Three examples where the PKW Maut was applied in accordance with the EU rules

Austria

In Austria the Maut was introduced by means of a combination of tax and vignette systems based on different criteria and tax exemption criteria not related to the level of the vignette.

The labour tax exemption for commuters in Austria (the so-called "Pendlerpauschale" introduced in the 1970s) is based on different criteria than the vignette for passenger cars (introduced in 1997). The criteria for the tax exemption are lack of reasonable public transport alternatives for the trip from home to work and distance whereas the vignette is time-based. For that reason, and given that only some commuters are entitled to the tax exemption, there is not a 1:1 compensation of Austrian users as in the case of the German PKW-Maut.

Slovenia

In Slovenia the Maut was introduced by means of a vignette system with an adequate ratio in the price of short-term and long term vignettes.

In 2008, the Commission launched infringement proceedings against Slovenia because it was only offering half-year vignettes. As a result, the Slovenian authorities corrected the situation by introducing weekly passes with an adequate price ratio between weekly and yearly vignettes.

Italy

In Italy the Maut was introduced by means of a tolling system for cars which is distance-based with no tax compensation.

A distance based system is in place for both private cars and heavy good vehicles. Distance-based systems are proportional to use, unlike time-based vignettes, and therefore inherently non-discriminatory. No tax compensation is given to national users.