



# DRAFT STIMULUS PACKAGE FOR 2024-2025

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# DRAFT MULTI-YEAR PROGRAMME FOR 2026-2030

# RECYCLING OF HEAVY GOODS VEHICLE CHARGE REVENUES

*For a more sustainable and innovative transport sector*

*July 2023*

e:ofenedex



  
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COLLECTIEF DE JUISTE WEG











# Summary

The Heavy Goods Vehicle Charge is expected to be introduced in the Netherlands in 2026. As a result, domestic and foreign heavy goods vehicles will pay a tariff per kilometre for their use of part of the Dutch road network. The net proceeds from the Heavy Goods Vehicle Charge will flow back into the transport sector in the form of investments in innovation and sustainability. The Ministry of Infrastructure and Water Management and the transport organisations evofenedex, TLN and VERN have jointly formulated the following sustainability and innovation goal for this ‘revenue recycling’:

*The accelerated transition to zero-emission freight transport, in the form of battery-electric and hydrogen-powered heavy goods vehicles, (temporary) use of renewable fuels and optimisation of the logistics chain, that contributes to a reduction in the number of transport kilometres driven.*






From 2026 – or possible partly from 2024 onwards if the government decides so – the recycled revenues will be distributed as follows across the sustainability and innovation efforts:

	Stimulus Package		Multi-Year Programme				
	2024	2025	2026	2027	2028	2029	2030
 → 	60	75	40	105	200		
 → 	10	20	10	20	20	220	220
 ↓km 	0	5	5	25	30	30	30
<b>Repayment of pre-financing</b>	-	-	70	100	-	-	-
<b>Total</b>	<b>70</b>	<b>100</b>	<b>125</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>

\* Amounts in millions of euros including approx. 10% implementation costs



In the three areas of expenditure, the recycled revenues will be used for the following measures:

	<ul style="list-style-type: none"><li>• Purchase subsidy for Zero Emission Trucks ('AanZET')</li><li>• Subsidy scheme for private charging infrastructure for logistics businesses</li><li>• Roll-out of Electric Road Systems (ERS)</li></ul>
	<ul style="list-style-type: none"><li>• 'Hydrogen in Mobility' subsidy</li></ul>
	<ul style="list-style-type: none"><li>• Track A, 'The Numbers Tell the Tale'</li><li>• Track B, 'Chain Collaboration'</li></ul>

A number of 'rules and points for attention' apply to the allocation of recycled revenues:

1. The Heavy Goods Vehicle Charge is expected to be introduced in 2026. Because the exact introduction date is currently uncertain, introduction on 1 July 2026 has been used as a working hypothesis for this draft version of the Multi-Year Programme.
2. The net revenues are estimated at EUR 250 million per year. This estimation is based on an average tariff of EUR 0.15 per kilometre. The tariffs will be adjusted based on the carbon emissions of the vehicle. The exact revenues will be assessed in 2024.
3. The House of Representatives has asked the government to investigate the possibilities for pre-financing sustainability measures in the transport sector, for instance by making funds available for 2024 and 2025 and then repaying these when the Heavy Goods Vehicle Charge is officially introduced in 2026. The government is currently conducting this research. Therefore, expenses in 2024 and 2025 are subject to decision-making on pre-financing.
4. The aim is to adopt the Multi-Year Programme for 2026-2030 in September 2024. If funds become available for 2024 and 2025 as well, the Stimulus Package for 2024-2025 will be published in the autumn of 2023.
5. The Minister of Infrastructure and Water Management will adopt the definitive Stimulus Package for 2024-2025 and the Multi-Year Programme for 2026-2030 after consultation with the transport organisations: evofenedex, TLN and VERN. Prior to this, an impact study, internet consultation, an SME assessment and talks with stakeholders will take place.
6. The Multi-Year Programme will be reviewed annually from 2026 in consultation with the aforementioned transport organisations.



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# Introduction

The Netherlands will be introducing a Heavy Goods Vehicle Charge. Similar to our neighbouring countries in which this is already the case, domestic and foreign heavy goods vehicles will pay for their use of the national chargeable roads based on the number of kilometres driven. As was set out in the Coalition Agreement, “the income generated by the toll will be channelled back to the transport sector, in consultation with the sector”, not only by reducing the motor vehicle tax for heavy goods vehicles and abolishing the Eurovignette (i.e. heavy vehicle tax), but also by investing in innovation and in making this sector more sustainable. This so-called ‘revenue recycling’ stimulates a competitive, innovative, and clean Dutch transport sector.

