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# Odometer manipulation in motor vehicles in the EU

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European Added Value  
Assessment

Accompanying the European  
Parliament's legislative  
initiative report (Rapporteur:  
Ismail Ertug)

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STUDY

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**European Added Value Unit**

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## **Annex 1**

**Study on the added value  
of further EU level measures addressing  
odometer manipulation in motor vehicles traded across the  
EU: economic analysis**

**Annex I -  
Estimates of odometer fraud and cost-benefits of intervention  
under different fraud scenarios and intervention options**

**by**

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**Abstract:**

This annex provides estimates for the research paper on the added value of further EU level measures addressing odometer manipulation in motor vehicles traded across the EU: economic analysis.

## **AUTHOR**

This study has been written by **Prof. Przemysław Borkowski** of the University of Gdańsk, at the request of the European Added Value Unit of the Directorate for Impact Assessment and European Added Value, within the Directorate General for Parliamentary Research Services (DG EPRS) of the General Secretariat of the European Parliament.

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Table 1 Total passenger cars

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	4 976 000	5 049 000	5 131 000	5 193 000	5 276 000	5 407 000	5 444 000	5 493 472	5 555 499	5 623 579
BG	1 768 000	2 082 000	2 366 000	2 502 000	2 602 000	2 695 000	2 807 000	2 910 235	3 013 863	
CZ	4 109 000	4 280 000	4 423 000	4 435 000	4 496 000	4 582 000	4 706 000	4 729 185	4 833 386	5 115 316
DK	2 479 000	2 554 000	2 580 000							
DE	46 570 000		41 321 000	41 738 000	42 302 000	42 928 000	43 431 000	43 851 000	44 403 000	45 071 000
EE	554 000	523 800	551 800	545 600	552 680	574 000	602 100	628 565	652 950	676 596
IE	1 779 000	1 883 000	2 000 500	1 971 740	1 937 130	1 962 460	1 951 130	1 984 550	2 018 310	2 060 170
EL	4 543 016	4 798 530	5 023 944	5 131 960	5 216 873	5 203 591	5 167 557	5 124 208	5 110 873	5 107 620
ES	21 053 000	21 760 000	22 145 000	21 984 000	22 148 000	22 277 000	22 248 000	22 025 000	22 029 512	22 355 549
FR	30 400 000	30 700 000		31 394 000	31 657 000	31 754 000	32 132 000	32 858 000	32 531 000	32 326 000
HR	1 426 000	1 510 000	1 551 000	1 541 000	1 521 000	1 518 000	1 445 000	1 448 000	1 474 000	1 499 802
IT	35 297 000	35 680 000	36 105 000	36 372 000	36 751 000	37 113 000	37 078 000	36 963 000	37 080 753	
CY	373 000	411 000	444 000	461 000	463 000	470 000	475 000	474 561	478 492	487 692
LV	822 010	904 870	932 830	904 310	636 660	612 320	618 270	634 600	657 799	679 048
LT	1 592 238	1 587 903	1 671 065	1 695 286	1 691 855	1 713 277	1 753 407	1 808 982	1 205 668	1 244 063
LU	315 000	322 000	328 000	331 500	337 200	345 600	355 900	363 247	372 827	381 103
HU	3 214 000	3 262 000	3 055 000	3 013 720	2 984 060	2 967 810	2 986 030	3 040 732	3 107 695	3 196 856
MT	217 924	224 009	229 470	234 341	240 960	247 174	249 612	256 096	265 950	275 380
NL	7 230 000	7 392 000	7 542 000	7 622 000	7 736 000	7 859 000	7 916 000	7 932 000		
AT	4 205 000	4 246 000	4 285 000	4 360 000	4 441 000	4 513 000	4 584 000	4 641 308	4 694 921	4 748 048
PL	13 384 000	14 589 000	16 080 000	16 495 000	17 240 000	18 125 000	18 744 000	19 389 446	20 003 863	20 723 423
PT					4 692 000	4 712 000	4 259 000	4 327 478	4 699 645	
RO	3 221 000	3 541 000	4 027 000	4 245 000	4 320 000	4 335 000	4 487 000	4 696 000	4 908 000	5 155 000
SL	980 000	1 014 000	1 045 180	1 058 858	1 061 650	1 066 500	1 066 030	1 063 800	1 068 360	1 078 740
SK	1 333 700	1 433 900	1 544 900	1 589 000	1 669 100	1 749 300	1 824 200	1 879 800	1 949 100	2 034 574
FI	2 506 000	2 570 000	2 700 000	2 777 000	2 877 000	2 978 000	3 037 000	3 105 834	3 172 735	3 234 860
SE	4 202 000	4 258 000	4 279 000	4 299 950	4 334 390	4 400 550	4 446 349	4 494 661	4 584 711	4 668 262
UK			28 390 000	28 247 000	28 421 000	28 467 000	28 722 000			30 250 294
Total EU	198 549 888	156 576 012	199 751 689	230 142 265	237 605 558	240 575 582	242 535 585	216 123 760	209 872 912	197 992 975

Source: Eurostat database - Passenger cars, by age [road\_eqs\_carage].



Table 2 Vehicle fleet

Country/Year	2009	2010	2011	2012	2013	2014
AT	4359944	4441027	4513421	4584202	4641308	4694921
BE	5160257	5279110	5359014	5392908	5439295	5511080
DE	2126048	2169325	2203191	2240119	2279731	2334531
FI	2449604	2486283	2532496	2560190	2575951	2595867
FR	31050000	31300000	31550000	31550000	31600000	31650000
DE	41737627	42301563	42927647	43431124	43851230	44403124
UK	30073138	30314587	30371615	30485550	30908239	31637328
EL	4833114	4985922	5092912	5156789	5221053	5110873
IR	1902429	1872715	1887810	1882550	1910165	1943868
IT	36371790	36751311	37113300	37078274	36962934	37080753
NL	7775718	8002579	8126000	8142000	8154000	8193000
PT	4457000	4480000	4522000	4497000	4480000	4496000
ES	21983485	22147455	22277244	22247528	22024538	22029512
SE	4300752	4335182	4401352	4447165	4495473	4585519
CZ	4435052	4496232	4582903	4698800	4787849	4893562
EE	545692	552684	574007	602133	628563	552022
HU	3008450	2979960	2961951	2978745	3035764	3101752
LV	904308	636664	392886	-	-	-
LT	1726462	1718397	1747557	1797721	1829997	1212886
PL	16494650	17239800	17871810	18744412	19389446	20003863
SK	1591073	1671368	-	-	-	-
SI	-	-	-	-	-	-
BG	-	-	-	-	-	-
RO	4230635	4307290	4322951	4485148	4693651	4905630

Source: ACEA, 2014.

Table 3 Cross-border second-hand cars trade odometer fraud rates

Country/fraud rate scenario	low	moderate	high
BE	3%	10%	18%
BG	20%	40%	80%
CZ	8%	37%	74%
DK	6%	10%	15%
DE	2%	22,30%	40%
EE	8%	35%	70%
IE	1%	5%	13%
EL	9%	20%	40%
ES	10%	20%	40%
FR	2%	20%	43,30%
HR	6%	20%	40%
IT	7%	20%	40%
CY	3%	7%	10%
LV	9%	40%	80%
LT	9%	40%	80%
LU	2%	20%	40%
HU	13%	26%	52%
MT	3%	7%	10%
NL	3%	30%	40%
AT	2%	22,30%	40%
PL	15%	40%	80%
PT	4%	12%	30%
RO	16%	40%	80%
SI	10%	20%	40%
SK	10%	20%	40%
FI	3%	7%	14%
SE	3%	7%	14%
UK	3%	5%	12,50%

Source: Combination of sources as discussed in the main paper.

Table 4 Total cross-border second-hand car trade in the EU [unit: no of vehicles]

Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	n/a	4 811	4 595	3 726	4 321	5 171	3 974	4 304	4 772	5 218
BG	n/a	189 540	201 288	89 103	32 505	21 686	26 014	18 067	22 421	n/a
CZ	18314 3	212869	230974	14460 2	127034	13170 7	12434 3	12611 5	12040 8	n/a
DK	n/a	92 836	34 178	55 661	41 990	34 178	n/a	n/a	n/a	n/a
DE	n/a	412290	404944	38310 8	419838	44205 1	44642 0	46553 3	46553 3	46454 4
EE	11464	43980	24082	11574	20154	28632	31691	29790	26118	n/a
IE	n/a	49 120	51 660	41 498	33 219	33 760	32 639	41 152	43 842	39 544
EL	n/a	38 134	28 558	24 809	12 346	10 057	5 822	6 236	13 223	20 347
ES	n/a	18 971	27 309	18 405	17 995	9 637	11 049	19 616	34 817	59 885
FR	n/a	n/a	n/a	n/a	113 485	n/a	n/a	n/a	n/a	n/a
HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	18 761	34 560	38 466
IT	n/a	21 799	32 140	17 477	10 251	14 853	33	6 686	n/a	n/a
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LV	71144	74198	34981	11754	20068	32140	39101	44738	50112	n/a
LT	14524 1	197863	176400	12136 4	152422	20412 8	19972 2	20012 9	16355 3	n/a
LU	n/a	n/a	n/a	n/a	10 924	n/a	n/a	n/a	n/a	n/a
HU	20960	24452	23573	15453	17698	31312	53531	70700	96733	12262 0
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	62 000	77 000	78 000	80 000	81 500	83 000	84 500	86 000	n/a
AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PL	81678 9	994564	110397 0	69332 4	718286	65531 4	65739 2	71186 5	74886 3	79190 0
PT	n/a	n/a	n/a	20119	25349	23779	14693	n/a	56462	n/a
RO	n/a	n/a	n/a	21283 6	214606	94488	17495 0	22185 2	21992 9	n/a
SI	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SK	n/a	146292	146293	14629 4	146295	14629 6	14629 7	14629 8	14629 9	14630 0
FI	27625	21999	22580	22595	30141	27745	23478	21674	19045	n/a
SE	29828	29923	20896	13915	17500	20289	20028	19914	16972	n/a
UK	n/a	n/a	30952	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Source: Combination of sources as discussed in the main paper.

Table 5 Registrations of new vehicles [unit: no of vehicles]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	n/a	524795	535947	476194	547340	572211	486737	486065	482939	501066
BG	n/a	41042	43758	24972	15646	19252	20986	20718	21186	24256
CZ	n/a	174456	182554	167708	169580	173595	173988	164746	192314	230857
DK	n/a	159347	150145	112201	153587	169744	170600	181896	188612	206999
DE	n/a	314816 3	309004 0	380717 5	291625 9	317363 4	308250 4	295243 1	303677 3	320604 2
EE	n/a	30912	24579	9946	10295	17070	19424	19694	21135	21033
IE	n/a	186325	151607	57453	88446	89878	79574	74367	96284	124804
EL	n/a	279745	267295	219730	141501	97680	58479	58696	71222	75804
ES	n/a	161483 5	116117 6	952772	982015	808051	699589	722689	855308	103423 2
FR	n/a	206454 3	205028 2	230239 8	225166 9	220422 9	189876 0	179045 6	179588 5	191722 6
HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27802	33962	35715
IT	n/a	249310 6	216168 2	215946 3	196157 9	174973 9	140301 0	130464 8	136057 8	156908 5
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LV	n/a	32771	19831	5367	6365	10980	10665	10636	12452	13766
LT	n/a	21606	22217	7515	7970	13234	12165	12163	14461	17071
LU	n/a	51332	52359	47265	49726	49881	50398	46624	49793	46473
HU	n/a	171661	153278	60189	43476	45094	53059	56139	67476	77171
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	505538	499918	387152	482567	555844	502496	416674	387572	448925
AT	n/a	298182	293697	319403	328563	356145	336010	319035	303318	308555
PL	n/a	293305	320040	320206	333490	297937	270895	288998	325371	352378
PT	n/a	201816	213389	161013	223464	153404	95309	105921	142826	178503
RO	n/a	315621	270995	130195	106328	94619	72143	57710	70172	81162
SI	n/a	68719	71575	57967	61142	60193	50091	51585	53959	59664
SK	n/a	59700	70040	74717	64033	68254	69268	66000	72252	77979
FI	n/a	125285	139611	88344	107346	121171	111147	103314	106259	108844
SE	n/a	306799	253982	213408	289684	304984	279899	269558	303948	345108
UK	n/a	240400 7	213179 5	199499 9	203084 6	194125 3	204460 9	226473 7	247643 5	263350 3

Source: ACEA, 2017 and ACEA, 2014.

Table 6 Total registrations of vehicles [unit: no of vehicles]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	530 941	529 606	540 542	479 920	551 661	577 382	490 711	490 369	487 711	506 284
BG	182 095	348 887	351 433	201 304	186 092	191 430	196 614	199 963	211 033	n/a
CZ	120 370	129 443	141 954	160 614	168 372	172 787	174 311	164 627	192 923	229 731
DK	131 605	252 183	184 323	n/a	n/a	n/a	n/a	n/a	n/a	n/a
DE	3 467 961	3 148 163	3 090 040	3 807 175	2 916 260	3 173 634	3 082 504	2 952 431	3 036 773	3 206 042
EE	25 372	30 916	24 590	9 948	10 294	17 058	19 422	19 690	21 128	21 064
IE	173 273	193 915	158 350	59 358	105 343	104 022	77 506	74 960	84 136	129 959
EL	304 700	317 879	295 853	244 539	153 847	107 737	64 301	64 932	84 445	96 151
ES	1 660 627	1 633 806	1 188 485	971 177	1 000 010	817 688	710 638	742 305	890 125	1 094 117
FR	2 000 549	2 064 543	2 050 283	2 269 011	2 210 186	2 160 928	1 857 013	1 756 953	1 765 855	1 886 229
HR	114 680	108 015	96 712	53 569	46 437	48 883	40 825	46 563	68 522	74 181
IT	2 541 570	2 514 905	2 193 822	2 176 940	1 971 830	1 764 592	1 403 043	1 311 334	n/a	n/a
CY	37 192	50 908	51 410	37 494	32 680	27 929	20 556	14 771	17 933	21 462
LV	97 399	107 003	54 759	17 288	26 656	43 468	50 135	55 808	13 173	14 291
LT	185 271	220 236	191 768	136 803	161 266	132 117	153 024	155 855	136 098	131 606
LU	50 837	51 332	52 359	47 264	49 726	49 881	50 398	46 624	49 793	46 473
HU	151 670	136 032	176 678	n/a	61 324	76 528	106 671	126 937	164 420	199 906
MT	9 966	9 574	9 542	15 816	13 605	15 875	13 037	13 094	15 439	16 803
NL	483 999	505 779	500 098	387 408	482 633	555 846	502 479	416 717	n/a	n/a
AT	308 594	298 182	293 697	319 403	328 563	356 145	336 010	319 035	303 318	308 555
PL	923 783	1 128 684	1 280 633	864 295	873 098	928 457	908 906	987 809	1 047 598	1 145 506
PT	n/a	n/a	n/a	181 132	248 813	177 183	110 002	n/a	199 288	n/a
RO	312 515	436 349	586 476	328 880	309 952	176 555	242 025	279 740	n/a	332 223
SI	59 885	67 791	71 037	57 391	60 777	59 813	49 700	51 968	54 086	60 668
SK	n/a	146 292	151 814	148 370	126 663	130 772	130 818	113 876	125 813	137 751
FI	146 201	126 022	140 216	90 923	112 418	126 651	111 664	103 450	106 235	108 819
SE	300 502	321 705	257 806	228 519	308 718	326 615	301 316	292 162	324 030	361 908
UK	n/a	n/a	2 112 000	1 968 000	1 996 324	1 907 411	n/a	n/a	n/a	2 602 146

Source: Eurostat

Table 7 Availability of data on cross-border trade in used vehicles

Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Notes:
BE	n/a	4 811	4 595	3 726	4 321	5 171	3 974	4 304	4 772	5 218	ok
BG	n/a	307 845	307 675	176 332	170 446	172 178	175 628	179 245	189 847	n/a	For EU-12 use "Second-hand ...." report or national sources if possible instead
CZ	n/a	-45 013	-40 600	-7 094	-1 208	-808	323	-119	609	-1 126	For EU-12 use "Second-hand ...." report or national sources if possible instead
DK	n/a	92 836	34 178	n/a	n/a	n/a	n/a	n/a	n/a	n/a	ok but missing data points
DE	n/a	0	0	0	1	0	0	0	0	0	Germany - apparently regardless of methodological difference of both databases same data were reported. Replace by national sources
EE	n/a	4	11	2	-1	-12	-2	-4	-7	31	For EU-12 use "Second-hand ...." report or national sources if possible instead
IE	n/a	7 590	6 743	1 905	16 897	14 144	-2 068	593	-12 148	5 155	IE - data is not reliable substitute from other sources
EL	n/a	38 134	28 558	24 809	12 346	10 057	5 822	6 236	13 223	20 347	ok
ES	n/a	18 971	27 309	18 405	17 995	9 637	11 049	19 616	34 817	59 885	ok
FR	n/a	0	1	-33 387	-41 483	-43 301	-41 747	-33 503	-30 030	-30 997	France - data is not reliable remove from further discussion
HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	18 761	34 560	38 466	ok, but missing data
IT	n/a	21 799	32 140	17 477	10 251	14 853	33	6 686	n/a	n/a	ok, but missing data, partially not reliable (2012)
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	missing data
LV	n/a	74 232	34 928	11 921	20 291	32 488	39 470	45 172	721	525	For EU-12 use "Second-hand ...." report or national sources if possible instead
LT	n/a	198 630	169 551	129 288	153 296	118 883	140 859	143 692	121 637	114 535	For EU-12 use "Second-hand ...." report or national sources if possible instead
LU	n/a	0	0	-1	0	0	0	0	0	0	Luxembourg - apparently regardless of methodological difference of both databases same data were reported
HU	n/a	-35 629	23 400	n/a	17 848	31 434	53 612	70 798	96 944	122 735	For EU-12 use "Second-hand ...." report or national sources if possible instead
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	missing data
NL	n/a	241	180	256	66	2	-17	43	n/a	n/a	UK - data is not reliable substitute by national sources
AT	n/a	0	0	0	0	0	0	0	0	0	Austria - apparently regardless of methodological difference of both databases same data were reported
PL	n/a	835 379	960 593	544 089	539 608	630 520	638 011	698 811	722 227	793 128	For EU-12 use "Second-hand ...." report or national sources if possible instead
PT	n/a	n/a	n/a	20 119	25 349	23 779	14 693	n/a	56 462	n/a	ok, but missing data
RO	n/a	120 728	315 481	198 685	203 624	81 936	169 882	222 030	n/a	251 061	For EU-12 use "Second-hand ...." report or national sources if possible instead
SI	n/a	-928	-538	-576	-365	-380	-391	383	127	1 004	For EU-12 use "Second-hand ...." report or national sources if possible instead
SK	n/a	86 592	81 774	73 653	62 630	62 518	61 550	47 876	53 561	59 772	For EU-12 use "Second-hand ...." report or national sources if possible instead
FI	n/a	737	605	2 579	5 072	5 480	517	136	-24	-25	FI - data is not reliable substitute from other sources
SE	n/a	14 906	3 824	15 111	19 034	21 631	21 417	22 604	20 082	16 800	ok
UK	n/a	n/a	-19 795	-26 999	-34 522	-33 842	n/a	n/a	n/a	-31 357	UK - data is not reliable substitute by national sources

Note: Calculation of cross-border trade in used cars follows the methodology proposed in: (Melhart et al., 2011) [Eurostat – ACEA]. However, due to data poor quality additional national sources are used as substitution in subsequent calculations.

Source: Own estimates.

Table 8 Scale of odometer manipulation as for low fraud rate scenario [unit: no of vehicles]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	n/a	144	138	112	130	155	119	129	143	157
BG	n/a	37 908	40 258	17 821	6 501	4 337	5 203	3 613	4 484	n/a
CZ	14 651	17 030	18 478	11 568	10 163	10 537	9 947	10 089	9 633	n/a
DK	n/a	5 570	2 051	3 340	2 519	2 051	n/a	n/a	n/a	n/a
DE	N/A	8 246	8 099	7 662	8 397	8 841	8 928	9 311	9 311	9 291
EE	917	3 518	1 927	926	1 612	2 291	2 535	2 383	2 089	n/a
IE	n/a	491	517	415	332	338	326	412	438	395
EL	n/a	3 432	2 570	2 233	1 111	905	524	561	1 190	1 831
ES	n/a	1 897	2 731	1 841	1 800	964	1 105	1 962	3 482	5 989
FR	n/a	n/a	n/a	n/a	2 270	n/a	n/a	n/a	n/a	n/a
HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1 126	2 074	2 308
IT	n/a	1 526	2 250	1 223	718	1 040	2	468	n/a	n/a
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LV	6 403	6 678	3 148	1 058	1 806	2 893	3 519	4 026	4 510	n/a
LT	13 072	17 808	15 876	10 923	13 718	18 372	17 975	18 012	14 720	n/a
LU	n/a	n/a	n/a	n/a	218	n/a	n/a	n/a	n/a	n/a
HU	2 725	3 179	3 064	2 009	2 301	4 071	6 959	9 191	12 575	15 941
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	1 860	2 310	2 340	2 400	2 445	2 490	2 535	2 580	n/a
AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PL	122 518	149 185	165 596	103 999	107 743	98 297	98 609	106 780	112 329	118 785
PT	n/a	n/a	n/a	804,76	1013,96	951,16	587,72	n/a	2258,48	n/a
RO	n/a	n/a	n/a	34 054	34 337	15 118	27 992	35 496	35 189	n/a
SI	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SK	n/a	14629,2	14629,3	14629,4	14629,5	14629,6	14629,7	14629,8	14629,9	14630
FI	829	660	677	678	904	832	704	650	571	n/a
SE	925	928	648	431	543	629	621	617	526	n/a
UK	n/a	n/a	929	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes: Represents low fraud rate scenario as per low fraud rates from table 3

Source: Own estimates.

