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In accordance with Council Regulation (EEC, Euratom) No 354/83 of 1 February 1983 concerning the opening to the public of the historical archives of the European Economic Community and the European Atomic Energy Community (OJ L 43, 15.2.1983, p. 1), as amended by Regulation (EC, Euratom) No 1700/2003 of 22 September 2003 (OJ L 243, 27.9.2003, p. 1), this file is open to the public. Where necessary, classified documents in this file have been declassified in conformity with Article 5 of the aforementioned regulation.

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COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 361 final

Brussels, 27 July 1978

Proposal for a COUNCIL REGULATION (EEC)

amending Regulation (EEC) No 1108/70 introducing an accounting system for expenditure on infrastructure in respect of transport by rail, road and inland waterway

(submitted to the Council by the Commission)

COM(78) 361 final

EXPLANATORY MEMORANDUM

GENERAL CONSIDERATIONS

1. On 4 June 1970 the Council adopted Regulation (EEC) n° 1108/70 (1) which introduced a standard permanent accounting system for infrastructure expenditure in respect of rail, road and inland waterway transport and provided for the sending of returns concerning infrastructure use. Subsequently, under Article 9 of this Regulation, the Commission adopted Regulation (EEC) n° 2598/70 (2) of 18 December 1970 specifying the items to be included under the various headings in the forms of account reproduced in Annex I to Regulation (EEC) n° 1108/70.
2. The Commission has since sent the Council five summary reports (3) for the years 1971 to 1975, showing the main results from the accounting system.
3. Article 10 of the Regulation makes provision for such amendments as may be required "in the light of experience and of the measures adopted as regards charging for the use of infrastructure". Accordingly, some proposals for amendments and the general and particular considerations justifying them are presented below.
4. After drawing up these reports, the Commission departments concerned now have a better idea of the information required to secure a measure of comparability, and the data needed to provide a basis for the work on infrastructure charging. As regards charging for the use of road infrastructure,

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- (1) OJ N° L 130, 15 June 1970, page 4
 - (2) OJ N° L 278, 29 December 1970, page 1
 - (3) 1971 - Doc. SEC(74)5285 final
1972 - Doc. COM(75)312 final
1973 - Doc. COM(76)53 final
1974 - Doc. COM(77)26 final
1975 - Doc. COM(78)48 final

the Council recently agreed in principle to the first Council Directive on the adjustment of national taxation systems for commercial road vehicles (1). Some work has also been carried out on the calculation of the marginal cost of using railways and inland waterways. Lastly, it has emerged that the inclusion of certain additional data could improve the statistical value of the annual reports.

5. The amendments proposed relate mainly to the Annexes to Regulation (EEC) N° 1108/70 and, in certain cases, to the body of the Regulation itself. An amendment to Commission Regulation N° 2598/70 will also be required.

PARTICULAR CONSIDERATIONS

6. The following particular considerations relate to the amendments listed below.

7. Definition of railway networks

Article 3 provides for accounting for infrastructure expenditure of all railways open to public traffic with the exception of railways not connected to the principal network in each Member State. It has now become clear that infrastructure charging would mainly concern these principal networks and that little information concerning the "other networks" can be provided on a regular basis.

(1) OJ N° C 95 of 21 September 1968

It is therefore proposed to mention the principal networks explicitly covered by the annual returns and the "other networks" for which Member States wish, and are able, to provide information, which will be communicated only once every five years. These amendments would appear in Articles 3 to 5, and in Annex II A, which would be sub-divided into two schedules, one for each category of network.

8. Financial charges

Article 6 provides for the communication by Member States of amortization and interest charges on loans contracted earlier.

To obtain a clearer picture of the financial charges borne, it is proposed that separate returns be made for amortization charges and interest charges respectively, and that the term "amortization" be replaced by "repayments" in order to avoid confusions of terminology.

9. Commercial vehicle traffic

Article 7 refers to the communication of returns for the "distance travelled by commercial vehicles by increments of maximum gross weight and of actual axle load" once every five years starting with those for the year 1970 (Table III B 2).

Compiling these returns entails a major statistical operation which Germany, France, Luxembourg and the Netherlands carried out for the year 1970. Only the United Kingdom has done so for the year 1975, whilst Germany has apparently assembled the relevant information but has not yet sent it to the Commission.

Despite these considerable efforts, the information provided is not always completely reliable; moreover, it is not being used at the moment for the work on infrastructure charging. It is therefore proposed that the communication of this information be suspended until it is needed for this work.

This Article would also have to be amended to take into account the proposed changes to Annex III.

