2 Cost Effects of Heavy Goods Vehicle Charge

2.1 Introduction

On 1 July 2026, the Dutch government is introducing an HGV toll, the Heavy Goods Vehicle Charge. The Heavy Goods Vehicle Charge will apply to Dutch and foreign lorries with a permissible maximum mass of more than 3,500 kg. Zero-emission vans of up to 4,250 kg are exempt from the HGV toll. The HGV toll rate will depend on two factors: the maximum permitted mass of the vehicle and the CO_2 emission class. The lower the vehicle emissions, the lower the toll payable (see table 16).

As the costs of the HGV toll vary per transport, they have **not** been taken into account in the calculation of the total cost development.

Table 16 Expected HGV toll rates per kilometre in Euros (price level 2026)

Permissible maximum mass (kg)	CO2 emission class 1							
	Euro emission class							
	EURO 0	EURO I	Euro II	EURO III	EURO IV	EUROV	EURO VI	EURO VI+ [2]
More than 3,500 up to 12,000	0.272	0.221	0.211	0.184	0.162	0.131	0.113	0.112
12,000 to 18,000	0.392	0.315	0.300	0.266	0.229	0.186	0.160	0.157
18,000 up to and incl. 32,000	0.432	0.364	0.347	0.308	0.264	0.212	0.182	0.179
More than 32,000	0.487	0.409	0.392	0.349	0.298	0.236	0.201	0.197

	CO2 emission class			
	2	3	4	5
More than 3,500 up to 12,000	0.103	0.092	0.063	0.025
12,000 to 18,000	0.145	0.129	0.088	0.035
18,000 up to and incl.32,000	0.165	0.148	0.100	0.037
More than 32,000	0.183	0.165	0.111	0.038

Source: Dutch Ministry of Infrastructure and Water Management, 2025

CO_2 emission class:

1 Heavy goods vehicle first registered before 1 January 2019 not belonging to any of the other CO_2 emission classes

2 Heavy goods vehicle with CO_2 emissions of 5% below the CO_2 reference value

3 Heavy goods vehicle with CO_2 emissions of 8% below the CO_2 reference value

4 Low-emission heavy goods vehicle, 50% below the CO_2 reference value

5 Zero-emission heavy goods vehicle, determined by the power source of the vehicle, e.g. electricity or hydrogen.

Motor Vehicle Tax and Eurovignette

On the introduction of the Heavy Goods Vehicle Charge on 1 July 2026, motor vehicle tax for HGVs over 12 tonnes will be reduced to the European minimum. For HGVs up to 12 tonnes, the motor vehicle tax will be abolished completely. The Eurovignette charge will cease to be levied in the Netherlands from 1 July 2026.

[2] This relates to future diesel vehicles that are not yet available.

2.2 Impact of HGV Toll on Cost Price

The regular cost development estimate for 2026 takes into account the lower Eurovignette charges (at least 50% less per year) and lower motor vehicle taxes (see chapter 1 table 3).

Several examples have been used to give an indication of the cost increase per type of transport following the introduction of the Heavy Goods Vehicle Charge on 1 July 2026.

The stated cost increase has **not** been taken into account in the calculation of the total cost development.

Each example also shows the cost effects of various numbers of annual kilometres driven and shares of kilometres subject to toll. The toll rate varies per vehicle type (see table 16).

The cost increase on top of the total costs may vary considerably depending on the situation. That means there is not one generally applicable figure.

Example 1: General domestic distribution transport: Articulated vehicle combination

- Euro VI articulated vehicle
- 100,000 km per year, of which 80,000 km subject to HGV toll (80%)
- Rate per km (price level 2026) 20.1 cents
- Total costs of HGV toll €16,080

This amounts to an increase in the total costs of **6.9% from 1 July 2026. (**The abolition of the Eurovignette and reduction of the motor vehicle tax have already been taken into account in our regular cost development estimate for 2026.)

The table shows that for Example 1, the cost increase following the introduction of the HGV toll will be between 3.2 and 9.2%.

