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Le dernier numéro du Bulletin de Documentation du Service d'Etudes et de Documentation du SPF Finances est paru. Votre rédaction en recevra prochainement un exemplaire. Si ce n'est pas le cas, vous pouvez le signaler au 02/336.39.08.

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Comme vous le remarquez, l'accent a été mis sur le thème très actuel « mobilité et fiscalité ». Les articles publiés n'engagent que la responsabilité de leurs auteurs. Dès lors, ils ne sauraient être considérés comme traduisant le point de vue officiel de l'Administration ou du Ministre des Finances. Un numéro séparé de ce Bulletin relatif aux finances publiques et à la politique économique au sens large peut être obtenu moyennant versement ou virement de la somme de 17,39 EUR sur le compte chèque postal n° 679-2004098-78 de l'Administration de la Fiscalité des Entreprises et des Revenus (A.F.E.R.), 1030 Bruxelles, avec la mention « Bulletin de Documentation – Service d'Etudes et de Documentation ». Pour plus d'informations sur cette publication ainsi que d'autres publications du même service, veuillez prendre contact avec le Service d'Etudes et de Documentation (tél. 02/233.3908) ou consulter le site du Service <http://www.docufin.fgov.be>.

Pout tout usage utile, vous trouverez en annexe les résumés originaux en anglais de tous les articles de ce numéro.

J. KORTLEVEN
Rédacteur en chef

WAAROM REKENINGRIJDEN?

G. Blauwens

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Abstract

Why road pricing?

This article analyses two essential benefits of road pricing: first the optimization of mobility and second benefit the provision of funds for a general reduction of tax on labour. Both these benefits have been very well analysed by transport economists all over the world. The article presents two graphical presentations that summarise the general consensus in this field.

Attention is also given to the particular position of Belgium as a transit country. Levies paid by through traffic provide net revenue, available for Belgian tax relief.

Road pricing is compared to a uniform levy on fuel or to a uniform annual license tax. The added benefit of road pricing is shown to depend both on the level of external costs and on the elasticity of demand and cost functions.

A final paragraph calls for introduction in alliance with other European states.

Keywords: road pricing, transport taxes, welfare

JEL-code: H21, R48

Tax Competition in European Diesel Excises

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Abstract

This paper estimates Nash-type fiscal reaction functions for European governments competing for revenue from diesel excises. It appears that European governments strategically set their excise levels by responding to their neighbors' tax rates. This provides evidence for the presence of tax competition in diesel excises. In particular, a 10% higher rate in neighboring countries (in terms of the user price) induces a country to raise its own rate by between 2 and 3%.

JEL Codes: H23, H77, H87, R4

Key words: Diesel excise; Strategic tax setting; European Union.

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Economische analyse van verschillende vormen van prijsbeleid voor het wegverkeer¹

Paul Besseling, Wim Groot, Rik Lebouille

Abstract

The Dutch Ministry of Transport, Public Works and Water Management has asked CPB to assess 10 different schemes of road pricing. The assessment serves to support the platform on 'A Different Way of Paying for Road Use' and the preparation of part III of the governments' Mobility Policy Document.

The schemes of road pricing that have been analysed can roughly be grouped into two:

1) specific charges, on a limited number of places and hours, and 2) flat charges on each kilometer driven. These pricing schemes have been assessed on their merits as a regulatory instrument (traffic flows, the environment) and as a financing instrument. Moreover, the impacts on the distribution of income over groups of households and enterprises is studied.

According to the cost-benefit analysis, reducing congestion is best served with a policy of constructing new roads in areas where costs are not too high combined with specific road charges on other congested parts of the network. The welfare gains of well-designed congestion charges can exceed 1½ bln euro a year. Capitalised, this amounts to more than 20 bln euro. Flat charges turn out to be less efficient.

Key words: road pricing, welfare, income distribution, cost-benefit analysis

JEL classification: H21, R48

¹ Dit artikel is gebaseerd op Besseling, Groot en Lebouille, Economische analyse van verschillende vormen van prijsbeleid voor het wegverkeer, CPB Document 87, juni 2005. Te downloaden via: <http://www.cpb.nl/nl/pub/document/87/doc87.pdf>

De tolheffingen op het gebruik van het snelwegennet door zware vrachtwagens in Duitsland, Oostenrijk en Zwitserland

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Abstract

Movement of goods and freight between European countries has been growing fast during the last decades. In order to guarantee the necessary investments in their road networks, more and more countries are having recourse to a toll levy in respect of heavy vehicles using their highway network. These toll systems take into account the distance covered and the class of the vehicle.

