



Act on road tolls¹⁾

WE, MARGRETHE THE SECOND, by the grace of God, Queen of Denmark, make known that:

The Danish Parliament has adopted, and We by Our consent, ratify the following Act:

Chapter 1

Scope of the Act

Section 1. Tolls are to be paid to the Public Treasury in accordance with the provisions of this Act for lorries and vehicle combinations, which are used for the carriage of goods and which have a permissible laden mass of 12,000 kg or more, without prejudice to (2).

(2) The following are exempt from tolls:

- 1) Vehicles belonging to the armed forces and the State rescue services.
- 2) Vehicles designed for fire-fighting and rescue operations and used exclusively for emergency operations, and vehicles belonging to and exclusively used by emergency services and not used commercially in competition with commercial companies.
- 3) Vehicles belonging to the police.
- 4) Vehicles belonging to the road services.

(3) It is a condition for toll exemption in accordance with (2), that vehicles from outside can be recognised as intended for the purposes referred to in (2).

(4) For vehicle combinations, the motor vehicle determines whether the combination is exempt from tolls pursuant to (2).

Section 2. The vehicles referred to in Section 1(1) are liable for the toll in accordance with this Act when circulating on the roads listed in Annex 1.

Chapter 2

Toll liability

Section 3. The registered owner of the vehicle is liable for the toll. If both a user and an owner are registered for the vehicle, they are both liable for the toll.

(2) Persons liable for the toll for a vehicle are jointly and severally liable for the payment of the toll.

Section 4. The toll shall be determined on the basis of the full length of the distance travelled on the tolled road network measured in kilometres, cf. Section 2, and on the basis of a road toll rate per kilometre determined in accordance with Section 5.

(2) The distance travelled on toll roads referred to in (1) shall be calculated as the total length in kilometres of the road segments on which the tolled vehicle has driven, without prejudice to (4) and (5).

(3) A road segment is defined as a road section between two junctions. A junction consists of an intersection, a roundabout, a road end or a land border.

(4) There is no obligation to pay a road toll if only a road segment has been driven on in connection with the crossing of a road section with tolls, but where there is no additional driving taking place.

(5) Driving on the same road segment two or more times within 24 hours without driving on other road segments with tolls in the intervening period shall only be counted once in the total calculation of the number of kilometres driven.

(6) For the road segments marked in Annex 1 as being wholly or partly located in geographical areas where environmental zones have been established in accordance with the rules laid down in Chapter 2f of the Environmental Protection Act, a surcharge to the toll shall be paid, the surcharge shall be calculated in accordance with the rates laid down in Section 5(2).

Chapter 3

Toll rates

Section 5. Tolls are to be paid for lorries and vehicle combinations in accordance with the CO₂ emission classes resulting from Article 7ga of Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, as amended, at the following rates:

¹⁾ The Act contains provisions transposing parts of Council Directive 1999/62/EC of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures, OJ L 187, 1999, p. 42, parts of Council Directive 2006/38/EC of 17 May 2006 amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, OJ L 157, 2006, p. 8, parts of Council Directive 2011/76/EU amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, OJ L 269, 2011, p. 1, and Directive (EU) 2022/362 of the European Parliament and of the Council of 24 February 2022 amending Directives 1999/62/EC, 1999/37/EC and (EU) 2019/520, as regards the charging of vehicles for the use of certain infrastructures, OJ L 69, 2022, p. 1–39.

DKK per km	Permissible laden mass of 12,000–17,999 kg	Permissible laden mass of 18,000–32,000 kg	Permissible laden mass exceeding 32,000 kg
CO ₂ emission class 1	1.12	1.26	1.35
CO ₂ emission class 2	1.00	1.13	1.22
CO ₂ emission class 3	0.88	1.00	1.09
CO ₂ emission class 4	0.59	0.66	0.71
CO ₂ emission class 5	0.20	0.20	0.20

(2) When driving on road segments with tolls, which are wholly or partly located within environmental zones, cf. Section 4(6), the following amount shall be added to the rates referred to in (1) for lorries and vehicle combinations:

DKK per km	Permissible laden mass of 12,000–17,999 kg	Permissible laden mass of 18,000–32,000 kg	Permissible laden mass exceeding 32,000 kg
CO ₂ emission class 1	0.56	0.63	0.68
CO ₂ emission class 2	0.50	0.57	0.61
CO ₂ emission class 3	0.44	0.50	0.54
CO ₂ emission class 4	0.29	0.33	0.35
CO ₂ emission class 5	0.10	0.10	0.10

(3) For vehicles registered as traction equipment for one or more trailers or semi-trailers, the toll shall be determined according to the laden mass of the total vehicle combinations giving the highest toll amount.

Chapter 4

Sund & Bælt Holding A/S, road toll service providers, etc.

Section 6. Sund & Bælt Holding A/S collects, on behalf of the State, through the sale of route tickets, cf. Section 8, road tolls in accordance with this Act, without prejudice to (2). Sund & Bælt Holding A/S shall pay the road toll to the Customs and Tax Administration no later than the 20th of the month following the month in which the route ticket was sold. Within the same time limit, Sund & Bælt Holding A/S must submit to the Customs and Tax Administration

information on the tickets sold in order for the Customs and Tax Administration to verify the amount collected and the amount paid.

