to the financing of the costs of road networks and the level of contribution of each type of vehicle.

2 The road user charges

In the five countries, the excise taxes on petroleum products and the yearly registration fees constitute the core element of the road user charges.

Some countries collect tolls (FYRO Macedonia, Serbia and Montenegro and, more particularly, Croatia) and one country has established an axle tax (Albania).

Other taxes such as the taxes on foreign vehicles, environmental tax, vehicles inspection fees etc. have little impact as their revenues are generally quite low.

2.1 Petroleum taxes

The excise taxes on petroleum products collected in each country can be summarised as follows:

Table 2.1 Excise taxes on petroleum products (EUR/l).

	Albania	Federation of Bosnia and Herzegovina	Republika Srpska	Croatia	FYRO Macedonia	Serbia and Montenegro
Petrol	0.11	0.20	0.15	0.16	0.17	0.19
Diesel	0.09	0.125	0.095	0.16	0.12	0.135

Source: National authorities.

In the five countries, the excise taxes on petroleum products are collected directly by the Governments and included in the budget as revenues..

In Albania, the excise tax is 17% of the retail price or about 0.11 EUR/l for petrol and 0.09 EUR/l for diesel. A special road tax of about 9% of the retail price was abolished in 1998 when the VAT tax was raised to 20%. All the revenues are collected by the Government.

In Bosnia and Herzegovina, the taxes differ between the Federation of Bosnia and Herzegovina (FBH) and the Republika Srpska (RS).

In RS the excise taxes are 0.15 EUR/l for petrol and 0.095 EUR/l for diesel. These taxes are collected by the state and half of them are allocated to the road network (92.5% for national roads and 7.5% for city streets).

In FBH, the excise taxes are 0.20 EUR/l for petrol and 0.125 EUR/l for diesel. FBH also charges road fees (0.048 EUR/l for petrol and 0.060 EUR/l for diesel). The revenues generated by these taxes are collected directly by the state, but the road fees are automatically allocated to the roads (45% for Federal Highway Administration and 55% for cantons).

In Croatia, the excise tax on petroleum products is 0.16 EUR/l. This tax is collected by the state and reallocated to the road sector (50% for the Croatian Motorway and 50% for National Roads).

In FYRO Macedonia, the excise tax on petroleum is 20% of the retail price or about 0.17 EUR/l for petrol and 0.12 EUR/l for diesel. The tax is collected by the state and part of it is allocated to the Funds for National and Regional Roads (FNRR). The amount allocated varies each year and should be approved in the national budget. (The amount, which was about EUR 27.2 million in 2001, has been reduced to only EUR 21.4 million in the road budget for 2002).

In Serbia and Montenegro, the excise taxes on petroleum products are collected by the various states. The share of these taxes allocated to the roads is about 0.19 EUR/l for petrol and 0.135 EUR/l for diesel.

2.2 Registrations fees

The level of the yearly registration fees is different in each country and varies according to the type, size, power and/or capacity of the vehicle. Albania is the only country of the study which charges both a yearly registration fee and an axle load fee. The latter fee is a function of the total capacity and the number of axles of the vehicles.

The details of these taxes are shown in the attached Annex. The following table gives examples of the average amount paid each year for different categories of vehicles.

Table 2.2 Examples of registration fees per year (EUR per year).

	Albania*	Croatia	Federation of Bosnia and Herzegovina	Republika Srpska	FYRO Macedonia	Serbia
Cars	18	16 to 110	12 to 125	72 to 160	17 to 93	2 to 54
Bus (40 seats)	44 + 285	600	420	240	140	33
10-tonne truck	45 + 395	265	175	260	280	57
20-tonne truck	60 + 835	530	415	520	740	75
20-tonne trailer	75 + 835	345	490	465	400	Na

* The above figures for Albania are based on a three-axle 10-tonne truck and a five-axle 20-tonne truck. Trucks with more axles will be charged more.

