

Factsheet HGV Toll

Refund review of the German HGV toll from 2023 onwards — calculated individually from your toll statements and pursued in your own proceedings.

For companies and groups of companies with vehicle fleets that have paid a total of at least €500,000 in German tolls since 2023: freight forwarders, transport and logistics companies, construction logistics, waste disposal, tanker and silo transport, retail and own-account transport.

12 STARTING POINTS in the toll calculation from 2023: road cost report 2023–2027 and CO ₂ toll component	10-25%* ESTIMATE OF THE POTENTIAL of the infrastructure share of the toll — estimate by Pfnür and Octagon Capital	31/12/2026 LIMITATION PERIOD, TOLL YEAR 2023 Submit documents by mid- November 2026
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No upfront costs: Once funding has been approved, Octagon Capital covers the contractually covered procedural costs and bears the litigation cost risk. A 35 percent success fee and a review fee per toll month are only charged if a refund is actually paid out.

* Lawyer's assessment, not a court-confirmed refund rate. Whether and to what extent this results in refunds must be clarified legally. The actual result may be higher or lower or may not materialise at all.

01

STARTING POSITION

What it is about

The HGV toll may only cover the costs permitted under EU law. If the calculation includes items that do not belong there, the toll is too high — and the overpaid share can be reclaimed from the Federal Republic.

That this happens has been confirmed by the courts. Attorney Martin Pfnür won the landmark ruling on toll refunds on the claimants' side: he was one of the two lawyers for the claimants in CJEU case C-321/19, in which the Court ruled in 2020 that traffic police costs do not belong in the toll. In the same proceedings, he obtained an additional refund before the Higher Administrative Court of North Rhine-Westphalia (OVG NRW) in 2021 due to incorrectly calculated capital costs. In 2024, the Administrative Court of Cologne (VG Köln) awarded his client the police costs for 2016 to 2020, not yet final.

MARTIN PFNÜR'S PROCEEDINGS AT A GLANCE

Court and date	Case number	Content
CJEU, 28/10/2020	C-321/19	Traffic police costs may not be included in the toll calculation
OVG NRW, 30/11/2021	9 A 118/16	Additional refund due to incorrectly calculated capital costs of the motorway land, toll years 2010 and 2011
VG Köln, 20/03/2024	14 K 6556/20	Refund of police costs 2016 to 2020 plus interest of 5 percentage points above the base rate from payment; not yet final

TWO TOLL ISSUES — CLEARLY SEPARATED

CONCLUDED

Traffic police costs

CJEU 2020 · OVG NRW 2021 · VG Köln 2024 (not yet final). Concerns the toll years up to 2020 and a different legal question.

CURRENT · FROM 2023

Road costs and CO₂ toll component

Road cost report 2023–2027 and CO₂ surcharge since 01/12/2023. This is exactly where the review starts.

WHO IS BEHIND THIS

We work with the litigation funder **Octagon Capital**, and Octagon Capital works with attorney **Martin Pfnür**. Octagon Capital decides on the funding, the law firm of Martin Pfnür handles the legal review, **Point Zero Legal** coordinates the documents.

Context: For the toll years from 2023 onwards, there is as yet no decision confirming a refund claim or a specific rate. Whether and to what extent refunds follow must be clarified legally. This makes it all the more important that each case is reviewed on the basis of its own toll statements and asserted in time to meet the deadline.

02

LEGAL BASIS

Twelve starting points in the toll calculation

The toll from 2023 is based on the road cost report 2023–2027 and, since 1 December 2023, additionally on the CO₂ toll component. For the toll from 2023 onwards, Pfnür has identified **twelve starting points** in the toll calculation. They fall into two areas:

AREA A · INFRASTRUCTURE SHARE

Road cost report

Report 2023–2027, the basis for calculating the infrastructure share of the toll. Review areas include:

- **Imputed capital costs:** return on fixed assets using imputed interest rates.
- **Land costs:** costs applied for motorway and federal road land that the Federal Republic does not actually incur as expenditure.
- **Cost allocation:** distribution of road costs across vehicle, axle and weight classes.