(2) Sund & Bælt Holding A/S collects, on behalf of the State, road tolls in accordance with this Act when on-board equipment is used, cf. Section 7. When on-board equipment is used, the road toll service provider (EETS provider) issues an invoice with information about Sund & Bælt Holding A/S's name for the purpose of collecting the toll under this Act. However, payment of the toll only discharges all liability if it is made to the EETS provider. Sund & Bælt Holding A/S is entitled to collect payments from an EETS provider for all registered road tolls for a connected EETS user, regardless of whether the EETS provider has received payment from the EETS user.

(3) The EETS provider shall pay the registered road tolls in accordance with (2) to Sund & Bælt Holding A/S on the terms set out in the contract concluded by the EETS provider and Sund & Bælt Holding A/S. Sund & Bælt Holding A/S and the EETS provider may exchange and process necessary information when necessary for calculation, collection and payment in accordance with this Act. Sund & Bælt Holding A/S shall pay the road toll to the Customs and Tax Administration no later than the 20th of the month following the month in which the journey for which tolls apply was registered. Within the same time limit, Sund & Bælt Holding A/S must submit to the Customs and Tax Administration information on the registered journeys for which tolls apply, in order for the Customs and Tax Administration to verify whether there is a correlation between the registered road tolls and the amount paid.

(4) Sund & Bælt Holding A/S monitors compliance with the rules on toll liability under this Act. The control is carried out digitally and therefore the vehicle is not stopped (digital enforcement).

(5) The Public Administration Act and Section 17(1) of the Tax Administration Act shall apply to Sund & Bælt Holding A/S's handling of tasks under this Act. However, Section 19 of the Public Administration Act on individual hearing does not apply to the decisions on toll collection, which the company takes under (1) and (2).

(6) The Danish Minister of Taxation may, after negotiation with the Minister of Transport, lay down detailed rules on the exchange of information on persons liable for the toll and vehicles liable for the toll between Sund & Bælt Holding A/S and the Danish Road Traffic Authority and the processing of this information in accordance with this Act.

(7) The Danish Minister of Taxation may, after negotiation with the Minister of Transport, lay down rules for Sund & Bælt Holding A/S on task handling, including on financial reporting, approval of control strategy and exchange and processing of data pursuant to this Act.

Chapter 5

On-board equipment

Section 7. Road tolls are collected electronically if on-

board equipment is connected to the vehicle liable for the toll on the basis of a contract concluded between a natural or legal person (EETS user) and an EETS provider of the on-board equipment that has entered into an agreement with Sund & Bælt Holding A/S. The owner liable for the toll, cf. Section 3, is obliged to ensure that the on-board equipment is activated while driving in Denmark. However, if a user liable for the toll is registered, cf. Section 3, as a user of the vehicle, the obligation is incumbent on them.

(2) The toll is calculated by Sund & Bælt Holding A/S on the basis of the driving data collected during the journey through the on-board equipment.

Chapter 6

Route ticket

Section 8. When driving with a vehicle liable for the toll with no on-board equipment connected, cf. Section 7, or with on-board equipment that does not work, the owner liable for the toll, cf. Section 3, is obliged to ensure that an electronic route ticket is purchased before driving on the tolled road network. However, if a user liable for the toll is registered, cf. Section 3, as a user of the vehicle, the obligation is incumbent on them. The route ticket is offered by Sund & Bælt Holding A/S.

(2) Payment for the route ticket shall constitute payment for driving through one specified route on the tolled road section of a vehicle liable for the toll, cf. Section 1, within the validity period specified on the route ticket.

(3) When purchasing a route ticket, the following information shall be stated:

- 1) First name, surname, e-mail, telephone number and, where applicable, residence address of the person liable for the toll, cf. Section 3.
- 2) Information concerning vehicles registered in Denmark or abroad, as this information appears on the vehicle registration certificate, on the nationality mark, identification number, registration number, permissible laden mass and CO₂ emission class.
- 3) A starting point for driving on the road network with tolls (start of the validity period).
- 4) The planned route on the road network with tolls.
- 5) Information on payment.

(4) The information referred to in (3) may be amended until the starting point of the validity period, without prejudice to (5). Within the same time limit, the route ticket may be cancelled.

(5) No later than 48 hours after the end of the validity period of the route ticket, the pre-declared expected route between start and end point, cf. (3)(4), shall be changed to the actual route if there is a difference. The obligation to do so is incumbent on the person liable for the toll, cf. Section 3.

(6) If a route is amended in accordance with (4) or (5), there should be arrears of underpaid toll or reimbursement of overpaid toll. Sund & Bælt Holding A/S can offset any claims for arrears against claims for reimbursement.

(7) In the absence of indication of the vehicle's permissible laden mass and CO₂ emission class in connection with the purchase of a route ticket, the vehicle liable for the toll shall be categorised under the heaviest weight class and CO₂ emission class 1, cf. Section 5.

(8) The Danish Minister of Taxation may, after negotiation with the Minister of Transport, lay down detailed rules on the payment of route tickets, modification of a route, validity period and arrears and reimbursement.

Chapter 7

Other rules on the calculation, collection and payment of the toll

Section 9. When purchasing a route ticket, cf. Section 8, Sund & Bælt Holding A/S shall calculate the toll on the basis of specified journeys on the tolled road segments, cf. Section 2, calculated in accordance with the rates laid down in Section 5.

(2) Payment for the purchase of the route ticket is made at the same time as the purchase.

Section 10. When collecting the amounts in accordance with this Act, Sections 6 and 7 of the Danish Tax Collection Act on fees and interest in the event of late payment shall apply.

Chapter 8

Right of appeal, delegation and supervision

Section 11. Decision on the collection and assessment of the toll in accordance with this Act or rules laid down on the basis of the Act may be appealed to the Minister of Transport.

(2) The time limit for appeal shall be 4 weeks from the date on which the decision is notified.

(3) The Minister of Transport may lay down detailed rules on the right to appeal against decisions taken under this Act or rules laid down on the basis of the Act.

Section 12. Appeals to the Minister of Transport shall be filed in writing to Sund & Bælt Holding A/S.

(2) Sund & Bælt Holding A/S shall, if Sund & Bælt Holding A/S wishes to maintain the decision, forward the appeal to the Minister of Transport within 4 weeks of receipt of the appeal. The appeal must be accompanied by the contested decision, any relevant document admissible in the case and Sund & Bælt Holding A/S's comments on the case and the objections raised.

Section 13. The Minister of Transport may authorise an authority under the Ministry to exercise the powers conferred on the Minister in this Act.

(2) The Minister of Transport may lay down rules to the effect that decisions taken by an authority to which the Minister has assigned powers in accordance with (1) shall not be subject to appeal before the Minister or other administrative authority.

Section 14. Bringing an action before the courts concerning decisions under the Act or rules laid down pursuant to the Act must be brought within 6 months after the notification of the decision to the appellant.

Section 15. The Minister of Transport oversees the administration of the parts of the tolling arrangement, which are carried out by subordinate authorities or companies in the areas of responsibility of the Ministry of Transport.

Chapter 9

Penal provisions

Section 16. Any person violating Section 7(1) or Section 8(1) or (5) shall be punished by a fine, regardless of whether the infringement cannot be attributed to the person concerned as intentional or negligent.

(2) The infringement shall not be deemed to be committed by the registered owner or user, cf. Section 3, if another person was in possession of the vehicle at the time of the offence, whether by taking without the owner's consent or property crime or in another unjustified manner.

(3) Companies, etc. (legal persons) may be held criminally liable in accordance with the rules set out in Chapter 5 of the Criminal Code.

(4) There will be no imprisonment for default of payment of a fine pursuant to (1).

Section 17. In cases of infringement of Section 16(1), cf. Section 7(1) or Section 8(1) or (5), the Danish Road Traffic Authority may indicate in a fine notice that the case can be decided without legal proceedings if the person liable for the toll pleads guilty to the infringement and declares themselves prepared to pay a fine as specified in the fine notice within a specified period. Section 752 of the Administration of Justice Act shall apply *mutatis mutandis* in these cases.

(2) The rules of the Administration of Justice Act on requirements for the content of an indictment, and that an

accused person is not obliged to comment, shall apply *mutatis mutandis* to the fine notices in accordance with (1).

(3) There will be no further legal proceedings if a fine is adopted. The adoption has the same repetitive effect as a judgment.

(4) An indication in accordance with (1) may be given if the infringement is found in connection with a control of the toll, cf. Section 6(4), unless an infringement has been found within the last 24 hours for the same vehicle, and this results in an indication.

Chapter 10

Entry into force and transitional provisions, etc.

Section 18. The Act enters into force on 1 July 2023, without prejudice to (2).

(2) The Danish Minister of Taxation shall determine the date of entry into force of Section 6(4).

(3) Sections 1–5, 6(1–3) and (5), and Sections 7–17 shall apply from 1 January 2025.

(4) The Government is authorised to terminate, on behalf of Denmark, the agreement on the collection of tolls for the use of certain roads by heavy-duty vehicles of 9 February 1994 with effect from 1 January 2025.

(5) With effect from 1 January 2024, the toll rates laid down in Section 3 of the Act on road use tolls shall be reduced by 1/366 for each commenced day in the calendar year.

(6) Eurovignettes will not be valid in Denmark from 1 January 2025.

(7) The Act on road use tolls, cf. Consolidated Act No 174 of 21 February 2020, is repealed on 1 January 2025.

Chapter 11

Territorial provision

Section 19. This Act does not apply to the Faroe Islands or Greenland.

Given at Christiansborg Palace, 13 June 2023

Under Our Royal Hand and Seal

MARGRETHE R.

/ Jeppe Bruus