



STATUTORY INSTRUMENTS.

**S.I. No. 601 of 2024**



EUROPEAN UNION (CHARGING OF VEHICLES FOR THE USE OF  
ROAD INFRASTRUCTURES) REGULATIONS 2024

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I, EAMON RYAN, Minister for Transport, in exercise of powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purposes of giving effect to Directive No. 1999/62/EC of the European Parliament and of the Council of 17 June 1999<sup>1</sup>, as amended by Directive 2006/38/EC of the European Parliament and of the Council of 17 May 2006<sup>2</sup>, Council Directive 2006/103/EC of 20 November 2006<sup>3</sup>, Council Directive 2011/76/EU of the European Parliament and of the Council of 27 September 2011<sup>4</sup>, Council Directive 2013/22/EU of 13 May 2013<sup>5</sup> and Directive (EU) 2022/362 of the European Parliament of 24 February 2022<sup>6</sup>, hereby make the following regulations:

**Citation**

1. These Regulations may be cited as the European Union (Charging of Vehicles for the Use of Road Infrastructures) Regulations 2024.

**Interpretation**

2. In these Regulations—

“CO<sub>2</sub> emissions” in relation to a heavy-duty vehicle, means its specific CO<sub>2</sub> emissions provided in point 2.3 of its Customer Information file as defined in Part II of Annex IV to Commission Regulation (EU) 2017/2400 of 12 December 2017<sup>7</sup>;

“coach” and “bus” mean a heavy-duty vehicle intended for the carriage of more than eight passengers in addition to the driver;

“Commission” means Commission of the European Union;

“concession contract” has the meaning given in Regulation 3 of the European Union (Award of Concession Contracts) Regulations 2017 (S.I. No. 203 of 2017);

“concession toll” means a toll levied by a concessionaire under a concession contract;

“congestion” means a situation where traffic volumes approach or exceed road capacity;

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<sup>1</sup> OJ No. L187, 20.7.1999, p. 42

<sup>2</sup> OJ No. L157, 9.6.2006, p. 8

<sup>3</sup> OJ No. L363, 20.12.2006, p. 344

<sup>4</sup> OJ No. L269, 14.10.2011, p. 1

<sup>5</sup> OJ No. L158, 10.6.2013, p. 356

<sup>6</sup> OJ No. L69, 4.3.2022, p. 1

<sup>7</sup> OJ No. L349, 29.12.17, p. 1

“congestion charge” means a charge which is levied on vehicles for the purpose of recovering congestion costs incurred in the State and of reducing congestion;

“construction costs” means the costs related to construction, including, where appropriate, the financing costs, of any of the following:

- (a) new infrastructure or new infrastructure improvements, including significant structural repairs,
- (b) infrastructure or infrastructure improvements, including significant structural repairs, completed no more than 30 years before 10 June 2008, where tolling arrangements were already in place on 10 June 2008, or completed no more than 30 years before the establishment of any new tolling arrangements introduced after 10 June 2008, or
- (c) infrastructure or infrastructure improvements completed before the time limits referred to in paragraph (b), where:
  - (i) a tolling system has been established which provides for the recovery of these costs by means of a contract with a tolling system operator, or other legal acts having equivalent effect, which entered into force before 10 June 2008, or
  - (ii) it can be demonstrated that the case for building the infrastructure in question depended on its having a design lifetime in excess of 30 years.

In any event, the proportion of the construction costs to be taken into account shall not exceed the proportion of the current design lifetime period of infrastructure components still to run on 10 June 2008 or on the date when the new tolling arrangements are introduced, where this is a later date.

Costs of infrastructure or infrastructure improvements may include any specific expenditure on infrastructure designed to reduce nuisance related to noise, to introduce innovative technologies or to improve road safety and actual payments made by the infrastructure operator corresponding to objective environmental elements such as protection against soil contamination;

“core trans-European transport network” means the core road transport infrastructure identified in Article 29 and the maps in Annex I to Regulation (EU) 2024/1679 of the European Parliament and of the Council of 13 June 2024<sup>8</sup>;

“cost of traffic-based air pollution” means the cost of the harm to human health and of the environmental damage caused by the release of particulate matter and of ozone precursors, such as NO<sub>x</sub> and volatile organic compounds, in the course of the operation of a vehicle;

“cost of traffic-based CO<sub>2</sub> emissions” means the cost of the damage caused by the release of CO<sub>2</sub> in the course of the operation of a vehicle;

“cost of traffic-based noise pollution” means the cost of the harm to human health and of the environmental damage caused by the noise emitted by the vehicles or created by their interaction with the road surface;

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<sup>8</sup> OJ No. L, 2024/1679, 28.6.2024

“emission reduction trajectory”, for the reporting period of a year (Y) and vehicle sub-group (sg), namely  $ET_{Y,sg}$ , means the product of the annual CO<sub>2</sub> emissions reduction factor ( $R-ET_Y$ ) times the reference CO<sub>2</sub> emissions ( $rCO_{2sg}$ ) of the sub-group (sg), namely  $ET_{Y,sg} = R-ET_Y \times rCO_{2sg}$ ; for years  $Y \leq 2030$ ,  $R-ET_Y$  and  $rCO_{2sg}$  are both determined in accordance with point 5.1 of Annex I to Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019<sup>9</sup>; for years  $Y > 2030$ ,  $R-ET_Y$  is 0,70;  $rCO_{2sg}$  applies as adjusted by delegated acts adopted in accordance with Article 11(2) of that Regulation for the reporting periods commencing after the respective dates of application of those delegated acts;