10. Road maintenance expenditure

At present Annex I provides for a sub-division of road maintenance expenditure into :

- "Maintenance of the carriageway surface", and
- "Other current expenditure".

The approach chosen with regard to the taxation of commercial vehicles would appear to make this distinction superfluous and it is proposed that it be discontinued.

11. Road traffic

Table B.1. (Road) in Annex III (Vehicle/kilometres run annually on roads outside built-up areas) requires the communication of data for eight main categories and a sub-division for commercial vehicles (categories 3 to 6) according the number and location of axles.

The work entailed by these two breakdowns and their value are different. While it is worthwhile knowing the annual trend in road use, the structure of the commercial vehicle fleet does not change all that quickly; returns once every five years would be sufficient and are provided for in the above mentioned Directive. It is therefore proposed that the Table be split into two, one part to be compulsory each year (vehicle/kilometres for the main categories), and the other once every five years (divided into sub-categories).

12. In addition, for similar reasons of statistical realism, it is proposed that the categories :

- 7 : "Vehicles or combinations used for the transport of abnormal loads and special vehicles" and

8 : "Agricultural vehicles"

be combined in a single category :

7. Other.

13. As it would be useful to have information on the total distance travelled by road vehicles a new annual table (B.3) is proposed; this would give an indication of the trend in the total distance travelled, plus a breakdown between distances travelled within and outside built-up areas, sub-divided into three categories : passenger cars, commercial vehicles, other vehicles.

14. Units of measurement

Pursuant to Council Directive 76/770/EEC of 27 July 1976 (1), the horsepower (hp) is not to be used as a unit of measurement after 31 December 1977 and is to be replaced by the Watt (W), the rate of conversion being 1 hp = 735.49875 W.

It is therefore proposed that Table C in Annex III to the Regulation be amended accordingly.

(1) OJ N° L 262, 27 September 1976.

Proposal for a Council Regulation (EEC) amending Regulation (EEC) No 1108/70
introducing an accounting system for expenditure on infrastructure in
respect of transport by rail, road and inland waterway

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,
and in particular Article 75 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament,

Having regard to the Opinion of the Economic and Social Committee,

Whereas knowledge of the expenditure incurred in respect of transport infrastructure is important with a view to the introduction, under the common transport policy, of a system of charging for the use of infrastructure;

Whereas to this end Council Regulation (EEC) No 1108/70 of 4 June 1970¹ introduced a permanent accounting system for expenditure on infrastructure in respect of transport by rail, road and inland waterway;

Whereas account should be taken of the experience gained and of the development of the common transport policy, and whereas the forms of accounts, the list of types of infrastructure and the schedule of returns concerning the use of infrastructure, provided for in the above Regulation, should be adjusted in accordance with that experience,

HAS ADOPTED THIS REGULATION :

¹ OJ No L 130, 15.6.1970, p.4.

Article 1

Regulation (EEC) No 1108/70 is amended as follows :

1. Article 3 is amended to read as follows:

"Infrastructure expenditure accounts shall be kept for each of the railway networks listed in Annex II A.1 and for the total of all the other networks listed in Annex II A.2, as well as for all roads and inland waterways open to public traffic, with the following exceptions :

- a) roads closed to motor traffic, that is to vehicles with a cylinder capacity equal to or exceeding 50 cubic cm;
- b) roads used exclusively by agricultural or forestry vehicles or which serve only to provide access for agricultural or forestry operations;
- c) inland waterways on which traffic is limited to vessels of less than 250 metric tons deadweight;
- d) waterways of a maritime character, as listed in Commission Regulation (EEC) No 281/71 of 9 February 1971.

2. Article 5(2)(a) is amended to read as follows:

"2. Separate accounts shall be presented :

(a) in respect of railways :

- i) for each of the networks listed in Annex II A.1;
- ii) for the total of all the other networks listed in Annex II A.2.

However, the returns relating to these networks shall be sent only once every five years, starting with those for the year 1980."

3. The second indent of Article 6 is amended to read as follows:

"- capital repayments and separately, interest charges in respect of loans contracted earlier."

4. The last paragraph of Article 7 is amended to read as follows:

"However, the returns covered by Tables B 2 and B 1.2 of that Annex shall be sent only once every five years; in the case of Table B 2, when they become necessary as a result of the work on the system of charging for the use of infrastructure and in the case of Table B 1.2. starting with those for the year 1979.

The first returns concerning Table B 3 shall be sent for the year 1979."

5. Annexes I to III are amended in accordance with the Annex to this Regulation.

Article 2

Member States shall, after consultation with the Commission, take the measures necessary to implement this Regulation.