Each country attempts to put more tax on heavy vehicles than on cars. Albania has the highest taxation level for trucks and trailers. It should be noted, however, that this tax may have a negative effect as it encourages the purchase of trucks with the lowest number of axles whereas an optimal taxation system should encourage the use of the best designed, least damaging trucks, i.e. trucks with the optimum level of axles. Although based on estimates, it seems that the taxation level for heavy trucks in Serbia is much too low.

Contrary to the excise taxes on petroleum products, all these taxes and fees are often collected directly by the Road Administrations at national or regional level.

In Serbia and Montenegro, 44% of the yield of these taxes is paid to the local administrations and 56% to the Directorate for Roads.

2.3 Tolls

Only Croatia and Serbia and Montenegro have dedicated toll roads. The Croatian Motorway Administration (HHC), established in April 2002, is responsible for building and operating the toll roads in Croatia. Another company, the Motorway Rijeka-Zagreb (ARZ), operates the toll road between Zagreb and Rijeka.

In Serbia and Montenegro, the toll fees are paid in function of the distance run on the motorways. The fees per km differ for local and foreign vehicles and can be summarised as follows:

Table 2.3 Road tolls, Serbia and Montenegro.

	DOMESTIC				FOREIGN			
Category	I	II	III	IV	I	II	III	IV
EUR/km	0.015	0.025	0.050	0.100	0.065	0.095	0.195	0.385

Source: National authorities.

In 2001, revenues from the toll fees were close to EUR 23 million, 2/3 of which were from foreign vehicles.

FYRO Macedonia has established 7 toll barriers along its road network. In 2001, the revenues, which are collected directly by the Funds for National and Regional Roads (FNRR), represented about 6% of the total budget of the FNRR.

2.4 Other taxes and fees

Various other taxes and fees are paid by the road users such as vehicle inspection fees, environmental tax etc. These taxes are usually collected directly by the Road Administrations, but their revenues are quite low. The most important tax is the one paid by the foreign vehicles. Similarly to the other taxes, this tax varies from country to country. In Albania and Republika Srpska, for example, the taxes on foreign vehicles are as follows:

Table 2.4 Taxes on foreign vehicles.

	Albania	Republika Srpska
Cars	EUR 1 per day	EUR 100
Buses	EUR 0.002 per km run in Albania	EUR 175
Trucks	EUR 0.02 per km run in Albania	EUR 250

Source: National authorities.

2.5 Conclusions

Some of the road user charges paid by the road users are fixed, whereas some depend on the number of kilometres run each year and the fuel efficiency of the vehicles. By using some basic assumptions on the average number of kilometres run each year by an average car, an average bus, an average medium-size truck and a large truck as well as the average fuel consumption and by applying the road user charges detailed above, one can estimate how much each category of vehicle pays by year.

Based on the following assumptions each category of vehicle will be charged the amounts of taxes per year as shown in Table 2.5:

Car:

10,000 km/year with an average petrol consumption of 0 litre/100 km

Bus:

30,000 km/year with an average diesel consumption of 25 litres/100 km

7-10 tonnes truck:

40,000 km/year with an average diesel consumption of 30 litres/100 km

20 tonnes truck:

40,000 km/year with an average diesel consumption of 40 litres/100 km

Table 2.5 Average taxes paid per year (EUR).

	Albania	Croatia	Federation of Bosnia and Herzegovina*	Republika Srpska*	FYRO Macedonia	Serbia and Montenegro
Cars (1300/1500 cc)	120	210	305	235	205	200
Buses	1155	1800	2310	1690	1075	1045
10-tonne trucks	1520	2185	1250	1030	1765	1677
20-tonne trucks	2350	3090	2600	2230	2660	2295

* NEI study on road user charges.

The above table shows that whereas there are quite substantial differences with respect to cars and buses, it seems that for taxes on heavy trucks (20 tonnes and above), which are probably mostly charged on international traffic, the level of taxation in the various countries is quite similar and should not create unfair competition.