Table 9. Scale of odometer manipulation as for medium fraud rate scenario [unit: no of vehicles]

Country /Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	n/a	481	460	373	432	517	397	430	477	522
BG	n/a	75 816	80 515	35 641	13 002	8 674	10 406	7 227	8 968	n/a
CZ	73 257	85 148	92 390	57 841	50 814	52 683	49 737	50 446	48 163	n/a
DK	n/a	37 134	13 671	22 264	16 796	13 671	n/a	n/a	n/a	n/a
DE	n/a	91 941	90 303	85 433	93 624	98 577	99 552	103 814	103 814	103 593
EE	4 012	15 393	8 429	4 051	7 054	10 021	11 092	10 427	9 141	n/a
IE	n/a	2 456	2 583	2 075	1 661	1 688	1 632	2 058	2 192	1 977
EL	n/a	7 627	5 712	4 962	2 469	2 011	1 164	1 247	2 645	4 069
ES	n/a	3 794	5 462	3 681	3 599	1 927	2 210	3 923	6 963	11 977
FR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3 752	6 912	7 693
IT	n/a	4 360	6 428	3 495	2 050	2 971	7	1 337	n/a	n/a
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LV	14 229	14 840	6 996	2 351	4 014	6 428	7 820	8 948	10 022	n/a
LT	58 096	79 145	70 560	48 546	60 969	81 651	79 889	80 052	65 421	n/a
LU	n/a	n/a	n/a	n/a	2 185	n/a	n/a	n/a	n/a	n/a
HU	5 450	6 358	6 129	4 018	4 601	8 141	13 918	18 382	25 151	31 881
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	18 600	23 100	23 400	24 000	24 450	24 900	25 350	25 800	n/a
AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PL	326 716	397 826	441 588	277 330	287 314	262 126	262 957	284 746	299 545	316 760
PT	n/a	n/a	n/a	2414,28	3041,88	2853,48	1763,16	n/a	6775,44	n/a
RO	n/a	n/a	n/a	85 134	85 842	37 795	69 980	88 741	87 972	n/a
SI	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SK	n/a	29258,4	29258,6	29258,8	29259	29259,2	29259,4	29259,6	29259,8	29260
FI	1 934	1 540	1 581	1 582	2 110	1 942	1 643	1 517	1 333	n/a
SE	2 088	2 095	1 463	974	1 225	1 420	1 402	1 394	1 188	n/a
UK	n/a	n/a	1 548	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes: represents moderate fraud rate scenario as per moderate fraud rates from table 3

Source: Own estimates.



Table 8. Scale of odometer manipulation as for high fraud rate scenario [unit: no of vehicles]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	n/a	866	827	671	778	931	715	775	859	939
BG	n/a	151 632	161 030	71 282	26 004	17 349	20 811	14 454	17 937	n/a
CZ	146 514	170 295	184 779	115 682	101 627	105 366	99 474	100 892	96 326	n/a
DK	n/a	74 269	27 342	44 529	33 592	27 342	n/a	n/a	n/a	n/a
DE	n/a	164 916	161 978	153 243	167 935	176 820	178 568	186 213	186 213	185 818
EE	8 025	30 786	16 857	8 102	14 108	20 042	22 184	20 853	18 283	n/a
IE	n/a	6 140	6 458	5 187	4 152	4 220	4 080	5 144	5 480	4 943
EL	n/a	15 254	11 423	9 924	4 938	4 023	2 329	2 494	5 289	8 139
ES	n/a	7 588	10 924	7 362	7 198	3 855	4 420	7 846	13 927	23 954
FR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7 504	13 824	15 386
IT	n/a	8 720	12 856	6 991	4 100	5 941	13	2 674	n/a	n/a
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LV	28 458	29 679	13 992	4 702	8 027	12 856	15 640	17 895	20 045	n/a
LT	116 193	158 290	141 120	97 091	121 938	163 302	159 778	160 103	130 842	n/a
LU	n/a	n/a	n/a	n/a	4 370	n/a	n/a	n/a	n/a	n/a
HU	10 899	12 715	12 258	8 036	9 203	16 282	27 836	36 764	50 301	63 762
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	24 800	30 800	31 200	32 000	32 600	33 200	33 800	34 400	n/a
AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PL	653 431	795 651	883 176	554 659	574 629	524 251	525 914	569 492	599 090	633 520
PT	n/a	n/a	n/a	6035,7	7604,7	7133,7	4407,9	n/a	16938,6	n/a
RO	n/a	n/a	n/a	170 269	171 685	75 590	139 960	177 482	175 943	n/a
SI	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SK	n/a	58516	58517	58517	58518	58518	58519	58519	58519	58520
FI	3 868	3 080	3 161	3 163	4 220	3 884	3 287	3 034	2 666	n/a
SE	4 176	4 189	2 925	1 948	2 450	2 840	2 804	2 788	2 376	n/a
UK	n/a	n/a	3 869	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes: represents high fraud rate scenario as per high fraud rates from table 3

Source: Own estimates.

Table 10. Mileage fraud Variant 1 [unit: million vkms]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	4.33	4.14	3.35	3.89	4.65	3.58	3.87	4.29	4.70
BG	N/A	1137.24	1207.73	534.62	195.03	130.12	156.08	108.40	134.53	N/A
CZ	439.54	510.89	554.34	347.04	304.88	316.10	298.42	302.68	288.98	N/A
DK	N/A	167.10	61.52	100.19	75.58	61.52	N/A	N/A	N/A	N/A
DE	N/A	247.37	242.97	229.86	251.90	265.23	267.85	279.32	279.32	278.73
EE	27.51	105.55	57.80	27.78	48.37	68.72	76.06	71.50	62.68	N/A
IE	N/A	14.74	15.50	12.45	9.97	10.13	9.79	12.35	13.15	11.86
EL	N/A	102.96	77.11	66.98	33.33	27.15	15.72	16.84	35.70	54.94
ES	N/A	56.91	81.93	55.22	53.99	28.91	33.15	58.85	104.45	179.66
FR	N/A	N/A	N/A	N/A	68.09	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	33.77	62.21	69.24
IT	N/A	45.78	67.49	36.70	21.53	31.19	0.07	14.04	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	192.09	200.33	94.45	31.74	54.18	86.78	105.57	120.79	135.30	N/A
LT	392.15	534.23	476.28	327.68	411.54	551.15	539.25	540.35	441.59	N/A
LU	N/A	N/A	N/A	N/A	6.55	N/A	N/A	N/A	N/A	N/A
HU	81.74	95.36	91.93	60.27	69.02	122.12	208.77	275.73	377.26	478.22
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	55.80	69.30	70.20	72.00	73.35	74.70	76.05	77.40	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	3675.55	4475.54	4967.87	3119.96	3232.29	2948.91	2958.26	3203.39	3369.88	3563.55
PT	N/A	N/A	N/A	24.14	30.42	28.53	17.63	N/A	67.75	N/A
RO	N/A	N/A	N/A	1021.61	1030.11	453.54	839.76	1064.89	1055.66	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	438.88	438.88	438.88	438.89	438.89	438.89	438.89	438.90	438.90
FI	24.86	19.80	20.32	20.34	27.13	24.97	21.13	19.51	17.14	N/A
SE	27.74	27.83	19.43	12.94	16.28	18.87	18.63	18.52	15.78	N/A
UK	N/A	N/A	27.86	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 11. Mileage fraud Variant 2 [unit: million vkms]

variant medium-low (medium fraud rate and low manipulation (30000vkms))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	14.43	13.79	11.18	12.96	15.51	11.92	12.91	14.32	15.65
BG	N/A	2274.48	2415.46	1069.24	390.06	260.23	312.17	216.80	269.05	N/A
CZ	2197.72	2554.43	2771.69	1735.22	1524.41	1580.48	1492.12	1513.38	1444.90	N/A
DK	N/A	1114.03	410.14	667.93	503.88	410.14	N/A	N/A	N/A	N/A
DE	N/A	2758.22	2709.08	2562.99	2808.71	2957.32	2986.55	3114.41	3114.41	3107.80
EE	120.37	461.79	252.86	121.53	211.62	300.64	332.76	312.80	274.24	N/A
IE	N/A	73.68	77.49	62.25	49.83	50.64	48.96	61.73	65.76	59.32
EL	N/A	228.80	171.35	148.85	74.08	60.34	34.93	37.42	79.34	122.08
ES	N/A	113.83	163.85	110.43	107.97	57.82	66.29	117.70	208.90	359.31
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	112.57	207.36	230.80
IT	N/A	130.79	192.84	104.86	61.51	89.12	0.20	40.12	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	426.86	445.19	209.89	70.52	120.41	192.84	234.61	268.43	300.67	N/A
LT	1742.89	2374.36	2116.80	1456.37	1829.06	2449.54	2396.66	2401.55	1962.64	N/A
LU	N/A	N/A	N/A	N/A	65.54	N/A	N/A	N/A	N/A	N/A
HU	163.49	190.73	183.87	120.53	138.04	244.23	417.54	551.46	754.52	956.44
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	558.00	693.00	702.00	720.00	733.50	747.00	760.50	774.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	9801.47	11934.77	13247.64	8319.89	8619.43	7863.77	7888.70	8542.38	8986.36	9502.80
PT	N/A	N/A	N/A	72.43	91.26	85.60	52.89	N/A	203.26	N/A
RO	N/A	N/A	N/A	2554.03	2575.27	1133.86	2099.40	2662.22	2639.15	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	877.75	877.76	877.76	877.77	877.78	877.78	877.79	877.79	877.80
FI	58.01	46.20	47.42	47.45	63.30	58.26	49.30	45.52	39.99	N/A
SE	62.64	62.84	43.88	29.22	36.75	42.61	42.06	41.82	35.64	N/A
UK	N/A	N/A	46.43	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 12. Mileage fraud Variant 3 [unit: million vkms]

variant high-low (high fraud rate and low manipulation (30000vkms))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	25.98	24.81	20.12	23.33	27.92	21.46	23.24	25.77	28.18
BG	N/A	4548.96	4830.91	2138.47	780.12	520.46	624.34	433.61	538.10	N/A
CZ	4395.43	5108.86	5543.38	3470.45	3048.82	3160.97	2984.23	3026.76	2889.79	N/A
DK	N/A	2228.06	820.27	1335.86	1007.76	820.27	N/A	N/A	N/A	N/A
DE	N/A	4947.48	4859.33	4597.30	5038.05	5304.61	5357.04	5586.39	5586.39	5574.53
EE	240.74	923.58	505.72	243.05	423.23	601.27	665.51	625.59	548.48	N/A
IE	N/A	184.20	193.73	155.62	124.57	126.60	122.40	154.32	164.41	148.29
EL	N/A	457.61	342.70	297.71	148.15	120.68	69.86	74.83	158.68	244.16
ES	N/A	227.65	327.71	220.86	215.94	115.64	132.59	235.39	417.80	718.62
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	225.13	414.72	461.59
IT	N/A	261.59	385.68	209.72	123.01	178.24	0.40	80.23	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	853.73	890.38	419.77	141.05	240.82	385.68	469.21	536.86	601.34	N/A
LT	3485.78	4748.71	4233.60	2912.74	3658.13	4899.07	4793.33	4803.10	3925.27	N/A
LU	N/A	N/A	N/A	N/A	131.09	N/A	N/A	N/A	N/A	N/A
HU	326.98	381.45	367.74	241.07	276.09	488.47	835.08	1102.92	1509.03	1912.87
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	744.00	924.00	936.00	960.00	978.00	996.00	1014.00	1032.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	19602.94	23869.54	26495.28	16639.78	17238.86	15727.54	15777.41	17084.76	17972.71	19005.60
PT	N/A	N/A	N/A	181.07	228.14	214.01	132.24	N/A	508.16	N/A
RO	N/A	N/A	N/A	5108.06	5150.54	2267.71	4198.80	5324.45	5278.30	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1755.50	1755.52	1755.53	1755.54	1755.55	1755.56	1755.58	1755.59	1755.60
FI	116.03	92.40	94.84	94.90	126.59	116.53	98.61	91.03	79.99	N/A
SE	125.28	125.68	87.76	58.44	73.50	85.21	84.12	83.64	71.28	N/A
UK	N/A	N/A	116.07	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 13. Mileage fraud Variant 4 [unit million vkms]

variant low-medium (low fraud rate and medium manipulation (60000vkms))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	8.66	8.27	6.71	7.78	9.31	7.15	7.75	8.59	9.39
BG	N/A	2274.48	2415.46	1069.24	390.06	260.23	312.17	216.80	269.05	N/A
CZ	879.09	1021.77	1108.68	694.09	609.76	632.19	596.85	605.35	577.96	N/A
DK	N/A	334.21	123.04	200.38	151.16	123.04	N/A	N/A	N/A	N/A
DE	N/A	494.75	485.93	459.73	503.81	530.46	535.70	558.64	558.64	557.45
EE	55.03	211.10	115.59	55.56	96.74	137.43	152.12	142.99	125.37	N/A
IE	N/A	29.47	31.00	24.90	19.93	20.26	19.58	24.69	26.31	23.73
EL	N/A	205.92	154.21	133.97	66.67	54.31	31.44	33.67	71.40	109.87
ES	N/A	113.83	163.85	110.43	107.97	57.82	66.29	117.70	208.90	359.31
FR	N/A	N/A	N/A	N/A	136.18	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	67.54	124.42	138.48
IT	N/A	91.56	134.99	73.40	43.05	62.38	0.14	28.08	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	384.18	400.67	188.90	63.47	108.37	173.56	211.15	241.59	270.60	N/A
LT	784.30	1068.46	952.56	655.37	823.08	1102.29	1078.50	1080.70	883.19	N/A
LU	N/A	N/A	N/A	N/A	13.11	N/A	N/A	N/A	N/A	N/A
HU	163.49	190.73	183.87	120.53	138.04	244.23	417.54	551.46	754.52	956.44
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	111.60	138.60	140.40	144.00	146.70	149.40	152.10	154.80	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	7351.10	8951.08	9935.73	6239.92	6464.57	5897.83	5916.53	6406.79	6739.77	7127.10
PT	N/A	N/A	N/A	48.29	60.84	57.07	35.26	N/A	135.51	N/A
RO	N/A	N/A	N/A	2043.23	2060.22	907.08	1679.52	2129.78	2111.32	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	877.75	877.76	877.76	877.77	877.78	877.78	877.79	877.79	877.80
FI	49.73	39.60	40.64	40.67	54.25	49.94	42.26	39.01	34.28	N/A
SE	55.48	55.66	38.87	25.88	32.55	37.74	37.25	37.04	31.57	N/A
UK	N/A	N/A	55.71	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 14. Mileage fraud Variant 5 [unit: million vkms]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	28.87	27.57	22.36	25.93	31.03	23.84	25.82	28.63	31.31
BG	N/A	4548.96	4830.91	2138.47	780.12	520.46	624.34	433.61	538.10	N/A
CZ	4395.43	5108.86	5543.38	3470.45	3048.82	3160.97	2984.23	3026.76	2889.79	N/A
DK	N/A	2228.06	820.27	1335.86	1007.76	820.27	N/A	N/A	N/A	N/A
DE	N/A	5516.44	5418.15	5125.99	5617.43	5914.64	5973.10	6228.83	6228.83	6215.60
EE	240.74	923.58	505.72	243.05	423.23	601.27	665.51	625.59	548.48	N/A
IE	N/A	147.36	154.98	124.49	99.66	101.28	97.92	123.46	131.53	118.63
EL	N/A	457.61	342.70	297.71	148.15	120.68	69.86	74.83	158.68	244.16
ES	N/A	227.65	327.71	220.86	215.94	115.64	132.59	235.39	417.80	718.62
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	225.13	414.72	461.59
IT	N/A	261.59	385.68	209.72	123.01	178.24	0.40	80.23	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	853.73	890.38	419.77	141.05	240.82	385.68	469.21	536.86	601.34	N/A
LT	3485.78	4748.71	4233.60	2912.74	3658.13	4899.07	4793.33	4803.10	3925.27	N/A
LU	N/A	N/A	N/A	N/A	131.09	N/A	N/A	N/A	N/A	N/A
HU	326.98	381.45	367.74	241.07	276.09	488.47	835.08	1102.92	1509.03	1912.87
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1116.00	1386.00	1404.00	1440.00	1467.00	1494.00	1521.00	1548.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	19602.9 4	23869.5 4	26495.2 8	16639.7 8	17238.8 6	15727.5 4	15777.4 1	17084.7 6	17972.7 1	19005.6 0
PT	N/A	N/A	N/A	144.86	182.51	171.21	105.79	N/A	406.53	N/A
RO	N/A	N/A	N/A	5108.06	5150.54	2267.71	4198.80	5324.45	5278.30	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1755.50	1755.52	1755.53	1755.54	1755.55	1755.56	1755.58	1755.59	1755.60
FI	116.03	92.40	94.84	94.90	126.59	116.53	98.61	91.03	79.99	N/A
SE	125.28	125.68	87.76	58.44	73.50	85.21	84.12	83.64	71.28	N/A
UK	N/A	N/A	92.86	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 15. Mileage fraud Variant 6 [unit: million vkms]

variant high-medium (high fraud rate and medium manipulation (60000vkms))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	51.96	49.63	40.24	46.67	55.85	42.92	46.48	51.54	56.35
BG	N/A	9097.92	9661.82	4276.94	1560.24	1040.93	1248.67	867.22	1076.21	N/A
CZ	8790.86	10217.71	11086.75	6940.90	6097.63	6321.94	5968.46	6053.52	5779.58	N/A
DK	N/A	4456.13	1640.54	2671.73	2015.52	1640.54	N/A	N/A	N/A	N/A
DE	N/A	9894.96	9718.66	9194.60	10076.11	10609.22	10714.09	11172.78	11172.78	11149.07
EE	481.49	1847.16	1011.44	486.11	846.47	1202.54	1331.02	1251.18	1096.96	N/A
IE	N/A	368.40	387.45	311.23	249.14	253.20	244.79	308.64	328.81	296.58
EL	N/A	915.22	685.39	595.42	296.30	241.37	139.73	149.66	317.35	488.33
ES	N/A	455.30	655.42	441.72	431.88	231.29	265.18	470.78	835.61	1437.24
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	450.26	829.44	923.18
IT	N/A	523.18	771.36	419.45	246.02	356.47	0.79	160.46	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	1707.46	1780.75	839.54	282.10	481.63	771.36	938.42	1073.71	1202.69	N/A
LT	6971.57	9497.42	8467.20	5825.47	7316.26	9798.14	9586.66	9606.19	7850.54	N/A
LU	N/A	N/A	N/A	N/A	262.18	N/A	N/A	N/A	N/A	N/A
HU	653.95	762.90	735.48	482.13	552.18	976.93	1670.17	2205.84	3018.07	3825.74
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1488.00	1848.00	1872.00	1920.00	1956.00	1992.00	2028.00	2064.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	39205.87	47739.07	52990.56	33279.55	34477.73	31455.07	31554.82	34169.52	35945.42	38011.20
PT	N/A	N/A	N/A	362.14	456.28	428.02	264.47	N/A	1016.32	N/A
RO	N/A	N/A	N/A	10216.13	10301.09	4535.42	8397.60	10648.90	10556.59	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	3511.01	3511.03	3511.06	3511.08	3511.10	3511.13	3511.15	3511.18	3511.20
FI	232.05	184.79	189.67	189.80	253.18	233.06	197.22	182.06	159.98	N/A
SE	250.56	251.35	175.53	116.89	147.00	170.43	168.24	167.28	142.56	N/A
UK	N/A	N/A	232.14	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 16. Mileage fraud Variant 7 [unit: million vkms]

variant low-high (low fraud rate and high manipulation (90000vkms))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	12.99	12.41	10.06	11.67	13.96	10.73	11.62	12.88	14.09
BG	N/A	3411.72	3623.18	1603.85	585.09	390.35	468.25	325.21	403.58	N/A
CZ	1318.63	1532.66	1663.01	1041.13	914.64	948.29	895.27	908.03	866.94	N/A
DK	N/A	501.31	184.56	300.57	226.75	184.56	N/A	N/A	N/A	N/A
DE	N/A	742.12	728.90	689.59	755.71	795.69	803.56	837.96	837.96	836.18
EE	82.54	316.66	173.39	83.33	145.11	206.15	228.18	214.49	188.05	N/A
IE	N/A	44.21	46.49	37.35	29.90	30.38	29.37	37.04	39.46	35.59
EL	N/A	308.89	231.32	200.95	100.00	81.46	47.16	50.51	107.11	164.81
ES	N/A	170.74	245.78	165.65	161.96	86.73	99.44	176.54	313.35	538.97
FR	N/A	N/A	N/A	N/A	204.27	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	101.31	186.62	207.72
IT	N/A	137.33	202.48	110.11	64.58	93.57	0.21	42.12	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	576.27	601.00	283.35	95.21	162.55	260.33	316.72	362.38	405.91	N/A
LT	1176.45	1602.69	1428.84	983.05	1234.62	1653.44	1617.75	1621.04	1324.78	N/A
LU	N/A	N/A	N/A	N/A	19.66	N/A	N/A	N/A	N/A	N/A
HU	245.23	286.09	275.80	180.80	207.07	366.35	626.31	827.19	1131.78	1434.65
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	167.40	207.90	210.60	216.00	220.05	224.10	228.15	232.20	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	11026.65	13426.61	14903.60	9359.87	9696.86	8846.74	8874.79	9610.18	10109.65	10690.65
PT	N/A	N/A	N/A	72.43	91.26	85.60	52.89	N/A	203.26	N/A
RO	N/A	N/A	N/A	3064.84	3090.33	1360.63	2519.28	3194.67	3166.98	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1316.63	1316.64	1316.65	1316.66	1316.66	1316.67	1316.68	1316.69	1316.70
FI	74.59	59.40	60.97	61.01	81.38	74.91	63.39	58.52	51.42	N/A
SE	83.22	83.49	58.30	38.82	48.83	56.61	55.88	55.56	47.35	N/A
UK	N/A	N/A	83.57	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates



Table 17. Mileage fraud Variant 8 [unit: million vkms]

variant medium-high (medium fraud rate and high manipulation (90000vkms))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	43.30	41.36	33.53	38.89	46.54	35.77	38.74	42.95	46.96
BG	N/A	6823.44	7246.37	3207.71	1170.18	780.70	936.50	650.41	807.16	N/A
CZ	6593.15	7663.28	8315.06	5205.67	4573.22	4741.45	4476.35	4540.14	4334.69	N/A
DK	N/A	3342.10	1230.41	2003.80	1511.64	1230.41	N/A	N/A	N/A	N/A
DE	N/A	8274.66	8127.23	7688.98	8426.14	8871.96	8959.66	9343.24	9343.24	9323.41
EE	361.12	1385.37	758.58	364.58	634.85	901.91	998.27	938.39	822.72	N/A
IE	N/A	221.04	232.47	186.74	149.48	151.92	146.87	185.19	197.29	177.95
EL	N/A	686.41	514.04	446.56	222.23	181.03	104.80	112.25	238.01	366.25
ES	N/A	341.48	491.56	331.29	323.91	173.47	198.88	353.09	626.71	1077.93
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	337.70	622.08	692.39
IT	N/A	392.38	578.52	314.59	184.52	267.35	0.59	120.35	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	1280.59	1335.56	629.66	211.57	361.22	578.52	703.82	805.28	902.02	N/A
LT	5228.68	7123.07	6350.40	4369.10	5487.19	7348.61	7189.99	7204.64	5887.91	N/A
LU	N/A	N/A	N/A	N/A	196.63	N/A	N/A	N/A	N/A	N/A
HU	490.46	572.18	551.61	361.60	414.13	732.70	1252.63	1654.38	2263.55	2869.31
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1674.00	2079.00	2106.00	2160.00	2200.50	2241.00	2281.50	2322.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	29404.40	35804.30	39742.92	24959.66	25858.30	23591.30	23666.11	25627.14	26959.07	28508.40
PT	N/A	N/A	N/A	217.29	273.77	256.81	158.68	N/A	609.79	N/A
RO	N/A	N/A	N/A	7662.10	7725.82	3401.57	6298.20	7986.67	7917.44	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	2633.26	2633.27	2633.29	2633.31	2633.33	2633.35	2633.36	2633.38	2633.40
FI	174.04	138.59	142.25	142.35	189.89	174.79	147.91	136.55	119.98	N/A
SE	187.92	188.51	131.64	87.66	110.25	127.82	126.18	125.46	106.92	N/A
UK	N/A	N/A	139.28	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 18. Mileage fraud Variant 9 [unit: million vkms]

variant high-high (high fraud rate and high manipulation (90000vkms))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	77.94	74.44	60.36	70.00	83.77	64.38	69.72	77.31	84.53
BG	N/A	13646.8 8	14492.7 4	6415.42	2340.36	1561.39	1873.01	1300.82	1614.31	N/A
CZ	13186.3 0	15326.5 7	16630.1 3	10411.3 4	9146.45	9482.90	8952.70	9080.28	8669.38	N/A
DK	N/A	6684.19	2460.82	4007.59	3023.28	2460.82	N/A	N/A	N/A	N/A
DE	N/A	14842.4 3	14577.9 8	13791.9 0	15114.1 6	15913.8 3	16071.1 3	16759.1 7	16759.1 7	16723.6 0
EE	722.23	2770.74	1517.17	729.16	1269.70	1803.82	1996.53	1876.77	1645.43	N/A
IE	N/A	552.60	581.18	466.85	373.71	379.80	367.19	462.96	493.22	444.87
EL	N/A	1372.82	1028.09	893.12	444.46	362.05	209.59	224.50	476.03	732.49
ES	N/A	682.96	983.12	662.58	647.82	346.93	397.76	706.18	1253.41	2155.86
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	675.40	1244.16	1384.78
IT	N/A	784.76	1157.04	629.17	369.04	534.71	1.19	240.70	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2561.18	2671.13	1259.32	423.14	722.45	1157.04	1407.64	1610.57	1804.03	N/A
LT	10457.3 5	14246.1 4	12700.8 0	8738.21	10974.3 8	14697.2 2	14379.9 8	14409.2 9	11775.8 2	N/A
LU	N/A	N/A	N/A	N/A	393.26	N/A	N/A	N/A	N/A	N/A
HU	980.93	1144.35	1103.22	723.20	828.27	1465.40	2505.25	3308.76	4527.10	5738.62
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	2232.00	2772.00	2808.00	2880.00	2934.00	2988.00	3042.00	3096.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	58808.8 1	71608.6 1	79485.8 4	49919.3 3	51716.5 9	47182.6 1	47332.2 2	51254.2 8	53918.1 4	57016.8 0
PT	N/A	N/A	N/A	543.21	684.42	642.03	396.71	N/A	1524.47	N/A
RO	N/A	N/A	N/A	15324.1 9	15451.6 3	6803.14	12596.4 0	15973.3 4	15834.8 9	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	5266.51	5266.55	5266.58	5266.62	5266.66	5266.69	5266.73	5266.76	5266.80
FI	348.08	277.19	284.51	284.70	379.78	349.59	295.82	273.09	239.97	N/A
SE	375.83	377.03	263.29	175.33	220.50	255.64	252.35	250.92	213.85	N/A
UK	N/A	N/A	348.21	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 19. Price difference index in the EU automotive markets

GM	Renault	Hyundai	Ford	VW	Fiat	Land Rover	Mercedes	Pick-up	Hybrid	Average	Average without pick-ups, hybrids and Land-Rovers)
7.61%	-36.79%	-11.66%	-5.23%	-24.54%	-21.71%	-7.22%	-22.21%	-35.68%	-25.05%	-18.25%	-16.36%
-11.88%	-37.34%	-20.29%	-23.96%	-11.94%	2.88%	-8.03%	-9.61%	-32.41%	-33.73%	-18.63%	-16.02%
-23.26%	-39.66%	-14.21%	-31.88%	-17.05%	-9.99%	-26.95%	6.58%	-30.26%	-4.15%	-19.08%	-18.50%
-3.78%	-34.16%	-3.72%	-24.21%	-13.29%	-22.05%	-2.35%	-18.40%	-31.50%	-22.22%	-17.57%	-17.09%
-10.74%	-27.64%	-17.14%	-23.52%	-30.66%	-5.45%	1.98%	1.18%	-46.37%	-11.94%	-17.03%	-16.28%
3.73%	-8.39%	22.86%	-19.69%	-19.22%	-25.47%	-7.65%	-0.09%	-32.53%	-42.38%	-12.88%	-6.61%
-9.53%	-23.40%	-7.14%	-4.88%	3.30%	-11.12%	-13.19%	-12.96%	-30.80%	-17.33%	-12.71%	-9.39%
-24.00%	-26.10%	-1.90%	0.38%	-0.64%	-18.80%	-7.92%	4.71%	-34.26%	-31.11%	-13.96%	-9.48%
8.89%	-27.34%	6.50%	-14.27%	1.94%	-21.66%	-7.30%	-6.04%	-33.79%	-20.15%	-11.32%	-7.42%
3.74%	-19.17%	21.90%	-28.30%	-7.78%	-19.91%	-5.28%	-8.81%	-13.49%	-33.61%	-11.07%	-8.33%
-15.68%	-8.39%	-9.52%	-18.74%	-10.64%	-1.00%	1.32%	-13.61%	-17.30%	-18.58%	-11.22%	-11.08%
0.72%	-23.79%	-2.86%	-4.88%	-11.37%	-2.67%	10.03%	-13.83%	-11.76%	-24.01%	-8.44%	-8.38%
8.44%	-12.56%	14.29%	-10.71%	-30.66%	22.25%	-10.55%	-4.78%	0.35%	-24.18%	-4.81%	-1.96%
42.34%	7.70%	-5.29%	-9.70%	-14.23%	10.68%	5.41%	-4.45%	-34.43%	-23.17%	-2.51%	3.86%
32.09%	-0.12%	23.33%	2.25%	10.09%	-0.44%	0.13%	-23.96%	-36.00%	-8.14%	-0.08%	6.18%
14.48%	-7.70%	-2.57%	4.14%	13.66%	-11.02%	-0.04%	-6.20%	-16.99%	-16.91%	-2.92%	0.68%
3.62%	-9.24%	-4.86%	-5.35%	-7.78%	10.12%	-5.04%	-0.09%	-6.61%	-12.40%	-3.76%	-1.94%
19.30%	-0.69%	19.05%	13.67%	30.46%	10.12%	-15.83%	-1.83%	-14.19%	-26.93%	3.31%	12.87%
-4.29%	-20.64%	-1.61%	-21.21%	-12.24%	-9.98%	6.50%	21.80%	13.18%	-24.57%	-5.31%	-6.88%
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43.55%	7.01%	30.95%	-11.57%	33.68%	5.67%	-2.90%	4.71%	-16.96%	2.30%	9.64%	16.29%
43.55%	13.47%	38.10%	14.63%	34.96%	33.26%	8.13%	30.45%	-0.87%	-0.63%	21.51%	29.77%
76.86%	44.83%	77.59%	58.90%	53.64%	19.47%	41.83%	75.88%	-23.30%	71.24%	49.69%	58.17%

Source: Own estimates based on Carspring, 2017.

Table 20. Average depreciation costs per 1 vkm across EU countries [unit: euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	0.1450	0.1450	0.1450	0.1450	0.1450	0.1450	0.1450	0.1450	0.1450	0.1450
BG	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304
CZ	0.1344	0.1344	0.1344	0.1344	0.1344	0.1344	0.1344	0.1344	0.1344	0.1344
DK	0.2531	0.2531	0.2531	0.2531	0.2531	0.2531	0.2531	0.2531	0.2531	0.2531
DE	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600
EE	0.1423	0.1423	0.1423	0.1423	0.1423	0.1423	0.1423	0.1423	0.1423	0.1423
IE	0.1699	0.1699	0.1699	0.1699	0.1699	0.1699	0.1699	0.1699	0.1699	0.1699
EL	0.1466	0.1466	0.1466	0.1466	0.1466	0.1466	0.1466	0.1466	0.1466	0.1466
ES	0.1448	0.1448	0.1448	0.1448	0.1448	0.1448	0.1448	0.1448	0.1448	0.1448
FR	0.1611	0.1611	0.1611	0.1611	0.1611	0.1611	0.1611	0.1611	0.1611	0.1611
HR	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569
IT	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467
CY	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569
LV	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494
LT	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494	0.1494
LU	0.1806	0.1806	0.1806	0.1806	0.1806	0.1806	0.1806	0.1806	0.1806	0.1806
HU	0.1490	0.1490	0.1490	0.1490	0.1490	0.1490	0.1490	0.1490	0.1490	0.1490
MT	not available but excluded anyway due to lack of data on cross-border trade									
NL	0.1662	0.1662	0.1662	0.1662	0.1662	0.1662	0.1662	0.1662	0.1662	0.1662
AT	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569
PL	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340
PT	0.1861	0.1861	0.1861	0.1861	0.1861	0.1861	0.1861	0.1861	0.1861	0.1861
RO	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304	0.1304
SI	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569	0.1569
SK	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340
FI	0.2076	0.2076	0.2076	0.2076	0.2076	0.2076	0.2076	0.2076	0.2076	0.2076
SE	0.1481	0.1481	0.1481	0.1481	0.1481	0.1481	0.1481	0.1481	0.1481	0.1481
UK	0.1338	0.1338	0.1338	0.1338	0.1338	0.1338	0.1338	0.1338	0.1338	0.1338

Source: Own estimates.

Table 21. Average maintenance costs per 1 vkm across EU countries [unit: euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453
BG	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408
CZ	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420	0.0420
DK	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791
DE	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
EE	0.0445	0.0445	0.0445	0.0445	0.0445	0.0445	0.0445	0.0445	0.0445	0.0445
IE	0.0531	0.0531	0.0531	0.0531	0.0531	0.0531	0.0531	0.0531	0.0531	0.0531
EL	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458
ES	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453
FR	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503	0.0503
HR	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490
IT	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458	0.0458
CY	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490
LV	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467
LT	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467	0.0467
LU	0.0564	0.0564	0.0564	0.0564	0.0564	0.0564	0.0564	0.0564	0.0564	0.0564
HU	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466	0.0466
MT	not available but excluded anyway due to lack of data on cross-border trade									
NL	0.0519	0.0519	0.0519	0.0519	0.0519	0.0519	0.0519	0.0519	0.0519	0.0519
AT	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490
PL	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419
PT	0.0581	0.0581	0.0581	0.0581	0.0581	0.0581	0.0581	0.0581	0.0581	0.0581
RO	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408	0.0408
SI	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490	0.0490
SK	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419	0.0419
FI	0.0649	0.0649	0.0649	0.0649	0.0649	0.0649	0.0649	0.0649	0.0649	0.0649
SE	0.0463	0.0463	0.0463	0.0463	0.0463	0.0463	0.0463	0.0463	0.0463	0.0463
UK	0.0418	0.0418	0.0418	0.0418	0.0418	0.0418	0.0418	0.0418	0.0418	0.0418

Source: Own estimates.

Table 22. Economic loss due to odometer tampering excluding emissions component in Variant 1  
[unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.82	0.79	0.64	0.74	0.89	0.68	0.74	0.82	0.89
BG	N/A	194.65	206.72	91.51	33.38	22.27	26.72	18.55	23.03	N/A
CZ	77.52	90.10	97.76	61.20	53.77	55.75	52.63	53.38	50.96	N/A
DK	N/A	55.50	20.43	33.28	25.10	20.43	N/A	N/A	N/A	N/A
DE	N/A	51.95	51.02	48.27	52.90	55.70	56.25	58.66	58.66	58.53
EE	5.14	19.71	10.79	5.19	9.03	12.83	14.20	13.35	11.70	N/A
IE	N/A	3.29	3.46	2.78	2.22	2.26	2.18	2.75	2.93	2.65
EL	N/A	19.81	14.84	12.89	6.41	5.22	3.02	3.24	6.87	10.57
ES	N/A	10.82	15.57	10.50	10.26	5.50	6.30	11.19	19.86	34.15
FR	N/A	N/A	N/A	N/A	14.40	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.95	12.81	14.25
IT	N/A	8.81	12.99	7.07	4.14	6.00	0.01	2.70	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	37.67	39.29	18.52	6.22	10.63	17.02	20.70	23.69	26.53	N/A
LT	76.91	104.77	93.41	64.26	80.71	108.09	105.75	105.97	86.60	N/A
LU	N/A	N/A	N/A	N/A	1.55	N/A	N/A	N/A	N/A	N/A
HU	15.98	18.65	17.98	11.78	13.50	23.88	40.82	53.92	73.77	93.51
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	12.17	15.12	15.31	15.70	16.00	16.29	16.59	16.88	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	646.20	786.85	873.40	548.52	568.27	518.45	520.09	563.19	592.46	626.51
PT	N/A	N/A	N/A	5.90	7.43	6.97	4.31	N/A	16.55	N/A
RO	N/A	N/A	N/A	174.86	176.31	77.63	143.73	182.27	180.69	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	77.16	77.16	77.16	77.16	77.16	77.16	77.16	77.16	77.16
FI	6.78	5.40	5.54	5.54	7.39	6.81	5.76	5.32	4.67	N/A
SE	5.39	5.41	3.78	2.52	3.16	3.67	3.62	3.60	3.07	N/A
UK	N/A	N/A	4.89	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 23. Economic loss due to odometer tampering excluding emissions component in Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.75	2.62	2.13	2.47	2.95	2.27	2.46	2.72	2.98
BG	N/A	389.30	413.43	183.01	66.76	44.54	53.43	37.11	46.05	N/A
CZ	387.59	450.50	488.81	306.02	268.84	278.73	263.15	266.90	254.82	N/A
DK	N/A	370.03	136.23	221.86	167.37	136.23	N/A	N/A	N/A	N/A
DE	N/A	579.23	568.91	538.23	589.83	621.04	627.18	654.03	654.03	652.64
EE	22.48	86.23	47.21	22.69	39.51	56.14	62.13	58.41	51.21	N/A
IE	N/A	16.43	17.28	13.88	11.11	11.29	10.92	13.76	14.66	13.23
EL	N/A	44.02	32.97	28.64	14.25	11.61	6.72	7.20	15.26	23.49
ES	N/A	21.64	31.15	20.99	20.52	10.99	12.60	22.37	39.71	68.30
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	23.17	42.69	47.52
IT	N/A	25.18	37.12	20.19	11.84	17.16	0.04	7.72	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	83.71	87.31	41.16	13.83	23.61	37.82	46.01	52.64	58.97	N/A
LT	341.81	465.65	415.14	285.62	358.71	480.39	470.02	470.98	384.90	N/A
LU	N/A	N/A	N/A	N/A	15.54	N/A	N/A	N/A	N/A	N/A
HU	31.97	37.30	35.96	23.57	26.99	47.76	81.65	107.84	147.54	187.03
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	121.71	151.15	153.12	157.04	159.99	162.93	165.88	168.82	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1723.20	2098.25	2329.07	1462.72	1515.38	1382.53	1386.92	1501.84	1579.89	1670.69
PT	N/A	N/A	N/A	17.69	22.28	20.90	12.92	N/A	49.64	N/A
RO	N/A	N/A	N/A	437.15	440.78	194.07	359.33	455.67	451.72	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	154.32	154.32	154.32	154.32	154.32	154.32	154.32	154.33	154.33
FI	15.81	12.59	12.92	12.93	17.25	15.88	13.44	12.40	10.90	N/A
SE	12.18	12.22	8.53	5.68	7.14	8.28	8.18	8.13	6.93	N/A
UK	N/A	N/A	8.15	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 24. Economic loss due to odometer tampering excluding emissions component in Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	4.94	4.72	3.83	4.44	5.31	4.08	4.42	4.90	5.36
BG	N/A	778.60	826.86	366.02	133.53	89.08	106.86	74.22	92.10	N/A
CZ	775.17	900.99	977.62	612.04	537.68	557.46	526.29	533.79	509.64	N/A
DK	N/A	740.06	272.46	443.71	334.73	272.46	N/A	N/A	N/A	N/A
DE	N/A	1038.97	1020.46	965.43	1057.99	1113.97	1124.98	1173.14	1173.14	1170.65
EE	44.95	172.45	94.43	45.38	79.03	112.27	124.27	116.81	102.41	N/A
IE	N/A	41.07	43.20	34.70	27.78	28.23	27.29	34.41	36.66	33.06
EL	N/A	88.04	65.93	57.28	28.50	23.22	13.44	14.40	30.53	46.98
ES	N/A	43.28	62.30	41.98	41.05	21.98	25.20	44.75	79.42	136.61
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	46.35	85.38	95.03
IT	N/A	50.36	74.24	40.37	23.68	34.31	0.08	15.44	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	167.43	174.62	82.32	27.66	47.23	75.64	92.02	105.29	117.93	N/A
LT	683.62	931.29	830.27	571.23	717.41	960.78	940.04	941.96	769.81	N/A
LU	N/A	N/A	N/A	N/A	31.07	N/A	N/A	N/A	N/A	N/A
HU	63.94	74.59	71.91	47.14	53.99	95.52	163.30	215.67	295.09	374.06
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	162.28	201.54	204.16	209.39	213.32	217.24	221.17	225.10	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	3446.40	4196.51	4658.14	2925.44	3030.77	2765.06	2773.83	3003.68	3159.79	3341.38
PT	N/A	N/A	N/A	44.22	55.71	52.26	32.29	N/A	124.09	N/A
RO	N/A	N/A	N/A	874.30	881.57	388.14	718.67	911.33	903.44	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	308.64	308.64	308.64	308.64	308.64	308.65	308.65	308.65	308.65
FI	31.62	25.18	25.85	25.86	34.50	31.76	26.87	24.81	21.80	N/A
SE	24.36	24.43	17.06	11.36	14.29	16.57	16.35	16.26	13.86	N/A
UK	N/A	N/A	20.39	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.