“Eurovignette Directive” means Directive No. 1999/62/EC of the European Parliament and of the Council of 17 June 1999<sup>1</sup>, as amended by Directive 2006/38/EC of the European Parliament and of the Council of 17 May 2006<sup>2</sup>, Council Directive 2006/103/EC of 20 November 2006<sup>3</sup>, Council Directive 2011/76/EU of the European Parliament and of the Council of 27 September 2011<sup>4</sup>, Council Directive 2013/22/EU of 13 May 2013<sup>5</sup> and Directive (EU) 2022/362 of the European Parliament of 24 February 2022<sup>6</sup>;

“external-cost charge” means a charge levied for the purpose of recovering the costs related to one or more of the following:

- (a) traffic-based air pollution,
- (b) traffic-based noise pollution, or
- (c) traffic-based CO<sub>2</sub> emissions;

“financing costs” means interest on borrowings or return on any equity funding contributed by shareholders;

“heavy-duty vehicle” means a vehicle with a technically permissible maximum laden mass exceeding 3.5 tonnes;

“heavy goods vehicle” means a heavy-duty vehicle intended for the carriage of goods;

“infrastructure charge” means a charge levied for the purpose of recovering the construction, the maintenance, the operation and the development costs related to infrastructure incurred by the State;

“light-duty vehicle” means a vehicle with a technically permissible maximum laden mass not exceeding 3.5 tonnes;

“light commercial vehicle” means a light-duty vehicle intended for the carriage of goods;

“low-emission heavy-duty vehicle” means—

- (a) a low emission heavy-duty vehicle as defined in Article 3, point 12 of Regulation (EU) 2019/1242; or
- (b) a heavy-duty vehicle not covered by Article 2(1), points (a) to (d), of that Regulation, with CO<sub>2</sub> emissions lower than 50% of the reference CO<sub>2</sub> emissions of its vehicle group, other than a zero-emission vehicle;

<sup>9</sup> OJ No. L198, 25.7.2019, p. 202

“minibus” means a light-duty vehicle intended for the carriage of more than eight passengers in addition to the driver;

“Minister “ means Minister for Transport;

“motor caravan” means a vehicle with living accommodation space which contains seats and a table, sleeping accommodation, whether separate or converted from the seating, cooking facilities and storage facilities. Without prejudice to Regulation 11(3), a motor caravan can be treated as a bus or coach or as a passenger car;

“motorway” has the meaning assigned to in in section 43 of the Roads Act 1993 (No. 14 of 1993);

“passenger car” means a light-duty vehicle intended for the carriage of not more than eight passengers in addition to the driver;

“Regulation (EU) 2019/1242” means Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019<sup>9</sup>;

“reference CO<sub>2</sub> emissions of a vehicle group” means for vehicles covered by Regulation (EU) 2019/1242, the amount calculated in accordance with the formula in point 3 of Annex I to that Regulation;

“reporting period of the year Y” means reporting period of the year Y as defined in Article 3, point 3, of Regulation (EU) 2019/1242;

“significant structural repairs” means structural repairs excluding those repairs no longer of any current benefit to road users, in particular where the repair work has been replaced by further road resurfacing or other construction work;

“toll” means a specified amount payable in respect of a vehicle based on the distance travelled on a given infrastructure and on the type of the vehicle, the payment of which confers the right for that vehicle to use the infrastructures, and consisting of one or more of the following charges:

- (a) an infrastructure charge;
- (b) a congestion charge; or
- (c) an external-cost charge;

“trans-European road network” means the road transport infrastructure identified in Article 29 and the maps in Annex I to Regulation (EU) 2024/1679 of the European Parliament and of the Council of 13 June 2024<sup>8</sup>;

“transport operator” means any undertaking transporting goods or passengers by road;

“type of heavy-duty vehicle” means a category into which a heavy-duty vehicle falls according to the number of its axles, its dimensions or mass, or other vehicle classification factors reflecting road damage, such as the road damage classification system set out in Annex IV, provided that the classification system used is based on vehicle characteristics which appear in the vehicle documentation used in all Member States or which are visually apparent;

“user charge” means a specified amount, payment of which confers the right for a vehicle to use for a given period on the infrastructures referred to in paragraph (1) and (2) of Regulation 4;

“van” means a light-duty vehicle within the meaning of Part C, point 4.2, of Annex I to Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018<sup>10</sup>;

“vehicle” means a motor vehicle, with four or more wheels, or an articulated vehicle combination intended or used for the carriage by road of passengers or goods;

“vehicle group” means a grouping of vehicles listed in Table 1 of Annex I to Commission Regulation (EU) 2017/2400 of 12 December 2017<sup>7</sup>;

“vehicle of historical interest” means a vehicle of historical interest as defined in Article 3, point 7, of Directive 2014/45/EU of the European Parliament and of the Council of 3 April 2014<sup>11</sup>;

“vehicle of the ‘Euro 0’, ‘Euro I’, ‘Euro II’, ‘Euro III’, ‘Euro IV’, ‘Euro V’, ‘EEV’, ‘Euro VI’ emission class” means a heavy-duty vehicle that complies with the emission limits set out in Annex 0;

“vehicle sub-group” means vehicle sub-group as defined in Article 3, point 8, of Regulation (EU) 2019/1242;

“weighted average infrastructure charge” means the total revenue from an infrastructure charge over a given period divided by the number of heavy-duty vehicle kilometres travelled on the road sections subject to that charge during that period;

“zero-emission vehicle” means—

- (a) a zero-emission heavy-duty vehicle as defined in Article 3, point 11, of Regulation (EU) 2019/1242, or
- (b) any passenger car, minibus or light commercial vehicle without an internal combustion engine.

(2) A word or expression that is used in these Regulations and is also used in the Eurovignette Directive has, until the contrary intention appears, the same meaning in these Regulations as it has in the Eurovignette Directive.

(3) In these Regulations a reference to an Annex is, unless otherwise indicated, a reference to an Annex to the Eurovignette Directive.