This is a necessity, because the Netherlands aims to be climate-neutral by 2050. Currently, heavy goods vehicles account for about 6% (11 Mton) of Dutch carbon emissions. To reduce their emissions to 0%, all heavy goods vehicles should become emission-free. This means that no more diesel trucks can be sold after 2040. Out of the 150,000 heavy goods vehicles in the Netherlands, only 1,000 are emission-free at the moment. Becoming climate-neutral will evidently be a major challenge for the Dutch transport sector, but revenue recycling can support in achieving this goal.

Consultations about revenue recycling, and the expenditure of the revenues, have been ongoing since 2017 between the Ministry of Infrastructure and Water Management (Dutch acronym: IenW) and representatives of the three transport organisations: the trade and logistics association *evofenedex*, the association for transport and logistics TLN and the association of small and medium-sized transport companies VERN. These three organisations were chosen because, with their respective members, they represent the majority of the transport sector in the Netherlands.

The Ministry and the transport organisations have jointly formulated the following sustainability and innovation goal: the accelerated transition to zero-emission freight transport, in the form of battery-electric and hydrogen-powered heavy goods vehicles, (temporary) use of renewable fuels and optimisation of the logistics chain, which contributes to a reduction in the number of transport kilometres driven.

Ultimately, the selection of revenue recycling measures depended on whether they were efficient, effective, future-proof, directional and promising for both large and small businesses, and the measures would have to benefit the parties liable for payment. Evidently, all measures need to be lawful.

The various measures will be explained in detail, later on in this document. Furthermore, it presents a list of basic principles, an explanation of the sustainability and innovation goal, and an explanation of the monitoring and evaluation system. Together, these elements form the draft Multi-Year Programme (draft MYP) for recycling of the Heavy Goods Vehicle Charge revenues.



# *Basic principles*

This document offers insight into the measures that will be taken over the coming years to recycle the revenues of the Heavy Goods Vehicle Charge. To arrive at this set of measures and particularly the budget allocation, we have made a number of assumptions and applied a few basic principles.

The Heavy Goods Vehicle Charge is expected to be introduced in 2026. Because the exact introduction date is not yet known at present, introduction on 1 July 2026 has been assumed for this draft MYP. For this draft MYP, the assumed start date for the Heavy Goods Vehicle Charge is 1 July 2026. The net revenues are estimated at EUR 250 million per year, based on an average tariff of EUR 0.15 per kilometre. The exact revenues and, consequently, the amounts that can be recycled will be estimated later on.

At the moment, the tariff is still based on weight and EURO emission class. However, this will be amended before the introduction of the Heavy Goods Vehicle Charge. The tariff will then be based on the vehicle's carbon emissions. The assumption made here is that the revenues will stay at the same level.

The House of Representatives has asked the government to investigate whether pre-financing of sustainability measures in the transport sector can be facilitated, to prevent a situation where promotion of sustainability improvements has to be halted temporarily. The government is currently conducting this research. Therefore, the planned expenses in 2024 and 2025 are subject to decision-making on this 'pre-financing' (EUR 70 million and EUR 100 million, respectively). In all likelihood, pre-financing will take the form of a loan that must be repaid. We propose repaying it in the years 2026 and 2027 (EUR 70 million and EUR 100 million, respectively).

Because of the distinction made between pre-financing and the actual recycling of the net revenues of the Heavy Goods Vehicle Charge, the definitive publication of this document will take place on two occasions. If pre-financing is decided upon, the Stimulus Package for 2024-2025 will be announced in a Letter to Parliament. The definitive Multi-Year Programme for the years 2026-2030 will then be published on Budget Day (in Dutch: *Prinsjesdag*) in September 2024.

In the Administrative Agreement on Revenue Recycling it has been agreed that the Minister and the directors of the three transport organisations will discuss the Multi-Year Programme annually. Possible amendments will be a fixed agenda item for those meetings. It is the Minister of Infrastructure and Water Management who will adopt the Multi-Year Programme.