Table 25. Economic loss due to odometer tampering excluding emissions component in Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.65	1.57	1.28	1.48	1.77	1.36	1.47	1.63	1.79
BG	N/A	389.30	413.43	183.01	66.76	44.54	53.43	37.11	46.05	N/A
CZ	155.03	180.20	195.52	122.41	107.54	111.49	105.26	106.76	101.93	N/A
DK	N/A	111.01	40.87	66.56	50.21	40.87	N/A	N/A	N/A	N/A
DE	N/A	103.90	102.05	96.54	105.80	111.40	112.50	117.31	117.31	117.07
EE	10.27	39.42	21.58	10.37	18.06	25.66	28.40	26.70	23.41	N/A
IE	N/A	6.57	6.91	5.55	4.44	4.52	4.37	5.51	5.87	5.29
EL	N/A	39.62	29.67	25.78	12.83	10.45	6.05	6.48	13.74	21.14
ES	N/A	21.64	31.15	20.99	20.52	10.99	12.60	22.37	39.71	68.30
FR	N/A	N/A	N/A	N/A	28.79	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.90	25.61	28.51
IT	N/A	17.62	25.99	14.13	8.29	12.01	0.03	5.41	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	75.34	78.58	37.05	12.45	21.25	34.04	41.41	47.38	53.07	N/A
LT	153.81	209.54	186.81	128.53	161.42	216.18	211.51	211.94	173.21	N/A
LU	N/A	N/A	N/A	N/A	3.11	N/A	N/A	N/A	N/A	N/A
HU	31.97	37.30	35.96	23.57	26.99	47.76	81.65	107.84	147.54	187.03
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	24.34	30.23	30.62	31.41	32.00	32.59	33.18	33.76	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1292.40	1573.69	1746.80	1097.04	1136.54	1036.90	1040.19	1126.38	1184.92	1253.02
PT	N/A	N/A	N/A	11.79	14.86	13.94	8.61	N/A	33.09	N/A
RO	N/A	N/A	N/A	349.72	352.63	155.26	287.47	364.53	361.37	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	154.32	154.32	154.32	154.32	154.32	154.32	154.32	154.33	154.33
FI	13.55	10.79	11.08	11.08	14.79	13.61	11.52	10.63	9.34	N/A
SE	10.79	10.82	7.56	5.03	6.33	7.34	7.24	7.20	6.14	N/A
UK	N/A	N/A	9.79	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 26 Economic loss due to odometer tampering excluding emissions component in Variant 5  
[unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	5.49	5.25	4.25	4.93	5.90	4.54	4.91	5.45	5.96
BG	N/A	778.60	826.86	366.02	133.53	89.08	106.86	74.22	92.10	N/A
CZ	775.17	900.99	977.62	612.04	537.68	557.46	526.29	533.79	509.64	N/A
DK	N/A	740.06	272.46	443.71	334.73	272.46	N/A	N/A	N/A	N/A
DE	N/A	1158.45	1137.81	1076.46	1179.66	1242.07	1254.35	1308.05	1308.05	1305.28
EE	44.95	172.45	94.43	45.38	79.03	112.27	124.27	116.81	102.41	N/A
IE	N/A	32.86	34.56	27.76	22.22	22.58	21.83	27.53	29.33	26.45
EL	N/A	88.04	65.93	57.28	28.50	23.22	13.44	14.40	30.53	46.98
ES	N/A	43.28	62.30	41.98	41.05	21.98	25.20	44.75	79.42	136.61
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	46.35	85.38	95.03
IT	N/A	50.36	74.24	40.37	23.68	34.31	0.08	15.44	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	167.43	174.62	82.32	27.66	47.23	75.64	92.02	105.29	117.93	N/A
LT	683.62	931.29	830.27	571.23	717.41	960.78	940.04	941.96	769.81	N/A
LU	N/A	N/A	N/A	N/A	31.07	N/A	N/A	N/A	N/A	N/A
HU	63.94	74.59	71.91	47.14	53.99	95.52	163.30	215.67	295.09	374.06
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	243.42	302.31	306.23	314.09	319.98	325.86	331.75	337.64	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	3446.40	4196.51	4658.14	2925.44	3030.77	2765.06	2773.83	3003.68	3159.79	3341.38
PT	N/A	N/A	N/A	35.37	44.57	41.81	25.83	N/A	99.27	N/A
RO	N/A	N/A	N/A	874.30	881.57	388.14	718.67	911.33	903.44	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	308.64	308.64	308.64	308.64	308.64	308.65	308.65	308.65	308.65
FI	31.62	25.18	25.85	25.86	34.50	31.76	26.87	24.81	21.80	N/A
SE	24.36	24.43	17.06	11.36	14.29	16.57	16.35	16.26	13.86	N/A
UK	N/A	N/A	16.31	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 27 Economic loss due to odometer tampering excluding emissions component in Variant 6  
[unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	9.89	9.44	7.66	8.88	10.63	8.17	8.84	9.81	10.72
BG	N/A	1557.20	1653.72	732.04	267.05	178.17	213.72	148.43	184.20	N/A
CZ	1550.34	1801.98	1955.24	1224.09	1075.37	1114.93	1052.59	1067.59	1019.28	N/A
DK	N/A	1480.12	544.91	887.42	669.46	544.91	N/A	N/A	N/A	N/A
DE	N/A	2077.94	2040.92	1930.87	2115.98	2227.94	2249.96	2346.28	2346.28	2341.30
EE	89.90	344.91	188.86	90.77	158.05	224.54	248.53	233.62	204.83	N/A
IE	N/A	82.14	86.39	69.40	55.55	56.46	54.58	68.82	73.32	66.13
EL	N/A	176.09	131.87	114.56	57.01	46.44	26.88	28.80	61.06	93.95
ES	N/A	86.55	124.59	83.97	82.10	43.97	50.41	89.49	158.84	273.21
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	92.70	170.76	190.06
IT	N/A	100.71	148.49	80.74	47.36	68.62	0.15	30.89	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	334.86	349.23	164.65	55.32	94.46	151.28	184.04	210.57	235.87	N/A
LT	1367.23	1862.59	1660.55	1142.46	1434.83	1921.56	1880.09	1883.92	1539.61	N/A
LU	N/A	N/A	N/A	N/A	62.14	N/A	N/A	N/A	N/A	N/A
HU	127.88	149.18	143.82	94.28	107.98	191.04	326.60	431.35	590.18	748.11
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	324.56	403.08	408.31	418.78	426.63	434.49	442.34	450.19	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	6892.79	8393.02	9316.28	5850.89	6061.54	5530.12	5547.66	6007.35	6319.57	6682.76
PT	N/A	N/A	N/A	88.43	111.42	104.52	64.58	N/A	248.18	N/A
RO	N/A	N/A	N/A	1748.60	1763.14	776.29	1437.34	1822.67	1806.87	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	617.27	617.28	617.28	617.28	617.29	617.29	617.30	617.30	617.31
FI	63.24	50.36	51.69	51.72	69.00	63.51	53.75	49.62	43.60	N/A
SE	48.71	48.87	34.12	22.72	28.58	33.13	32.71	32.52	27.72	N/A
UK	N/A	N/A	40.77	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 28 Economic loss due to odometer tampering excluding emissions component in Variant 7  
[unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.47	2.36	1.91	2.22	2.66	2.04	2.21	2.45	2.68
BG	N/A	583.95	620.15	274.52	100.14	66.81	80.15	55.66	69.08	N/A
CZ	232.55	270.30	293.29	183.61	161.31	167.24	157.89	160.14	152.89	N/A
DK	N/A	166.51	61.30	99.84	75.31	61.30	N/A	N/A	N/A	N/A
DE	N/A	155.85	153.07	144.81	158.70	167.10	168.75	175.97	175.97	175.60
EE	15.41	59.13	32.38	15.56	27.10	38.49	42.61	40.05	35.11	N/A
IE	N/A	9.86	10.37	8.33	6.67	6.77	6.55	8.26	8.80	7.94
EL	N/A	59.43	44.51	38.66	19.24	15.67	9.07	9.72	20.61	31.71
ES	N/A	32.46	46.72	31.49	30.79	16.49	18.90	33.56	59.57	102.45
FR	N/A	N/A	N/A	N/A	43.19	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.86	38.42	42.76
IT	N/A	26.44	38.98	21.20	12.43	18.01	0.04	8.11	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	113.01	117.87	55.57	18.67	31.88	51.06	62.11	71.07	79.60	N/A
LT	230.72	314.31	280.22	192.79	242.13	324.26	317.26	317.91	259.81	N/A
LU	N/A	N/A	N/A	N/A	4.66	N/A	N/A	N/A	N/A	N/A
HU	47.95	55.94	53.93	35.35	40.49	71.64	122.47	161.75	221.32	280.54
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	36.51	45.35	45.94	47.11	48.00	48.88	49.76	50.65	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1938.60	2360.54	2620.20	1645.56	1704.81	1555.35	1560.28	1689.57	1777.38	1879.53
PT	N/A	N/A	N/A	17.69	22.28	20.90	12.92	N/A	49.64	N/A
RO	N/A	N/A	N/A	524.58	528.94	232.89	431.20	546.80	542.06	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	231.48	231.48	231.48	231.48	231.48	231.48	231.49	231.49	231.49
FI	20.33	16.19	16.61	16.63	22.18	20.42	17.28	15.95	14.01	N/A
SE	16.18	16.23	11.33	7.55	9.49	11.00	10.86	10.80	9.21	N/A
UK	N/A	N/A	14.68	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 29. Economic loss due to odometer tampering excluding emissions component in Variant8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	8.24	7.87	6.38	7.40	8.86	6.81	7.37	8.17	8.94
BG	N/A	1167.90	1240.29	549.03	200.29	133.62	160.29	111.32	138.15	N/A
CZ	1162.76	1351.49	1466.43	918.06	806.53	836.20	789.44	800.69	764.46	N/A
DK	N/A	1110.09	408.68	665.57	502.10	408.68	N/A	N/A	N/A	N/A
DE	N/A	1737.68	1706.72	1614.69	1769.49	1863.11	1881.53	1962.08	1962.08	1957.92
EE	67.43	258.68	141.64	68.08	118.54	168.41	186.40	175.22	153.62	N/A
IE	N/A	49.28	51.83	41.64	33.33	33.87	32.75	41.29	43.99	39.68
EL	N/A	132.06	98.90	85.92	42.76	34.83	20.16	21.60	45.79	70.47
ES	N/A	64.91	93.44	62.98	61.57	32.97	37.81	67.12	119.13	204.91
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	69.52	128.07	142.55
IT	N/A	75.53	111.37	60.56	35.52	51.47	0.11	23.17	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	251.14	261.92	123.49	41.49	70.84	113.46	138.03	157.93	176.90	N/A
LT	1025.42	1396.94	1245.41	856.85	1076.12	1441.17	1410.07	1412.94	1154.71	N/A
LU	N/A	N/A	N/A	N/A	46.61	N/A	N/A	N/A	N/A	N/A
HU	95.91	111.89	107.87	70.71	80.98	143.28	244.95	323.51	442.63	561.09
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	365.13	453.46	459.35	471.13	479.96	488.80	497.63	506.46	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	5169.60	6294.76	6987.21	4388.17	4546.15	4147.59	4160.75	4505.51	4739.68	5012.07
PT	N/A	N/A	N/A	53.06	66.85	62.71	38.75	N/A	148.91	N/A
RO	N/A	N/A	N/A	1311.45	1322.35	582.21	1078.00	1367.00	1355.15	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	462.95	462.96	462.96	462.96	462.97	462.97	462.97	462.98	462.98
FI	47.43	37.77	38.77	38.79	51.75	47.64	40.31	37.21	32.70	N/A
SE	36.53	36.65	25.59	17.04	21.43	24.85	24.53	24.39	20.79	N/A
UK	N/A	N/A	24.46	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 30. Economic loss due to odometer tampering excluding emissions component in Variant 9  
[unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	14.83	14.16	11.49	13.32	15.94	12.25	13.27	14.71	16.08
BG	N/A	2335.81	2480.58	1098.07	400.58	267.25	320.58	222.65	276.31	N/A
CZ	2325.52	2702.97	2932.87	1836.13	1613.05	1672.39	1578.88	1601.38	1528.92	N/A
DK	N/A	2220.18	817.37	1331.14	1004.19	817.37	N/A	N/A	N/A	N/A
DE	N/A	3116.91	3061.38	2896.30	3173.97	3341.90	3374.94	3519.43	3519.43	3511.96
EE	134.86	517.36	283.29	136.15	237.08	336.81	372.80	350.43	307.24	N/A
IE	N/A	123.21	129.59	104.09	83.33	84.68	81.87	103.23	109.97	99.19
EL	N/A	264.13	197.80	171.84	85.51	69.66	40.33	43.19	91.59	140.93
ES	N/A	129.83	186.89	125.95	123.15	65.95	75.61	134.24	238.27	409.82
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	139.05	256.15	285.10
IT	N/A	151.07	222.73	121.12	71.04	102.93	0.23	46.33	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	502.29	523.85	246.97	82.98	141.68	226.91	276.06	315.86	353.80	N/A
LT	2050.85	2793.88	2490.82	1713.69	2152.24	2882.35	2820.13	2825.88	2309.42	N/A
LU	N/A	N/A	N/A	N/A	93.21	N/A	N/A	N/A	N/A	N/A
HU	191.82	223.78	215.73	141.42	161.97	286.56	489.90	647.02	885.26	1122.17
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	486.83	604.62	612.47	628.17	639.95	651.73	663.51	675.29	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	10339.19	12589.53	13974.43	8776.33	9092.31	8295.19	8321.49	9011.03	9479.36	10024.14
PT	N/A	N/A	N/A	132.65	167.14	156.78	96.88	N/A	372.28	N/A
RO	N/A	N/A	N/A	2622.89	2644.71	1164.43	2156.00	2734.00	2710.31	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	925.91	925.91	925.92	925.93	925.93	925.94	925.94	925.95	925.96
FI	94.86	75.54	77.54	77.59	103.50	95.27	80.62	74.42	65.40	N/A
SE	73.07	73.30	51.19	34.09	42.87	49.70	49.06	48.78	41.57	N/A
UK	N/A	N/A	61.16	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 31. Economic loss due to odometer tampering including emissions component in Variant 1  
[unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.04	0.04	0.03	0.04	0.05	0.04	0.04	0.04	0.05
BG	N/A	12.36	13.13	5.81	2.12	1.41	1.70	1.18	1.46	N/A
CZ	5.31	6.18	6.70	4.20	3.69	3.82	3.61	3.66	3.49	N/A
DK	N/A	1.13	0.41	0.68	0.51	0.41	N/A	N/A	N/A	N/A
DE	N/A	3.21	3.15	2.98	3.26	3.44	3.47	3.62	3.62	3.61
EE	0.17	0.65	0.35	0.17	0.30	0.42	0.47	0.44	0.38	N/A
IE	N/A	0.09	0.10	0.08	0.06	0.07	0.06	0.08	0.08	0.08
EL	N/A	0.56	0.42	0.37	0.18	0.15	0.09	0.09	0.19	0.30
ES	N/A	0.34	0.49	0.33	0.32	0.17	0.20	0.35	0.62	1.07
FR	N/A	N/A	N/A	N/A	0.72	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.39	0.72	0.80
IT	N/A	0.41	0.60	0.33	0.19	0.28	0.00	0.12	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	1.49	1.56	0.73	0.25	0.42	0.68	0.82	0.94	1.05	N/A
LT	3.57	4.87	4.34	2.99	3.75	5.02	4.91	4.92	4.02	N/A
LU	N/A	N/A	N/A	N/A	0.09	N/A	N/A	N/A	N/A	N/A
HU	1.14	1.34	1.29	0.84	0.97	1.71	2.92	3.86	5.28	6.70
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.56	0.69	0.70	0.72	0.73	0.75	0.76	0.77	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	41.29	50.28	55.81	35.05	36.31	33.13	33.23	35.99	37.86	40.03
PT	N/A	N/A	N/A	0.11	0.14	0.13	0.08	N/A	0.31	N/A
RO	N/A	N/A	N/A	16.35	16.49	7.26	13.44	17.04	16.90	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6.66
FI	0.12	0.10	0.10	0.10	0.13	0.12	0.10	0.09	0.08	N/A
SE	0.17	0.17	0.12	0.08	0.10	0.11	0.11	0.11	0.10	N/A
UK	N/A	N/A	0.19	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 32. Economic loss due to odometer tampering including emissions component in Variant 2  
[unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.15	0.14	0.11	0.13	0.16	0.12	0.13	0.15	0.16
BG	N/A	24.72	26.25	11.62	4.24	2.83	3.39	2.36	2.92	N/A
CZ	26.57	30.88	33.51	20.98	18.43	19.11	18.04	18.30	17.47	N/A
DK	N/A	7.51	2.76	4.50	3.40	2.76	N/A	N/A	N/A	N/A
DE	N/A	35.75	35.11	33.22	36.40	38.33	38.71	40.37	40.37	40.28
EE	0.74	2.83	1.55	0.74	1.30	1.84	2.04	1.91	1.68	N/A
IE	N/A	0.47	0.50	0.40	0.32	0.33	0.31	0.40	0.42	0.38
EL	N/A	1.25	0.93	0.81	0.40	0.33	0.19	0.20	0.43	0.67
ES	N/A	0.68	0.98	0.66	0.64	0.34	0.39	0.70	1.24	2.14
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.30	2.39	2.66
IT	N/A	1.16	1.72	0.93	0.55	0.79	0.00	0.36	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	3.32	3.46	1.63	0.55	0.94	1.50	1.82	2.09	2.34	N/A
LT	15.88	21.64	19.29	13.27	16.67	22.32	21.84	21.89	17.89	N/A
LU	N/A	N/A	N/A	N/A	0.94	N/A	N/A	N/A	N/A	N/A
HU	2.29	2.67	2.57	1.69	1.93	3.42	5.85	7.72	10.57	13.39
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	5.57	6.92	7.01	7.19	7.32	7.46	7.59	7.73	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	110.10	134.07	148.82	93.46	96.83	88.34	88.62	95.96	100.95	106.75
PT	N/A	N/A	N/A	0.33	0.42	0.40	0.24	N/A	0.94	N/A
RO	N/A	N/A	N/A	40.88	41.22	18.15	33.60	42.61	42.24	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	13.31	13.31	13.31	13.31	13.31	13.31	13.31	13.31	13.31
FI	0.28	0.22	0.23	0.23	0.31	0.28	0.24	0.22	0.19	N/A
SE	0.38	0.38	0.27	0.18	0.22	0.26	0.25	0.25	0.22	N/A
UK	N/A	N/A	0.32	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.