AREA B · SINCE 01/12/2023

CO₂ toll component

Surcharge of €200 per tonne of CO₂, graded by CO₂ emission class. Review areas include:

- **Amount:** compatibility with the requirements of the Eurovignette Directive (Directive 1999/62/EC as amended by Directive (EU) 2022/362).
- **Double burden:** relationship to the national CO₂ pricing of fuels (BEHG).
- **Classification:** correct assignment of each vehicle to its CO₂ emission class.

The overview shows a selection of the review areas. Which starting points apply in the specific case is reviewed by the law firm on the basis of your toll statements.

ESTIMATE OF THE POTENTIAL

10 to 25%

of the infrastructure share of the toll

Pfnür and Octagon Capital estimate the possible potential at around 10 to 25 percent of the infrastructure share of the toll. Whether and to what extent this results in refunds must be clarified legally. **The actual result may be higher or lower or may not materialise at all.**

Source: expert interview with Martin Pfnür and Octagon Capital of 8 October 2026. Lawyer's assessment, not a court-confirmed refund rate.

FURTHER DETAIL · APPROX. 17 MINUTES

Expert interview (video)

point-zero-legal.de/lkw-maut-erstattung-experteninterview

Podcast

podcast269f77.podigee.io/1-lkw-maut23

03

WHY 2023 COUNTS IN PARTICULAR

80 percent infrastructure share in 2023

What can be refunded is a portion of the **infrastructure share** of the toll paid. The size of this share changed fundamentally with the CO₂ surcharge: until the CO₂ surcharge was introduced in December 2023, around 80 percent of the toll consisted of the infrastructure share. Since 2024, it has been around 44 percent.

approx. 80%

INFRASTRUCTURE SHARE 2023

before the CO₂ surcharge was introduced on 01/12/2023

approx. 44%

INFRASTRUCTURE SHARE SINCE 2024

after the CO₂ surcharge was introduced

EXPECTED FEDERAL TOLL REVENUE (€ BN)

Year	Infrastructure share	Total toll revenue	Share
2023	6.451	7.999	80.6%
2024	6.689	15.137	44.2%
2025	6.984	16.020	43.6%
2026	7.092	16.258	43.6%

Source: Federal Government bill, Bundestag printed paper 20/8092, p. 3, dserver.bundestag.de/btd/20/080/2008092.pdf. Average values; the share in an individual fleet depends on vehicle class and emission class.

WHAT THIS MEANS FOR YOU

Per euro paid, 2023 is the highest-yielding year. For the same mileage, you paid about half as much toll in 2023 as in 2024, but almost the same infrastructure amount. At the same time, claims from 2023 become time-barred first. The 2027 toll has not yet been paid and is not included.

DEADLINE

31/12/2026

Possible claims from 2023 are generally at risk of becoming time-barred on 31/12/2026. What is time-barred can no longer be claimed. To leave enough time for preparation, your complete documents should reach us **by mid-November 2026**.

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CALCULATION LOGIC

What is arithmetically achievable

All examples in this factsheet follow the same, deliberately simple calculation logic. It serves as a guide and does not replace an individual calculation from your toll statements.

CALCULATION

Toll paid per year	× infrastructure share 2023: approx. 80% · from 2024: approx. 44%	× 10 to 25% estimate	= possible refund claim
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In the event of success, a 35 percent success fee and a review fee per toll month are deducted from this. Interest is not included and may be added where applicable.

10%

LOWER VALUE OF THE ESTIMATE

The examples use this value. It is the lower end of the estimate by Pfnür and Octagon Capital.

25%

UPPER VALUE OF THE ESTIMATE

Shown for reference. No assurance as to the existence or amount of a claim.

RULE OF THUMB · LOWER VALUE

Per €1 million of toll paid, arithmetically around €34,500 for your company.

Assumption: €1 million paid evenly over 2023–2026 (€250,000 per year). Infrastructure share: $€250,000 \times 80\% + 3 \times €250,000 \times 44\% = €530,000$. 10% of that = €53,000 refund claim; after a 35 percent success fee €34,450, less the review fee per toll month, before tax and excluding interest.