# Realisation

In advance of the preparation of this draft MYP, we worked on the [Roadmap for Revenue Recycling](#) (*Roadmap Terugsluis – Op weg naar een emissieloze en innovatieve vrachtovervoersector*, only available in Dutch) together with the transport organisations. The Roadmap describes the relevant Dutch and European policy developments and targets for the period 2020-2030, the connections between the measures and actions resulting from these policy developments and finally, the trends and expected developments in the various areas of expenditure. Moreover, it describes which bottlenecks and obstacles need to be resolved to realise the targets and ambitions for the revenue recycling. For some of these obstacles and bottlenecks, measures have been identified which could be implemented as part of this revenue recycling process.

Ultimately, the selection of revenue recycling measures depended on whether they were efficient, effective, future-proof, directional and promising for both large and small businesses, and the measures would have to benefit the parties liable for payment. Because of these criteria, a measure aimed at reducing the price paid for hydrogen at filling stations has been rejected, for example, because other parties would benefit from this as well. Evidently, all measures obviously need to be lawful.

Finally, we are discussing the use of recycled revenues for (temporary) promotion of renewable fuels, both with regard to the sustainability and innovation goal and in the Roadmap. The transport organisations have indicated that even though they attach great importance to renewable fuels as a transitional technology on the way to zero-emission freight transport, they only wish to make funds available for this to a very limited degree. This is because they believe resources used for renewable fuels do not make a significant contribution to achieve the ultimate target of having zero-emission transport by 2050. This decision is in line with the motion tabled by the MP Kröger (Parliamentary Papers 35 910, no. 17), in which the government was asked to focus on projects that contribute to zero-emission technology or prevention of avoidable transport movements when drafting the Multi-Year Programme.



# Explanation of measures

## Promotion of battery-electric freight transport



### Name of measure:

Purchase subsidy for Zero Emission Trucks ('AanZET')

### Description of measure:

With AanZET, businesses and non-profit organisations that want to buy or lease a new, fully zero-emission truck will receive reimbursement of some of the additional costs. The amount of the subsidy will depend on the vehicle class and on the business size (small, medium-sized, or large). The subsidy amount will be a percentage of the purchase price. These percentages have been calculated in such a way that the subsidy falls within the scope of the European State aid rules. In addition, a maximum applies to every vehicle class. More information can be found (in Dutch) on the [website of the Netherlands Enterprise Agency](#) (RVO). The goal underlying the subsidy scheme is to accelerate the transition process for zero-emission heavy goods vehicles.

### Budget:

Stimulus Package		Multi-Year Programme				
2024	2025	2026	2027	2028	2029	2030
EUR 45 m	EUR 55 m	EUR 25 m	EUR 70 m	EUR 130 m	EUR 175 m	EUR 175 m

### Development:

AanZET is an existing subsidy scheme. This means that apart from a few minor changes it does not need to be developed.

### Name of measure:

Subsidy scheme for private charging infrastructure for charging infrastructure heavy goods vehicles

### Description of measure:

Via this subsidy scheme, some of the costs of the purchase and installation of private and semi-private charging infrastructure will be reimbursed. Specifically, this concerns charging points installed by a business on its own premises, which may be made available to other businesses as well. The subsidy scheme will consist of two components: 1) it will be possible to apply for a subsidy for advice on the installation of charging infrastructure, and 2) it will be possible to use the subsidy to actually realise the necessary charging infrastructure as well.





The goal underlying this scheme, is to promote the roll-out of private and semi-private charging infrastructure that is needed to achieve zero-emission freight transport by 2050, so that private charging infrastructure will not prevent an increase in the number of emission-free heavy goods vehicles, for instance for the zero-emission zones. In addition, the scheme is intended to help ensure that the limited capacity on the electricity network will be used as well as possible.

**Budget:**

Stimulus Package		Multi-Year Programme				
2024	2025	2026	2027	2028	2029	2030
EUR 15 m	EUR 15 m	EUR 10 m	EUR 20 m	EUR 540 m	EUR 45 m	EUR 45 m

**Development:**

The process for the development of the scheme has already started. The ambition is for the scheme to become applicable on 1 July 2024.

**Other points for attention:**

We are looking at the possible promotion of measures that offer a solution in situations where not enough network capacity is available (e.g., smart charging, shared charging hubs, storage, and battery systems).