Table 33. Economic loss due to odometer tampering including emissions component in Variant 3  
[unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.27	0.25	0.21	0.24	0.29	0.22	0.24	0.26	0.29
BG	N/A	49.44	52.50	23.24	8.48	5.66	6.79	4.71	5.85	N/A
CZ	53.14	61.76	67.02	41.96	36.86	38.21	36.08	36.59	34.94	N/A
DK	N/A	15.02	5.53	9.00	6.79	5.53	N/A	N/A	N/A	N/A
DE	N/A	64.12	62.98	59.59	65.30	68.75	69.43	72.41	72.41	72.25
EE	1.47	5.65	3.10	1.49	2.59	3.68	4.07	3.83	3.36	N/A
IE	N/A	1.18	1.24	1.00	0.80	0.81	0.79	0.99	1.06	0.95
EL	N/A	2.49	1.87	1.62	0.81	0.66	0.38	0.41	0.86	1.33
ES	N/A	1.35	1.95	1.31	1.28	0.69	0.79	1.40	2.49	4.28
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.60	4.78	5.32
IT	N/A	2.33	3.43	1.87	1.09	1.59	0.00	0.71	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	6.64	6.93	3.27	1.10	1.87	3.00	3.65	4.18	4.68	N/A
LT	31.77	43.28	38.58	26.55	33.34	44.65	43.69	43.77	35.77	N/A
LU	N/A	N/A	N/A	N/A	1.88	N/A	N/A	N/A	N/A	N/A
HU	4.58	5.34	5.15	3.38	3.87	6.84	11.69	15.44	21.13	26.79
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	7.43	9.23	9.35	9.59	9.77	9.95	10.13	10.31	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	220.21	268.14	297.63	186.92	193.65	176.68	177.24	191.92	201.90	213.50
PT	N/A	N/A	N/A	0.84	1.05	0.99	0.61	N/A	2.35	N/A
RO	N/A	N/A	N/A	81.76	82.44	36.30	67.21	85.22	84.49	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	26.62	26.62	26.62	26.62	26.62	26.62	26.62	26.62	26.62
FI	0.56	0.45	0.46	0.46	0.61	0.56	0.48	0.44	0.39	N/A
SE	0.76	0.76	0.53	0.35	0.45	0.52	0.51	0.51	0.43	N/A
UK	N/A	N/A	0.81	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 34. Economic loss due to odometer tampering including emissions component in Variant 4  
[unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.09	0.08	0.07	0.08	0.10	0.07	0.08	0.09	0.10
BG	N/A	24.72	26.25	11.62	4.24	2.83	3.39	2.36	2.92	N/A
CZ	10.63	12.35	13.40	8.39	7.37	7.64	7.22	7.32	6.99	N/A
DK	N/A	2.25	0.83	1.35	1.02	0.83	N/A	N/A	N/A	N/A
DE	N/A	6.41	6.30	5.96	6.53	6.88	6.94	7.24	7.24	7.23
EE	0.34	1.29	0.71	0.34	0.59	0.84	0.93	0.88	0.77	N/A
IE	N/A	0.19	0.20	0.16	0.13	0.13	0.13	0.16	0.17	0.15
EL	N/A	1.12	0.84	0.73	0.36	0.30	0.17	0.18	0.39	0.60
ES	N/A	0.68	0.98	0.66	0.64	0.34	0.39	0.70	1.24	2.14
FR	N/A	N/A	N/A	N/A	1.45	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.78	1.43	1.60
IT	N/A	0.81	1.20	0.65	0.38	0.55	0.00	0.25	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2.99	3.12	1.47	0.49	0.84	1.35	1.64	1.88	2.10	N/A
LT	7.15	9.74	8.68	5.97	7.50	10.05	9.83	9.85	8.05	N/A
LU	N/A	N/A	N/A	N/A	0.19	N/A	N/A	N/A	N/A	N/A
HU	2.29	2.67	2.57	1.69	1.93	3.42	5.85	7.72	10.57	13.39
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1.11	1.38	1.40	1.44	1.46	1.49	1.52	1.55	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	82.58	100.55	111.61	70.10	72.62	66.25	66.46	71.97	75.71	80.06
PT	N/A	N/A	N/A	0.22	0.28	0.26	0.16	N/A	0.63	N/A
RO	N/A	N/A	N/A	32.70	32.98	14.52	26.88	34.09	33.79	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	13.31	13.31	13.31	13.31	13.31	13.31	13.31	13.31	13.31
FI	0.24	0.19	0.20	0.20	0.26	0.24	0.20	0.19	0.17	N/A
SE	0.34	0.34	0.24	0.16	0.20	0.23	0.23	0.22	0.19	N/A
UK	N/A	N/A	0.39	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 35 Economic loss due to odometer tampering including emissions component in Variant 5  
[unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.30	0.28	0.23	0.27	0.32	0.25	0.27	0.29	0.32
BG	N/A	49.44	52.50	23.24	8.48	5.66	6.79	4.71	5.85	N/A
CZ	53.14	61.76	67.02	41.96	36.86	38.21	36.08	36.59	34.94	N/A
DK	N/A	15.02	5.53	9.00	6.79	5.53	N/A	N/A	N/A	N/A
DE	N/A	71.50	70.23	66.44	72.81	76.66	77.42	80.73	80.73	80.56
EE	1.47	5.65	3.10	1.49	2.59	3.68	4.07	3.83	3.36	N/A
IE	N/A	0.95	1.00	0.80	0.64	0.65	0.63	0.79	0.84	0.76
EL	N/A	2.49	1.87	1.62	0.81	0.66	0.38	0.41	0.86	1.33
ES	N/A	1.35	1.95	1.31	1.28	0.69	0.79	1.40	2.49	4.28
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.60	4.78	5.32
IT	N/A	2.33	3.43	1.87	1.09	1.59	0.00	0.71	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	6.64	6.93	3.27	1.10	1.87	3.00	3.65	4.18	4.68	N/A
LT	31.77	43.28	38.58	26.55	33.34	44.65	43.69	43.77	35.77	N/A
LU	N/A	N/A	N/A	N/A	1.88	N/A	N/A	N/A	N/A	N/A
HU	4.58	5.34	5.15	3.38	3.87	6.84	11.69	15.44	21.13	26.79
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	11.14	13.84	14.02	14.38	14.65	14.92	15.19	15.46	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	220.21	268.14	297.63	186.92	193.65	176.68	177.24	191.92	201.90	213.50
PT	N/A	N/A	N/A	0.67	0.84	0.79	0.49	N/A	1.88	N/A
RO	N/A	N/A	N/A	81.76	82.44	36.30	67.21	85.22	84.49	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	26.62	26.62	26.62	26.62	26.62	26.62	26.62	26.62	26.62
FI	0.56	0.45	0.46	0.46	0.61	0.56	0.48	0.44	0.39	N/A
SE	0.76	0.76	0.53	0.35	0.45	0.52	0.51	0.51	0.43	N/A
UK	N/A	N/A	0.65	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 36. Economic loss due to odometer tampering including emissions component in Variant 6  
[unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.53	0.51	0.41	0.48	0.57	0.44	0.48	0.53	0.58
BG	N/A	98.88	105.01	46.48	16.96	11.31	13.57	9.43	11.70	N/A
CZ	106.27	123.52	134.03	83.91	73.72	76.43	72.15	73.18	69.87	N/A
DK	N/A	30.03	11.06	18.01	13.58	11.06	N/A	N/A	N/A	N/A
DE	N/A	128.25	125.96	119.17	130.60	137.51	138.87	144.81	144.81	144.50
EE	2.95	11.31	6.19	2.98	5.18	7.36	8.15	7.66	6.72	N/A
IE	N/A	2.37	2.49	2.00	1.60	1.63	1.57	1.98	2.11	1.90
EL	N/A	4.99	3.74	3.25	1.62	1.32	0.76	0.82	1.73	2.66
ES	N/A	2.71	3.90	2.63	2.57	1.38	1.58	2.80	4.97	8.55
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.19	9.57	10.65
IT	N/A	4.65	6.86	3.73	2.19	3.17	0.01	1.43	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	13.28	13.85	6.53	2.19	3.75	6.00	7.30	8.35	9.36	N/A
LT	63.54	86.56	77.17	53.09	66.68	89.30	87.37	87.55	71.55	N/A
LU	N/A	N/A	N/A	N/A	3.76	N/A	N/A	N/A	N/A	N/A
HU	9.16	10.68	10.30	6.75	7.73	13.68	23.39	30.89	42.26	53.57
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	14.86	18.45	18.69	19.17	19.53	19.89	20.25	20.61	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	440.42	536.28	595.27	373.85	387.31	353.35	354.47	383.84	403.79	427.00
PT	N/A	N/A	N/A	1.67	2.11	1.98	1.22	N/A	4.69	N/A
RO	N/A	N/A	N/A	163.52	164.88	72.60	134.41	170.45	168.97	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	53.24	53.24	53.24	53.24	53.24	53.24	53.24	53.24	53.24
FI	1.12	0.89	0.92	0.92	1.23	1.13	0.95	0.88	0.77	N/A
SE	1.52	1.52	1.06	0.71	0.89	1.03	1.02	1.01	0.86	N/A
UK	N/A	N/A	1.62	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 37. Economic loss due to odometer tampering including emissions component in Variant 7  
[unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.13	0.13	0.10	0.12	0.14	0.11	0.12	0.13	0.14
BG	N/A	37.08	39.38	17.43	6.36	4.24	5.09	3.53	4.39	N/A
CZ	15.94	18.53	20.10	12.59	11.06	11.46	10.82	10.98	10.48	N/A
DK	N/A	3.38	1.24	2.03	1.53	1.24	N/A	N/A	N/A	N/A
DE	N/A	9.62	9.45	8.94	9.79	10.31	10.41	10.86	10.86	10.84
EE	0.51	1.94	1.06	0.51	0.89	1.26	1.40	1.31	1.15	N/A
IE	N/A	0.28	0.30	0.24	0.19	0.20	0.19	0.24	0.25	0.23
EL	N/A	1.68	1.26	1.10	0.55	0.44	0.26	0.28	0.58	0.90
ES	N/A	1.02	1.46	0.99	0.96	0.52	0.59	1.05	1.86	3.21
FR	N/A	N/A	N/A	N/A	2.17	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.17	2.15	2.40
IT	N/A	1.22	1.80	0.98	0.57	0.83	0.00	0.37	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	4.48	4.67	2.20	0.74	1.26	2.03	2.46	2.82	3.16	N/A
LT	10.72	14.61	13.02	8.96	11.25	15.07	14.74	14.77	12.07	N/A
LU	N/A	N/A	N/A	N/A	0.28	N/A	N/A	N/A	N/A	N/A
HU	3.43	4.01	3.86	2.53	2.90	5.13	8.77	11.58	15.85	20.09
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1.67	2.08	2.10	2.16	2.20	2.24	2.28	2.32	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	123.87	150.83	167.42	105.14	108.93	99.38	99.70	107.96	113.57	120.09
PT	N/A	N/A	N/A	0.33	0.42	0.40	0.24	N/A	0.94	N/A
RO	N/A	N/A	N/A	49.06	49.46	21.78	40.32	51.13	50.69	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	19.97	19.97	19.97	19.97	19.97	19.97	19.97	19.97	19.97
FI	0.36	0.29	0.30	0.30	0.39	0.36	0.31	0.28	0.25	N/A
SE	0.50	0.51	0.35	0.24	0.30	0.34	0.34	0.34	0.29	N/A
UK	N/A	N/A	0.58	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 38. Economic loss due to odometer tampering including emissions component in Variant 8  
[unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.44	0.42	0.34	0.40	0.48	0.37	0.40	0.44	0.48
BG	N/A	74.16	78.76	34.86	12.72	8.48	10.18	7.07	8.77	N/A
CZ	79.71	92.64	100.52	62.93	55.29	57.32	54.12	54.89	52.40	N/A
DK	N/A	22.53	8.29	13.51	10.19	8.29	N/A	N/A	N/A	N/A
DE	N/A	107.25	105.34	99.66	109.21	114.99	116.13	121.10	121.10	120.84
EE	2.21	8.48	4.64	2.23	3.89	5.52	6.11	5.74	5.04	N/A
IE	N/A	1.42	1.49	1.20	0.96	0.98	0.94	1.19	1.27	1.14
EL	N/A	3.74	2.80	2.43	1.21	0.99	0.57	0.61	1.30	2.00
ES	N/A	2.03	2.93	1.97	1.93	1.03	1.18	2.10	3.73	6.41
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.89	7.17	7.98
IT	N/A	3.49	5.15	2.80	1.64	2.38	0.01	1.07	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	9.96	10.39	4.90	1.65	2.81	4.50	5.47	6.26	7.02	N/A
LT	47.65	64.92	57.88	39.82	50.01	66.97	65.53	65.66	53.66	N/A
LU	N/A	N/A	N/A	N/A	2.82	N/A	N/A	N/A	N/A	N/A
HU	6.87	8.01	7.72	5.06	5.80	10.26	17.54	23.17	31.70	40.18
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	16.72	20.76	21.03	21.57	21.97	22.38	22.78	23.19	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	330.31	402.21	446.45	280.38	290.48	265.01	265.85	287.88	302.84	320.25
PT	N/A	N/A	N/A	1.00	1.26	1.19	0.73	N/A	2.82	N/A
RO	N/A	N/A	N/A	122.64	123.66	54.45	100.81	127.84	126.73	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	39.93	39.93	39.93	39.93	39.93	39.93	39.93	39.93	39.93
FI	0.84	0.67	0.69	0.69	0.92	0.85	0.72	0.66	0.58	N/A
SE	1.14	1.14	0.80	0.53	0.67	0.77	0.76	0.76	0.65	N/A
UK	N/A	N/A	0.97	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 39. Economic loss due to odometer tampering including emissions component in Variant 9  
[unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.80	0.76	0.62	0.72	0.86	0.66	0.72	0.79	0.87
BG	N/A	148.32	157.51	69.73	25.44	16.97	20.36	14.14	17.55	N/A
CZ	159.41	185.29	201.05	125.87	110.57	114.64	108.23	109.77	104.81	N/A
DK	N/A	45.05	16.59	27.01	20.38	16.59	N/A	N/A	N/A	N/A
DE	N/A	192.37	188.95	178.76	195.90	206.26	208.30	217.22	217.22	216.76
EE	4.42	16.96	9.29	4.46	7.77	11.04	12.22	11.49	10.07	N/A
IE	N/A	3.55	3.73	3.00	2.40	2.44	2.36	2.97	3.17	2.86
EL	N/A	7.48	5.60	4.87	2.42	1.97	1.14	1.22	2.59	3.99
ES	N/A	4.06	5.85	3.94	3.85	2.06	2.37	4.20	7.46	12.83
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.79	14.35	15.97
IT	N/A	6.98	10.29	5.60	3.28	4.76	0.01	2.14	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	19.92	20.78	9.80	3.29	5.62	9.00	10.95	12.53	14.03	N/A
LT	95.31	129.84	115.75	79.64	100.02	133.95	131.06	131.32	107.32	N/A
LU	N/A	N/A	N/A	N/A	5.65	N/A	N/A	N/A	N/A	N/A
HU	13.74	16.02	15.45	10.13	11.60	20.52	35.08	46.33	63.39	80.36
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	22.29	27.68	28.04	28.76	29.30	29.84	30.38	30.92	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	660.63	804.42	892.90	560.77	580.96	530.03	531.71	575.77	605.69	640.50
PT	N/A	N/A	N/A	2.51	3.16	2.96	1.83	N/A	7.04	N/A
RO	N/A	N/A	N/A	245.28	247.32	108.89	201.62	255.67	253.46	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86
FI	1.69	1.34	1.38	1.38	1.84	1.69	1.43	1.32	1.16	N/A
SE	2.28	2.28	1.60	1.06	1.34	1.55	1.53	1.52	1.30	N/A
UK	N/A	N/A	2.43	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: Own estimates.

Table 40. Wage difference across Member States

Country/Year	2004	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
BE	29.2	30.5	31.6	32.9	33	35	37	38.0	38.8	39.0	39.1	39.2
BG	1.6	1.9	2.3	2.6	2.85	3	3.15	3.4	3.6	3.8	4.1	4.4
CZ	5.8	7.0	8.3	9.2	9.4	9.6	9.8	10.0	9.7	9.4	9.8	10.2
DK	29.6	31.0	33.0	34.6	35.5	36.8	38.4	39.4	39.9	40.6	41.2	42.0
DE	26.8	27.2	27.5	27.9	28.2	29.2	29.8	30.5	30.9	31.4	32.2	33.0
EE	4.3	5.2	6.3	7.8	7.9	8.1	8.3	8.6	9.2	9.8	10.3	10.9
IE	25.5	26.5	27.8	28.9	29.2	29.5	29.7	29.8	29.8	29.8	30.0	30.4
EL	15.3	16.0	16.4	16.7	16.5	16.2	16	15.7	14.5	14.5	14.1	14.2
ES	16.5	17.0	18.0	19.4	20.5	20.7	21.2	21.1	21.2	21.1	21.2	21.3
FR	28.2	29.2	30.4	31.2	32	32.8	33.6	34.3	34.4	34.7	35.1	35.6
HR	6.9	8.2	8.9	9.2	9.2	9.3	9.4	9.5	9.5	9.4	9.6	10.0
IT	22.4	23.5	24.4	25.2	25.8	26.4	27.2	27.7	28.1	28.3	28.1	27.8
CY	12.6	13.8	14.9	16.7	16.7	16.7	16.8	16.8	16.3	15.8	15.7	15.8
LV	2.7	3.6	4.7	6.0	6	6	6	5.9	6.2	6.6	7.1	7.5
LT	3.2	3.7	4.8	5.9	5.9	5.9	5.9	5.9	6.2	6.5	6.8	7.3
LU	30.3	30.6	30.8	31.0	31.7	32.6	33.2	33.9	35.1	36.2	36.3	36.6
HU	5.9	6.1	7.0	7.8	7.7	7.6	7.5	7.4	7.7	7.7	7.9	8.3
MT	9.6	10.5	11.0	11.4	11.5	11.6	11.7	11.8	12.3	12.8	13.2	13.2
NL	27.3	27.9	28.6	29.8	30.4	31.3	31.7	32.5	33.2	33.7	34.0	34.3
AT	25.2	25.9	26.2	26.4	27.1	28.2	29	29.7	30.6	31.4	32.4	32.7
PL	4.7	5.2	6.5	7.6	7.7	7.7	7.8	7.9	8.1	8.3	8.6	8.6
PT	11.3	11.7	12.0	12.2	12.6	12.9	13.1	13.3	13.3	13.2	13.4	13.7
RO	1.9	2.7	3.5	4.2	4.0	4.1	4.2	4.1	4.4	4.6	4.9	5.5
SI	11.2	11.8	12.9	13.9	14.3	14.8	15.2	15.6	15.3	15.6	15.8	16.2
SK	4.1	5.2	6.3	7.3	7.6	8.2	8.6	8.9	9.2	9.7	10.0	10.4
FI	24.4	25.4	26.2	27.1	28	29	30.1	31.3	32.0	32.5	33.0	33.2
SE	29.0	30.7	31.0	31.6	32.7	34.3	36.1	37.3	38.2	37.3	37.4	38.0
UK	21.5	21.3	21.0	20.9	21.6	22.7	23.8	25.0	24.1	25.8	29.7	26.7
Average	15.6	16.4	17.2	18.1	18.4	18.9	19.4	19.8	20.1	20.3	20.8	21.0

Note: For missing datapoints trendline estimate was adopted

Source: Eurostat, Labour cost levels by NACE Rev. 2 activity [lc\_lci\_lev].



Table 41 Cost of intervention – Option 1A [unit: million euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.90	1.93	1.95	1.98	2.03	2.04	2.06	2.09	2.11
BG	N/A	1.97	2.15	1.49	1.17	1.13	1.20	1.19	1.26	N/A
CZ	2.69	2.94	3.11	2.56	2.47	2.53	2.53	2.55	2.56	N/A
DK	N/A	1.54	1.17	0.36	0.27	0.22	N/A	N/A	N/A	N/A
DE	N/A	2.64	17.88	17.90	18.34	18.72	18.93	19.21	19.41	19.66
EE	0.28	0.47	0.36	0.28	0.33	0.39	0.42	0.42	0.41	N/A
IE	N/A	1.01	1.07	1.00	0.93	0.94	0.93	1.00	1.03	1.02
EL	N/A	2.02	2.04	2.06	2.01	1.99	1.95	1.94	1.98	2.02
ES	N/A	8.17	8.37	8.25	8.31	8.30	8.30	8.27	8.37	8.65
FR	N/A	N/A	N/A	N/A	12.44	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.66	0.77	0.80
IT	N/A	13.34	13.56	13.57	13.66	13.83	13.72	13.72	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.76	0.81	0.57	0.41	0.36	0.43	0.48	0.52	0.56	N/A
LT	1.51	1.85	1.74	1.40	1.60	1.93	1.92	1.94	1.49	N/A
LU	N/A	N/A	N/A	N/A	0.19	N/A	N/A	N/A	N/A	N/A
HU	1.32	1.36	1.28	1.21	1.22	1.30	1.45	1.58	1.77	1.96
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	3.13	3.28	3.32	3.38	3.43	3.46	3.48	0.55	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	10.15	11.73	12.98	10.52	10.95	10.88	11.12	11.71	12.17	12.71
PT	N/A	N/A	N/A	0.13	1.90	1.90	1.67	N/A	2.10	N/A
RO	N/A	N/A	N/A	2.92	2.96	2.20	2.77	3.15	3.21	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1.46	1.50	1.52	1.55	1.58	1.61	1.63	1.65	1.68
FI	1.10	1.09	1.14	1.17	1.26	1.28	1.27	1.29	1.30	N/A
SE	1.75	1.77	1.72	1.68	1.72	1.76	1.77	1.79	1.81	N/A
UK	N/A	N/A	10.70	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	19.55	59.20	86.56	73.68	89.00	76.78	77.55	78.09	64.47	50.62

Source: Own estimates.

Table 42. Cost of intervention – Option 1B [unit: million euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.87	1.90	1.92	1.95	2.00	2.01	2.03	2.06	2.08
BG	N/A	0.77	0.88	0.93	0.96	1.00	1.04	1.08	1.12	N/A
CZ	1.52	1.59	1.64	1.64	1.67	1.70	1.74	1.75	1.79	N/A
DK	N/A	0.95	0.96	0.00	0.00	0.00	N/A	N/A	N/A	N/A
DE	N/A	0.02	15.31	15.46	15.68	15.91	16.10	16.25	16.46	16.71
EE	0.21	0.19	0.20	0.20	0.20	0.21	0.22	0.23	0.24	N/A
IE	N/A	0.70	0.74	0.73	0.72	0.73	0.72	0.74	0.75	0.76
EL	N/A	1.78	1.86	1.90	1.93	1.93	1.91	1.90	1.89	1.89
ES	N/A	8.05	8.19	8.13	8.20	8.24	8.23	8.15	8.15	8.27
FR	N/A	N/A	N/A	N/A	11.72	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.54	0.55	0.56
IT	N/A	13.20	13.36	13.46	13.60	13.73	13.72	13.68	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.30	0.34	0.35	0.33	0.24	0.23	0.23	0.24	0.24	N/A
LT	0.59	0.59	0.62	0.63	0.63	0.64	0.65	0.67	0.45	N/A
LU	N/A	N/A	N/A	N/A	0.13	N/A	N/A	N/A	N/A	N/A
HU	1.19	1.21	1.13	1.12	1.10	1.10	1.11	1.13	1.15	1.18
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	2.74	2.80	2.82	2.87	2.91	2.93	2.94	0.01	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	4.96	5.41	5.97	6.11	6.39	6.72	6.95	7.19	7.41	7.68
PT	N/A	N/A	N/A	0.00	1.74	1.74	1.58	N/A	1.74	N/A
RO	N/A	N/A	N/A	1.57	1.60	1.60	1.66	1.74	1.82	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.53	0.57	0.59	0.62	0.65	0.68	0.70	0.72	0.76
FI	0.93	0.95	1.00	1.03	1.07	1.10	1.13	1.15	1.18	N/A
SE	1.56	1.58	1.58	1.59	1.60	1.63	1.65	1.66	1.70	N/A
UK	N/A	N/A	10.51	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	11.26	42.47	69.57	60.19	74.61	63.77	64.26	63.76	49.42	39.89

Source: Own estimates.