### ***Scope***

3. These Regulations apply to tolls and user charges imposed on vehicles.

### ***Tolls and user charges***

4. (1) Without prejudice to Article 9(1a) of the Eurovignette Directive, the Minister may introduce toll and user charges on the trans-European road network in the State or on certain sections of that network, and on any other additional sections of their network of motorways of the State which are not part of the

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<sup>10</sup> OJ No. L151, 14.6.2018, p. 1

<sup>11</sup> OJ No. L127, 29.4.2014, p. 51

trans-European road network under the conditions laid down in paragraphs (4) to (12) and Regulations 5 to 18.

(2) Paragraph (1) shall be without prejudice to the right of the Minister, in compliance with the Treaty on the Functioning of the European Union, to apply tolls and user charges on other roads, provided that the imposition of tolls and user charges on such other roads does not discriminate against international traffic and does not result in the distortion of competition between operators. Tolls and user charges applied on roads other than roads belonging to the trans-European road network and other than motorways, shall comply with the conditions laid down in paragraphs (4) and (5), and in Regulations 5 and 18(1), (2) and (6).

(3) Without prejudice to other provisions of these Regulations, tolls and user charges for different categories of vehicles, such as heavy-duty vehicles, heavy goods vehicles, coaches and buses, light-duty vehicles, light commercial vehicles, minibuses and passenger cars, may be introduced or maintained by the Minister independently from each other. Where charges are introduced for passenger cars, charges for light commercial vehicles shall also be introduced.

- (4) (a) Tolls and user charges shall not both be imposed on any given category of vehicle for the use of a single road section. However, where a user charge is imposed on a network, tolls may also be imposed for the use of bridges, tunnels and mountain passes.
- (b) The Minister may decide not to apply Regulations 9(3), 15(1) and 16(2) to such tolls for the use of bridges, tunnels and mountain passes where one or both of the following conditions is met—
- (i) where with the application of those Regulations it would not be technically practical to introduce such differentiation in the tolling system, or
- (ii) where the application of those Regulations would lead to diversion of the most polluting vehicles, with negative impacts on road safety and public health.
- (c) A decision not to apply those Regulations under subparagraph (b) shall be notified by the Minister to the Commission and published in *Iris Oifigiúil*.

(5) Tolls and user charges shall not discriminate, directly or indirectly, on the grounds of:

- (a) the nationality of the road user;
- (b) the Member State or the third country of establishment of the transport operator;
- (c) the Member State or the third country of registration of the vehicle; or
- (d) the origin or destination of the transport operation.

(6) Reduced tolls or user charges may be applied on certain road sections, or certain roads sections may be excluded from charges, in particular where traffic intensity is low in sparsely populated areas.

(7) Reduced toll or user charges, or an exemption from the obligation to pay tolls or user charges may apply to:

- (a) heavy-duty vehicles exempted from the requirement to install and use recording equipment under Regulation (EU) No 165/2014<sup>12</sup> of the European Parliament and of the Council of 4 February 2014;
- (b) heavy goods vehicles with a technically permissible maximum laden mass exceeding 3.5 tonnes and less than 7.5 tonnes used for carrying materials, equipment or machinery for the driver's use in the course of the driver's work, or for delivering goods which are produced on a craft basis, where the transport is not effected for hire or reward;
- (c) any vehicle used by the Defence Forces, or for national or civil defence purposes, by fire and other emergency services, by An Garda Síochána and vehicles used for roads maintenance;
- (d) vehicles registered in the State which travel only occasionally on the public roads and are used by natural or legal persons whose main occupation is not the carriage of goods, provided that the transport operations carried out by these vehicles do not cause distortions of competition, and subject to the Commission's agreement;
- (e) any vehicle used or owned by persons with disabilities; and
- (f) zero-emission vehicles with a technically permissible maximum laden mass up to 4.25 tonnes.

(8) From 25 March 2030, user charges shall not apply to heavy-duty vehicles on the core trans-European transport network.

(9) By way of derogation from paragraph (8), user charges may be applied to heavy-duty vehicles on sections of the core trans-European transport network in the State but only in duly justified cases where applying a toll would:

- (a) involve disproportionate administrative, investment and operating costs compared to the expected revenue or benefits, which such a toll would generate, for example due to the limited length of the road sections concerned or the relatively low population density or the relatively low traffic; or
- (b) lead to the diversion of traffic with negative impacts on road safety or on public health.

Before applying road user charges, the Minister shall notify the Commission of the intention to do. Such notification shall include the reasons justifying, in light of subparagraph (a), the application of the user charge based on objective criteria and clear information on the vehicles and road sections covered by the user charge.

One single notification for more road sections covered by the exemptions may be submitted, provided that the justification is included for each section.

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<sup>12</sup> OJ No. L60, 28.2.2014, p.1



(10) Until 25 March 2027, as regards heavy goods vehicles, tolls or user charges may be applied only to heavy goods vehicles with a technically permissible maximum laden mass of not less than 12 tonnes where the Minister considers that levying tolls or user charges to heavy goods vehicles of less than 12 tonnes would—

- (a) create significant adverse effects on the free flow of traffic, the environment, noise levels, congestion, health, or road safety, due to traffic diversion
- (b) involve administrative costs of more than 15% of the additional revenue resulting from that extension, or
- (c) concern a category of vehicles which does not cause more than 10% of the chargeable infrastructure costs.

(11) Where tolls or user charges or both are applied only to heavy goods vehicles with a technically permissible maximum laden mass of not less than 12 tonnes, the Commission shall be informed by the Minister of that decision together with the reasons upon which it is based.

(12) Where tolls are applied to all heavy-duty vehicles, a different percentage of costs may be recovered from coaches and buses and motor caravans, on the one hand, and from heavy goods vehicles, on the other hand.

