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Analysing the heavy goods vehicle “écotaxe” in France: Why did a promising idea fail in implementation?



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ABSTRACT

In October 2014, France abandoned the implementation of the écotaxe, a major country-wide Electronic Tolling System (ETS) designed to charge for the use of national and local roads, which were not covered by the traditional toll system. The écotaxe originated from a political consensus and was designed with the collaboration of business stakeholders. However, unforeseen implementation difficulties resulted in a renouncement at a late stage, when the infrastructure was already deployed. According to a recent report from the French body in charge of auditing public expenses, it generated a cost of 953 million euros. In analysing what happened during the policy delivery stage, this paper provides insights to policymakers in countries where ETS is envisaged.

The ETS system was piloted in summer 2013, and the “go live” date was 1st September 2014. Data was collected ‘live’, in March 2014, featuring 21 interviews, with the aim of better understanding the expected challenges and impacts on the business stakeholders. At the time, stakeholders accepted that the project would go ahead: while further implementation challenges remained, few anticipated them to fully derail the project within 6 months. Retrospective analysis of the data collected in March 2014 can help to deepen policymakers’ insights into why the project ultimately failed and better understand the main lessons to be learnt. The findings show that the écotaxe, presented as environmental taxation by policymakers, had been in reality perceived and accepted by business stakeholders as more of an infrastructure tax. Interestingly, this in itself does not explain the failure. The main explanation is to be found in the perceived inequities associated with the charging approach, excluding privately-operated motorways, and the failure of the ad valorem surcharging system designed as a means of passing the tax costs to shippers. These findings should be valuable for policymakers anywhere the introduction of a similar ETS system is being contemplated.

1. Introduction

This paper analyses the attempted implementation of an Electronic Toll System (ETS) for Heavy Goods Vehicles (HGV) in France. The political impetus for this system, “Écotaxe Poids Lourds” (called “écotaxe” hereafter) followed the “Grenelle de l’environnement”, held in 2007, a nation-wide forum and agreements on environmental issues (Ollivier-Trigalo, 2013). The system was inspired by the “LKW-Maut”, the ETS for HGV implemented on German motorways in 2005. A major difference however, was that while German motorways were free of charge prior to the LKW-Maut implementation, most French motorways were already tolled. The écotaxe was an attempt to extend road taxation in France to secondary roads that remained untaxed at the time.

The implementation of the écotaxe had multiple delays. The principle of an écotaxe was first approved by parliament in

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September 2008, and written into law in 2009. It should have entered into force at the latest on the 31st of December 2011 (*Assemblée Nationale*, 2008, p. 134; *Journal Officiel*, 2009). In April 2010 it was postponed to 2012 (*Harnay*, 2012). In October 2011 it was further postponed to mid-2013 (*Assemblée Nationale*, 2011, p. 32). In May 2012 the principle of an ad valorem surcharging system to shippers was written into law, but no starting date was mentioned (*Journal Officiel*, 2012). In January 2013, another starting date was announced: July 2013. During the period from July 2013 to March 2014, the starting date was postponed to the 1st October 2013, then the 1st January 2014, then September 2014. In parallel, social unrest – predominantly in Brittany – caused the destruction of infrastructure dedicated to the *écotaxe*. Following these events, the project was suspended on the 29th October 2013, and a consultation from the chamber of deputies launched subsequently (*Assemblée Nationale*, 2014a) suggests, in May 2014, a revision of the tax ambition. On the 8th of August 2014 the *écotaxe* was redefined and labelled “Péage de transit poids lourds”, with a planned starting date of 1st January 2015 (*Assemblée Nationale*, 2014c). It was finally postponed *sine die* in October 2014.

In November 2016, the *écotaxe* was suppressed (*Assemblée Nationale*, 2016) due to a legal deadline for its implementation (*Conseil d’Etat*, 2016). In 2017, the “Cour des comptes” the French body in charge of auditing National expenses considered the project a “strategic failure and an expensive withdrawal” and estimated losses at nearly 1 billion euros (957.58 million euros). They identified three main causes: a lack of pedagogy, the surcharging scheme, and weak project management (*Cour des comptes*, 2017).

Many countries are envisaging or have implemented an ETS taxation system for trucks. Many have tolled motorways too and could be tempted to implement an ETS. The purpose of this paper is to draw lessons learnt from the French attempt, by means of an analysis of the main difficulties observed by business stakeholders at the time.

Data for the paper was collected ‘live’, in March 2014 – six months before the tax was abandoned. Our empirical approach at the time was aimed at analysing potential implementation challenges of the then, still forthcoming *écotaxe* in the greater Paris area. We interviewed therefore business stakeholders from the Greater Paris area. Although the *écotaxe* was not yet operational at the time, infrastructure was already being deployed, on motorways but also in trucks and companies. Feedback obtained concerned in many cases situations that actually happened, and not only expectations or fears. We interviewed presidents, secretary-generals, CEOs or COOs from the four main road transport federations in France, the two main national multimodal transport companies and their federation, a Parisian port agency, relevant shippers, their federations and logistic companies. It was clear from the data obtained that the major stakeholders interviewed expected the new system to come into operation within months and their concerns were mainly about how to best amend it to more fully meet their needs. So why did this promising idea eventually fail to get off the ground? This is the question that this paper sets out to examine.

2. Review of relevant literature

In reviewing the relevant literature, the paper will first highlight how transport policy in Europe has a well-established policy framework that includes taxation policy obligations and technological orientations. This represents the policy context under which any national initiative have to operate.

We also review recent literature on road tax acceptance and identify a set of acceptability principles which need to be addressed by policymakers in order to achieve road tax acceptability. We will use these principles as part of our analytical framework in order to illustrate what went wrong in the *écotaxe*. Finally, our review will examine some of the earlier studies on the *écotaxe* in France and previous cases of ETS project withdrawals.

2.1. HGV taxation in Europe: A common vision but different national policies

HGV taxation systems in Europe have three bases of imposition (see [Table 1](#)):

- (1) vehicle taxes, imposed based on ownership in the country of registration,
- (2) fuel excise duties, related to fuel consumption and the country of refuelling and
- (3) user charges, such as vignettes (charged at a fixed rate), tolling systems and other user charges based on a distance/weight basis.

Table 1

Territorial categorisation of charges levied on road freight transport.

Source: [Huyen et al. \(2013\)](#).

Charges	Vehicle taxes	Fuel excise duties	User charges	
			Vignettes	Tolls + user charges on a distance/weight basis
Description	“National” charges relative to the territorial criterion	Hauliers may choose to not fulfil the territorial link (filling up in country A while using roads in country B)	Charges bounded to a specific territory though not linked to the quantity used (fixed price)	Charges strictly bounded to a specific territory and to the quantity used (price)
Territorial criterion	Nationality based charges	Weakly territorial charges	Moderately territorial charges	Strongly territorial charges
Result	Territorial structure of taxation according to share of fees paid on specific hauls			

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