In terms of road management, none of the five countries has independent, fully autonomous road funds where all the resources from the road users are automatically and systematically deposited and which can decide each year on the road program. Considering the large volume of resources represented by the excise taxes on petroleum products and considering that these taxes are not paid directly to the road funds, it is clear that the road administrations are still heavily dependent on their Governments to decide on the volume and priority of their road programmes.

3 Road user charges and road costs

Although not part of the study, the Consultant has for some countries reviewed if the road user charges cover the actual costs of rehabilitating/restructuring and maintaining the road networks.

The collection of data on the budgets of the road administrations of the five countries considered has proved extremely difficult. Even for Bosnia and Herzegovina, where a consulting firm has conducted a detailed analysis of the road user charges in both FBH and RS ("Road User Charges in Bosnia Herzegovina", Emergency Transport Reconstruction Project, NEI, May 2000), this data has to be estimated by the Consultant. It is, therefore, difficult to analyse the level of road expenditures covered by the road user charges.

Available information for Albania, FYRO Macedonia and Serbia and Montenegro can be summarised as follows:

Table 3.1 Road expenditures, 2001 (million EUR).

	Albania	FYRO Macedonia	Serbia and Montenegro
Construction and rehabilitation	79.0	28.7	18.9
(of which financed by donors)	(43.6)	(18.0)	
Periodic maintenance	5.5	15.2	23.0
Routine maintenance	2.4	9.9	52.3
Urban and local roads	8.4		
Repayment of loans	na		
Other expenditures	na	4.7	
TOTAL	95.3	65.8	94.2

Source: National authorities.

Table 3.2 Revenues from road user charges, 2001 (million EUR).

	Albania	FYRO Macedonia	Serbia and Montenegro
Fuel tax	8.4	27.2	265.2
Tolls	-	6.2	22.8
Taxes (foreign vehicles)	1.8	1.0	5.7
Registration fees	3.2	11.6	9.4
Axle tax	8.4	-	
Import vehicles	5.2	-	
Others	-	0.3	21.3*
Loans	43.0	18.0	
Grants	-	1.4	
TOTAL	70.0	65.9	324.4

* Taxes on luxury cars.
 Source: National authorities.

From the above two tables it can be concluded that the road user charges and loans and grants cover the full costs of maintaining and up-grading the road networks in FYRO Macedonia and Serbia and Montenegro, but they are far from covering these costs in Albania where there is an apparent deficit of about EUR 25 million.

It should be noted, however, that in the three countries, the road user charges largely cover the costs of routine and periodic maintenance of the networks.

The study recently conducted for Bosnia and Herzegovina also concluded that the total revenues from the road user charges in both FBH and RS covered the total costs of periodic and routine maintenance.

To complete the study, it could be questioned if the level of expenditures in each country is sufficient to keep the networks at an acceptable level of quality.

Although such an analysis is not a part of the Terms of Reference for the present study, available information shows that the funds spent on the road networks for periodic and routine maintenance average EUR 2,500 per km in Albania and about EUR 3,500 per km in FYRO Macedonia. In their analysis of the road user charges in Bosnia and Herzegovina, the consultant (NEI) estimated that a reasonable level of expenditure should be around EUR 6,250 per km on a road averaging 1,500 ADT (this covers routine maintenance as well as resurfacing and overlay).

4 Recommendations

Without entering into a detailed discussion on what types and levels of road user charges should be applied, it should be noted that in a modern economy:

- the transport sector, which is a productive sector, should be a net provider of resources to the coffers of the states in order to contribute to the financing of its social obligations (education, health, safety, security etc.)
- in a market economy, each mode of transport should compete with its own merits and the states should design and implement policies and strategies to create level playing fields (each mode of transport for each category of services should be treated equally in term of taxation in order not to create distortion or unfair competition)

The five countries are now planning to rehabilitate a large part of the transport infrastructures, more particularly the road and the railway networks. In order to obtain the best allocation of traffic among these two modes, the Governments should ensure that both modes are taxed in such a way that a fair competition exists among them. This is particularly important for freight transport, where the heavy road vehicles should be charged, to the extent possible, for the damage they cause to the roads.