(13) Where the Minister decides to introduce tolls or user charges under this Regulation, he or she —

- (a) shall do this by way of notification published on the website of the Department of Transport providing details of the tolls or charges. Notice of making the notification shall be published in *Iris Oifigiúil*, and
- (b) may make arrangements for the collection of any toll or user charge, including making arrangements with another person for such collection. Details of any such arrangements shall be included in the notification.

***Proportionality of user charges to duration of use of infrastructure***

5. (1) User charges shall be proportionate to the duration of the use made of the infrastructure.

- (2) (a) Where user charges are applied in respect of heavy-duty vehicles, the use of the infrastructure shall be made available for at least the following periods: a day, a week, a month, and a year. The monthly rate shall not exceed 10% of the annual rate, the weekly rate shall not exceed 5% of the annual rate and the daily rate shall not exceed 2% of the annual rate.
- (b) The Minister may decide that, for vehicles registered in the State, annual rates only shall apply.
- (c) User charges, including administrative costs, for all heavy-duty vehicles shall be set by the Minister at a level that does not exceed the maximum rates laid down in Annex II.

- (3) (a) Where user charges are applied in respect of passenger cars, the use of the infrastructure shall be made available at least for the following periods: a day, a week or 10 days or both, a month or two months or both, and a year. The two-monthly rate shall not exceed 30% of the annual rate, the monthly rate shall not exceed 19% of the annual rate, the 10-day rate shall not exceed 12% of the annual rate, the weekly rate shall not exceed 11% of the annual rate and the daily rate shall not exceed 9% of the annual rate.
- (b) The daily user charge may be limited by the Minister for transit purposes only.
- (c) The use of the infrastructure may also be made available for other periods of time. In such cases, rates shall be applied in accordance with the principle of equal treatment between users, taking into account all relevant factors, in particular the annual rate and the rates applied for the other periods referred to in subparagraph (a), existing use patterns and administrative costs.

(4) Either paragraphs (2) or (3) shall apply to minibuses and light commercial vehicles. Where different user charges are set for light commercial vehicles than for passenger cars, they shall set higher user charge rates for light commercial vehicles than for passenger cars.

#### ***Combined charging system***

6. (1) A combined charging system may be established by the Minister for all heavy-duty vehicles or for some types of heavy-duty vehicles.

(2) In that combined charging system, notwithstanding Regulation 4(8), user charges may be applied for all heavy-duty vehicles or for some types of heavy-duty vehicles including for some weight categories of heavy-duty vehicles on the core trans-European transport network or parts of it, in accordance with Regulation 4(4).

(3) The user charges referred to in paragraph (2) shall be varied in accordance with Regulation 15 and according to the Euro emission class. In addition, user charges, including administrative costs, for the heavy-duty vehicles concerned, shall be set at a level that does not exceed the maximum rates laid down in Annex II.

(4) In establishing the combined charging scheme, an impact assessment or analysis shall be carried out explaining and justifying its introduction which shall be notified by the Minister to the Commission at least 6 months before its introduction.

#### ***Infrastructure charge for heavy-duty vehicles***

7. (1) An infrastructure charge for heavy-duty vehicles shall be based on the principle of the recovery of infrastructure costs. The weighted average

infrastructure charge for heavy-duty vehicles shall be related to the construction costs and the costs of operating, maintaining and developing the infrastructure network concerned. The weighted average infrastructure charge may also include a return on capital or a profit margin based on market conditions.

(2) The costs taken into account shall relate to the network or the part of the network on which infrastructure charges for heavy-duty vehicles are levied and to the vehicles that are subject to those charges. The Minister may choose to recover only a percentage of those costs.

### ***External cost charges***

8. (1)(a) An external-cost charge, related to the cost of traffic-based air pollution, noise pollution, CO<sub>2</sub> emissions or any combination thereof may be introduced by the Minister.

(b) Where an external-cost charge is applied for heavy-duty vehicles, it shall be varied and set it in accordance with the minimum requirements and the methods referred to in Annex IIIa and shall respect the reference values set out in Annexes IIIb and IIIc. The Minister may choose to recover only a percentage of those costs.

(2) The amount of the external-cost charge shall be set by the State. The Minister may designate an authority for that purpose. That authority shall be legally and financially independent from the organisation in charge of managing or collecting part or all of the charge. The designation shall be published in *Iris Oifigiúil*.

(3) Exemptions may be applied by the Minister which allow external-cost charges to be adjusted for vehicles of historical interest.

### ***External cost charges for air and noise pollution***

9. (1) When levying an external-cost charge for air or noise pollution, account shall be taken of the costs relating to the network or the part of the network on which that charge is levied and the vehicles that are subject to that charge.

(2) The external-cost charge related to traffic-based air pollution shall not apply to heavy-duty vehicles which comply with the most stringent of Euro emission standards.

This shall cease to apply 4 years after the date when the rules which introduced those standards started to apply.

(3) From 25 March 2026, an external-cost charge for traffic-based air pollution shall apply to heavy-duty vehicles on the tolled network.

By way of derogation from this, an external-cost charge may not be applied on those road sections where this would lead to the diversion of the most polluting vehicles, resulting in negative impacts on road safety and public health.

(4) (a) The Minister may assess the possibility of applying an external-cost charge for CO<sub>2</sub> emissions and for air pollution or discounts, related to those emissions, where concession tolls are not varied

in accordance with Regulations 14 and 15 for heavy-duty vehicles, and in accordance with Regulation 16 for light-duty vehicles.

- (b) The result of that optional assessment, including a justification of the reason why the external-cost charge or discount is not applied, shall be notified to the Commission.