WHAT THE EXAMPLES ASSUME

- **Even distribution:** the toll is assumed at the same amount per year for the toll years 2023 to 2026 (48 toll months).
- **Infrastructure share:** approx. 80% for 2023 and approx. 44% from 2024 — average values from Bundestag printed paper 20/8092.
- **Potential:** 10% as the lower and 25% as the upper value of the estimate by Pfnür and Octagon Capital.
- **Success fee:** 35 percent, only if a refund is actually paid out.
- **Review fee:** per toll month, only in the event of success; not quantified in the examples and therefore to be deducted separately.
- **Not included:** interest (may be added where applicable), taxes and the 2027 toll, which has not yet been paid.

No assurance as to the existence or amount of a claim. The actual result may be higher or lower or may not materialise at all. The actual amount depends on your toll statements, your fleet structure and the legal review.

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GUIDANCE

Two example calculations

€2 million toll paid 2023–2026, e.g. €500,000 per year			around €68,900 NET · LOWER VALUE		
Item	Lower value 10%		Upper value 25%		
Toll paid 2023–2026	€2,000,000		€2,000,000		
Infrastructure share 2023 (approx. 80%)	€400,000		€400,000		
Infrastructure share 2024–2026 (approx. 44%)	€660,000		€660,000		
Total infrastructure share	€1,060,000		€1,060,000		
Possible refund claim	€106,000		€265,000		
Success fee 35% (only in the event of success)	– €37,100		– €92,750		
Arithmetically yours (before review fee and tax)	€68,900		€172,250		

€7.5 million toll paid 2023–2026, e.g. €1,875,000 per year			around €258,400 NET · LOWER VALUE		
Item	Lower value 10%		Upper value 25%		
Toll paid 2023–2026	€7,500,000		€7,500,000		
Infrastructure share 2023 (approx. 80%)	€1,500,000		€1,500,000		
Infrastructure share 2024–2026 (approx. 44%)	€2,475,000		€2,475,000		
Total infrastructure share	€3,975,000		€3,975,000		
Possible refund claim	€397,500		€993,750		
Success fee 35% (only in the event of success)	– €139,125		– €347,812.50		
Arithmetically yours (before review fee and tax)	€258,375		€645,937.50		

Note: Non-binding example calculation for guidance, no assurance as to the existence or amount of a claim. The review fee per toll month (here 48 toll months), which is only charged in the event of success, must also be deducted. Interest is not included and may be added where applicable. The infrastructure share is simplified at approx. 80% (2023) and approx. 44% (from 2024); the actual share depends on vehicle class, number of axles, emission class and toll year. The actual result may be higher or lower or may not materialise at all.

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REVIEW CRITERIA AND SELF-CHECK

Am I affected?

FOR WHOM THE REVIEW MAKES SENSE

At least €500,000 in German tolls in total since 2023

Companies and groups of companies with vehicle fleets. Several companies within a group are considered together; the documents are allocated by company and toll account.

- **Covered:** the HGV toll paid in Germany on federal motorways and federal roads — billed via Toll Collect, Toll4Europe, Telepass or another provider.
- **Subject to toll:** vehicles and combinations over 3.5 t technically permissible maximum mass (since 01/07/2024; exemptions for certain craft trade journeys).
- **Review period:** toll years 2023 to 2026.
- **Entitled to claim:** the toll debtor, i.e. the company to which the toll was billed — including foreign companies with journeys in Germany.
- **Not covered:** vignettes, tolls of other countries and claims already decided with final effect.

A REVIEW IS WORTHWHILE IF YOUR COMPANY ...

- 1 has regularly paid HGV toll in Germany since 2023,
- 2 has paid a total of at least €500,000 in German tolls since 2023,
- 3 operates or has operated vehicles subject to toll,
- 4 can provide the monthly toll statements or retrieve them from the portal,
- 5 has not yet engaged a provider — or wants to check whether toll payments from 2023 onwards are covered by an existing engagement.