Considering the importance of a satisfactory road network for the economic development of any economy, the five countries under study should ensure that they design and implement good and efficient road maintenance policies and strategies. They should also ensure that they get enough revenues from the road users to finance, at least, the routine and periodic maintenance of the entire networks and that the funding mechanisms and the channelling of the funds to the road authorities are efficient and sustainable. This could best be achieved by establishing autonomous road funds managed by independent boards.

In order to assist the countries under study to establish these efficient road maintenance schemes (from a technical as well as a financial point of view) and as a follow-up to the REBIS study, it would be recommendable to design and implement a regional project on road network management, covering each of the five countries. The scope and Terms of Reference for such a project could be prepared as part of REBIS.

Annex 11.1 Yearly registration fees

1. Albania

1.1 Tonnage annual vehicles charges per axle

No.	Category of vehicle	Charge per axle in EUR	Charge per axle in lek
1	Car or minibus that have more than (4+1) and less than (8+1) seats or that have (8+1) seats	18	5 000
2	Bus that has (32+1) or less than (32+1) seats	36	10 000
3	Bus that has (42+1) or less seats	46	13 000
4	Bus that has more than (42+1) seats	54	15 000
5	Van and lorry of an authorised maximal weight equal to or less than 3 tonnes	18	5 000
6	Van and truck of an authorised maximal weight of more than 3, up to or equal to 3.5 tonnes	36	10 000
7	Lorry of an authorised maximal weight of more than 3.5 and equal to 7.5 tonnes	54	15 000
8	Lorry of an authorised maximal weight of more than 7.5 and equal to 18 tonnes	64	18 000
9	Lorry of an authorised maximal weight of more than 18 tonnes	82	23 000
10	Vehicles for construction works (road tractor , etc) of an authorised maximal weight of more than or equal to 7.5 tonnes	54	15 000
11	Vehicles for construction works (road tractor, etc) of an authorised maximal weight of more than 7.5 tonnes	64	18 000
12	Construction vehicles (concrete preparatory vehicle, auto-crane etc.) of an authorised weight of more than 7.5 tonnes	71	20 000
13	Construction vehicles of an authorised maximal weight of more than 7.5 and equal to 18 tonnes	86	24 000
14	Construction vehicles of an authorised maximal weight of more than 18 tonnes	107	30 000
15	Trailer of an authorised maximal weight of less than 7 or equal to 7 tonnes	27	7 500
16	Trailer of an authorised maximal weight of more than 7 tonnes	36	10 000

Note: The value of the taxes in the above table is only per axle. The complete payment of the tax will be the value of the tax per axle multiplied with the number of the axles.

1.2 The annual tax of the vehicles' annual registration

No.	Category of vehicle	Tax in EUR	Tax in lek
1	Motor vehicle	2.1	600
2	Car that has less than (4+1) or (4+1) seats	8.6	2 400
3	Car or minibus that have more than (4+1) and less than (8+1) seats or that have (8+1) seats	17.1	4 800
4	Bus that has (32+1) or less than (32+1) seats	21.4	6 000
5	Bus that has (42+1) or less seats	25.7	7 200
6	Bus that has more than (42+1) seats	30.0	8 400
7	Articulated bus of more than (4+1) seats	32.1	9 000
8	Van and truck of an authorised maximal weight of more than 3 up to or equal to 3.5 tonnes	12.9	3 600
9	Lorry of an authorised maximal weight of more than 3.5 or equal to 7.5 tonnes	17.1	4 800
10	Lorry of an authorised maximal weight of more than 7.5 or equal to 18 tonnes	21.4	6 000
11	Lorry of an authorised maximal weight of more than 18 tonnes	28.6	8 000
12	Vehicles for construction works (road tractor , etc) of an authorised maximal weight of less than or equal to 7.5 tonnes	10.7	3 000
13	Vehicles for construction works (road tractor, etc) of an authorised maximal weight of more than 7.5 tonnes	12.9	3 600
14	Trailer of an authorised maximal weight of less than 7 or equal to 7 tonnes	10.7	3 000
15	Trailer of an authorised maximal weight of more than 7 tonnes	14.3	4 000