#### ***External cost charges for CO<sub>2</sub> emissions***

10. (1) The Minister may apply higher external-cost charges for CO<sub>2</sub> emissions than the reference values set out in Annex IIIc, provided that this is done in a non-discriminatory manner, and limited to no more than twice the values set out in Annex IIIc. Where this is applied the decision and the justification for it shall be notified to the Commission, in accordance with Annex IIIa.

(2) For buses and coaches, the same or lower values than those applied to heavy goods vehicles may be applied.

(3) An external-cost charge for CO<sub>2</sub> emissions may be combined with an infrastructure charge that has been varied in accordance with Regulation 15.

#### ***Congestion charge***

11. (1) In accordance with the requirements set out in Annex V, a congestion charge may be introduced by the Minister on any section of the road network which is affected by congestion. The congestion charge may only be applied on those road sections which are regularly congested and only during the periods when they are typically congested.

(2) The road sections and time periods referred to in paragraph (1) shall be specified based on objective criteria related to the level to which the roads and their vicinities are affected by congestion, measured, *inter alia*, in terms of average delays or queue lengths.

(3) A congestion charge imposed on any section of the road network shall apply in a non-discriminatory manner to all vehicle categories, in accordance with the standard equivalence factors set out in Annex V. Minibuses, buses and coaches may be exempted, partially or fully, from a congestion charge for the promotion of collective transport, socioeconomic development and territorial cohesion. Motor caravans, irrespective of their technically permissible maximum laden mass, shall not be treated as coaches and buses for the purpose of this paragraph.

- (4) (a) The Minister shall set the congestion charge in accordance with the minimum requirements referred to in Annex V. It shall reflect the costs imposed by a vehicle on other road users, and indirectly on society, and shall respect the reference values set out in Annex VI for any given road type. Where it is intended to apply congestion charges higher than the reference values set out in Annex VI, the Minister shall notify the Commission in accordance with the requirements referred to in Annex V.

- (b) Revenues generated from congestion charges, or the equivalent in financial value of those revenues, shall be used to address the problem of congestion, or to develop sustainable transport and mobility in general.
- (c) Where such revenues are allocated to the general budget, subparagraph (b) shall be deemed to have applied if financial support policies are implemented to address the problem of congestion or to develop sustainable transport and mobility which have a value equivalent to the revenues generated from congestion charges.

(5) Adequate mechanisms shall be put in place for monitoring the impact of congestion charges and for reviewing the level thereof. The Minister shall review the level of charges regularly, at least every three years, to ensure that they do not exceed the costs of the congestion occurring in the State on the road sections subject to the congestion charge.

(6) Details of congestion charges shall be published on the website of the Department of Transport.

#### ***Calculation of infrastructure charge for heavy-duty vehicles***

12. (1) The maximum level of infrastructure charge for heavy-duty vehicles shall be calculated using a methodology based on the core calculation principles set out in Regulation 7 and Annex III.

(2) For concession tolls, the maximum level of the infrastructure charge for heavy-duty vehicles shall be equivalent to, or less than, the level that would have resulted from the use of a methodology based on the core calculation principles set out in Regulation 7 and Annex III. The assessment of such equivalence shall be made on the basis of a reasonably long reference period appropriate to the nature of the concession contract.

#### ***Mark-ups***

13. (1) After informing the Commission, the Minister may add a mark-up to the infrastructure charge levied on specific road sections which are regularly congested, or the use of which by vehicles causes significant environmental damage, where the following conditions are met:

- (a) the revenue generated from the mark-up is invested in financing the development of transport services, or in the construction or maintenance of transport infrastructure of the core trans-European transport network which contribute directly to the alleviation of the congestion or environmental damage and which are located in the same corridor as the road section on which the mark-up is applied;
- (b) the mark-up does not exceed 15% of the weighted average infrastructure charge calculated in accordance with Regulations 7(1) and 12;

- (c) the application of the mark-up does not result in unfair treatment of commercial traffic compared to other road users;
- (d) a description of the exact location of the mark-up and proof of a decision to finance transport infrastructure or transport services referred to in subparagraph (a) are submitted to the Commission in advance of the application of the mark-up; and
- (e) the period for which the mark-up is to apply is defined and limited in advance and is consistent, in terms of the expected revenue to be raised, with the financial plans and cost-benefit analysis for the projects co-financed with the revenue from the mark-up.

(2) A mark-up may be applied to an infrastructure charge which has been varied in accordance with Regulations 14, 15 and 16.

(3) A mark-up shall not be applied on road sections on which a congestion charge is levied.

#### ***Variation of infrastructure charge***

14. (1) The infrastructure charge may be varied for the purpose of reducing congestion, minimising infrastructure damage and optimising the use of the infrastructure concerned or promoting road safety, where the following conditions are met:

- (a) the variation is transparent, made public and available to all users on equal terms;
- (b) the variation is applied according to the time of day, type of day or season;
- (c) no infrastructure charge is more than 175% above the maximum level of the weighted average infrastructure charge as referred to in Regulation 7;
- (d) the peak periods during which the higher infrastructure charges are levied for the purpose of reducing congestion do not exceed 6 hours per day;
- (e) the variation is devised and applied in a transparent and revenue-neutral way on a road section affected by congestion by offering reduced toll rates for road users who travel during off-peak periods and increased toll rates for road users who travel during peak hours on the same road section; and
- (f) no congestion charge is levied on the road section concerned.

Where such a variation is being introduced or where an existing one is being changed, the Commission shall be informed by the Minister thereof and provided with the information necessary to assess whether the conditions are fulfilled.

(2) Until the variation of infrastructure charges and user charges referred to in Regulation 15 is applied, in respect of heavy-duty vehicles, the infrastructure charge shall be varied according to the Euro emission class of the vehicle in such a way that no infrastructure charge is more than 100% above the same charge for equivalent vehicles meeting the strictest Euro emission standards. Once

infrastructure charges and user charges are varied pursuant to Regulation 15 the variation may be discontinued according to the Euro emission class.