If points 1 to 4 apply, a preliminary review makes sense. **No upfront costs:** Once funding has been approved, Octagon Capital covers the contractually covered procedural costs and bears the litigation cost risk. Whether funding is possible is assessed on a case-by-case basis after you have sent us your toll statements for preliminary review.

Important: The review is not directed against Toll Collect or your toll service provider. Your ongoing toll processing remains unaffected — refund claims are asserted against the Federal Republic of Germany.

07

MEETING THE DEADLINES

Why you need to act now

Possible claims from 2023 are generally at risk of becoming time-barred on **31/12/2026**. What is time-barred can no longer be claimed — regardless of how the courts decide later. According to the current assessment, claims become time-barred year by year, on 31 December in each case.

Toll year	Claims to be asserted by	Status
2023	31/12/2026	act now
2024	31/12/2027	prepare
2025	31/12/2028	prepare
2026	31/12/2029	record on an ongoing basis

Toll year 2023: To leave enough time for preparation, your complete documents should reach us **by mid-November 2026**. The law firm will review the steps required to meet the deadline.

The specific deadline depends on the legal basis of the claim, the time of payment and steps already taken, and is reviewed on a case-by-case basis. Sources: § 4(2) BFStrMG; § 21 BGebG.

HOW IT WORKS

- 1** You tell us your toll volume since 2023 and the companies affected. A rough order of magnitude is sufficient.
- 2** We help you compile the monthly statements and our Excel template.
- 3** Octagon Capital reviews the funding, the law firm of Martin Pfnür reviews the claims. You will receive all terms in writing before engagement.
- 4** After the mandate and funding approval, the law firm pursues your claims.

DOCUMENT CHECK

Excel template + original toll statements

- **Monthly statements from January 2023** from Toll Collect, Toll4Europe or Telepass with a breakdown per vehicle, allocated by company and toll account (PDF or data export).
- **Excel template** from the data room, completed with company and fleet data.
- **Commercial register extract and copy of ID** of the person authorised to sign.

Save the original statements directly in your toll service provider's portal — older documents are not available there indefinitely.

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TERMS, ROLES AND CONTACT

What we offer

COSTS

No upfront costs

Once funding has been approved, Octagon Capital covers the contractually covered procedural costs and bears the litigation cost risk. You do not have to pre-finance anything, and if the proceedings are lost, you do not pay these costs.

REMUNERATION

35% only in the event of success

Only when a refund is actually paid out are a 35 percent success fee and a review fee per toll month deducted from it. If no refund is paid, neither is charged.

PROCEEDINGS

Your own proceedings

Individual calculation from your original toll statements — per vehicle, number of axles, emission class and toll year. Your case is calculated and asserted separately.

TRANSPARENCY

Terms in writing

You will receive all terms in writing before engagement. Whether funding is possible is decided on a case-by-case basis after a preliminary review of your toll statements.

CLEAR ROLES

01

Point Zero Legal

Initial intake, compilation and completeness check of the documents, interface to the litigation funder and the law firm.

02

Octagon Capital

Litigation funder. Decides on the funding and, once funding has been approved, covers the contractually covered procedural costs and bears the litigation cost risk.

03

Law firm of Martin Pfnür

Legal review, individual calculation and assertion of the claims in your own proceedings.

YOUR NEXT STEP

Request a preliminary review**Contact**

Alexander Peisch

Telephone

+41 78 326 75 52

Documents to

compliance@point-zero-legal.de

Data room

point-zero-legal.de/datenraum/de/de

Sources / status: CJEU, judgment of 28/10/2020, C-321/19 (eur-lex.europa.eu, CELEX 62019CJ0321); OVG NRW, judgment of 30/11/2021, 9 A 118/16; VG Köln, judgment of 20/03/2024, 14 K 6556/20 (not yet final); Bundestag printed paper 20/8092, p. 3; road cost report for the federal trunk road network 2023–2027 (BMDV); CO₂ toll component since 01/12/2023; Directive 1999/62/EC as amended by Directive (EU) 2022/362; § 4(2) BFStrMG; § 21 BGebG; expert interview with Martin Pfnür and Octagon Capital of 8 October 2026. Status: October 2026.

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