2. Bosnia and Herzegovina

2.2 Republika Srpska

Table: Annual vehicle tax per type of vehicle.

Vehicle type		Tax in EUR	Tax in DEM
<i>Heavy trucks, light trucks and specialised motor vehicles</i>			
• up to 3 tonnes	for each tonne	22.9	48
• over 3 to 8 tonnes	main refund	68.1	143
	for each tonne over 3 tonnes	25.2	53
• over 8 to 10 tonnes	main refund	195.2	410
	for each tonne over 8 tonnes	27.1	57
• over 10 tonnes	main refund	250.5	526
	for each tonne over 10 tonnes	32.9	69
<i>Buses, small buses pro registered sit</i>		2.9	6
<i>Heavy side-cars, except the side-carofa tractor</i>			
• up to 3 tonnes	for each tonne	17.1	36
• over 3 to 8 tonnes	basic rate	42.4	89
	for each tonne over 3 tonnes	21.4	45
• over 8-10 tonnes	basic rate	172.9	363
	for each tonne over 8 tonnes	22.9	48
• over 10 tonnes	basic rate	205.2	431
	for each tonne over 10 tonnes	25.2	53
<i>Tug-vehicles, according to the motor power:</i>			
• to 66 kV		34.3	72
• over 66-96 kV		124.8	262
• over 96-132 kV		152.9	321
• over 132-177 kV		185.7	390
• over 177 kV		216.7	455
<i>Specialised vehicles for transport of people, each vehicle</i>		7.1	15
<i>Passenger's vehicles and trucks according to the motor volume</i>			
• to 900 cm ³		7.1	15

Vehicle type	Tax in EUR	Tax in DEM
• over 900-1350 cm ³	11.4	24
• over 1350-1800 cm ³	23.8	50
• over 1800-2500 cm ³	41.0	86
• over 2500-3150 cm ³	61.0	128
• over 3150 cm ³	110.5	232
<i>Passenger vehicles rearranged for gas usage predicted for public passenger transportation (taxis)</i>	185.7	390
<i>Motorcycles</i>		
• to 125 cm ³	1.4	3
• over 125-250 cm ³	2.9	6
• over 250-500 cm ³	4.3	9
• over 500-1000 cm ³	5.7	12
• over 1000 cm ³	11.4	24
<i>Cargo motorcycles on three wheels, modified for working volume-adding</i>	2.9	6

The annual vehicle taxes are collected by the entity authorities and transferred to a special account. The total revenue is split between the road directorate and the municipalities on an 85% and 15% basis.

Table: Annual air pollution tax per type of vehicle.

Vehicle type	Tax in EUR	Tax in DEM
<i>Trucks:</i>		
• up to 3 tonnes	2.0	4.29
• over 3-8 tonnes	4.1	8.57
• over 8 to 10 tonnes	6.0	12.57
• over 10 tonnes	6.8	14.29
• for each ton over 10 tonnes	0.7	1.43
<i>Lorries:</i>		
• over 10 tonnes	10.2	21.43
• for each ton over 10 tonnes	0.7	1.43
<i>Passengers vehicles according to motor volume:¹</i>		
• up to 900 cm ³	0.7	1.43
• over 900-1350 cm ³	1.4	2.86
• over 1350-1800 cm ³	2.0	4.29

¹ For motor vehicles which are used for commercial purposes (taxis), additional 7.14 DEM is paid.