Table 43 Cost of intervention – Option 1C [unit: million euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total	4.17	4.38	4.59	4.68	4.81	4.94	5.04	5.10	5.17	5.28

Source: Own estimates.

Table 44. Cost of intervention – Option 2A [unit: euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	n/a	41 042	43 758	24 972	15 646	19 252	20 986	20 718	21 186	24 256
BG	n/a	174 456	182 554	167 708	169 580	173 595	173 988	164 746	192 314	230 857
CZ	n/a	3 148 163	3 090 040	3 807 175	2 916 259	3 173 634	3 082 504	2 952 431	3 036 773	3 206 042
DK	n/a	30 912	24 579	9 946	10 295	17 070	19 424	19 694	21 135	21 033
DE	n/a	2 064 543	2 050 282	2 302 398	2 251 669	2 204 229	1 898 760	1 790 456	1 795 885	1 917 226
EE	n/a	186 325	151 607	57 453	88 446	89 878	79 574	74 367	96 284	124 804
IE	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
EL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27 802	33 962	35 715
ES	n/a	68 719	71 575	57 967	61 142	60 193	50 091	51 585	53 959	59 664
FR	n/a	1 614 835	1 161 176	952 772	982 015	808 051	699 589	722 689	855 308	1 034 232
HR	n/a	159 347	150 145	112 201	153 587	169 744	170 600	181 896	188 612	206 999
IT	n/a	32 771	19 831	5 367	6 365	10 980	10 665	10 636	12 452	13 766
CY	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LV	n/a	21 606	22 217	7 515	7 970	13 234	12 165	12 163	14 461	17 071
LT	n/a	51 332	52 359	47 265	49 726	49 881	50 398	46 624	49 793	46 473
LU	n/a	171 661	153 278	60 189	43 476	45 094	53 059	56 139	67 476	77 171
HU	n/a	2 493 106	2 161 682	2 159 463	1 961 579	1 749 739	1 403 010	1 304 648	1 360 578	1 569 085
MT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
AT	n/a	524 795	535 947	476 194	547 340	572 211	486 737	486 065	482 939	501 066
PL	n/a	505 538	499 918	387 152	482 567	555 844	502 496	416 674	387 572	448 925
PT	n/a	298 182	293 697	319 403	328 563	356 145	336 010	319 035	303 318	308 555
RO	n/a	293 305	320 040	320 206	333 490	297 937	270 895	288 998	325 371	352 378
SI	n/a	315 621	270 995	130 195	106 328	94 619	72 143	57 710	70 172	81 162
SK	n/a	201 816	213 389	161 013	223 464	153 404	95 309	105 921	142 826	178 503
FI	n/a	279 745	267 295	219 730	141 501	97 680	58 479	58 696	71 222	75 804
SE	n/a	59 700	70 040	74 717	64 033	68 254	69 268	66 000	72 252	77 979
UK	n/a	125 285	139 611	88 344	107 346	121 171	111 147	103 314	106 259	108 844
Total	0	12862805	11946015	11949345	11052387	10901839	9727297	9339007	9762109	10717610

Source: Own estimate.

Table 45. Cost of intervention – Option 2B [unit: million euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	398.08	403.92	410.48	415.44	422.08	432.56	435.52	439.48	444.44	449.89
BG	141.44	166.56	189.28	200.16	208.16	215.60	224.56	232.82	241.11	n/a
CZ	328.72	342.40	353.84	354.80	359.68	366.56	376.48	378.33	386.67	409.23
DK	198.32	204.32	206.40	n/a	n/a	n/a	n/a	n/a	n/a	n/a
DE	3725.60	n/a	3305.68	3339.04	3384.16	3434.24	3474.48	3508.08	3552.24	3605.68
EE	44.32	41.90	44.14	43.65	44.21	45.92	48.17	50.29	52.24	54.13
IE	142.32	150.64	160.04	157.74	154.97	157.00	156.09	158.76	161.46	164.81
EL	363.44	383.88	401.92	410.56	417.35	416.29	413.40	409.94	408.87	408.61
ES	1684.24	1740.80	1771.60	1758.72	1771.84	1782.16	1779.84	1762.00	1762.36	1788.44
FR	2432.00	2456.00	n/a	2511.52	2532.56	2540.32	2570.56	2628.64	2602.48	2586.08
HR	114.08	120.80	124.08	123.28	121.68	121.44	115.60	115.84	117.92	119.98
IT	2823.76	2854.40	2888.40	2909.76	2940.08	2969.04	2966.24	2957.04	2966.46	n/a
CY	29.84	32.88	35.52	36.88	37.04	37.60	38.00	37.96	38.28	39.02
LV	65.76	72.39	74.63	72.34	50.93	48.99	49.46	50.77	52.62	54.32
LT	127.38	127.03	133.69	135.62	135.35	137.06	140.27	144.72	96.45	99.53
LU	25.20	25.76	26.24	26.52	26.98	27.65	28.47	29.06	29.83	30.49
HU	257.12	260.96	244.40	241.10	238.72	237.42	238.88	243.26	248.62	255.75
MT	17.43	17.92	18.36	18.75	19.28	19.77	19.97	20.49	21.28	22.03
NL	578.40	591.36	603.36	609.76	618.88	628.72	633.28	634.56	n/a	n/a
AT	336.40	339.68	342.80	348.80	355.28	361.04	366.72	371.30	375.59	379.84
PL	1070.72	1167.12	1286.40	1319.60	1379.20	1450.00	1499.52	1551.16	1600.31	1657.87
PT	n/a	n/a	n/a	n/a	375.36	376.96	340.72	346.20	375.97	n/a
RO	257.68	283.28	322.16	339.60	345.60	346.80	358.96	375.68	392.64	412.40
SI	78.40	81.12	83.61	84.71	84.93	85.32	85.28	85.10	85.47	86.30
SK	106.70	114.71	123.59	127.12	133.53	139.94	145.94	150.38	155.93	162.77
FI	200.48	205.60	216.00	222.16	230.16	238.24	242.96	248.47	253.82	258.79
SE	336.16	340.64	342.32	344.00	346.75	352.04	355.71	359.57	366.78	373.46
UK	n/a	n/a	2271.20	2259.76	2273.68	2277.36	2297.76	n/a	n/a	2420.02
Total	15883.99	12526.08	15980.14	18411.38	19008.44	19246.05	19402.85	17289.90	16789.83	15839.44

Source: Own estimates.

Table 46 Yearly cost of intervention – Option 3 [unit: euro]

Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	3 055 123	3 930 955	3 131 335	2 750 679	2 706 862	2 739 825	2 736 280	3 098 577	3 226 894	3 462 430
BG	1 085 502	1 620 964	1 443 917	1 325 284	1 334 961	1 365 605	1 410 863	1 641 510	1 750 593	n/a
CZ	2 522 809	3 332 242	2 699 258	2 349 174	2 306 682	2 321 782	2 365 345	2 667 484	2 807 457	3 149 493
DK	1 522 036	1 988 445	1 574 516	n/a	n/a	n/a	n/a	n/a	n/a	n/a
DE	28 592 659	n/a	25 217 285	22 108 191	21 703 125	21 752 394	21 829 426	24 734 033	25 791 338	27 750 152
EE	340 140	407 810	336 751	288 999	283 554	290 856	302 629	354 540	379 264	416 579
IE	1 092 256	1 466 031	1 220 861	1 044 410	993 848	994 414	980 683	1 119 380	1 172 329	1 268 444
EL	2 789 283	3 735 949	3 066 001	2 718 347	2 676 527	2 636 754	2 597 334	2 890 295	2 968 634	3 144 755
ES	12 925 945	16 941 491	13 514 600	11 644 700	11 363 075	11 288 159	11 182 360	12 423 139	12 795 771	13 764 281
FR	18 664 738	23 901 827	n/a	16 629 080	16 241 686	16 090 326	16 150 287	18 533 463	18 895 526	19 903 073
HR	875 524	1 175 627	946 541	816 252	780 352	769 198	726 290	816 740	856 168	923 426
IT	21 671 357	27 779 062	22 034 076	19 265 876	18 855 173	18 805 829	18 636 261	20 848 876	21 538 235	n/a
CY	229 011	319 989	270 963	244 187	237 543	238 158	238 746	267 675	277 931	300 271
LV	504 691	704 497	569 285	479 004	326 640	310 274	310 757	357 944	382 080	418 089
LT	977 589	1 236 280	1 019 814	897 976	868 010	868 148	881 303	1 020 351	700 308	765 968
LU	193 401	250 697	200 171	175 592	173 001	175 122	178 884	204 888	216 555	234 645
HU	1 973 305	2 539 666	1 864 398	1 596 337	1 530 978	1 503 843	1 500 848	1 715 116	1 805 095	1 968 300
MT	133 799	174 405	140 040	124 128	123 625	125 248	125 461	144 450	154 476	169 551
NL	4 439 015	5 755 124	4 602 714	4 037 295	3 968 970	3 982 297	3 978 765	4 474 022	n/a	n/a
AT	2 581 751	3 305 771	2 615 040	2 309 447	2 278 464	2 286 819	2 304 025	2 617 917	2 727 030	2 923 367
PL	8 217 396	11 358 429	9 813 265	8 737 233	8 845 016	9 184 265	9 421 168	10 936 563	11 619 179	12 759 383
PT	n/a	n/a	n/a	n/a	2 407 240	2 387 656	2 140 672	2 440 902	2 729 774	n/a
RO	1 977 603	2 756 885	2 457 588	2 248 533	2 216 385	2 196 623	2 255 270	2 648 766	2 850 796	3 173 926
SI	601 692	789 461	637 850	560 866	544 682	540 415	535 811	600 033	620 553	664 179
SK	818 854	1 116 379	942 818	841 677	856 335	886 402	916 885	1 060 296	1 132 128	1 252 684
FI	1 538 613	2 000 902	1 647 750	1 470 948	1 476 051	1 509 006	1 526 467	1 751 837	1 842 873	1 991 699
SE	2 579 909	3 315 113	2 611 378	2 277 639	2 223 767	2 229 838	2 234 838	2 535 201	2 663 015	2 874 242
UK	n/a	n/a	17 325 784	14 962 147	14 581 450	14 424 744	14 436 342	n/a	n/a	18 625 064
Total	121904000	121904000	121904000	121904000	121904000	121904000	121904000	121904000	121904000	121904000

Note: Yearly cost of intervention assuming 20% control rate and reflecting size of Member States automotive markets.

Source: Own estimates.

Table 47 Total cost of intervention- Option 3 [unit: million euro]

Percentage of investigations	Number of companies investigated	Total cost
10%	38000	60.952
20%	76000	121.904
30%	114000	182.856
40%	152000	243.808
50%	190000	304.760

Note: Total cost of intervention at different control rates

Source: Own estimates.

Table 48. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 1 [unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.04	0.04	0.03	0.04	0.05	0.04	0.04	0.04	0.05
BG	N/A	11.99	12.73	5.64	2.06	1.37	1.65	1.14	1.42	N/A
CZ	5.15	5.99	6.50	4.07	3.58	3.71	3.50	3.55	3.39	N/A
DK	N/A	1.09	0.40	0.66	0.49	0.40	N/A	N/A	N/A	N/A
DE	N/A	3.11	3.05	2.89	3.17	3.33	3.37	3.51	3.51	3.50
EE	0.16	0.63	0.34	0.16	0.29	0.41	0.45	0.42	0.37	N/A
IE	N/A	0.09	0.10	0.08	0.06	0.06	0.06	0.08	0.08	0.07
EL	N/A	0.54	0.41	0.35	0.18	0.14	0.08	0.09	0.19	0.29
ES	N/A	0.33	0.47	0.32	0.31	0.17	0.19	0.34	0.60	1.04
FR	N/A	N/A	N/A	N/A	0.70	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.38	0.70	0.77
IT	N/A	0.40	0.58	0.32	0.19	0.27	0.00	0.12	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	1.45	1.51	0.71	0.24	0.41	0.65	0.80	0.91	1.02	N/A
LT	3.47	4.72	4.21	2.90	3.64	4.87	4.77	4.78	3.90	N/A
LU	N/A	N/A	N/A	N/A	0.09	N/A	N/A	N/A	N/A	N/A
HU	1.11	1.30	1.25	0.82	0.94	1.66	2.84	3.75	5.12	6.50
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.54	0.67	0.68	0.70	0.71	0.72	0.74	0.75	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	40.05	48.77	54.13	34.00	35.22	32.13	32.23	34.91	36.72	38.83
PT	N/A	N/A	N/A	0.11	0.14	0.13	0.08	N/A	0.30	N/A
RO	N/A	N/A	N/A	15.86	15.99	7.04	13.04	16.53	16.39	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	6.46	6.46	6.46	6.46	6.46	6.46	6.46	6.46	6.46
FI	0.12	0.09	0.10	0.10	0.13	0.12	0.10	0.09	0.08	N/A
SE	0.16	0.16	0.11	0.08	0.10	0.11	0.11	0.11	0.09	N/A
UK	N/A	N/A	0.19	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	51.67	87.76	92.46	75.74	74.86	63.79	70.48	77.94	81.14	57.51

Source: Own estimates.



Table 49. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.14	0.14	0.11	0.13	0.15	0.12	0.13	0.14	0.16
BG	N/A	23.98	25.46	11.27	4.11	2.74	3.29	2.29	2.84	N/A
CZ	25.77	29.95	32.50	20.35	17.88	18.53	17.50	17.75	16.94	N/A
DK	N/A	7.28	2.68	4.37	3.29	2.68	N/A	N/A	N/A	N/A
DE	N/A	34.68	34.06	32.22	35.31	37.18	37.55	39.16	39.16	39.07
EE	0.71	2.74	1.50	0.72	1.26	1.79	1.98	1.86	1.63	N/A
IE	N/A	0.46	0.48	0.39	0.31	0.32	0.31	0.38	0.41	0.37
EL	N/A	1.21	0.91	0.79	0.39	0.32	0.18	0.20	0.42	0.65
ES	N/A	0.66	0.95	0.64	0.62	0.33	0.38	0.68	1.21	2.07
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.26	2.32	2.58
IT	N/A	1.13	1.66	0.90	0.53	0.77	0.00	0.35	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	3.22	3.36	1.58	0.53	0.91	1.46	1.77	2.03	2.27	N/A
LT	15.41	20.99	18.71	12.88	16.17	21.66	21.19	21.23	17.35	N/A
LU	N/A	N/A	N/A	N/A	0.91	N/A	N/A	N/A	N/A	N/A
HU	2.22	2.59	2.50	1.64	1.88	3.32	5.67	7.49	10.25	12.99
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	5.40	6.71	6.80	6.97	7.10	7.24	7.37	7.50	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	106.80	130.05	144.35	90.66	93.92	85.69	85.96	93.08	97.92	103.55
PT	N/A	N/A	N/A	0.32	0.41	0.38	0.24	N/A	0.91	N/A
RO	N/A	N/A	N/A	39.65	39.98	17.60	32.60	41.33	40.98	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	12.91	12.91	12.91	12.91	12.91	12.91	12.91	12.91	12.91
FI	0.27	0.22	0.22	0.22	0.30	0.27	0.23	0.21	0.19	N/A
SE	0.37	0.37	0.26	0.17	0.22	0.25	0.25	0.25	0.21	N/A
UK	N/A	N/A	0.31	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	154.78	278.12	287.91	237.55	238.42	215.46	229.35	249.94	255.54	174.35

Source: Own estimates.

Table 50. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.26	0.25	0.20	0.23	0.28	0.21	0.23	0.26	0.28
BG	N/A	47.96	50.93	22.54	8.22	5.49	6.58	4.57	5.67	N/A
CZ	51.54	59.91	65.00	40.70	35.75	37.07	34.99	35.49	33.89	N/A
DK	N/A	14.57	5.36	8.73	6.59	5.36	N/A	N/A	N/A	N/A
DE	N/A	62.20	61.09	57.80	63.34	66.69	67.35	70.23	70.23	70.08
EE	1.43	5.48	3.00	1.44	2.51	3.57	3.95	3.72	3.26	N/A
IE	N/A	1.15	1.21	0.97	0.78	0.79	0.76	0.96	1.02	0.92
EL	N/A	2.42	1.81	1.57	0.78	0.64	0.37	0.40	0.84	1.29
ES	N/A	1.31	1.89	1.27	1.25	0.67	0.77	1.36	2.41	4.15
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.52	4.64	5.16
IT	N/A	2.26	3.33	1.81	1.06	1.54	0.00	0.69	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	6.44	6.72	3.17	1.06	1.82	2.91	3.54	4.05	4.54	N/A
LT	30.82	41.98	37.43	25.75	32.34	43.31	42.38	42.46	34.70	N/A
LU	N/A	N/A	N/A	N/A	1.83	N/A	N/A	N/A	N/A	N/A
HU	4.44	5.18	4.99	3.27	3.75	6.63	11.34	14.98	20.50	25.98
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	7.21	8.95	9.07	9.30	9.47	9.65	9.82	10.00	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	213.60	260.09	288.71	181.32	187.84	171.38	171.92	186.16	195.84	207.09
PT	N/A	N/A	N/A	0.81	1.02	0.96	0.59	N/A	2.28	N/A
RO	N/A	N/A	N/A	79.31	79.97	35.21	65.19	82.67	81.95	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82
FI	0.54	0.43	0.45	0.45	0.59	0.55	0.46	0.43	0.38	N/A
SE	0.74	0.74	0.52	0.34	0.43	0.50	0.49	0.49	0.42	N/A
UK	N/A	N/A	0.79	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	309.56	545.69	564.69	464.25	465.23	418.83	446.38	487.06	498.64	340.79

Source: Own estimates.

Table 51. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.09	0.08	0.07	0.08	0.09	0.07	0.08	0.09	0.09
BG	N/A	23.98	25.46	11.27	4.11	2.74	3.29	2.29	2.84	N/A
CZ	10.31	11.98	13.00	8.14	7.15	7.41	7.00	7.10	6.78	N/A
DK	N/A	2.18	0.80	1.31	0.99	0.80	N/A	N/A	N/A	N/A
DE	N/A	6.22	6.11	5.78	6.33	6.67	6.74	7.02	7.02	7.01
EE	0.33	1.25	0.69	0.33	0.57	0.82	0.90	0.85	0.74	N/A
IE	N/A	0.18	0.19	0.16	0.12	0.13	0.12	0.15	0.16	0.15
EL	N/A	1.09	0.82	0.71	0.35	0.29	0.17	0.18	0.38	0.58
ES	N/A	0.66	0.95	0.64	0.62	0.33	0.38	0.68	1.21	2.07
FR	N/A	N/A	N/A	N/A	1.40	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.76	1.39	1.55
IT	N/A	0.79	1.16	0.63	0.37	0.54	0.00	0.24	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2.90	3.02	1.43	0.48	0.82	1.31	1.59	1.82	2.04	N/A
LT	6.93	9.45	8.42	5.79	7.28	9.74	9.53	9.55	7.81	N/A
LU	N/A	N/A	N/A	N/A	0.18	N/A	N/A	N/A	N/A	N/A
HU	2.22	2.59	2.50	1.64	1.88	3.32	5.67	7.49	10.25	12.99
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1.08	1.34	1.36	1.39	1.42	1.45	1.47	1.50	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	80.10	97.54	108.26	67.99	70.44	64.27	64.47	69.81	73.44	77.66
PT	N/A	N/A	N/A	0.22	0.27	0.26	0.16	N/A	0.61	N/A
RO	N/A	N/A	N/A	31.72	31.99	14.08	26.08	33.07	32.78	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	12.91	12.91	12.91	12.91	12.91	12.91	12.91	12.91	12.91
FI	0.23	0.19	0.19	0.19	0.25	0.23	0.20	0.18	0.16	N/A
SE	0.33	0.33	0.23	0.15	0.19	0.22	0.22	0.22	0.19	N/A
UK	N/A	N/A	0.38	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	103.35	175.52	184.93	151.49	149.71	127.59	140.95	155.87	162.29	115.02

Source: Own estimates.