Total kilometres per year	Share of kilometres subject to toll						
	100%	90%	80%	70%	60%	50%	40%
110,000	+9.2%	+8.3%	+7.4%	+6.5%	+5.5%	+4.6%	+3.7%
100,000	+8.7%	+7.8%	+6.9%	+6.1%	+5.1%	+4.3%	+3.5%
90,000	+8.1%	+7.3%	+6.5%	+5.6%	+4.8%	+4.0%	+3.2%

Example 2: General domestic distribution transport: box truck

- Euro VI box truck, load capacity 16 tonnes
- 100,000 km per year, of which 80,000 km subject to HGV toll (80%)
- Rate per km (price level 2026) 18.2 cents
- Total costs of HGV toll €14,560

This amounts to an increase in the total costs of **7.3%** from 1 July 2026.

The table shows that for Example 2, the cost increase following the introduction of the HGV toll will be between 3.4 and 9.8% .

Total kilometres per year	Share of kilometres subject to toll						
	100%	90%	80%	70%	60%	50%	40%
110,000	+9.8%	+8.8%	+7.8%	+6.9%	+5.9%	+4.9%	+3.9%
100,000	+9.1%	+8.2%	+7.3%	+6.4%	+5.5%	+4.6%	+3.7%
90,000	+8.5%	+7.6%	+6.8%	+5.9%	+5.1%	+4.2%	+3.4%

Example 3: Electric box truck

- Load capacity 16 tonnes
- 50,000 km per year, of which 40,000 km subject to HGV toll (80%)
- Rate per km (price level 2026) 3.7 cents
- Total costs of HGV toll €1,480

This amounts to an increase in the total costs of **0.6%** from 1 July 2026.

The table shows that for Example 3, the cost increase following the introduction of the HGV toll will be between 0.3 and 0.9% .

Total kilometres per year	Share of kilometres subject to toll						
	100%	90%	80%	70%	60%	50%	40%
55,000	+0.9%	+0.8%	+0.7%	+0.6%	+0.5%	+0.4%	+0.3%
50,000	+0.8%	+0.7%	+0.6%	+0.6%	+0.5%	+0.4%	+0.3%
45,000	+0.7%	+0.7%	+0.6%	+0.5%	+0.4%	+0.4%	+0.3%

Example 4: Refrigerated transport

- Euro VI solo truck with refrigeration unit
- 70,000 km per year, of which 56,000 km subject to HGV toll (80%)
- Rate per km (price level 2026) 18.2 cents
- Total costs of HGV toll €10,192

This amounts to an increase in the total costs of **5.2%** from 1 July 2026

The table shows that for Example 4, the cost increase following the introduction of the HGV toll will be between 2.4 and 7.0% .

Total kilometres per year	Share of kilometres subject to toll						
	100%	90%	80%	70%	60%	50%	40%
77,000	+ 7.0%	+6.3%	+5.6%	+4.9%	**+4.1%**	+3.5%	**+2.8%**
70,000	+6.5%	+5.9%	+5.2%	**+4.6%**	+3.9%	+3.3%	+2.6%
63,000	+6.0%	+5.4%	**+4.8%**	**+4.2%**	+3.6%	+3.0%	+2.4%

Example 5: International transport The Netherlands-Germany 500 km

- Euro VI articulated vehicle
- 130,000 km per year, of which 52,000 km subject to HGV toll in the Netherlands (40%)
- Rate per km (price level 2026) 20.1 cents
- Total costs of HGV toll €10,452

This amounts to an increase of the total costs of **3.8%** from 1 July 2026.

The table shows that for Example 5, the cost increase following the introduction of the HGV toll will be between 1.8 and 8.0% .

Total kilometres per year	Share of kilometres subject to toll in the Netherlands						
	80%	70%	60%	50%	40%	30%	20%
140,000	+8.0%	+ 7.0%	+6.0%	+5.0%	+4.0%	+ 3.0%	+ 2.0%
130,000	+7.7%	+6.7%	+5.7%	+4.8%	+3.8%	+2.9%	+ 1.9%
120,000	+7.3%	+6.4%	+5.4%	+4.5%	+3.6%	+2.7%	+ 1.8%