Vehicle type	Tax in EUR	Tax in DEM
• over 1800-2500 cm ³	2.7	5.71
• over 2500-3150 cm ³	3.3	6.86
• over 3150 cm ³ and more	3.9	8.22
<i>Buses</i>	6.8	14.29
<i>Small buses</i>	4.1	8.57
<i>Motorcycles over 125 cm³</i>	0.7	1.43
<i>Side-cars</i>	0.7	1.43

The air pollution taxes are paid to the local authorities where the vehicle is registered.

2.2 Federation of Bosnia and Herzegovina

Table: Road use fee per type of vehicle.

Vehicle type	Tax in EUR	Tax in DEM
<i>Cargo and special cargo vehicles:</i>		
• up to 2 tonnes for each tonne	16.2	34
• over 2 to 5 tonnes	basic rate	70
	for each ton over 2 tonnes	36
• over 5 to 10 tonnes	basic rate	176
	for each ton over 5 tonnes	40
• over 10 tonnes	basic rate	388
	for over 10 tonnes	48
<i>Attachment vehicles:</i>		
• up to 3 tonnes for each tonne	19.0	32
• over 3 to 10 tonnes	basic rate	96
	for each tonne over 3 tonnes	40
• over 10 to 20 tonnes	basic rate	176
	for each tonne over 10 t.	42
• over 20 tonnes	basic rate	982
	for each tonne over 20 t.	106
<i>Working and attachment vehicle regardless of weight carried:</i>		
• working vehicle	19.0	40
• attachment vehicle	11.4	24

Vehicle type	Tax in EUR	Tax in DEM
<i>Attachment vehicle pulled by tractor:</i>		
• up to 3 tonnes for each tonne	13.3	28
• over 3 tonnes basic rate	40.0	84
for each tonne over 3 tonnes	19.0	40
<i>Buses, trolley-buses, vans</i>		
• for each passenger place, standing or sitting	4.8	10
• attachments to buses for each place	4.8	10
<i>Passenger vehicles according to size of motor:</i>		
• up to 90 cm ³	11.9	25
• from 900 to 1350 cm ³	19.0	40
• from 1350 to 1800 cm ³	23.8	50
• from 1800 to 3150 cm ³	27.6	100
• over 3150 cm ³	119.0	250
<i>Combined vehicle for transport of people and luggage:</i>		
• up to 1500 kg	119.0	250
• over 1500 kg	178.6	375

These fees are paid to a special account, from which the funds are transferred to the Federal Ministry of Traffic and Communication for the financing of highways (45%) and the Cantonal Road Department for the financing of regional and local roads (55%).

3. Croatia

The vehicle registration fees for Croatia are as follows:

Car:	EUR 16.4 - EUR 109.1 (20 – 800 Kn) depending on engine size
Bus:	EUR 545.5 (4400 Kn)
Truck (3.5-tonne)	EUR 122.7 (900 Kn) plus EUR 21.8 (160 Kn) per extra tonne
Truck (10-tonne)	EUR 1246.4 (1940 Kn) plus EUR 21.8 (160 Kn) per extra tonne
Truck (20-tonne)	EUR 529.1 (3880 Kn) plus EUR 21.8 (160 Kn) per extra tonne
Trailer (3.5-tonne)	EUR 75.0 (550 Kn) plus EUR 15.0 (110 Kn) per extra tonne

Trailer (20-tonne) EUR 345.0 (2530 Kn)

4. FYRO Macedonia

The vehicle registration fees for FYRO Macedonia are as follows:

4.1 Motorcars

Vehicle power	Tax in EUR	Tax in Denars
- 900 cm ³	16.9	1,040
901 - 1350 cm ³	90.1	1,520
1351 - 1800 cm ³	24.2	2,180
1801 - 2500 cm ³	120.3	2,910
2501 - 3150 cm ³	36.2	4,350
3151 - cm ³	159.8	5,780