By way of derogation from this paragraph, the Minister may decide not to apply the requirement of varying the infrastructure charge where any of the following applies:

- (a) it would seriously undermine the coherence of the tolling systems in the State;
- (b) it would not be technically practicable to introduce such differentiation in the tolling system concerned;
- (c) it would lead to diversion of the most polluting vehicles with negative impacts on road safety and public health; or
- (d) the toll includes an external-cost charge for air pollution.

Any such derogations or exemptions shall be notified by the Minister to the Commission.

(3) The variations referred to in this Regulation shall not be designed to generate additional revenues.

#### ***Variation of infrastructure and user charges for heavy-duty vehicles***

15. (1) Infrastructure charges and user charges for heavy-duty vehicles shall be varied in accordance with this Regulation.

(2) Without prejudice to paragraph (1), the following shall be established for each type of heavy-duty vehicle the following CO<sub>2</sub> emission classes:

- (a) CO<sub>2</sub> emission class 1 – vehicles that do not belong to any of the CO<sub>2</sub> emission classes referred to under subparagraphs (b) to (e);
- (b) CO<sub>2</sub> emission class 2 – vehicles of the vehicle sub-group sg registered for the first time in the reporting period of the year Y with CO<sub>2</sub> emissions more than 5% below the emission reduction trajectory for the reporting period of the year Y and the vehicle sub-group sg but not belonging to any of the CO<sub>2</sub> emission classes referred to under subparagraphs (c), (d) and (e);
- (c) CO<sub>2</sub> emission class 3 – vehicles of the vehicle sub-group sg registered for the first time in the reporting period of the year Y with CO<sub>2</sub> emissions more than 8% below the emission reduction trajectory for the reporting period of the year Y and the vehicle sub-group sg not belonging to any of the CO<sub>2</sub> emission classes referred to under subparagraphs (d) and (e);
- (d) CO<sub>2</sub> emission class 4 – low-emission heavy-duty vehicles; and
- (e) CO<sub>2</sub> emission class 5 – zero-emission vehicles.

The classification of a vehicle belonging to CO<sub>2</sub> emission class 2 or 3 shall be reassessed every 6 years after the date of its first registration and that, where relevant, the vehicle is reclassified in the relevant emission class on the basis of the thresholds applicable at that time. Reclassification shall, with regard to a

user charge, take effect at the latest on its first day of validity on or after the day of that reclassification.

(3) Without prejudice to paragraph (1), reduced charges shall apply to vehicles in CO<sub>2</sub> emission classes 2, 3, and 4 and 5, as follows:

- (a) CO<sub>2</sub> emission class 2 – 5% to 15% reduction compared to the charge applicable for CO<sub>2</sub> emission class 1;
- (b) CO<sub>2</sub> emission class 3 – 15% to 30% reduction compared to the charge applicable for CO<sub>2</sub> emission class 1;
- (c) CO<sub>2</sub> emission class 4 – 30% to 50% reduction compared to the charge applicable for CO<sub>2</sub> emission class 1; and
- (d) CO<sub>2</sub> emission class 5 – 50% to 75% reduction compared to the charge applicable for CO<sub>2</sub> emission class 1.

Where the infrastructure charge or the user charge is also varied according to the Euro emission class, the reductions referred to in the first subparagraph shall apply as compared to the charge applied to the strictest Euro emission standards.

(4) The variations referred to in this Regulation shall not be designed to generate additional revenues.

(5) By way of derogation from paragraph (1), the Minister may decide not to apply the requirement of varying the infrastructure charge in accordance with paragraph (2) where an external-cost charge for CO<sub>2</sub> emissions is levied and varied according to the reference values of the external-cost charge for CO<sub>2</sub> emissions in Annex IIIc.

(6) On road sections where a vehicle is operated without CO<sub>2</sub> emissions in a verifiable manner, reduced charges may apply to that vehicle in accordance with CO<sub>2</sub> emission class 5. Where that option is being used, the charges applicable to CO<sub>2</sub> emission class 1 shall be applied to that vehicle on other road sections.

(7) The application of the variation of charges based on CO<sub>2</sub> emissions referred to in this Regulation shall not be mandatory where another Union road transport fuel carbon-pricing measure applies.

### ***Tolls and user charges for other vehicle categories***

16. (1) Tolls and user charges for light-duty vehicles may be differentiated according to the environmental performance of the vehicle determined by the specific CO<sub>2</sub> emissions combined, or weighted combined, recorded in entry 49 of the certificate of conformity of the vehicle, and by the Euro emission performance.

Without prejudice to paragraph (2), lower rates of tolls and user charges shall apply for passenger cars, minibuses and light commercial vehicles that meet both of the following conditions:

- (a) their specific CO<sub>2</sub> emissions, determined in accordance with Commission Regulation (EU) 2017/1151 of the European



Parliament and of the Council of 1 June 2017<sup>13</sup> (“Regulation (EU) 2017/1151”), shall be zero or shall be below the following levels:

- (i) for the period 2021 to 2024, the EU fleet-wide targets determined in accordance with Part A, point 6, and Part B, point 6, of Annex I to Regulation (EU) 2019/631 of the European Parliament and of the Council<sup>14</sup> (“Regulation (EU) 2019/631”);
  - (ii) for the period 2025 to 2029, the EU fleet-wide targets determined in accordance with Part A, point 6.1.1, and Part B, point 6.1.1, of Annex I to Regulation (EU) 2019/631;
  - (iii) for the period 2030 onwards, the EU fleet-wide targets determined in accordance with Part A, point 6.1.2, and Part B, point 6.1.2, of Annex I to Regulation (EU) 2019/631;
- (b) their pollutant emissions, determined in accordance with Regulation (EU) 2017/1151, shall be as specified in the Table of Annex VII. The reduction for zero-emission vehicles referred to in Annex VII may be applied without applying reductions for the other emissions performance categories referred to in that Annex.