**Name of measure:**

Roll-out of ERS system

**Description of measure:**

Electric Road Systems (ERS) make it possible to charge battery-electric heavy goods vehicles while driving, by means of an overhead catenary and pantograph (similar to a train). The Ministry of Infrastructure and Water Management is currently investigating the opportunities for ERS in the Netherlands. While we await the results of national and international feasibility studies and talk with stakeholders, revenue recycling funds will be reserved from 2025 onwards.

If the outcomes of the feasibility studies in 2024, have yielded more and positive clarity on the economic viability and overall feasibility of an ERS-trajectory, the reserved revenue recycling funds will be used to co-finance an trajectory as such. The Ministry aims to obtain public financing for ERS from regional authorities and the European Union. This public investment will need to be supplemented with investments from private parties. The realisation of one kilometre of ERS for both directions of travel costs around EUR 3.3 million. The total resources needed depend on the trajectory to be selected, but if it concerns a section of almost 100 km, we will already need over EUR 320 million.

**Budget:**



The exact distribution of the amounts across the years has not yet been determined and it therefore concerns a reservation.

Stimulus Package		Multi-Year Programme				
2024	2025	2026	2027	2028	2029	2030
EUR -	EUR 5 m	EUR 5 m	EUR 20 m	EUR 20 m	EUR -	EUR -

#### Development:

2023-2024: Economic feasibility studies into one or more national or international trajectories. One of the topics being studied is whether there are enough transport businesses that will make use of the ERS-trajectory.

2024: In case of a positive result of the feasibility studies: negotiations for public investments (regional authorities and the European Union).

2025: In case of sufficient commitments for public investments: acquisition of private investments.

2027-2029: Roll-out of the ERS-trajectory.

#### Other points for attention:

- In 2023-2024, several feasibility studies will be conducted for specific national and international ERS-trajectories in the Netherlands. If these studies show that ERS is not feasible here, it will not make sense to take any further steps with regards to ERS. The reserved funds may then be used for other measures.
- In 2024-2025, negotiations with regional authorities, Europe and private investors will take place. When the co-financing acquired is insufficient, there evidently will be no any further steps taken with regards to ERS.



## Promotion of hydrogen-powered freight transport



### Name of measure:

Stimulus scheme for hydrogen refuelling infrastructure + vehicles

### Description of measure:

This subsidy scheme focuses on reimbursement of part of the unprofitable peak of investments aimed at combinations of the purchase of hydrogen vehicles and the realisation of refuelling infrastructure. The scheme is based on the formation of consortia of truck manufacturers, the logistics sector and filling station operators. The aim of this scheme is to realise a network of hydrogen refuelling infrastructure with nationwide coverage within a three to four-year period. This network must adhere to the European regulations, next to which enough demand from vehicles must be created to render its operation economically viable.

### Budget:

Stimulus Package		Multi-Year Programme				
2024	2025	2026	2027	2028	2029	2030
EUR 10 m	EUR 20 m	EUR 10 m	EUR 20 m	EUR 20 m	EUR -	EUR -

*Note: The funds obtained through revenue recycling will be added to the existing budget that is available for this scheme from the Climate Fund, among other things.*

### Development:

After this scheme was announced by the State Secretary in November 2022, its development was started by the Sustainable Mobility department of the Ministry of Infrastructure and Water Management. The subsidy scheme is expected to be launched in the spring of 2024.

### Other points for attention:

Budget has been reserved for the period up to and including 2028, because it is expected that sufficient refuelling infrastructure will have been realised by then. If this is indeed the case, the focus will obviously shift to hydrogen-powered heavy goods vehicles. For the further promotion of these hydrogen-powered vehicles, use can be made of AanZET from then onwards.



## Optimisation of the logistics chain



### Name of measure:

Logistical efficiency: Track A, 'The Numbers Tell the Tale'

### Description of measure:

The Coalition Agreement entitled 'Looking out for each other, looking ahead to the future' expressly mentions road safety and carbon emission reduction. The measures described below will help reduce the number of kilometres driven by heavy goods vehicles (9.8 billion in 2021; source: Statistics Netherlands). The target is to realise a 2.5% reduction in the number of kilometres driven by 2030. The base year is the year when the measures are introduced.