4.2 Trucks

Carrying capacity (tonnes)	Tax in EUR	Carrying capacity (tonnes)	Tax in EUR
- 1.0	21.6	10.1 – 11.0	326.6
1.1 – 2.0	42.5	11.1 – 12.0	373.1
2.1 – 3.0	63.4	12.1 – 13.0	419.8
3.1 – 4.0	92.1	13.1 – 14.0	466.4
4.1 – 5.0	121.0	14.1 – 15.0	513.6
5.1 – 6.0	149.6	15.1 – 16.0	560.2
6.1 – 7.0	178.4	16.1 – 17.0	606.7
7.1 – 8.0	212.4	17.1 – 18.0	653.3
8.1 – 9.0	246.3	18.1 – 19.0	699.8
9.1 – 10.0	280.0	19.1 – 20.0	746.4

Carrying capacity (tonnes)	Tax in Denars	Carrying capacity (tonnes)	Tax in Denars
- 1.0	1,330	10.1 – 11.0	20,130
1.1 – 2.0	2,620	11.1 – 12.0	23,000
2.1 – 3.0	3,910	12.1 – 13.0	25,880
3.1 – 4.0	5,680	13.1 – 14.0	28,750
4.1 – 5.0	7,460	14.1 – 15.0	31,660
5.1 – 6.0	9,220	15.1 – 16.0	34,530
6.1 – 7.0	11,000	16.1 – 17.0	37,400
7.1 – 8.0	13,090	17.1 – 18.0	40,270
8.1 – 9.0	15,180	18.1 – 19.0	43,140
9.1 – 10.0	17,260	19.1 – 20.0	46,010

4.3 Buses and van buses

	Tax in EUR	Tax in Denars
9 seats	28.6	1,760
30 seats	93.8	5,780
45 seats	140.3	8,650
For each seat	3.1	190

4.4 Freight trailers

Carrying capacity in tonnes	Tax in in EUR	Carrying capacity in tonnes	Tax in in EUR	Carrying capacity in tonnes	Tax in in EUR
- 1.0	14.0	15.1 – 16.0	312.9	30.1 – 31.0	634.3
1.1 – 2.0	27.9	16.1 – 17.0	334.3	31.1 – 32.0	655.7
2.1 – 3.0	41.9	17.1 – 18.0	355.8	32.1 – 33.0	677.3
3.1 – 4.0	61.5	18.1 – 19.0	377.2	33.1 – 34.0	698.7
4.1 – 5.0	81.0	19.1 – 20.0	398.7	34.1 – 35.0	720.1
5.1 – 6.0	100.6	20.1 – 21.0	420.2	35.1 – 36.0	741.5
6.1 – 7.0	120.0	21.1 – 22.0	441.6	36.1 – 37.0	762.9
7.1 – 8.0	141.6	22.1 – 23.0	463.0	37.1 – 38.0	784.4
8.1 – 9.0	163.0	23.1 – 24.0	484.4	38.1 – 39.0	805.8
9.1 – 10.0	184.4	24.1 – 25.0	505.8	39.1 – 40.0	827.2
10.1 – 11.0	205.9	25.1 – 26.0	527.2	40.1 – 41.0	848.6
11.1 – 12.0	227.3	26.1 – 27.0	548.6	41.1 – 42.0	870.0

Carrying capacity in tonnes	Tax in EUR	Carrying capacity in tonnes	Tax in EUR	Carrying capacity in tonnes	Tax in EUR
12.1 – 13.0	248.7	27.1 – 28.0	570.1	42.1 – 43.0	891.4
13.1 – 14.0	270.1	28.1 – 29.0	591.5	43.1 – 44.0	912.8
14.1 – 15.0	291.5	29.1 – 30.0	612.9	44.1 – 45.0	934.4