(2) From 1 January 2026, where technically practicable, the tolls and the annual rate of the user charges for vans and minibuses shall be varied according to the environmental performance of the vehicle, in accordance with the rules set out in Annex VII. For that purpose, the provisions of the second subparagraph of paragraph (1) shall be indicative.

Where different emission performance criteria or levels of reduction to those set out in paragraph (1) are to be applied, or where different or additional criteria are being applied, the Commission shall be notified of these choices and justify them, at least 6 months before the introduction of any variation.

However, reductions may be applied to zero-emission vehicles only, without applying any variation to other vehicles and without notifying the Commission.

(3) Subject to the conditions set out in paragraphs (1) and (2), account may be taken of an improvement in the environmental performance of the vehicle which is linked to that vehicle’s conversion to alternative fuels.

(4) Exceptional measures may be adopted for the purpose of charging vehicles of historical interest.

(5) The variations referred to in this Regulation shall not be designed to generate additional revenues.

### ***Discounts/ reductions***

17. (1) Discounts or reductions shall not be provided for any users in relation to the external-cost charge element of a toll.

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<sup>13</sup> OJ No. L175, 7.7.2017, p. 1

<sup>14</sup> OJ No. L111, 25.4.2019, p. 13

(2) Discounts or reductions to the infrastructure charge may be provided for by the Minister on condition that:

- (a) the resulting charging infrastructure is proportionate, made public and available to users on equal terms and does not lead to additional costs being passed on to other users in the form of higher tolls;
- (b) such discounts or reductions reflect actual savings in administrative costs of the treatment of frequent users compared to occasional users; and
- (c) reductions do not exceed 13% of the infrastructure charge paid by equivalent vehicles not eligible for the discount or reduction.

(3) Provision may be made for discounts or reductions in the infrastructure charge for passenger cars for frequent users, in particular in areas in which settlement is dispersed and on the outskirts of cities. Reduction in revenues due to discount granted to frequent users shall not be imposed on less frequent users.

(4) Subject to the conditions provided for in Regulation 14(1)b and (3), toll rates may, for major projects of the core trans-European transport network, the maps of which are identified in Annex I to Regulation (EU) 2024/1679 of the European Parliament and of the Council of 13 June 2024<sup>8</sup>; be subject to other forms of variation in order to secure the commercial viability of such projects where they are exposed to direct competition with other modes of transport. The resulting charging structure shall be linear and proportionate. Its details shall be made public, and it shall be available to all users on equal terms. It shall not lead to additional costs being passed on to other users in the form of higher tolls.

#### ***Collection of tolls and user charges***

18. (1) Tolls and user charges shall be applied and collected and their payment monitored in such a way as to cause as little hindrance as possible to the free flow of traffic.

(2) The arrangements for collecting tolls and user charges shall not, financially or otherwise, place non-regular users of the road network at an unjustified disadvantage. In particular, where tolls or user charges are collected exclusively by means of a system that requires the use of a vehicle on-board unit, the Minister shall ensure that appropriate on-board units are compliant with the Regulations of 2023.

(3) Where a driver or, if appropriate, the transport operator or the European Electronic Toll Service (EETS) provider, is unable to provide evidence of the emission class of the vehicle for the purposes of Regulations 14(2), 15 and 16, tolls or user charges may be applied up to the highest level chargeable.

(4) The necessary measures shall be taken by the person applying and collecting a toll or user charge to ensure that—

- (a) the road user can declare the emission class of the vehicle at least through electronic means before using the infrastructure. Electronic and non-electronic means may be offered to enable the user to provide evidence in order to benefit from toll reductions or, where appropriate, in the event of a check. The Minister may

require that evidence supplied through electronic means is provided before the infrastructure is used, and

- (b) the provision of evidence subsequent to the use of the infrastructure is accepted for 30 days or a longer period determined by the Minister after the use of the infrastructure and to ensure the reimbursement of any difference between the tolls or user charges applied and the toll or user charge corresponding to the emission class of the vehicle concerned that follows from evidence provided within the applicable time limit.

(5) Where a toll is levied on a vehicle, the total amount of the toll, the amount of the infrastructure charge, the amount of the external-cost charge, and the amount of the congestion charge, where applied, shall be indicated in a receipt provided to the road user, where possible by electronic means. The road user may agree not to be provided with the receipt.

(6) Where economically feasible, infrastructure charges, external-cost charges and congestion charges shall be levied and collected by means of an electronic road toll system which complies with the Regulations of 2023.

(7) In this Regulation “Regulations of 2023” European Union (Interoperability of Electronic Road Toll Systems) Regulations 2023 (S.I. No. 178 of 2023).

#### ***Monitoring of tolls and user charges***

19. The Minister, or a person appointed by the Minister, shall monitor the system of tolls and user charges to ensure that it functions in a transparent and non-discriminatory manner.

#### ***Default tolls and user charges and surveillance***

20. (1) A transport operator who fails to pay or avoids paying a toll or user charge (including a congestion charge) applied under these Regulations is liable to pay a default toll of such amount as the Minister decides and publishes in a notification published on the website of the Department of Transport.

(2) The amount of any toll or user charge due and payable by a person under these Regulations and unpaid may be recovered from the person as a simple contract debt by the Minister in any court of competent jurisdiction.