Table 52. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 5 [unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.29	0.27	0.22	0.26	0.31	0.24	0.26	0.29	0.31
BG	N/A	47.96	50.93	22.54	8.22	5.49	6.58	4.57	5.67	N/A
CZ	51.54	59.91	65.00	40.70	35.75	37.07	34.99	35.49	33.89	N/A
DK	N/A	14.57	5.36	8.73	6.59	5.36	N/A	N/A	N/A	N/A
DE	N/A	69.35	68.12	64.45	70.62	74.36	75.10	78.31	78.31	78.14
EE	1.43	5.48	3.00	1.44	2.51	3.57	3.95	3.72	3.26	N/A
IE	N/A	0.92	0.97	0.78	0.62	0.63	0.61	0.77	0.82	0.74
EL	N/A	2.42	1.81	1.57	0.78	0.64	0.37	0.40	0.84	1.29
ES	N/A	1.31	1.89	1.27	1.25	0.67	0.77	1.36	2.41	4.15
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.52	4.64	5.16
IT	N/A	2.26	3.33	1.81	1.06	1.54	0.00	0.69	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	6.44	6.72	3.17	1.06	1.82	2.91	3.54	4.05	4.54	N/A
LT	30.82	41.98	37.43	25.75	32.34	43.31	42.38	42.46	34.70	N/A
LU	N/A	N/A	N/A	N/A	1.83	N/A	N/A	N/A	N/A	N/A
HU	4.44	5.18	4.99	3.27	3.75	6.63	11.34	14.98	20.50	25.98
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	10.81	13.42	13.60	13.95	14.21	14.47	14.73	14.99	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	213.60	260.09	288.71	181.32	187.84	171.38	171.92	186.16	195.84	207.09
PT	N/A	N/A	N/A	0.65	0.82	0.77	0.47	N/A	1.82	N/A
RO	N/A	N/A	N/A	79.31	79.97	35.21	65.19	82.67	81.95	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82
FI	0.54	0.43	0.45	0.45	0.59	0.55	0.46	0.43	0.38	N/A
SE	0.74	0.74	0.52	0.34	0.43	0.50	0.49	0.49	0.42	N/A
UK	N/A	N/A	0.63	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	309.56	556.25	575.82	475.09	476.83	430.92	458.70	499.88	511.08	348.70

Source: Own estimates.

Table 53. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 6 [unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.52	0.49	0.40	0.47	0.56	0.43	0.46	0.51	0.56
BG	N/A	95.91	101.86	45.09	16.45	10.97	13.16	9.14	11.35	N/A
CZ	103.09	119.82	130.01	81.39	71.50	74.13	69.99	70.99	67.77	N/A
DK	N/A	29.13	10.73	17.47	13.18	10.73	N/A	N/A	N/A	N/A
DE	N/A	124.40	122.19	115.60	126.68	133.38	134.70	140.47	140.47	140.17
EE	2.86	10.97	6.01	2.89	5.03	7.14	7.90	7.43	6.51	N/A
IE	N/A	2.30	2.41	1.94	1.55	1.58	1.53	1.92	2.05	1.85
EL	N/A	4.84	3.62	3.15	1.57	1.28	0.74	0.79	1.68	2.58
ES	N/A	2.63	3.78	2.55	2.49	1.34	1.53	2.72	4.82	8.30
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.04	9.28	10.33
IT	N/A	4.51	6.66	3.62	2.12	3.08	0.01	1.38	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	12.88	13.44	6.33	2.13	3.63	5.82	7.08	8.10	9.07	N/A
LT	61.63	83.96	74.85	51.50	64.68	86.62	84.75	84.92	69.40	N/A
LU	N/A	N/A	N/A	N/A	3.65	N/A	N/A	N/A	N/A	N/A
HU	8.88	10.36	9.99	6.55	7.50	13.27	22.69	29.96	40.99	51.96
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	14.41	17.90	18.13	18.60	18.95	19.29	19.64	19.99	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	427.21	520.19	577.41	362.63	375.69	342.75	343.84	372.33	391.68	414.19
PT	N/A	N/A	N/A	1.62	2.04	1.92	1.18	N/A	4.55	N/A
RO	N/A	N/A	N/A	158.62	159.94	70.42	130.38	165.34	163.90	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	51.64	51.64	51.64	51.64	51.64	51.64	51.65	51.65	51.65
FI	1.09	0.87	0.89	0.89	1.19	1.09	0.93	0.86	0.75	N/A
SE	1.47	1.48	1.03	0.69	0.86	1.00	0.99	0.98	0.84	N/A
UK	N/A	N/A	1.57	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	619.11	1091.38	1129.38	928.49	930.46	837.66	892.76	974.12	997.28	681.58

Source: Own estimates.

Table 54. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 7 [unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.13	0.12	0.10	0.12	0.14	0.11	0.12	0.13	0.14
BG	N/A	35.97	38.20	16.91	6.17	4.12	4.94	3.43	4.25	N/A
CZ	15.46	17.97	19.50	12.21	10.73	11.12	10.50	10.65	10.17	N/A
DK	N/A	3.28	1.21	1.97	1.48	1.21	N/A	N/A	N/A	N/A
DE	N/A	9.33	9.16	8.67	9.50	10.00	10.10	10.54	10.54	10.51
EE	0.49	1.88	1.03	0.49	0.86	1.22	1.36	1.27	1.12	N/A
IE	N/A	0.28	0.29	0.23	0.19	0.19	0.18	0.23	0.25	0.22
EL	N/A	1.63	1.22	1.06	0.53	0.43	0.25	0.27	0.57	0.87
ES	N/A	0.99	1.42	0.96	0.93	0.50	0.57	1.02	1.81	3.11
FR	N/A	N/A	N/A	N/A	2.10	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.13	2.09	2.32
IT	N/A	1.19	1.75	0.95	0.56	0.81	0.00	0.36	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	4.35	4.53	2.14	0.72	1.23	1.96	2.39	2.73	3.06	N/A
LT	10.40	14.17	12.63	8.69	10.91	14.62	14.30	14.33	11.71	N/A
LU	N/A	N/A	N/A	N/A	0.27	N/A	N/A	N/A	N/A	N/A
HU	3.33	3.89	3.75	2.46	2.81	4.98	8.51	11.24	15.37	19.49
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1.62	2.01	2.04	2.09	2.13	2.17	2.21	2.25	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	120.15	146.30	162.40	101.99	105.66	96.40	96.70	104.72	110.16	116.49
PT	N/A	N/A	N/A	0.32	0.41	0.38	0.24	N/A	0.91	N/A
RO	N/A	N/A	N/A	47.58	47.98	21.13	39.11	49.60	49.17	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	19.37	19.37	19.37	19.37	19.37	19.37	19.37	19.37	19.37
FI	0.35	0.28	0.29	0.29	0.38	0.35	0.30	0.27	0.24	N/A
SE	0.49	0.49	0.34	0.23	0.29	0.33	0.33	0.33	0.28	N/A
UK	N/A	N/A	0.57	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	155.02	263.29	277.39	227.23	224.57	191.38	211.43	233.81	243.43	172.53

Source: Own estimates.

Table 55. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.43	0.41	0.33	0.39	0.46	0.36	0.39	0.43	0.47
BG	N/A	71.94	76.39	33.82	12.34	8.23	9.87	6.86	8.51	N/A
CZ	77.32	89.86	97.51	61.04	53.63	55.60	52.49	53.24	50.83	N/A
DK	N/A	21.85	8.04	13.10	9.88	8.04	N/A	N/A	N/A	N/A
DE	N/A	104.03	102.18	96.67	105.94	111.54	112.64	117.47	117.47	117.22
EE	2.14	8.23	4.50	2.17	3.77	5.36	5.93	5.57	4.89	N/A
IE	N/A	1.38	1.45	1.16	0.93	0.95	0.92	1.15	1.23	1.11
EL	N/A	3.63	2.72	2.36	1.17	0.96	0.55	0.59	1.26	1.94
ES	N/A	1.97	2.84	1.91	1.87	1.00	1.15	2.04	3.62	6.22
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.78	6.96	7.75
IT	N/A	3.39	4.99	2.71	1.59	2.31	0.01	1.04	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	9.66	10.08	4.75	1.60	2.73	4.37	5.31	6.08	6.81	N/A
LT	46.22	62.97	56.14	38.63	48.51	64.97	63.56	63.69	52.05	N/A
LU	N/A	N/A	N/A	N/A	2.74	N/A	N/A	N/A	N/A	N/A
HU	6.66	7.77	7.49	4.91	5.63	9.95	17.01	22.47	30.75	38.97
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	16.21	20.14	20.40	20.92	21.31	21.71	22.10	22.49	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	320.41	390.14	433.06	271.97	281.76	257.06	257.88	279.25	293.76	310.64
PT	N/A	N/A	N/A	0.97	1.23	1.15	0.71	N/A	2.73	N/A
RO	N/A	N/A	N/A	118.96	119.95	52.81	97.79	124.00	122.93	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	38.73	38.73	38.73	38.73	38.73	38.73	38.73	38.73	38.73
FI	0.82	0.65	0.67	0.67	0.89	0.82	0.69	0.64	0.56	N/A
SE	1.10	1.11	0.77	0.52	0.65	0.75	0.74	0.74	0.63	N/A
UK	N/A	N/A	0.94	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	464.33	834.37	863.73	712.64	715.25	646.38	688.05	749.82	766.62	523.05

Source: Own estimates.

Table 56. Benefits of intervention under Option 1 including emissions component and calculated for fraud levels of Variant 9 [unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.78	0.74	0.60	0.70	0.83	0.64	0.69	0.77	0.84
BG	N/A	143.87	152.79	67.63	24.67	16.46	19.75	13.71	17.02	N/A
CZ	154.63	179.73	195.01	122.09	107.26	111.20	104.98	106.48	101.66	N/A
DK	N/A	43.70	16.09	26.20	19.77	16.09	N/A	N/A	N/A	N/A
DE	N/A	186.60	183.28	173.40	190.02	200.07	202.05	210.70	210.70	210.25
EE	4.29	16.45	9.01	4.33	7.54	10.71	11.86	11.15	9.77	N/A
IE	N/A	3.44	3.62	2.91	2.33	2.37	2.29	2.88	3.07	2.77
EL	N/A	7.26	5.44	4.72	2.35	1.91	1.11	1.19	2.52	3.87
ES	N/A	3.94	5.67	3.82	3.74	2.00	2.30	4.08	7.23	12.44
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.56	13.92	15.49
IT	N/A	6.77	9.98	5.43	3.18	4.61	0.01	2.08	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	19.32	20.15	9.50	3.19	5.45	8.73	10.62	12.15	13.61	N/A
LT	92.45	125.94	112.28	77.25	97.02	129.93	127.13	127.39	104.10	N/A
LU	N/A	N/A	N/A	N/A	5.48	N/A	N/A	N/A	N/A	N/A
HU	13.32	15.54	14.98	9.82	11.25	19.90	34.03	44.94	61.49	77.95
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	21.62	26.85	27.20	27.90	28.42	28.94	29.47	29.99	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	640.81	780.28	866.12	543.95	563.53	514.13	515.76	558.49	587.52	621.28
PT	N/A	N/A	N/A	2.43	3.07	2.88	1.78	N/A	6.83	N/A
RO	N/A	N/A	N/A	237.92	239.90	105.63	195.57	248.00	245.85	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	77.46	77.47	77.47	77.47	77.47	77.47	77.47	77.47	77.47
FI	1.63	1.30	1.34	1.34	1.78	1.64	1.39	1.28	1.13	N/A
SE	2.21	2.22	1.55	1.03	1.30	1.50	1.48	1.47	1.26	N/A
UK	N/A	N/A	2.36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	928.67	1637.07	1694.08	1392.74	1395.69	1256.49	1339.14	1461.18	1495.91	1022.37

Source: Own estimates.



Table 57. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 1 [unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.03	0.03	0.02	0.03	0.03	0.03	0.03	0.03	0.03
BG	N/A	8.65	9.19	4.07	1.48	0.99	1.19	0.82	1.02	N/A
CZ	3.72	4.32	4.69	2.94	2.58	2.67	2.53	2.56	2.45	N/A
DK	N/A	0.79	0.29	0.47	0.36	0.29	N/A	N/A	N/A	N/A
DE	N/A	2.24	2.20	2.09	2.29	2.41	2.43	2.53	2.53	2.53
EE	0.12	0.45	0.25	0.12	0.21	0.29	0.33	0.31	0.27	N/A
IE	N/A	0.07	0.07	0.06	0.04	0.05	0.04	0.06	0.06	0.05
EL	N/A	0.39	0.29	0.26	0.13	0.10	0.06	0.06	0.14	0.21
ES	N/A	0.24	0.34	0.23	0.22	0.12	0.14	0.25	0.44	0.75
FR	N/A	N/A	N/A	N/A	0.51	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.27	0.50	0.56
IT	N/A	0.29	0.42	0.23	0.13	0.19	0.00	0.09	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	1.05	1.09	0.51	0.17	0.30	0.47	0.57	0.66	0.74	N/A
LT	2.50	3.41	3.04	2.09	2.63	3.52	3.44	3.45	2.82	N/A
LU	N/A	N/A	N/A	N/A	0.07	N/A	N/A	N/A	N/A	N/A
HU	0.80	0.93	0.90	0.59	0.68	1.20	2.05	2.70	3.70	4.69
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.39	0.48	0.49	0.50	0.51	0.52	0.53	0.54	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	28.90	35.19	39.06	24.53	25.42	23.19	23.26	25.19	26.50	28.02
PT	N/A	N/A	N/A	0.08	0.10	0.09	0.06	N/A	0.22	N/A
RO	N/A	N/A	N/A	11.45	11.54	5.08	9.41	11.93	11.83	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66
FI	0.08	0.07	0.07	0.07	0.09	0.08	0.07	0.07	0.06	N/A
SE	0.12	0.12	0.08	0.05	0.07	0.08	0.08	0.08	0.07	N/A
UK	N/A	N/A	0.14	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	37.29	63.33	66.73	54.66	54.02	46.04	50.86	56.24	58.56	41.50

Source: Own estimates.

Table 58. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.10	0.10	0.08	0.09	0.11	0.09	0.09	0.10	0.11
BG	N/A	17.30	18.38	8.13	2.97	1.98	2.37	1.65	2.05	N/A
CZ	18.60	21.62	23.46	14.68	12.90	13.37	12.63	12.81	12.23	N/A
DK	N/A	5.26	1.93	3.15	2.38	1.93	N/A	N/A	N/A	N/A
DE	N/A	25.02	24.58	23.25	25.48	26.83	27.10	28.26	28.26	28.20
EE	0.52	1.98	1.08	0.52	0.91	1.29	1.43	1.34	1.18	N/A
IE	N/A	0.33	0.35	0.28	0.22	0.23	0.22	0.28	0.30	0.27
EL	N/A	0.87	0.65	0.57	0.28	0.23	0.13	0.14	0.30	0.47
ES	N/A	0.47	0.68	0.46	0.45	0.24	0.28	0.49	0.87	1.50
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.91	1.67	1.86
IT	N/A	0.81	1.20	0.65	0.38	0.55	0.00	0.25	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2.32	2.42	1.14	0.38	0.66	1.05	1.28	1.46	1.64	N/A
LT	11.12	15.15	13.50	9.29	11.67	15.63	15.29	15.32	12.52	N/A
LU	N/A	N/A	N/A	N/A	0.66	N/A	N/A	N/A	N/A	N/A
HU	1.60	1.87	1.80	1.18	1.35	2.39	4.09	5.41	7.40	9.38
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	3.90	4.84	4.91	5.03	5.13	5.22	5.32	5.41	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	77.07	93.85	104.17	65.42	67.78	61.84	62.03	67.17	70.66	74.72
PT	N/A	N/A	N/A	0.23	0.29	0.28	0.17	N/A	0.66	N/A
RO	N/A	N/A	N/A	28.62	28.85	12.70	23.52	29.83	29.57	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32
FI	0.20	0.16	0.16	0.16	0.21	0.20	0.17	0.15	0.14	N/A
SE	0.27	0.27	0.19	0.12	0.16	0.18	0.18	0.18	0.15	N/A
UK	N/A	N/A	0.23	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	111.70	200.71	207.77	171.42	172.05	155.49	165.51	180.37	184.41	125.82

Source: Own estimates.

Table 59. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.19	0.18	0.14	0.17	0.20	0.15	0.17	0.19	0.20
BG	N/A	34.61	36.75	16.27	5.94	3.96	4.75	3.30	4.09	N/A
CZ	37.20	43.23	46.91	29.37	25.80	26.75	25.25	25.61	24.45	N/A
DK	N/A	10.51	3.87	6.30	4.75	3.87	N/A	N/A	N/A	N/A
DE	N/A	44.89	44.09	41.71	45.71	48.13	48.60	50.68	50.68	50.58
EE	1.03	3.96	2.17	1.04	1.81	2.58	2.85	2.68	2.35	N/A
IE	N/A	0.83	0.87	0.70	0.56	0.57	0.55	0.69	0.74	0.67
EL	N/A	1.75	1.31	1.14	0.57	0.46	0.27	0.29	0.61	0.93
ES	N/A	0.95	1.37	0.92	0.90	0.48	0.55	0.98	1.74	2.99
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.82	3.35	3.73
IT	N/A	1.63	2.40	1.31	0.77	1.11	0.00	0.50	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	4.65	4.85	2.29	0.77	1.31	2.10	2.55	2.92	3.27	N/A
LT	22.24	30.30	27.01	18.58	23.34	31.25	30.58	30.64	25.04	N/A
LU	N/A	N/A	N/A	N/A	1.32	N/A	N/A	N/A	N/A	N/A
HU	3.21	3.74	3.60	2.36	2.71	4.79	8.19	10.81	14.79	18.75
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	5.20	6.46	6.54	6.71	6.84	6.96	7.09	7.21	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	154.15	187.70	208.34	130.85	135.56	123.67	124.06	134.35	141.33	149.45
PT	N/A	N/A	N/A	0.59	0.74	0.69	0.43	N/A	1.64	N/A
RO	N/A	N/A	N/A	57.23	57.71	25.41	47.05	59.66	59.14	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	18.63	18.63	18.63	18.63	18.63	18.63	18.63	18.64	18.64
FI	0.39	0.31	0.32	0.32	0.43	0.39	0.33	0.31	0.27	N/A
SE	0.53	0.53	0.37	0.25	0.31	0.36	0.36	0.35	0.30	N/A
UK	N/A	N/A	0.57	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	223.39	393.80	407.51	335.02	335.73	302.25	322.13	351.49	359.84	245.93

Source: Own estimates.

Table 59. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.06	0.06	0.05	0.06	0.07	0.05	0.06	0.06	0.07
BG	N/A	17.30	18.38	8.13	2.97	1.98	2.37	1.65	2.05	N/A
CZ	7.44	8.65	9.38	5.87	5.16	5.35	5.05	5.12	4.89	N/A
DK	N/A	1.58	0.58	0.95	0.71	0.58	N/A	N/A	N/A	N/A
DE	N/A	4.49	4.41	4.17	4.57	4.81	4.86	5.07	5.07	5.06
EE	0.24	0.90	0.50	0.24	0.41	0.59	0.65	0.61	0.54	N/A
IE	N/A	0.13	0.14	0.11	0.09	0.09	0.09	0.11	0.12	0.11
EL	N/A	0.79	0.59	0.51	0.25	0.21	0.12	0.13	0.27	0.42
ES	N/A	0.47	0.68	0.46	0.45	0.24	0.28	0.49	0.87	1.50
FR	N/A	N/A	N/A	N/A	1.01	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.55	1.00	1.12
IT	N/A	0.57	0.84	0.46	0.27	0.39	0.00	0.17	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2.09	2.18	1.03	0.35	0.59	0.95	1.15	1.32	1.47	N/A
LT	5.00	6.82	6.08	4.18	5.25	7.03	6.88	6.89	5.63	N/A
LU	N/A	N/A	N/A	N/A	0.13	N/A	N/A	N/A	N/A	N/A
HU	1.60	1.87	1.80	1.18	1.35	2.39	4.09	5.41	7.40	9.38
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.78	0.97	0.98	1.01	1.03	1.04	1.06	1.08	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	57.81	70.39	78.13	49.07	50.83	46.38	46.52	50.38	53.00	56.04
PT	N/A	N/A	N/A	0.16	0.20	0.18	0.11	N/A	0.44	N/A
RO	N/A	N/A	N/A	22.89	23.08	10.16	18.82	23.86	23.66	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32
FI	0.17	0.13	0.14	0.14	0.18	0.17	0.14	0.13	0.12	N/A
SE	0.24	0.24	0.16	0.11	0.14	0.16	0.16	0.16	0.13	N/A
UK	N/A	N/A	0.27	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	74.58	126.67	133.45	109.32	108.04	92.08	101.72	112.49	117.12	83.00

Source: Own estimates.