Following a sketch of the European framework, the toll system applied in Germany is compared to the one applying in Austria and in Switzerland (the latter not being a member state of the European Union).

To conclude, some points of particular interest are dealt with: including or not the environmental component 'emission class' in the tariff, compatibility (interoperability) of the different toll systems (partly implemented up to now between Switzerland and Austria only), the issue of the creeping along on toll-free roads and the debate about the allocation of the tollage.

Keywords: tollage, toll levy, road pricing, road transport

JEL Classification: R48

**La vente aux enchères des engagements de diminuer la pollution en
Grande-Bretagne**

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Lauréate de Prix 2005 de l'Institut Belge de Finances Publiques

Abstract

In order to meet its international obligations under the Kyoto Protocol and reduce greenhouse gas emissions at least-cost, Great Britain set up an emission-trading scheme: "UK ETS". The British Government provided a financial incentive for firms that agreed to take on voluntary targets of emissions reduction, using a descending clock auction to allocate this money. The objectives of this paper are double. First we will present the U.K. emissions trading scheme and analyze the auction that contributed to implement this system. Then, we will try to understand the reasons why the British government decided to adopt this auction, i.e. to establish if this auction brings an optimal budget repartition, which maximizes emission reductions

Keywords : tradable permits, environment

JEL Classification : D44, Q58

DE GROEI VAN DE UITGAVEN IN DE GEZONDHEIDSZORG²

Een overzicht van de literatuur

Erik Schokkaert³, Carine Van de Voorde⁴, Peter Willemé⁵, Windy Vandevyvere⁴, Charlotte Verhelle²

Abstract

Healthcare spending growth is a crucial element for both government budgets in the short run and correct assessments of the impact of population ageing in the long run. International literature teaches us that simplistic mechanical calculations can yield a very distorted picture of the impact of ageing. One has to take into account the shifts in age profiles and morbidity; moreover one has to check for the spending increase occurring in the last year of one's life. The impact of economic factors such as income and prices can only be correctly assessed if account is taken explicitly of the institutional environment. However, the main driving force behind spending growth is technological progress. To get a better insight into the technological progress mechanism, traditional macro-economic approaches have to be supplemented with micro-economic research.

Keywords: health care expenditures, ageing

JEL-code: H 51, I 10

² Deze tekst werd gerealiseerd in het kader van een project over “Evolutie van de uitgaven voor de gezondheidszorg”, gefinancierd door het Federaal Kenniscentrum voor de Gezondheidszorg. Een meer uitgebreide versie van dit literatuuroverzicht en de volledige resultaten van het project kunnen gevonden worden in KCE, IMA, CES-KUL, FPB. *Evolutie van de uitgaven voor gezondheidszorg*. Report. Brussel: Federaal Kenniscentrum voor de Gezondheidszorg (KCE); 2005 juli. KCE Reports 15A (D/2005/10.273/13).

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CONJUNCTUUR: DE ALGEMENE TENDENSEN

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Abstract

It its most recent World economic outlook of September 2005, the International Monetary Fund forecasts world economic growth for this year of 4,3 percent. The Fund thinks that the world economy will next year expand by 4,3 per cent again. These forecasts are barely different from those the Fund made in the spring of 2005. This is surprising because the spring forecasts were based on oil prices of 46,5 dollars this year and 43,75 dollars next year. In its most recent autumn previsions the oil price would be around 54,23 dollars in 2005 and 61,75 dollars in 2006.

Even more surprisingly the business cycle seems to have gained strength considerably since last spring, notwithstanding the fact that oil prices have increased considerably. It is of course possible that the negative impact of oil prices on the business cycle could be somewhat delayed and that activity could be somewhat dampened in the fourth quarter of this year. Illustrating this, most recent indicators seem to suggest that private consumption is suffering somewhat in countries like the United States, Germany and the UK. Recent indicators also suggest that Chinese industrial production is heading for a considerable slowdown from its break-neck pace of recent years.

But by and large, even if some cyclical slowdown may be in the making, it is striking how the world business cycle is weathering the oil price increases rather well, at least compared with increases of a similar magnitude in the 70's and 80's. The explanation seems to be that economic performance has become much less dependant on oil than some decades ago because oil consumption has become more efficient and because the share of the service sector in value added has increased dramatically in all Western economies. Another reason is that the macro-economic policy mix is rather stimulative. Budgetary policy is more or less neutral while monetary policy is, notwithstanding rate increases in some countries, notably the Unites States. This is possible because, mainly as a consequence of economic globalisation, the pricing power of companies has severely been dented.

Keywords: economic outlook, business cycle

JEL classification: E 30, E 32, E 66