- (3) (a) A notice of the charge of a toll or user charge may be served on a person by the road undertaking concerned by post—
  - (i) at the place where the person ordinarily resides or carries on business, or
  - (ii) if an address for the service of such a notice has been provided by the person, that address,

or where arrangements have been made between the person and the road undertaking by such means specified (such as electronic mail) to the place or address specified, in the arrangements.

- (b) In any proceedings for the recovery of a toll or user charge it shall be presumed, until the contrary is shown, that the defendant received the notice under this paragraph to which the proceedings relate and that payment of the toll has not been made.

(4) A document signed by an officer of the Minister (authorised in that behalf by Minister) stating that a mechanically propelled vehicle in respect of which the proceedings are taken for the non-payment of a toll incurred the liability to pay the toll together with any photographic or other evidence taken from a camera or other apparatus referred to in paragraph (5) of the identification mark of the vehicle taken at the material time may, without proof of the signature of the officer or that the photographic or other evidence is from a camera or other apparatus referred to in that subsection, be produced in any court and in all legal proceedings and is, until the contrary is shown, evidence that a toll was incurred in respect of the vehicle. It shall not be necessary to show that the camera or other apparatus was accurate or in good working order.

(5) The Minister may approve cameras or other apparatus and the location of them, to be set up and operated by the road undertaking having charge of the collection of tolls on a toll road, for the purposes of—

- (a) recording the date and time of a vehicle passing through the toll road and whether payment in respect of the vehicle for the use of the road has been discharged or incurred, and
- (b) taking photographic images of the vehicle and its identification mark.

(6) A person who is liable to pay a toll or user charge and who fails, neglects or refuses to pay the toll commits an offence.

(7) A person who, on a road referred to in Regulation 4(1) fails, neglects or refuses to obey a lawful instruction or direction of a person authorised by a road undertaking to provide, operate or manage a toll road or collect or charge tolls on the road commits an offence.

(8) A person who by his or her actions does any thing to avoid being charged or paying a toll while on a toll road commits an offence.

(9) A person who commits an offence under this Regulation is liable on summary conviction to a class A fine.

(10) In this Regulation ‘identification mark’ in respect of a vehicle, means the identification mark assigned to the vehicle—

- (a) in the case of a vehicle registered in the State — under section 6 of the Roads Act 1920 or section 131(5) (inserted by section 102 of the Finance Act 2003) of the Finance Act 1992, or
- (b) in the case of a vehicle registered in a jurisdiction outside the State — under the laws of that jurisdiction.

### ***Enforcement***

21. (1) The Minister may give directions to persons levying tolls and applying user charges (including congestion charges) for the purposes of these

Regulations or any decision of the Minister under these Regulations to ensure compliance with the Regulations or decision. A direction may be given to a particular person or generally. A direction given generally shall be published in *Iris Oifigiúil* and on the website of the Department of Transport. A direction to a particular person shall be given by delivering it to the person, or posting it by registered post to the person, at the address he or she carries on business or by electronic mail.

(2) The Minister may issue guidelines, published on the website of the Department of Transport, to persons levying tolls and applying user charges (including congestion charges) in relation to compliance with these Regulations or any decision of the Minister under them. Due regard shall be given to any guidelines by such persons.

(3) Authorised officers appointed by the Minister may enter and inspect the premises of persons levying tolls and applying user charge (including congestion charges) to ensure compliance with these Regulations, including inspection and taking copies of relevant documents. Persons, other than the Minister, levying tolls and applying user charges and their employees shall assist an authorised officer in any such inspection and shall not obstruct or impede the officer. An authorised officer shall produce his or her warrant of appointment or identity as such an officer, if requested, upon entering a premises under this paragraph.

(4) A person, other than the Minister, levying tolls or applying user charges (including congestion charges) who fails to comply with these Regulations (other than paragraph (2)) commits an offence and is liable—

- (a) on summary conviction, to a class A fine, or
- (b) on conviction on indictment, to a fine not exceeding €200,000.

(5) An offence under this Regulation may be brought and prosecuted summarily by the Minister.

(6) Where an offence under these Regulations is committed by a body corporate and is proved to have been committed with the consent or connivance of or to be attributable to any wilful neglect on the part of a person being a director, manager, secretary or other officer of the body corporate or a person who was purporting to act in any such capacity, that person as well as the body corporate commits an offence and is liable to be proceeded against and punished as if he or she had committed the first-mentioned offence.

(7) Where the affairs of a body corporate are managed by its members, paragraph (6) applies in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director or manager of a body corporate.

### ***Revocation***

22. The following are revoked:

- (a) the European Communities (Charging of Heavy Goods Vehicles for the Use of Certain Infrastructures) Regulations 2009 (S.I. No. 87 of 2009), and

- (b) the European Union (Charging of Heavy Goods Vehicles for the Use of Certain Infrastructures (Amendment) Regulations 2014 (S. I. No. 384 of 2014)).



GIVEN under the Official Seal of the Minister for  
Transport,  
29 October, 2024.

EAMON RYAN,  
Minister for Transport.

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

The purpose of these Regulations is to consolidate the provisions of EU Directive 1999/62/EC of the European Parliament and of the Council as regards the charging of vehicles for the use of certain infrastructures, incorporating the provisions of Directive (EU) 2022/362. The consolidated provisions provide a harmonised EU framework for the application of toll (distance based) and user (time based) charges.

The framework widens the scope of application of tolls and charges to apply to categories of vehicle other than the heavy goods vehicles originally provided for in Directive 1999/62/EC.

The framework provides for tolls based on:

- infrastructure charges based on the principle of recovering the costs incurred in infrastructure construction and improvement;
- external cost charges to reflect the cost of air pollution, noise and climate change; and
- congestion charges to apply to sections of roads affected by congestion and only during times of high traffic volume.

The provisions do not require Member States to levy road charges but, where they do so, they must follow the common rules laid down in the Directive.

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