Carrying capacity in tonnes	Tax in Denars	Carrying capacity in tonnes	Tax in Denars	Carrying capacity in tonnes	Tax in Denars
- 1.0	860	15.1 – 16.0	19 290	30.1 – 31.0	39,100
1.1 – 2.0	1 720	16.1 – 17.0	20 610	31.1 – 32.0	40,420
2.1 – 3.0	2 580	17.1 – 18.0	21 930	32.1 – 33.0	41,750
3.1 – 4.0	3 790	18.1 – 19.0	23 250	33.1 – 34.0	43,070
4.1 – 5.0	4 990	19.1 – 20.0	24 580	34.1 – 35.0	44,390
5.1 – 6.0	6 200	20.1 – 21.0	25 900	35.1 – 36.0	45,710
6.1 – 7.0	7 400	21.1 – 22.0	27 220	36.1 – 37.0	47,030
7.1 – 8.0	8 730	22.1 – 23.0	28 540	37.1 – 38.0	48,350
8.1 – 9.0	10 050	23.1 – 24.0	29 860	38.1 – 39.0	49,670
9.1 – 10.0	11 370	24.1 – 25.0	31 180	39.1 – 40.0	50,990
10.1 – 11.0	12 690	25.1 – 26.0	32 500	40.1 – 41.0	52,310
11.1 – 12.0	14 010	26.1 – 27.0	33 820	41.1 – 42.0	53,630
12.1 – 13.0	15 330	27.1 – 28.0	35 140	42.1 – 43.0	54,950
13.1 – 14.0	16 650	28.1 – 29.0	36 460	43.1 – 44.0	56,270
14.1 – 15.0	17 970	29.1 – 30.0	37 780	44.1 – 45.0	57,600

4.5 Tractors

	Tax in EUR	Tax in Denars
- 70 KW (95.2 HP)	175.5	10,820
71 – 80 KW (96.5 – 108.8 HP)	187.5	11,560
81 – 90 KW (110.1 – 122.4 HP)	199.5	12,300
91 – 100 KW (123.7 – 136.0 HP)	211.7	13,050
101 – 110 KW (137.3 – 149.6 HP)	235.1	14,490
111 – 120 KW (150.9 – 163.2 HP)	258.3	15,920
121 – 130 KW (164.5 – 176.8 HP)	281.6	17,360
131 – 140 KW (178.1 – 190.3 HP)	304.8	18,790
141 – 150 KW (191.7 – 203.9 HP)	328.2	20,230

	Tax in EUR	Tax in Denars
151 – 160 KW (205.3 – 217.5 HP)	354.6	21,860
161 – 170 KW (218.9 – 2341.1 HP)	380.9	23,480
171 – 180 KW (232.5 – 244.7 HP)	407.3	25,110
181 – 190 KW (246.1 – 258.3 HP)	433.8	26,740
191 – 200 KW (259.7 – 271.9 HP)	460.1	28,360
201 – 210 KW (273.3 – 285.5 HP)	489.6	30,180
211 – 220 KW (286.9 – 299.1 HP)	519.1	32,000
221 – 230 KW (300.5 – 312.7 HP)	548.6	33,820
231 – 240 KW (314.1 – 326.3 HP)	578.2	35,640
241 – 250 KW (327.7 – 339.9 HP)	607.7	37,460
251 – 260 KW (341.3 – 353.5 HP)	637.1	39,270

4. Serbia and Montenegro

The yearly registration fees are as follows in EUR:

Motorcycles	EUR 0.8 (50)
Cars	EUR 2.0 to EUR 53.3 (120 to 3,200 Dinars)
Trucks \leq 3 tonnes	EUR 16.7 (1,000 Dinars)
Truck 3-8 tonnes	EUR 56.7 (3,400 Dinars)
Truck \geq 10 tonnes	EUR 75.0 (4,500 Dinars)
Buses	EUR 33.3 (2,000 Dinars)

The transit taxes are as follows:

Trucks	EUR 0.026 per gross tonnes per km
Buses \leq 30 passengers	EUR 0.028 per km
Buses \geq 30 passengers	EUR 0.036 per km