Over 99% of the fuel used in the road transport sector is diesel. Diesel produces 2.6 kg of CO<sub>2</sub> per litre burnt. In other words, there is a direct link between kilometres driven and carbon emissions. As long as the number of zero-emission vehicles remains limited, carbon emissions will only decrease in proportion to the reduction in the number of kilometres driven. As part of this measure, businesses will be entitled to a "knowledge voucher" which can be used for a baseline measurement of their carbon emissions (if such a measurement has not yet been performed). These vouchers can be redeemed at businesses which have proven both in theory and in practice, that they are able to advise and assist businesses in the performance of their carbon measurement according to the applicable ISO 14083 standard.

Once a baseline measurement has been completed, the result can be used to perform a benchmark. This will clarify how the carbon emissions of a business relate to those of other businesses in the same sector. Organisations with a carbon baseline measurement (also if it was done previously and meets the ISO standard) will then be entitled to a knowledge voucher to obtain further advice on efficiency improvements. The advice obtained must include concrete steps that businesses can take, and must be able to have a measurable effect on their logistical efficiency.

### Budget:

Stimulus Package		Multi-Year Programme				
2024	2025	2026	2027	2028	2029	2030
-	EUR 5 m	EUR 5 m	EUR 20 m	EUR 30 m	EUR 30 m	EUR 30 m

*Note: The budget stated above will be available for tracks A and B. The budget allocation will be elaborated at a later stage.*

### Development:

This voucher scheme needs to be developed over the coming period. The aim is for this scheme to start on 1 January 2025.

### Other points for attention:



Where possible, we will link up with the existing methodology for carbon emission measurement. This methodology will be examined in more detail at a later stage, and may then be supplemented or amended if deemed necessary.

The use of knowledge vouchers is not without obligations. Participating businesses are expected to participate with an active attitude. After the baseline measurement, we will collaborate with the businesses to realise a kilometre reduction and, consequently, a carbon reduction as well.

**Name of measure:**

Logistical efficiency: Track B, 'Chain Collaboration'

**Description of measure:**

Clusters of businesses which have their own ideas on how to jointly reduce their kilometres, can apply for a subsidy to develop their ideas into a Plan of Action (PoA). Such a PoA will describe how the consortium intends to improve their collaboration in the chain. The plan should indicate the expectations of the concrete impact of the improved collaboration. Examples are fewer empty runs, reduction in kilometres driven, or reduction in carbon emissions.

The plans will be ranked based on the greatest kilometre reduction at the lowest cost. Parties will receive a subsidy for the implementation of their plans based on their ranking. The result of this step will be the selection of consortia which are eligible for a subsidy.

**Development:**

Both the subsidy scheme for the drafting of a PoA and the subsidy scheme for the implementation of the PoA have yet to be developed.



# Monitoring and evaluation

Article 12 of the Heavy Goods Vehicle Charge Act provides that the Multi-Year Programme must show the extent to which the measures contribute efficiently and effectively to innovations and sustainability in the transport sector. For this reason, an impact study has also been done in addition to this draft Stimulus Package for 2024-2025 and draft Multi-Year Programme for 2026-2030.

Ultimately, the selection of revenue recycling measures mentioned in this document depended on whether they were efficient, effective, future-proof, directional and promising for both large and small businesses, and the measures would have to benefit the parties liable for payment.

The Multi-Year Programme will run for up to five years. The Heavy Goods Vehicle Charge Act provides that before the end of the Multi-Year Programme, the operation of the programme is to be evaluated with regard to its effectiveness and efficiency. It will be an adaptive Multi-Year Programme that can be amended during the period of application, based on the results of its monitoring and evaluation. The evaluation will subsequently serve as input for the elaboration of the next Multi-Year Programme.

Proper monitoring is needed to determine the extent to which the revenue recycling measures contribute to innovation and sustainability (this is the evaluation.) Monitoring concerns, the systematic and periodic/continuous collection and processing of data and their conversion into usable information on relevant indicators, in order to establish how the realisation of the goals set is progressing.

Monitoring will take place at the level of the individual measures. Based on this, statements can also be made about whether and to what degree the total set of measures contributes to sustainability and innovation in the sector, and consequently to what extent the targets mentioned in the Roadmap will be met.

The monitoring results can be interpreted by comparing them to, for example, historical developments (e.g., the period before a certain policy measure became effective), previous prognoses about the increase of zero-emission vehicles, and developments in similar (neighbouring) countries. The monitoring can also serve as input for new prognoses (which may give rise to the establishment or amendment of target values) and may result in a new Multi-Year Programme for the years 2031-2035.