Article 3

This Regulation shall enter into force on

This Regulation shall be binding in its
entirety and directly applicable in all
Member States.

Done at

ANNEX

1. Item B.2 of Annex I to Regulation (EEC) No 1108/70 is replaced by the following text :

"2. Current expenditure
(Expenditure on maintenance and operation)".

2. Annex II to Regulation (EEC) No 1108/70 is amended to read as follows:

SCHEDULE OF THE RAIL NETWORKS, CATEGORIES OF ROAD AND INLAND WATERWAYS REFERRED TO IN ARTICLE 5 (2)

A.1 - RAIL

Kingdom of Belgium

- Société nationale des chemins de fer belges (SNCB)/Nationale Maatschappij der Belgische Spoorwegen (NMBS)

Kingdom of Denmark

- Danske Statsbaner (DSB)

Federal Republic of Germany

- Deutsche Bundesbahn (DB)

French Republic

- Société nationale des chemins de fer français (SNCF)

Ireland

- Coras Iompair Eireann (CIE)

Italian Republic

- Azienda autonoma delle ferrovie dello Stato (FS)

Grand Duchy of Luxembourg

- Société nationale des chemins de fer luxembourgeois (CFL)

Kingdom of the Netherlands

- N.V. Nederlandse Spoorwegen (NS)

United Kingdom of Great Britain and Northern Ireland

- British Railways Board (BRB)
- Northern Ireland Railways Company Ltd. (NIR).

A.2 - RAIL

Kingdom of Belgium

Kingdom of Denmark

Federal Republic of Germany

French Republic

Ireland

Italian Republic

Grand Duchy of Luxembourg

Kingdom of the Netherlands

United Kingdom of Great Britain and Northern Ireland

3. Annex III to Regulation (EEC) N° 1108/70 is amended as follows.

3.1 Table B.1 in Annex III . is replaced by Tables B.1.1 and B.1.2 below :

TABLE B - ROAD

1.1 Vehicle/kilometres travelled annually on roads
outside built-up areas

Member State :

Category of road :

in millions of units

Category of vehicle	Vehicle/kilometres
1. Passenger cars with less than 10 seats	
2. Vans with a total permitted laden weight of less than 3 t	
3. Lorries	
4. Lorries with trailer	
5. Tractors with semi-trailer	
6. Buses and coaches	
7. Other	

TABLE B - ROAD

1.2 Vehicle/kilometres travelled annually on roads
outside built-up areas

Member State :

Category of road :

in million of units

Category of vehicle	Vehicle/kilometres
3.1 Two-axled lorries	
3.2 Three-axled lorries	
3.3 Four-axled lorries	
4.1 Two-axled lorries with two-axled trailer	
4.2 Two-axled lorries with three-axled trailer	
4.3 Three-axled lorries with two-axled trailer	
4.4 Three-axled lorries with three-axled trailer	
4.5 Other categories (1)	
5.1 Two-axled tractors with single-axle semi-trailer	
5.2 Two-axled tractors with two-axled semi-trailer	
5.3 Three-axled tractors with single-axle semi-trailer	
5.4 Three-axled tractors with two-axled semi semi-trailer	
5.5 Other categories (1)	
6.1 Two-axled buses and coaches	
6.2 Three-axled buses and coaches	

(1) To be subdivided where appropriate into representative categories according to the number and location of axles

3.2 Table B.3 below shall be added to Annex III :

TABLE B - ROAD

3. Vehicle/kilometres travelled annually on all roads
within and outside built-up areas

Member State :

in millions of units

Category of vehicle	Vehicle/kilometres
1. Passenger cars with less than 10 seats	
2. Commercial vehicles (vans, lorries, lorries with trailer tractors with semi-trailers)	
3. Other (buses and coaches, vehicles or combinations used for the transport of abnormal loads and special vehicles, agricultural vehicles)	

3.3 Items e) and f) of Table C in Annex III are amended to read as follows:

: e) Tugs with a power of:	:	:	:	:
: (in thousands of units)	:	:	:	:
: - < 184 W	:	:	:	:
: - 184 - 293 W	:	:	:	:
: - 294 - 734 W	:	:	:	:
: - ≥ 735 W	:	:	:	:
: Total e)	:	:	:	:
: f) Pusher craft with a power of ::	:	:	:	:
: (in thousands of units)	:	:	:	:
: - < 184 W	:	:	:	:
: - 184 - 293 W	:	:	:	:
: - 294 - 734 W	:	:	:	:
: - ≥ 735 W	:	:	:	:
: Total f)	:	:	:	: