



The Flemish-Walloon road vignette

ITEM Cross-Border Impact Scan



Cross-Border Impact Scan: The Flemish-Walloon road vignette

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1. Introduction

The Flemish and Walloon governments are preparing a Flemish-Walloon road vignette for passenger cars. Both governments want to invest extra in road infrastructure, both maintenance and new road infrastructure. This requires large budgets, which are envisaged to be partly covered by a road vignette. As of 1 January 2027, 130 million euros in revenue is budgeted. Adjacent to this, there is a desire to make foreign road users also help pay for road infrastructure.

It has been a long-held desire of both Flanders and Wallonia, with previous plans never coming to fruition. As recently as 2019, ITEM wrote about Wallonia's plans to introduce a toll.¹ The Walloon coalition agreement 2024-2029 reaffirms the desire: "the desire for both Belgian and foreign users to contribute to the quality of the Walloon road network they use. Thus, by the end of the legislature, a right of use (vignette) will be introduced that complies with European rules."² The Flemish coalition agreement 2024-2029 reports, "We are working out a digital system to allow foreign vehicles not subject to the kilometre charge for trucks to also contribute to the use of our roads. We start from the European principle of equality whereby foreign road users are subjected to the same rates as Flemings on a pro-rata basis. We will ensure that in practice this does not mean an increase in the current rates for the Fleming."³ With the agreement of the government of the Brussels-Capital Region, its policy statement appeared on 13 February 2026, also naming the road vignette: "The government will subscribe to the dynamics of Flanders and Wallonia to introduce a harmonised road vignette. However, this cooperation can only be achieved if the interests of Brussels are strictly respected: we will demand a fair financial distribution key."⁴ This will allow the Flemish-Walloon initiative to become a possible nationwide vignette.

In early 2026, the Dutch media gave wide coverage to Wallonia and Flanders' joint plan to introduce a road vignette. Although the proposal has not yet been published, details are increasingly being shared, including through answers to questions in the Flemish Parliament.

Purpose: cross-border impact scan

With that, this analysis looks at an initial Cross-Border Impact Scan. A full Cross-Border Impact Assessment is retained to a published bill. However, given the topicality and contribution to the debate, we are formulating this Cross-Border Impact Scan.

In doing so, we rely on the details already shared. The idea of a road vignette is not new and attempted in Germany, among others, through an *Autobahnmaut*. This plan was thwarted by the EU Court of Justice in 2019. In the 2017 Border Impact Assessment, ITEM examined the German proposal of an *Autobahnmaut*.⁵ The Flemish-Walloon plan seems similar to the *Autobahnmaut*. This allows us to extrapolate possible impacts identified for the *Autobahnmaut* to the Flemish-Walloon initiative. In this Cross-Border Impact Scan, we also set out the legal frameworks at the European level and compare

¹ <https://crossborderitem.eu/tolheffing-na-de-duitse-maut-nu-ook-peage-in-wallonie/>

² Own translation. Déclaration de politique Régionale Wallone, Avoir le courage de changer pour que l'avenir s'éclaire. p. 42.

³ Own translation. Flemish coalition agreement. Samen werken aan een warm en welvarend Vlaanderen. p. 37.

⁴ Own translation. Regional policy statement of the Brussels government, p. 6.

⁵ <https://crossborderitem.eu/publicaties/grenseffectenrapportage-2017-dossier-1-duitse-autotol/>

the systematics in the neighbouring Benelux+ countries. Finally, we identify some specific frameworks for border regions.

Delineation

This Cross-Border Impact Scan focuses primarily on the Belgium-Netherlands border region. As such, impacts and figures are primarily described for this area. However, the description of the frameworks takes a broader perspective. The Cross-Border Impact Scan largely bases itself on the existing border impact study on the German *Autobahnmaut*, additional statistics and a framework comparison. Further research is needed, which we will also name. Finally, we delimit to road taxes. There are several other charges relevant for motorists, such as environmental stickers and additional CO₂ charges. However, these will not be considered.

Table 1: Central research themes, principles, benchmarks and indicators

Research theme	Principles	Benchmarks	Indicators
European integration	<p>Art. 18 TFEU: Prohibition of discrimination</p> <p>A national toll must apply equally to residents and foreigners.</p> <p>Transport White Paper / TEN-T / Directive 1999/62/EC</p> <p>Objective for the creation of a single European transport area.</p>	<p>Ideal situation: uniform charging system throughout Europe.</p> <p>Equal treatment of residents and foreigners.</p> <p>A toll that supports the maintenance of national infrastructure is not financed solely by the revenue from vignette sales to foreigners.</p>	<p>Are motorists from neighbouring countries directly discriminated against on the basis of their nationality?</p> <p>Does the road vignette simplify the future development of common EU infrastructure charges?</p>
Socio-economic / sustainable development	<p>Art. 3 (3) TEU</p> <p>The Union shall promote economic, social and territorial cohesion, and solidarity among Member States.</p> <p>Cross-border and sustainable development of border regions, as articulated in euregional strategies and Flemish-Dutch summit.</p>	<p>Transport infrastructure serves the increasing interpenetration of the economy in the border region.</p> <p>Border residents can commute by car as easily across borders as nationally.</p> <p>Border residents use cross-border infrastructure.</p> <p>Avoiding negative environmental impacts through uncoordinated measures.</p>	<p>What costs can automobile border commuters expect? Which vignette will be chosen? How does this compare with neighbouring countries' system.</p> <p>Displacement behaviour?</p> <p>Nuisance and congestion in border municipalities?</p> <p>Deterioration of air quality and safety in villages on the border?</p> <p>Extra high costs for residents of border regions?</p>
Euregional cohesion	<p>A well-functioning cross-border cooperation.</p> <p>The border resident has a euregional perception without barriers.</p>	<p>A border that acts less and less as a barrier within the border region.</p> <p>Mutual accessibility and cross-border mobility are guaranteed.</p> <p>Measures tailored to border regions.</p>	<p>Do vignettes lead to barrier effects?</p> <p>Do national vignettes go against the idea of unlimited cross-border mobility?</p> <p>Negative feelings towards neighbours?</p>

2. Frameworks around road pricing

It is important to start by stating that this analysis basically looks at road use taxation for **passenger cars**. Different rules and systems apply in the charging system for trucks, for example, which are also subject to more explicit European rules (see European framework later). Without explicit mention, the analysis below is about passenger cars. The legal frameworks are briefly outlined below. Given the nature of a Border Impact Scan, we do not aim to be exhaustive in elaboration, but to quickly identify inconsistencies or opportunities. First, we briefly discuss the European framework, followed by those of Flanders/Wallonia and the Netherlands. Finally, we also briefly present the systematics in the rest of the Benelux+ area (France, Luxembourg and Germany).

3.1. European framework

While member states are free to introduce tolls or vignettes or not, both are subject to European rules of the game in the form of Directive 1999/62/EC on charging vehicles for the use of road infrastructure. Initially, the directive focused on trucks. As of 2022, passenger vehicles have been added to that.

The European framework goes a step further for trucks: step by step it moves away from vignettes for trucks to a kilometre charge.⁶ No such ambition from the Directive applies to passenger vehicles (yet). However, it is no secret that voices in Brussels are also calling for a common, harmonised framework based on the 'user/polluter pays' principle.⁷ Currently, the Directive does set some ground rules and offers a number of options. A selection from the Directive:

- Article 7(3): Without prejudice to other provisions of this Directive, tolls and user charges may be introduced or maintained independently for different categories of vehicles, such as heavy-duty vehicles, heavy goods vehicles, coaches and buses, light vehicles, light commercial vehicles, minibuses and passenger cars. However, when Member States charge "passenger cars, they shall also charge light commercial vehicles.
- Article 7(4): Toll and user charges shall not discriminate, directly or indirectly, on the basis of
 - (a) the nationality of the road user;
 - (b) the Member State or third country in which the haulier is established;
 - (c) the Member State or third country where the vehicle is registered;
 - (d) the origin or destination of the transport.
- Article 7a(3): If user charges are applied to passenger cars, the infrastructure facilities shall be available for at least the following periods: one day, one week or 10 days or both, one month or two months or both, and one year. The two-month, monthly, ten-day, weekly and daily rates shall not exceed 30%, 19%, 12%, 11% and 9% of the annual rate respectively.
 - Member States may limit daily user charges for transit only.

⁶ Article 7(10): From 25 March 2030, Member States shall not apply user charges for heavy goods vehicles on the Trans-European Core Transport Network.

⁷ See, for example, European Parliament: press release of 15-3-2017: German tolls still violate European non-discrimination rules. Brussels/Strasbourg 2017

- Member States may also set different periods of infrastructure use. In such cases, Member States shall apply charges in accordance with the principle of equal treatment between users, taking into account all relevant factors, in particular the annual rate and the rates for other periods of use referred to in the first paragraph, as well as existing patterns of use and administrative costs.
- Article 7c(1): Member States may introduce or maintain external cost charges based on the cost of traffic-based air pollution, noise pollution, or CO₂ emissions or a combination of these.
- Article 7gb(1): Member States may differentiate tolls and user charges for light vehicles on the basis of the environmental performance of the vehicle, as determined by the specific CO₂ emissions (combined) or (weighted, combined) as recorded in point 49 of the certificate of conformity of the vehicle, and by the Euro emission performance.
Notwithstanding paragraph 2 of this Article, lower toll rates and user charges shall apply to passenger cars, minibuses and light commercial vehicles that meet the following two conditions [...].
- Article 7i(2a): Member States may provide for discounts or reductions in the infrastructure charge for passenger cars for frequent users, especially in areas of dispersed habitation and suburbs of cities. The lower revenue resulting from the discount granted to frequent users shall not be recovered from less frequent users.
- Article 8(1): Two or more Member States may cooperate in establishing a common system of user charges in their territories. Member States shall ensure that the Commission is closely involved in this work and in the subsequent operation and possible amendment of this system.
- Article 8b(1): Two or more Member States may cooperate in the introduction of a common system of tolls on their common territory. Member States shall then ensure that the Commission is informed of this cooperation and of the subsequent operation and possible amendment of this system.

In summary, Member States may introduce tolls or vignettes for passenger cars, but not discriminate directly or indirectly against international transport. It should not create distortions at the border and the charge should differentiate in periodicity. A charge can be increased in degree of air pollution, noise and/or CO₂ emissions, but it can also be reduced for transit traffic or, on the contrary, very frequent users or certain routes by degree of congestion. The Directive also provides guidance for a common system between two or more Member States. This could include a Benelux vignette in this case, for example.

3.2. Flemish/Walloon framework

Belgium currently has an annual traffic tax and a one-off tax on entry into service (BIV). The circulation tax is collected in Flanders by the Flemish government for vehicles registered in Flanders. The rate depends on the engine power or maximum permitted mass (MTM). The traffic tax is a one-off tax when registering a new or second-hand vehicle. The amount depends on its environmental friendliness. Currently, therefore, only Belgian residents pay traffic taxes.

The Flemish and Walloon governments are preparing a Flemish-Walloon road vignette for passenger cars. The plan has not yet been published but the Walloon and Flemish ministers are not far from an agreement, with which some details are also already shared.⁸ The following elements are of interest:

1. Introduction of the road vignette is envisaged by 2027. As of 1 January 2027, the Flemish government has budgeted 130 million euros in revenue;
2. The Flemish-Walloon plan is about one common vignette, electronically - linked to the number plate, and to be purchased via a common website;
3. The vignette has one price, regardless of nationality and based on time;
4. The vignette can be purchased for a certain periodicity such as one year, one month, ten days or one day;
5. Unknown is the exact pricing of a vignette. Amounts of 100 to 150 euros per year are circulating in Dutch media;
6. Both the Flemish and Walloon governments and the parliaments have a strong desire or precondition that the vignette should be fiscally neutral for Belgian licence plate holders: a vignette together with the existing road tax should not lead to a higher tax burden. Probably linked to a whole system change of the road tax. However, manner is unknown and will have to comply with European law;
7. The vignette is required for the main road network, not for local roads.

As indicated, the Brussels Capital Region may also join.

3.3. Dutch framework

A motor vehicle tax (also known as road tax) applies in the Netherlands. It is an annual fee, for owning a car, motorbike or truck in the Netherlands. The amount of the tax depends on CO₂ emissions, weight, fuel type and provincial surcharges. The latter is a provincial levy above the national part. Provincial surcharges are levied on the rate of the main motor vehicle tax, set in 1995. The rate for Limburg in 2026 is 88.5%, for North Brabant 87% and for Zeeland 84.4%. The funds from the surcharge are free to spend.

In the Rutte IV coalition agreement, the ambition was to move to a pay-as-you-use system by 2030. A proposal has been made on how to set up Pay by Use in 2023.⁹ At its core, the proposal envisages making motor vehicle tax dependent on the number of kilometres driven: a kilometre levy. Nevertheless, the basis remains the same, i.e. cars registered in the Netherlands and Dutch license plates will be among the taxable target group. Subject of levy are not only the kilometres driven in the Netherlands, but also those driven abroad. Provincial surcharges could also be made variable depending on the kilometres driven (a provincial kilometre charge and a national kilometre charge).

After the fall of Rutte IV, the dossier was declared controversial and not taken up again under Schoof government. Indeed, an SP motion against the road pricing plans was supported by a majority. In the

⁸ Report plenary 21 January 2026 (Questions 273 and 275 (2025-2026)) and General Policy, Finance, Budget, Justice and Property Committee meeting 13 January 2026 (Question 1239 (2025-2026)).

⁹ <https://www.rijksoverheid.nl/onderwerpen/belastingen-op-auto-en-motor/documenten/kamerstukken/2023/09/07/onderzoeken-betalen-naar-gebruik>

coalition agreement 'Aan de slag' for government Jetten, car tax "reform by area or size" remains sufficient. There will be an investigation into a future-proof reform of car taxation, from weight of the car to area or size. But a kilometre charge no longer seems to be aspired to.¹⁰

3.4. Other Benelux+ area

Luxembourg

Luxembourg has a road tax that is paid annually via a road tax sticker.¹¹ The amount depends on the vehicle type and use. Persons (natural/legal) liable to pay road tax are those who:

- Have a car registered in Luxembourg;
- Have a commercial vehicle¹² registered elsewhere but use it in Luxembourg;
- Have a car, registered elsewhere, but used privately in Luxembourg for more than 6 months a year.

Consequently, an exemption applies to motorists who drive privately in Luxembourg for less than 6 consecutive or intermittent months. Generally exempt are cross-border workers and incoming students in Luxembourg.¹³

Germany

Germany has a Kfz-Steuer, a road tax for anyone living in Germany who owns a motor vehicle. The annual charge depends on CO₂ emissions, engine, engine capacity and registration date. This makes it somewhat similar to Belgium (currently) and the Netherlands. In March 2017, the Federal Council approved a bill to introduce a toll (*Autobahnmaut*). This too stemmed from the desire to make foreign road users contribute to paying for Germany's infrastructure. However, the road tax was retained, with compensation for the Maut charged. However, the EU Court of Justice crossed it out¹⁴, leaving Germany with only a Kfz-Steuer.

France

France has no road tax, but charges for registration.¹⁵ There is also a toll (péage) on almost all motorways. The amount depends on vehicle category, altitude and the distance. In most cases there is a toll gate, on some roads there is a free-flow system ('péages en flux libre'). The latter works on the basis of licence plate number, possibly with a toll badge. This is under development, but most still operate 'physically'. When looking at applicable toll roads, it is notable that tolls are often not directly payable at national borders. From the border of the Benelux countries, most are toll-free. Toll-free are

¹⁰ Coalition Agreement 2026-2030. Aan de slag, p. 61.

¹¹ <https://guichet.public.lu/en/citoyens/fiscalite/transport/proprietaire-vehicule/vehicules-automoteurs.html>

¹² Described as a road vehicle, which, given its construction and equipment, is suitable and intended for transporting, whether for payment or not, more than nine persons (incl. driver) or goods. Article 57(3) Loi modifiée du 22 décembre 2006.

¹³ Article 57(9) Loi modifiée du 22 décembre 2006.

¹⁴ C-591/1

¹⁵ These costs are also subject to weight, CO₂ emissions, etc.

the A16 (Belgium border to Boulogne sur Mer), A1 (Belgium border to beyond Lille/Arras), A2 (Belgium-Cambrai border), A 31 (Luxembourg-beyond Nancy).

Figure1 : Pége in France, source: ADAC, <https://www.adac.de/reise-freizeit/maut-vignette/frankreich/>



4. Frameworks for border regions

In this section, we briefly describe some relevant frameworks for assessing impacts in border regions and their avoidance. First, we define the Dutch-Belgian border region in more detail, focusing on road use and border traffic. Then, we present some frameworks related to tolls and road vignettes in border regions.

4.1. Scan statistics on road use and border traffic

In this section, we briefly describe available statistics on road use in the Netherlands and Belgium across the main road network, and distinguish between foreign and domestic road users where possible.

Data from Statistics Netherlands (CBS) reports on how many Dutch motor vehicles drive, latest by 2024:¹⁶

- Dutch motor vehicles, excluding motorbikes and mopeds, travelled nearly 151.2 billion kilometres in 2024 at home and abroad;

¹⁶ <https://www.cbs.nl/nl-nl/visualisaties/verkeer-en-vervoer/verkeer/verkeersprestaties>

- Passenger cars drive the most kilometres; totalling almost 122 billion, 2.3 per cent more than a year earlier (2023);
- Dutch vehicles cover 13.9 per cent of the total distance driven on foreign roads. This is 21.1 billion kilometres. Heavy goods vehicles (including special vehicles) proportionally drive the most abroad, 27.6 per cent of their kilometres. For passenger cars, the figure is 14.4 per cent. In absolute numbers, passenger cars actually drive more kilometres outside the Netherlands than heavy goods vehicles: 17.6 billion versus 2.6 billion kilometres. Delivery vans stay mainly within the Netherlands, driving 4.0 per cent of their kilometres outside the country's borders;
- On Dutch territory, motor vehicles cover over 137.5 billion kilometres, 2.5 per cent more than a year earlier. Vehicles with foreign registration plates drive 5.4 per cent of these kilometres, 75.1 per cent of which are by passenger cars.

CBS data for 2024 thus indicates a modest share of foreign license plates in the total kilometres travelled on Dutch territory. Conversely, CBS also provides insight into the kilometres driven abroad by Dutch motorists. For passenger cars, this is some 14.4% of the total, being 17.6 billion kilometres. Unfortunately, no further breakdown is given by country. However, it is likely that the neighbouring states represent a relevant share. Further, these are national figures and averages. It is likely that different images exist at regional level, as more border traffic also occurs in the border regions.¹⁷

Comparable Belgian data is not readily available. Statistics see, for example, the number of registered motor vehicles, the car fleet and car ownership per household.¹⁸ Statistics Flanders does report on passenger kilometres, with all motorised vehicles together covering a distance of 60.8 billion kilometres on roads in the Flemish Region in 2024, of which 47% on motorways, 31% on regional roads and 22% on municipal roads.¹⁹ 78% of the kilometres travelled in the Flemish Region in 2024 thus took place on the main road network, and where therefore possibly subject to the road vignette. No distinction is made based on the origin of the road user, nor between passenger cars or other vehicles. Every year, the Flemish Roads & Traffic Agency publishes a report "Traffic indicators highways". The latest one covers 2024.²⁰ The indicators can also be consulted in an interactive dashboard: <https://indicatoren.verkeerscentrum.be/vc.indicators.web.gui/indicator/index>. For these indicators as well, no distinction can be made between foreign and domestic license plates. However, they do show that the most intensively travelled motorways are not located in the border region, both for total traffic and for non-freight traffic specifically.

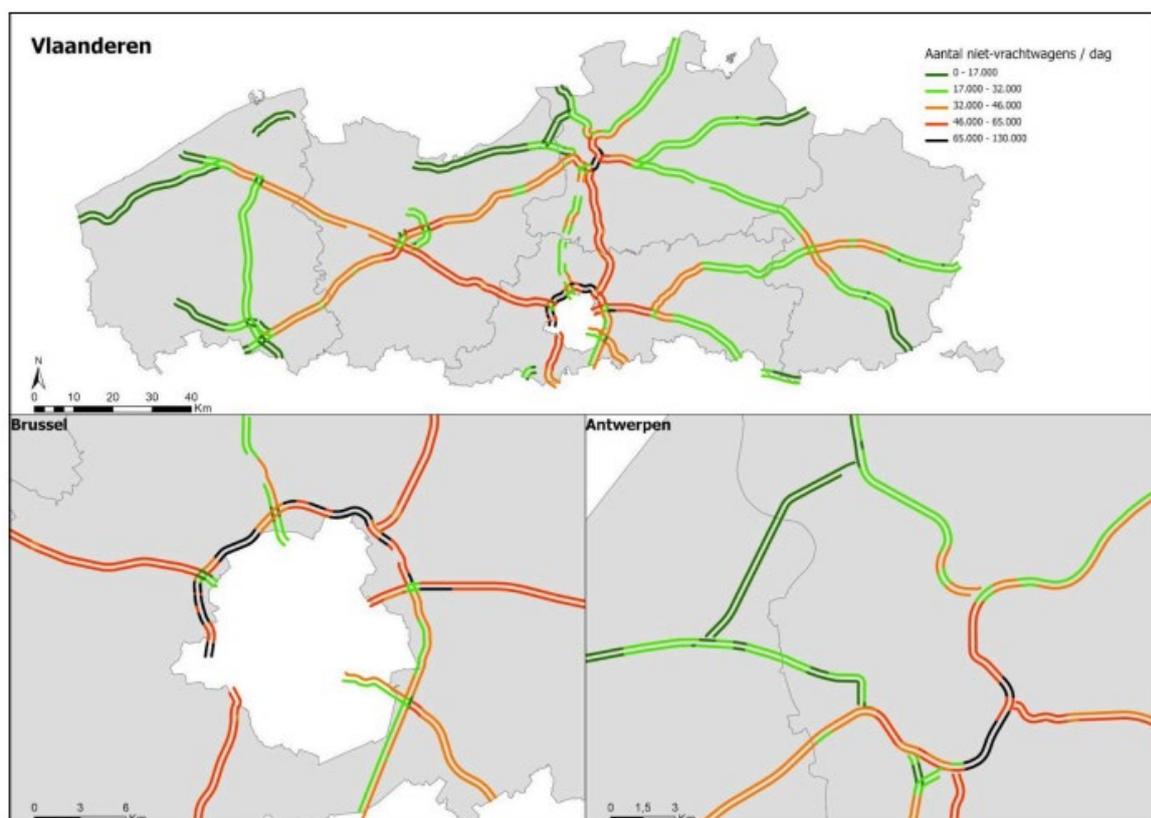
¹⁷ This can be expected, for example, from the data of cross-border workers and Belgian nationalities in the Netherlands.

¹⁸ <https://statbel.fgov.be/nl/themas/mobiliteit/verkeer>

¹⁹ <https://www.vlaanderen.be/statistiek-vlaanderen/mobiliteit/voertuigkilometer>

²⁰ <https://publicaties.vlaanderen.be/view-file/75896>

Figure 2 : Average number of non-freight vehicles per road segment in 2024, source: Traffic indicators, Flemish government



Regarding freight traffic, the report finds that the largest shares of freight traffic can be found, among others, near all border crossings with France and the Netherlands. In doing so, the report concludes as a possible cause: "The national or regional borders are still a clear barrier for non-freight traffic, so the number of non-freight vehicles near these borders is small compared to the more domestic road segments. Freight traffic is clearly more international in character and shows no decrease in numbers towards the border. The combined effect is an increase in the share of trucks near the borders."²¹ Wallonia also reports on the number of vehicle kilometres at the level of administrative aggregation levels, as provinces and municipalities.²² No relevant statistics can be gleaned from this either.

The Flemish report could possibly indicate a limited proportion of foreign passenger cars on Flemish motorways. Nonetheless, Finance Minister Ben Weyts, when asked, stated that 6.5 million road users in Belgium currently do not pay a charge in Belgium. In this regard, Flanders sees Belgium as an important transit country between neighbouring countries. We have therefore not been able to ascertain or substantiate these statistics based on public sources.

Border traffic

There are also no specific public figures on the number of cars or people crossing the Dutch-Belgian border. In 2017, Ecorys tried to simulate cross-border car traffic between the Netherlands and

²¹ Ibid, p. 17.

²² https://walstat.iweps.be/walstat-catalogue.php?theme_id=3

Germany for the benefit of the German *Autobahn* project.²³ The Dutch Regional Model (NRM) of Rijkswaterstaat²⁴ and the INWEVA data (INtensiteit WEgVakken)²⁵ were used for this purpose. The NRM aggregates to, for example, the country section NRM South. For the Dutch-German border, Ecoyrs calculated 235,000 cross-border car trips for 2014. On weekend days, it was 10% higher on average: 260,000 border passages. The majority are bound to the Dutch-German border region: 16% take place between border municipalities and another 56% have an origin or destination in the border region. Weekday trips have a predominantly professional character (commuting or business) and the representation of Dutch license plates is estimated at 50% of total border traffic.

It is beyond the scope of this border effect scan to reproduce such an estimate of cross-border car traffic between the Netherlands and Belgium. Given the fact that data from Rijkswaterstaat were used, however, it is expected that the Dutch Ministry of Infrastructure and Water Management has or can produce them. In terms of freight transport, trade, and imports/exports, Belgium generally ranks just behind Germany as the main country of destination or origin for the Netherlands.²⁶ Furthermore, the number of border workers between the Netherlands and Belgium is of a similar order of magnitude to that between the Netherlands and Germany (North Rhine-Westphalia).²⁷ Given these facts, it is justifiable to expect that people mobility is to some extent similar.

However, there are some sectoral statistics that indicate border mobility. See for instance the 44 thousand cross-border workers from Belgium in the Netherlands in 2023, with strong absolute concentrations in Limburg and North Brabant (over three quarters). Also, for example, around 5% of the regional labour market in Zeeuws-Vlaanderen consists of Belgian cross-border workers. The table below shows the figures for 2021, this being the last year in which figures on cross-border workers in Belgium are included. It shows that 11.8 thousand workers live in the Netherlands and work in Belgium. In any case, the data shows that cross-border employment mainly (80-90%) takes place in the border region.

Table 1 : Border workers between the Netherlands and Belgium, source: CBS Grensdata

	Country of residence	
	Belgium	Netherlands
Working regions	number	number
Netherlands (NL)	42140	7848750
Zeeland Flanders (CR)	2110	41990
Rest of Zeeland (CR)	550	106580
West North Brabant (CR)	4590	277180
Central North Brabant (CR)	2870	222100
North-eastern North Brabant (CR)	830	301460

²³ Ecoyrs (2017). Border effect test introduction of German vignette for use of main road network.

²⁴ <https://www.rijkswaterstaat.nl/zakelijk/open-data/modellen-en-applicaties/verkeers-en-vervoermodellen/jaarlijkse-prognoses/prognoses-maken/lms-en-nrm>

²⁵ <https://maps.rijkswaterstaat.nl/dataregister/RWN2dU9nWUpFRmZU/eng/catalog.search#/metadata/054ab8be-0eaa-440c-840c-47eca8643aa8>

²⁶ CBS (2024). Internationalisation monitor 2024-I Belgium.

²⁷ N.B. Relatively more commuting takes place from the Netherlands to Belgium between the Netherlands and Belgium compared to the Netherlands-Germany.

South-eastern North Brabant (CR)	8750	389240
North Limburg (CR)	510	122530
Central Limburg (CR)	2530	88610
South Limburg (CR)	11550	239710
Belgium (BE)	3955190	11840
Antwerp (Arr.)	402290	3600
Mechelen (Arr.)	132160	190
Turnhout (Arr.)	162900	1050
Hasselt (Arr.)	169500	580
Maaseik (Arr.)	71920	740
Tongeren (Arr.)	45690	590
Aalst (Arr.)	71060	50
Dendermonde (Arr.)	49140	80
Eeklo (Arr.)	22210	510
Ghent (Arr.)	253910	1560
Oudenaarde (Arr.)	32800	20
Sint-Niklaas (Arr.)	85890	1130
Bruges (Arr.)	102810	410
Diksmuide (Arr.)	12130	0
Ypres (Arr.)	32480	10
Courtrai (Arr.)	112870	40
Ostend	40710	60
Roeselare (Arr.)	63380	30
Tielt (Arr.)	31440	10
Veurne (Arr.)	16580	10
Huy (Arr.)	29260	0
Liege (Arr.)	208990	160
Waremme (Arr.)	16250	0
Verviers-communes Francophones (Arr.)	58580	30
Verviers - DG (Arr.)	21940	30

In addition, some 30 thousand Dutch pupils were attending school in Flanders in 2023.²⁸ Conversely, just under 3 thousand Belgian pupils went to Dutch schools in 2023.

Table2 : Pupils and MBO students across the border in 2023, source: CBS, Grensdata

Country of residence	Belgium			Netherlands		
	Total	Dutch	Belgian	Total	Dutch	Belgian
Nationality	number	number	number	number	number	number
Netherlands (NL)	690	510	80	2881570	2697510	2090
Zeeland Flanders (CR)	10	0	10	12530	11290	250
Rest of Zeeland (CR)	20	10	0	45130	42650	110

²⁸ <https://www.cbs.nl/nl-nl/nieuws/2025/34/30-duizend-nederlandse-leerlingen-in-vlaanderen-op-school>.

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West North Brabant (CR)	100	90	0	102430	96290	130
Central North Brabant (CR)	110	80	10	76980	72140	40
North-eastern North Brabant (CR)	10	10	0	90270	85740	50
South-eastern North Brabant (CR)	110	90	10	128250	116890	80
North Limburg (CR)	0	0	0	37840	35190	10
Central Limburg (CR)	40	30	0	32330	30360	20
South Limburg (CR)	220	130	30	75990	70610	110
Flemish Region, VL	1160970	26110	1028920	5680	3840	1580
Antwerp (Arr.)	197400	7220	162560	720	270	400
Mechelen (Arr.)	67240	910	61250	0	0	0
Turnhout (Arr.)	79530	4440	68540	300	200	60
Tongeren (Arr.)	29080	2330	24690	1240	1090	90
Hasselt (Arr.)	79080	1380	72110	60	50	10
Maaseik (Arr.)	42410	3900	35850	1750	1640	60
Aalst (Arr.)	56410	780	51160	0	0	0
Dendermonde (Arr.)	32630	310	29900	0	0	0
Eeklo (Arr.)	14610	280	13150	470	180	270
Ghent (Arr.)	99000	630	87860	160	30	130
Oudenaarde (Arr.)	20940	130	19490	0	0	0
Sint-Niklaas (Arr.)	53410	1020	47000	630	210	400
Bruges (Arr.)	49450	230	45870	300	140	150
Diksmuide (Arr.)	8260	0	7930	0	0	0
Ypres (Arr.)	17900	80	16610	0	0	0
Kortrijk (Arr.)	58150	470	52380	0	0	0
Ostend (Arr.)	20690	150	18280	0	0	0
Roeselare (Arr.)	27870	100	24800	0	0	0
Tielt (Arr.)	12910	60	11860	0	0	0
Veurne (Arr.)	7660	20	7090	20	20	0

CBS Border Data further indicates that approximately 8 thousand Dutch students were enrolled in higher education in Flanders in 2023²⁹. Conversely, more than 5 thousand Belgian nationalities were enrolled in Dutch higher education. Logically, there are strong concentrations in university cities and regions along the border (Antwerp, Ghent, Hasselt, South Limburg).

Table 3 : Higher education students by nationality and school region in 2023, source: CBS Border Data

School region	Dutch	Belgian
Netherlands (NL)	668170	5140
Zeelandic Flanders (CR)	0	0
Rest of Zeeland (CR)	4020	80

²⁹ <https://www.cbs.nl/nl-nl/nieuws/2025/48/1-op-de-6-studenten-in-limburg-is-duits>

West North Brabant (CR)	20130	170
South-eastern North Brabant (CR)	30550	230
Central North Brabant (CR)	26930	230
North-eastern North Brabant (CR)	18060	10
North Limburg (CR)	1360	10
Central Limburg (CR)	0	0
South Limburg (CR)	22620	1990
Flemish Region	8340	237180
Antwerp (Arr.)	3000	46550
Mechelen (Arr.)	320	7740
Turnhout (Arr.)	420	7420
Tongeren (Arr.)	0	0
Hasselt (Arr.)	1160	21080
Maaseik (Arr.)	0	20
Aalst (Arr.)	20	2840
Dendermonde (Arr.)	0	0
Eeklo (Arr.)	0	80
Ghent (Arr.)	1660	77180
Oudenaarde (Arr.)	0	260
Sint-Niklaas (Arr.)	40	1540
Bruges	100	10390
Diksmuide (Arr.)	0	0
Ypres (Arr.)	0	80
Courtrai (Arr.)	210	14570
Ostend (Arr.)	10	440
Roeselare (Arr.)	10	1300
Tielt (Arr.)	0	20
Veurne (Arr.)	0	0

Interconnectedness can also be seen in the number of Belgians living in the Netherlands and vice versa. After all, given the nationality of the neighbouring country, it can be expected that these residents still have strong family, professional, cultural and/or other ties with the neighbouring country and therefore commute across the border regularly. Just under 40 thousand Belgians live in the Netherlands and about 168 thousand Dutch in Belgium. It is notable here that the majority are represented in the Belgian-Dutch border region (over 55% of Belgians in the Netherlands and 86% of Dutch in Belgium).

Table 4 : Neighbouring country nationalities in the Netherlands and Belgium in 2024, source: CBS, Grensdata

Regions	Nationality	
	Belgian	Dutch
Netherlands (NL)	39745	
Zeelandic Flanders (CR)	8467	
Rest of Zeeland (CR)	1290	

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West North Brabant (CR)	4119	
South-eastern North Brabant (CR)	1863	
Central North Brabant (CR)	1290	
North-eastern North Brabant (CR)	746	
North Limburg (CR)	291	
Central Limburg (CR)	731	
South Limburg (CR)	3249	
Belgium (BE)		168242
Antwerp (Arr.)		38125
Mechelen (Arr.)		4079
Turnhout (Arr.)		25963
Tongeren (Arr.)		17745
Hasselt (Arr.)		7003
Maaseik (Arr.)		26660
Aalst (Arr.)		2544
Dendermonde (Arr.)		1303
Eeklo (Arr.)		1694
Ghent (Arr.)		5046
Oudenaarde (Arr.)		661
Sint-Niklaas (Arr.)		4122
Bruges		2084
Diksmuide (Arr.)		110
Ypres (Arr.)		348
Courtrai (Arr.)		1694
Ostend		1042
Roeselare (Arr.)		483
Tielt (Arr.)		394
Veurne (Arr.)		256
Huy (Arr.)		121
Liège (Arr.)		2029
Waremme (Arr.)		75
Verviers - communes francophones (Arr.)		1099
Verviers - DG (Arr.)		568

The importance of the Netherlands-Belgium relationship in economic terms is further explained in the CBS Internationalisation Monitor 2024-I Belgium, which also extensively discussed freight transport between and through neighbouring countries.³⁰ As road freight transport falls under a different regime of road taxes, we leave this out of further consideration. However, these statistics also point to mobility between neighbouring countries. Purchase flow studies also point to a lot of traffic between neighbouring regions. For example, for the Dutch provinces of Noord-Brabant (2021)³¹ and Limburg

³⁰ <https://longreads.cbs.nl/im2024-1/>

³¹ BRO, Ipsos I&O, Bureau Stedelijke Planning (2022). Spatial shopping behaviour in the Randstad and North Brabant 2021.

(2019)³², earlier purchase flow studies were conducted and concluded that purchase flows in the border region are significant. In general, there is more commuting from Belgium to Dutch border areas than vice versa. In conclusion, the Netherlands-Belgium border region is strongly intertwined in several areas and the mobility of people between the countries is mainly concentrated in the border region.

4.2. Scan legal frameworks for border regions

Vignettes and other forms of tolls are widespread in Europe. In general, an argument could be made for tolls to be organised EU-wide to avoid a jumble of systems, as is now envisaged for freight traffic. Differences may particularly affect border residents, who are more likely to use different national road networks given geographical proximity. But harmonisation or coordination can also be done at a more local level, between neighbouring countries. It is particularly worth noting that the Directive also explicitly allows for this. For example, a Benelux vignette would also be a possibility if member states are willing to do so.

This is not yet an existing practice in the EU. However, the various systems operational in the EU do offer an insight into how to deal with border regions. A first brief analysis yields the picture that several countries have chosen to exempt (part of) the border region from tolls or vignette validity.

1. France/Luxembourg

France and Luxembourg have already been discussed above and provide interesting examples. In France, motorways at border crossings of the Benelux neighbours are mostly toll-free. This is a geographical exemption in the border area. Luxembourg is an example of a categorical exemption. Three main exemptions apply: (1) for motorists, who drive on Luxembourg roads occasionally (<6 months per year), (2) for cross-border workers, and (3) for incoming students with a car registered in another Member State.

2. Austria

Austria has a vignette for motorways. A number of motorways have vignette-free segments around the border. This is mostly up to beyond cities near the border. Examples are the A1 to Salzburg, the A12 to Kufstein Süd, the A14 to Hohenems. Legally, road segments can be introduced toll-free for the sake of preventing cut-through traffic. Toll-free sections can be introduced to relieve local roads and regions from creeping traffic: *"bestimmte Abschnitte von Mautstrecken von der Pflicht zur Entrichtung der zeitabhängigen Maut ausnehmen, wenn dies erforderlich ist, um eine unzumutbare Beeinträchtigung der Sicherheit, Leichtigkeit und Flüssigkeit des Verkehrs auf nicht mautpflichtigen Straßen und eine unzumutbare verkehrsbedingte Lärmbelastung oder eine unzumutbare*

³² BRO, Ipsos I&O & Etil (2020). Koopstromenonderzoek 2019.
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*verkehrsbedingte Luftverschmutzung zu vermeiden, die sich aufgrund besonderer örtlicher Verhältnisse ergeben."*³³

3. Switzerland

Switzerland also has a road vignette. Here too, some highways have vignette-free segments shortly after the border. Examples are near Schafhausen and near Basel.

The examples of Austria and Switzerland (vignette) and France (toll) do not seem unique. For example, Portugal also has toll-free road segments at its border with Spain. However, there are also examples where tolls are charged precisely at the border crossing. This is mostly due to the specific infrastructure, such as tunnels and bridges. For example, the various tunnels on the Italian border.³⁴

3. Evaluation potential impacts

The previous sections discussed the different systems regarding road taxes in the Benelux+ area. This has included the Flemish/Walloon road vignette, and possible Brussels Capital Region affiliation. Furthermore, the degree of border mobility and integration between the Netherlands and Belgium has been described and, finally, relevant frameworks for border regions/border residents regarding tolls and vignettes within the European Union have been screened. These insights form the basis for an initial assessment of possible border effects. In doing so, we largely draw on the earlier research on the German *Autobahnmaut* in the ITEM Cross-Border Impact Assessment 2017. Now that the thinking and design (a vignette and tax-neutral for domestic motorists) are similar, effects observed then are relevant to repeat and translate to the Belgian-Dutch border area. In doing so, we further use the previously described statistics, studies and frameworks and thus delimit ourselves to the Belgian-Dutch border area.

European integration

Discrimination?

As mentioned, all Belgian regions wish or require that the introduction of a road vignette be fiscally neutral for the regional resident. Some parties even stress that it should be more advantageous compared to the current road tax. This desire to operate in a fiscally neutral way may become tricky under European law. As stated, under EU law, no direct or indirect distinction may be made between foreign and domestic road users. Consequently, Belgian road users may also not be effectively compensated one-to-one for the vignette via a rebate in the existing road tax, as the EU Court previously ruled in the German case.³⁵

³³ Bundesstraßen-Mautgesetz 2002 § 13 abs 1b: <https://www.jusline.at/gesetz/bstmg/paragraf/13>

³⁴ See for example: <https://www.adac.de/reise-freizeit/maut-vignette/italien/>

³⁵ C-591/1.

In this case, the Court ruled that the infrastructure user charge, combined with the exemption from motor vehicle tax enjoyed by owners of vehicles registered in Germany, constituted indirect discrimination on grounds of nationality and violated the principles of free movement of goods and freedom to provide services. With regards to the prohibition of discrimination on grounds of nationality, the Court finds that the effect of the exemption from motor vehicle tax for the owners of vehicles registered in Germany is to offset in full the infrastructure user charge paid by them, so that the economic burden of that charge falls de facto exclusively on the owners and drivers of vehicles registered in other Member States. More information on the European law dimension is elaborated in the ITEM Cross-Border Impact Assessment 2017 on the German *Autobahnmaut*.³⁶

Minister Ben Weyts has stated on several occasions that he is aware of the European-law sensitivity. European-law conformity is also mentioned in the Walloon coalition agreement. Nevertheless, both regional governments make it clear that there is an explicit desire to make foreign motorists pay. Legally, linking the road vignette with an entire road tax reform is now under consideration. It depends on the specific details of this reform to make a further European law assessment of the road vignette. However, the European law frameworks are clear: discrimination is prohibited and strictly enforced, and there is no budgetary intention to effectively put the bill on foreign motorists.

Patchwork: further from European coordination/harmonisation

Another observation from our earlier research is the risk of an extensive patchwork of national vignettes, tolls and road taxes. There is thus a likely domino effect of national charges and vignettes that stands in the way of a European solution. As pointed out, it is no secret that the European Commission and the European Parliament have been looking at a uniform framework based on pay by use/pollution, which is currently being achieved for trucks through a truck levy.

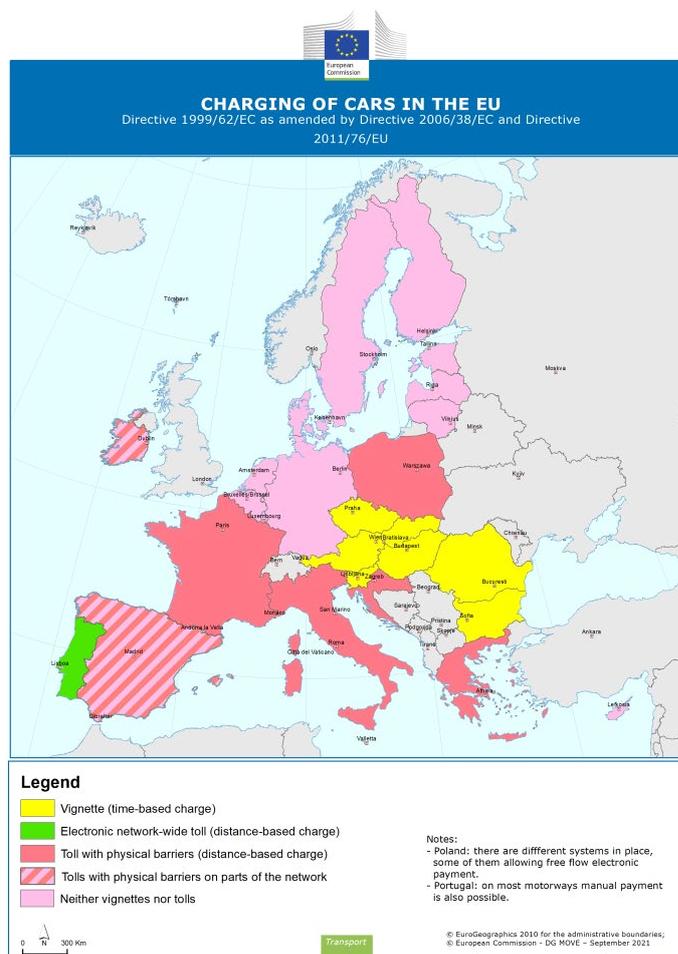
Indeed, there is already a wide range of vignettes and tolls in Europe. A study by the scientific department of the German Bundestag did another survey in Europe in 2024.³⁷ They conclude that eight member states have introduced distance-based tolls (France, Greece, Ireland, Italy, Croatia, Poland, Portugal and Spain) and seven EU-Member States have time-based vignettes (Bulgaria, Austria, Romania, Slovakia, Slovenia, Czech Republic and Hungary).³⁸ In addition, there are several infrastructure-specific tolls, which in principle can coexist with general car taxes. The analysis relies on ADAC data, which does exclude Luxembourg, for example. The various analyses, as also in this border effect scan, show the importance of details. Luxembourg, for example, is also excluded in pictures by the Commission, although it does have a relevant road tax via a vignette.

³⁶ <https://crossborderitem.eu/publicaties/grenseffectenrapportage-2017-dossier-1-duitse-autotol/>

³⁷ <https://www.bundestag.de/resource/blob/1021394/WD-5-128-24-pdf.pdf>

³⁸ Furthermore, Switzerland is considered as EFTA-Member State.

Figure 3 : Tolls/vignettes in the EU by 2021, source: European Commission, https://transport.ec.europa.eu/transport-modes/road/road-charging_en



Socio-economic/sustainable development and Euroregional cohesion

Concurrence: border region particularly affected

In a purely domestic situation, the different systems are not necessarily problematic. However, when a car user is subjected to multiple systems by crossing the border, it can become more complex and costly. This is particularly to be expected in border regions, as the statistics described earlier also show. After all, residents in border regions generally cross the border more frequently than those in more centrally located regions. This can be substantiated by the previously described border data, where border workers and residents with the nationality of the neighbouring country (e.g. a resident of the Netherlands with the Belgian nationality) are mainly located in the border region. Previous findings regarding cross-border motorists also point to a concentration in the border area.

Through periodisation of a vignette, occasional border traffic can be spared to some extent. For example, transit or destination/holiday traffic in Belgium may suffice with a vignette for one day or a week or a month, whereas residents of the border region may soon need to purchase an annual

vignette. For example, with residents of the Netherlands also owing motor vehicle tax there, there is a sense of double taxation. After all, a road tax is then paid in both the Netherlands and Belgium, where this is less evident for residents of centrally located regions on a day-to-day scale. Because of day-to-day practices in border regions, this would be particularly detrimental for border residents. This would certainly be the case with *Betalen naar Gebruik*, where double charging would effectively take place: kilometres driven in Belgium would be taxed by both the Dutch kilometre charge and the Flemish/Walloon vignette. However, this legislative proposal in the Netherlands does not seem to be picked up any time soon.

Socio-economic costs

The extent to which border residents and border commuters are subject to the road vignettes depends on the details. First, the roads that would require a vignette: the main road network.³⁹ The main road network in Belgium consists of European main roads and regional main roads (E-roads & N-roads).⁴⁰ Ring roads (R-roads) tend to coincide with these main roads and are likely to be included. Local roads, such as regional roads and interurban roads, are not included. Looking at the road network along the Dutch-Belgian border as an example, the majority of roads connecting border municipalities are N-roads and, to a lesser extent, E-roads. Local roads are not sufficiently present in all border crossings, or intertwined with an N-road. With this, it is very likely that border residents and border commuters from the Netherlands to Belgium will have to comply with a road vignette, if no exceptions exist.

Second, this mainly affects border residents of the Netherlands with a professional or personal connection to Belgium, as they are also liable for Dutch road tax. Conversely, no additional charges apply to Belgian residents travelling to the Netherlands. Judging from a rate of €100 and a border worker flow of 11.8 thousand from the Netherlands to Belgium, this group alone is affected with combined annual additional costs of over €1 million. Here, it is possible that these costs are passed on to the Belgian employer. We also calculated 39,745 Belgians living in the Netherlands, 5,680 pupils living in the Netherlands and going to school in Flanders, and 8,340 Dutch students in Flemish higher education. With this limited data from CBS Border Data, that adds up to at least 65,565 people living in the Netherlands⁴¹ who likely frequently cross the border into Belgium. Indicatively, this allows us to calculate an annual cost of about €6.5 million for (likely) border commuters from the Netherlands to Belgium (highly concentrated in the border region).

Table 5 : Indicative example of possible annual costs for border commuters

Border commuter	Number	Possible annual cost
Border workers from the Netherlands to Belgium	11.800	€1.180.000
Pupils from the Netherlands to Flanders	5.680	€569.000
Dutch students in Flanders	8.340	€834.000
Belgians in the Netherlands	39.745	€3.974.500
Total	65.565	€6.556.500

³⁹ Report in plenary 21 January 2026 (Questions 273 and 275 (2025-2026)).

⁴⁰ <https://wegenverkeer.be/zakelijk/documenten/ontwerprichtlijnen/basisprincipes-inrichting-en-snelheid>

⁴¹ Or in the case of ho-students, have Dutch nationality.

These figures are obviously not a representative picture as they do not include the main commuter flows of recreation and shopping. It also does not reflect cross-border car traffic from the Netherlands to Belgium. Regarding the German *Autobahnmaut* project, an annual cost was previously estimated at €60 to €100 million.⁴² In doing so, 40% of it would be borne by Dutch border regions. For this cost estimate, an average annual vignette rate of €51.70 was assumed.

Aberrant driving behaviour with additional nuisance

The 2017 Border Impact Study signalled that a vignette could lead to a change in driving habits, from motorways to regional roads, possibly resulting in increased emissions and noise in built-up areas. For the study, a survey was conducted among the Meuse-Rhine Euroregion, with respondents indeed indicating that they avoid paid roads. Diversions are not only via local roads in Belgium, but can also lead to inconvenience on the other side of the border when driving via local roads. However, the extent to which the road vignette can be bypassed varies from one border area to another.

For the German predecessor, however, Ecorys expected marginal behavioural effects. This depends mostly on price elasticity. How a, likely, higher price of at least €100 per year will play out is difficult to quantify.

Euregional cohesion

Finally, the 2017 Cross-Border Impact Assessment found negative effects on Euroregional awareness. In particular, the feeling that the border becomes more tangible again due to a vignette and the feeling of discrimination were prominently highlighted in a survey conducted. This can also be deduced from initial reactions and media reports in the Netherlands. In particular, it seems very detrimental to Dutch border regions if different systems are introduced in all its neighbouring countries Belgium, Germany, Luxembourg and France. It is very likely that a Belgian vignette will lead to discussions about a toll or vignette in the Netherlands, Germany and Luxembourg. If there are multiple systems that are not coordinated with each other, this is especially a problem in terms of Euroregional cohesion. In Limburg, where three borders meet, this could mean that, at some point, there are three different applicable systems where motorists have to pay.

4. Conclusions and recommendations from a Euroregional perspective

4.1 Conclusions and recommendations

Social life in the border region of Belgium and the Netherlands is intertwined. Cooperation is in all layers and is natural - from shopping and tourism to frontier work, education and family. We have included several statistics in this scan, although actual cross-border car use from the Netherlands to Belgium is still uncertain. Nonetheless, it is evident that the majority, and hence the impact, is

⁴² Ecorys (2017). Border effect test introduction of German vignette for use of main road network.

concentrated in the border region. Additionally taxing that accessibility, via a vignette, could have an impact on the development of the economy and social cross-border life.

Of course, it is advisable not to rely on unilateral charging systems but, where possible, on a harmonised or coordinated system, e.g. Benelux - so that double taxation is avoided or limited. As often pointed out, the Benelux (with Germany) can thus be a frontrunner in and testing ground for the EU.

Instrumentally, there are several other options. To partially/completely spare the border region from the impact of a vignette on motorways could mean:

- That the vignette obligation only takes effect from a later road segment after the border, cq. the road segment at the border is exempted. Examples could include the larger Flemish cities of Antwerp, Ghent, Bruges and Hasselt or the border-regional towns and villages. This also fits the mobility picture from Flemish statistics, where relatively little non-freight traffic occurs at the borders but also little congestion or crowding is reported;
- That frequent users, as appointed by the Directive, are exempted. A distinction can be made here between border residents and occasional road users. In budgetary terms, however, costs may not be recovered from the latter group. An example of this also seems to be the Luxembourg model where occasional users, but also frequent users such as cross-border workers and incoming students, are categorically exempt.

Measures where a vignette is not compulsory immediately after border passage, but from a road segment further away from the national border, are well conceivable. This could spare the Flemish-Dutch border region from the negative consequences mentioned above. The aim is to burden transit traffic, and not destination traffic in the border region. Nevertheless, European regulations should be respected, with equality and non-discrimination at the centre.

4.2 Further research

Further analysis should be made of passenger car statistics in the border region, with a breakdown by foreign and domestic license plates. These data also provide the opportunity for more adequate cost estimations. The aforementioned foreign legal vignette systems with exceptions for the border region should also be further legally investigated. The plan of tax neutrality in light of EU law is definitely something for further analysis and follow-up. Finally, the expected behavioural effects can be examined qualitatively.

ITEM is an initiative of Maastricht University (UM), the Dutch Centre of Expertise and Innovation on Demographic Changes (NEIMED), Zuyd Hogeschool, the city of Maastricht, the Euregio Meuse-Rhine (EMR) and the (Dutch) Province of Limburg.

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