Table 60. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 5 [unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.21	0.20	0.16	0.19	0.22	0.17	0.19	0.21	0.23
BG	N/A	34.61	36.75	16.27	5.94	3.96	4.75	3.30	4.09	N/A
CZ	37.20	43.23	46.91	29.37	25.80	26.75	25.25	25.61	24.45	N/A
DK	N/A	10.51	3.87	6.30	4.75	3.87	N/A	N/A	N/A	N/A
DE	N/A	50.05	49.16	46.51	50.97	53.66	54.19	56.51	56.51	56.39
EE	1.03	3.96	2.17	1.04	1.81	2.58	2.85	2.68	2.35	N/A
IE	N/A	0.66	0.70	0.56	0.45	0.46	0.44	0.56	0.59	0.53
EL	N/A	1.75	1.31	1.14	0.57	0.46	0.27	0.29	0.61	0.93
ES	N/A	0.95	1.37	0.92	0.90	0.48	0.55	0.98	1.74	2.99
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.82	3.35	3.73
IT	N/A	1.63	2.40	1.31	0.77	1.11	0.00	0.50	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	4.65	4.85	2.29	0.77	1.31	2.10	2.55	2.92	3.27	N/A
LT	22.24	30.30	27.01	18.58	23.34	31.25	30.58	30.64	25.04	N/A
LU	N/A	N/A	N/A	N/A	1.32	N/A	N/A	N/A	N/A	N/A
HU	3.21	3.74	3.60	2.36	2.71	4.79	8.19	10.81	14.79	18.75
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	7.80	9.69	9.81	10.07	10.25	10.44	10.63	10.82	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	154.15	187.70	208.34	130.85	135.56	123.67	124.06	134.35	141.33	149.45
PT	N/A	N/A	N/A	0.47	0.59	0.55	0.34	N/A	1.31	N/A
RO	N/A	N/A	N/A	57.23	57.71	25.41	47.05	59.66	59.14	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	18.63	18.63	18.63	18.63	18.63	18.63	18.63	18.64	18.64
FI	0.39	0.31	0.32	0.32	0.43	0.39	0.33	0.31	0.27	N/A
SE	0.53	0.53	0.37	0.25	0.31	0.36	0.36	0.35	0.30	N/A
UK	N/A	N/A	0.45	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	223.39	401.41	415.54	342.85	344.10	310.97	331.02	360.74	368.82	251.64

Source: Own estimates.

Table 61. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 6 [unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.37	0.36	0.29	0.34	0.40	0.31	0.33	0.37	0.41
BG	N/A	69.22	73.51	32.54	11.87	7.92	9.50	6.60	8.19	N/A
CZ	74.39	86.47	93.82	58.74	51.60	53.50	50.51	51.23	48.91	N/A
DK	N/A	21.02	7.74	12.60	9.51	7.74	N/A	N/A	N/A	N/A
DE	N/A	89.77	88.18	83.42	91.42	96.26	97.21	101.37	101.37	101.15
EE	2.06	7.92	4.33	2.08	3.63	5.15	5.70	5.36	4.70	N/A
IE	N/A	1.66	1.74	1.40	1.12	1.14	1.10	1.39	1.48	1.33
EL	N/A	3.49	2.62	2.27	1.13	0.92	0.53	0.57	1.21	1.86
ES	N/A	1.90	2.73	1.84	1.80	0.96	1.10	1.96	3.48	5.99
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.63	6.70	7.45
IT	N/A	3.26	4.80	2.61	1.53	2.22	0.00	1.00	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	9.30	9.70	4.57	1.54	2.62	4.20	5.11	5.85	6.55	N/A
LT	44.48	60.59	54.02	37.16	46.68	62.51	61.16	61.28	50.08	N/A
LU	N/A	N/A	N/A	N/A	2.63	N/A	N/A	N/A	N/A	N/A
HU	6.41	7.48	7.21	4.73	5.41	9.58	16.37	21.62	29.58	37.50
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	10.40	12.92	13.09	13.42	13.67	13.92	14.18	14.43	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	308.29	375.39	416.69	261.69	271.11	247.35	248.13	268.69	282.66	298.90
PT	N/A	N/A	N/A	1.17	1.47	1.38	0.85	N/A	3.28	N/A
RO	N/A	N/A	N/A	114.47	115.42	50.82	94.09	119.31	118.28	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	37.27	37.27	37.27	37.27	37.27	37.27	37.27	37.27	37.27
FI	0.79	0.63	0.64	0.64	0.86	0.79	0.67	0.62	0.54	N/A
SE	1.06	1.07	0.74	0.50	0.62	0.72	0.71	0.71	0.60	N/A
UK	N/A	N/A	1.13	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	446.78	787.59	815.02	670.05	671.47	604.50	644.26	702.97	719.68	491.86

Source: Own estimates.

Table 62. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 7 [unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.09	0.09	0.07	0.08	0.10	0.08	0.08	0.09	0.10
BG	N/A	25.96	27.56	12.20	4.45	2.97	3.56	2.47	3.07	N/A
CZ	11.16	12.97	14.07	8.81	7.74	8.02	7.58	7.68	7.34	N/A
DK	N/A	2.37	0.87	1.42	1.07	0.87	N/A	N/A	N/A	N/A
DE	N/A	6.73	6.61	6.26	6.86	7.22	7.29	7.60	7.60	7.59
EE	0.35	1.36	0.74	0.36	0.62	0.88	0.98	0.92	0.81	N/A
IE	N/A	0.20	0.21	0.17	0.13	0.14	0.13	0.17	0.18	0.16
EL	N/A	1.18	0.88	0.77	0.38	0.31	0.18	0.19	0.41	0.63
ES	N/A	0.71	1.02	0.69	0.67	0.36	0.41	0.74	1.31	2.25
FR	N/A	N/A	N/A	N/A	1.52	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.82	1.51	1.68
IT	N/A	0.86	1.26	0.69	0.40	0.58	0.00	0.26	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	3.14	3.27	1.54	0.52	0.89	1.42	1.72	1.97	2.21	N/A
LT	7.51	10.22	9.12	6.27	7.88	10.55	10.32	10.34	8.45	N/A
LU	N/A	N/A	N/A	N/A	0.20	N/A	N/A	N/A	N/A	N/A
HU	2.40	2.80	2.70	1.77	2.03	3.59	6.14	8.11	11.09	14.06
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1.17	1.45	1.47	1.51	1.54	1.57	1.59	1.62	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	86.71	105.58	117.19	73.60	76.25	69.57	69.79	75.57	79.50	84.07
PT	N/A	N/A	N/A	0.23	0.29	0.28	0.17	N/A	0.66	N/A
RO	N/A	N/A	N/A	34.34	34.63	15.25	28.23	35.79	35.48	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	13.98	13.98	13.98	13.98	13.98	13.98	13.98	13.98	13.98
FI	0.25	0.20	0.21	0.21	0.28	0.25	0.21	0.20	0.17	N/A
SE	0.35	0.35	0.25	0.16	0.21	0.24	0.24	0.24	0.20	N/A
UK	N/A	N/A	0.41	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	111.87	190.00	200.18	163.98	162.06	138.11	152.57	168.73	175.67	124.50

Source: Own estimates.

Table 63. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.31	0.30	0.24	0.28	0.33	0.26	0.28	0.31	0.34
BG	N/A	51.91	55.13	24.40	8.90	5.94	7.12	4.95	6.14	N/A
CZ	55.79	64.85	70.37	44.05	38.70	40.12	37.88	38.42	36.68	N/A
DK	N/A	15.77	5.80	9.45	7.13	5.80	N/A	N/A	N/A	N/A
DE	N/A	75.07	73.74	69.76	76.45	80.49	81.29	84.77	84.77	84.59
EE	1.55	5.94	3.25	1.56	2.72	3.87	4.28	4.02	3.53	N/A
IE	N/A	0.99	1.05	0.84	0.67	0.68	0.66	0.83	0.89	0.80
EL	N/A	2.62	1.96	1.70	0.85	0.69	0.40	0.43	0.91	1.40
ES	N/A	1.42	2.05	1.38	1.35	0.72	0.83	1.47	2.61	4.49
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.73	5.02	5.59
IT	N/A	2.44	3.60	1.96	1.15	1.66	0.00	0.75	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	6.97	7.27	3.43	1.15	1.97	3.15	3.83	4.38	4.91	N/A
LT	33.36	45.44	40.51	27.87	35.01	46.88	45.87	45.96	37.56	N/A
LU	N/A	N/A	N/A	N/A	1.98	N/A	N/A	N/A	N/A	N/A
HU	4.81	5.61	5.41	3.54	4.06	7.18	12.28	16.22	22.19	28.13
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	11.70	14.53	14.72	15.10	15.38	15.66	15.95	16.23	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	231.22	281.55	312.52	196.27	203.34	185.51	186.10	201.52	211.99	224.17
PT	N/A	N/A	N/A	0.70	0.88	0.83	0.51	N/A	1.97	N/A
RO	N/A	N/A	N/A	85.85	86.56	38.11	70.57	89.49	88.71	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	27.95	27.95	27.95	27.95	27.95	27.95	27.95	27.95	27.95
FI	0.59	0.47	0.48	0.48	0.64	0.59	0.50	0.46	0.41	N/A
SE	0.80	0.80	0.56	0.37	0.47	0.54	0.54	0.53	0.45	N/A
UK	N/A	N/A	0.68	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	335.09	602.12	623.31	514.27	516.16	466.46	496.53	541.11	553.23	377.46

Source: Own estimates.



Table 64. Benefits of intervention under Option 2 including emissions component and calculated for fraud levels of Variant 9 [unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.56	0.54	0.43	0.50	0.60	0.46	0.50	0.56	0.61
BG	N/A	103.82	110.26	48.81	17.81	11.88	14.25	9.90	12.28	N/A
CZ	111.59	129.70	140.73	88.11	77.40	80.25	75.76	76.84	73.36	N/A
DK	N/A	31.54	11.61	18.91	14.26	11.61	N/A	N/A	N/A	N/A
DE	N/A	134.66	132.26	125.13	137.13	144.38	145.81	152.05	152.05	151.73
EE	3.10	11.87	6.50	3.12	5.44	7.73	8.56	8.04	7.05	N/A
IE	N/A	2.48	2.61	2.10	1.68	1.71	1.65	2.08	2.22	2.00
EL	N/A	5.24	3.92	3.41	1.70	1.38	0.80	0.86	1.82	2.79
ES	N/A	2.84	4.10	2.76	2.70	1.45	1.66	2.94	5.22	8.98
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.45	10.04	11.18
IT	N/A	4.89	7.21	3.92	2.30	3.33	0.01	1.50	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	13.95	14.54	6.86	2.30	3.93	6.30	7.66	8.77	9.82	N/A
LT	66.72	90.89	81.03	55.75	70.01	93.76	91.74	91.93	75.13	N/A
LU	N/A	N/A	N/A	N/A	3.95	N/A	N/A	N/A	N/A	N/A
HU	9.62	11.22	10.81	7.09	8.12	14.36	24.56	32.43	44.37	56.25
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	15.60	19.38	19.63	20.13	20.51	20.89	21.26	21.64	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	462.44	563.09	625.03	392.54	406.67	371.02	372.19	403.04	423.98	448.35
PT	N/A	N/A	N/A	1.76	2.21	2.08	1.28	N/A	4.93	N/A
RO	N/A	N/A	N/A	171.70	173.13	76.23	141.14	178.97	177.42	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.91	55.91
FI	1.18	0.94	0.96	0.97	1.29	1.18	1.00	0.93	0.81	N/A
SE	1.59	1.60	1.12	0.74	0.94	1.08	1.07	1.06	0.91	N/A
UK	N/A	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	670.17	1181.39	1222.53	1005.07	1007.20	906.75	966.39	1054.46	1079.53	737.80

Source: Own estimates.

Table 65. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 1 [unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.04	0.03	0.03	0.03	0.04	0.03	0.03	0.04	0.04
BG	N/A	9.89	10.50	4.65	1.70	1.13	1.36	0.94	1.17	N/A
CZ	4.25	4.94	5.36	3.36	2.95	3.06	2.89	2.93	2.79	N/A
DK	N/A	0.90	0.33	0.54	0.41	0.33	N/A	N/A	N/A	N/A
DE	N/A	2.56	2.52	2.38	2.61	2.75	2.78	2.90	2.90	2.89
EE	0.13	0.52	0.28	0.14	0.24	0.34	0.37	0.35	0.31	N/A
IE	N/A	0.08	0.08	0.06	0.05	0.05	0.05	0.06	0.07	0.06
EL	N/A	0.45	0.34	0.29	0.15	0.12	0.07	0.07	0.16	0.24
ES	N/A	0.27	0.39	0.26	0.26	0.14	0.16	0.28	0.50	0.86
FR	N/A	N/A	N/A	N/A	0.58	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.31	0.57	0.64
IT	N/A	0.33	0.48	0.26	0.15	0.22	0.00	0.10	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	1.20	1.25	0.59	0.20	0.34	0.54	0.66	0.75	0.84	N/A
LT	2.86	3.90	3.47	2.39	3.00	4.02	3.93	3.94	3.22	N/A
LU	N/A	N/A	N/A	N/A	0.08	N/A	N/A	N/A	N/A	N/A
HU	0.92	1.07	1.03	0.68	0.77	1.37	2.34	3.09	4.23	5.36
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.45	0.55	0.56	0.58	0.59	0.60	0.61	0.62	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	33.03	40.22	44.65	28.04	29.05	26.50	26.59	28.79	30.28	32.02
PT	N/A	N/A	N/A	0.09	0.11	0.11	0.07	N/A	0.25	N/A
RO	N/A	N/A	N/A	13.08	13.19	5.81	10.75	13.64	13.52	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	5.32	5.32	5.32	5.32	5.32	5.32	5.32	5.32	5.32
FI	0.10	0.08	0.08	0.08	0.11	0.10	0.08	0.08	0.07	N/A
SE	0.13	0.13	0.09	0.06	0.08	0.09	0.09	0.09	0.08	N/A
UK	N/A	N/A	0.16	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	42.62	72.38	76.26	62.47	61.74	52.61	58.12	64.28	66.92	47.43

Source: Own estimates.

Table 66. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.12	0.11	0.09	0.11	0.13	0.10	0.11	0.12	0.13
BG	N/A	19.78	21.00	9.30	3.39	2.26	2.71	1.89	2.34	N/A
CZ	21.25	24.70	26.81	16.78	14.74	15.29	14.43	14.64	13.97	N/A
DK	N/A	6.01	2.21	3.60	2.72	2.21	N/A	N/A	N/A	N/A
DE	N/A	28.60	28.09	26.58	29.12	30.66	30.97	32.29	32.29	32.22
EE	0.59	2.26	1.24	0.60	1.04	1.47	1.63	1.53	1.34	N/A
IE	N/A	0.38	0.40	0.32	0.26	0.26	0.25	0.32	0.34	0.30
EL	N/A	1.00	0.75	0.65	0.32	0.26	0.15	0.16	0.35	0.53
ES	N/A	0.54	0.78	0.53	0.51	0.28	0.32	0.56	0.99	1.71
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.04	1.91	2.13
IT	N/A	0.93	1.37	0.75	0.44	0.63	0.00	0.29	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2.66	2.77	1.31	0.44	0.75	1.20	1.46	1.67	1.87	N/A
LT	12.71	17.31	15.43	10.62	13.34	17.86	17.47	17.51	14.31	N/A
LU	N/A	N/A	N/A	N/A	0.75	N/A	N/A	N/A	N/A	N/A
HU	1.83	2.14	2.06	1.35	1.55	2.74	4.68	6.18	8.45	10.71
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	4.46	5.54	5.61	5.75	5.86	5.97	6.08	6.18	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	88.08	107.26	119.05	74.77	77.46	70.67	70.89	76.77	80.76	85.40
PT	N/A	N/A	N/A	0.27	0.34	0.32	0.20	N/A	0.75	N/A
RO	N/A	N/A	N/A	32.70	32.98	14.52	26.88	34.09	33.79	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	10.65	10.65	10.65	10.65	10.65	10.65	10.65	10.65	10.65
FI	0.22	0.18	0.18	0.18	0.25	0.23	0.19	0.18	0.15	N/A
SE	0.30	0.30	0.21	0.14	0.18	0.21	0.20	0.20	0.17	N/A
UK	N/A	N/A	0.26	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	127.65	229.38	237.45	195.91	196.63	177.70	189.16	206.14	210.76	143.79

Source: Own estimates.

Table 67. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.21	0.20	0.17	0.19	0.23	0.18	0.19	0.21	0.23
BG	N/A	39.55	42.00	18.59	6.78	4.53	5.43	3.77	4.68	N/A
CZ	42.51	49.41	53.61	33.56	29.49	30.57	28.86	29.27	27.95	N/A
DK	N/A	12.01	4.42	7.20	5.43	4.42	N/A	N/A	N/A	N/A
DE	N/A	51.30	50.39	47.67	52.24	55.00	55.55	57.92	57.92	57.80
EE	1.18	4.52	2.48	1.19	2.07	2.94	3.26	3.06	2.69	N/A
IE	N/A	0.95	1.00	0.80	0.64	0.65	0.63	0.79	0.84	0.76
EL	N/A	2.00	1.49	1.30	0.65	0.53	0.30	0.33	0.69	1.06
ES	N/A	1.08	1.56	1.05	1.03	0.55	0.63	1.12	1.99	3.42
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.08	3.83	4.26
IT	N/A	1.86	2.74	1.49	0.88	1.27	0.00	0.57	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	5.31	5.54	2.61	0.88	1.50	2.40	2.92	3.34	3.74	N/A
LT	25.42	34.62	30.87	21.24	26.67	35.72	34.95	35.02	28.62	N/A
LU	N/A	N/A	N/A	N/A	1.51	N/A	N/A	N/A	N/A	N/A
HU	3.66	4.27	4.12	2.70	3.09	5.47	9.35	12.36	16.90	21.43
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	5.94	7.38	7.48	7.67	7.81	7.96	8.10	8.24	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	176.17	214.51	238.11	149.54	154.92	141.34	141.79	153.54	161.52	170.80
PT	N/A	N/A	N/A	0.67	0.84	0.79	0.49	N/A	1.88	N/A
RO	N/A	N/A	N/A	65.41	65.95	29.04	53.77	68.18	67.59	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
FI	0.45	0.36	0.37	0.37	0.49	0.45	0.38	0.35	0.31	N/A
SE	0.61	0.61	0.43	0.28	0.36	0.41	0.41	0.41	0.35	N/A
UK	N/A	N/A	0.65	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	255.30	450.05	465.73	382.88	383.70	345.43	368.15	401.70	411.25	281.06

Source: Own estimates.

Table 68. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.07	0.07	0.06	0.06	0.08	0.06	0.06	0.07	0.08
BG	N/A	19.78	21.00	9.30	3.39	2.26	2.71	1.89	2.34	N/A
CZ	8.50	9.88	10.72	6.71	5.90	6.11	5.77	5.85	5.59	N/A
DK	N/A	1.80	0.66	1.08	0.82	0.66	N/A	N/A	N/A	N/A
DE	N/A	5.13	5.04	4.77	5.22	5.50	5.55	5.79	5.79	5.78
EE	0.27	1.03	0.57	0.27	0.47	0.67	0.75	0.70	0.61	N/A
IE	N/A	0.15	0.16	0.13	0.10	0.10	0.10	0.13	0.14	0.12
EL	N/A	0.90	0.67	0.58	0.29	0.24	0.14	0.15	0.31	0.48
ES	N/A	0.54	0.78	0.53	0.51	0.28	0.32	0.56	0.99	1.71
FR	N/A	N/A	N/A	N/A	1.16	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.62	1.15	1.28
IT	N/A	0.65	0.96	0.52	0.31	0.44	0.00	0.20	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	2.39	2.49	1.18	0.39	0.67	1.08	1.31	1.50	1.68	N/A
LT	5.72	7.79	6.95	4.78	6.00	8.04	7.86	7.88	6.44	N/A
LU	N/A	N/A	N/A	N/A	0.15	N/A	N/A	N/A	N/A	N/A
HU	1.83	2.14	2.06	1.35	1.55	2.74	4.68	6.18	8.45	10.71
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.89	1.11	1.12	1.15	1.17	1.19	1.22	1.24	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	66.06	80.44	89.29	56.08	58.10	53.00	53.17	57.58	60.57	64.05
PT	N/A	N/A	N/A	0.18	0.22	0.21	0.13	N/A	0.50	N/A
RO	N/A	N/A	N/A	26.16	26.38	11.62	21.51	27.27	27.04	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	10.65	10.65	10.65	10.65	10.65	10.65	10.65	10.65	10.65
FI	0.19	0.15	0.16	0.16	0.21	0.19	0.16	0.15	0.13	N/A
SE	0.27	0.27	0.19	0.13	0.16	0.18	0.18	0.18	0.15	N/A
UK	N/A	N/A	0.31	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	85.24	144.76	152.52	124.94	123.48	105.23	116.25	128.56	133.85	94.86

Source: Own estimates.

Table 69. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 5 [unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.24	0.23	0.18	0.21	0.26	0.20	0.21	0.24	0.26
BG	N/A	39.55	42.00	18.59	6.78	4.53	5.43	3.77	4.68	N/A
CZ	42.51	49.41	53.61	33.56	29.49	30.57	28.86	29.27	27.95	N/A
DK	N/A	12.01	4.42	7.20	5.43	4.42	N/A	N/A	N/A	N/A
DE	N/A	57.20	56.18	53.15	58.25	61.33	61.93	64.59	64.59	64.45
EE	1.18	4.52	2.48	1.19	2.07	2.94	3.26	3.06	2.69	N/A
IE	N/A	0.76	0.80	0.64	0.51	0.52	0.50	0.63	0.68	0.61
EL	N/A	2.00	1.49	1.30	0.65	0.53	0.30	0.33	0.69	1.06
ES	N/A	1.08	1.56	1.05	1.03	0.55	0.63	1.12	1.99	3.42
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.08	3.83	4.26
IT	N/A	1.86	2.74	1.49	0.88	1.27	0.00	0.57	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	5.31	5.54	2.61	0.88	1.50	2.40	2.92	3.34	3.74	N/A
LT	25.42	34.62	30.87	21.24	26.67	35.72	34.95	35.02	28.62	N/A
LU	N/A	N/A	N/A	N/A	1.51	N/A	N/A	N/A	N/A	N/A
HU	3.66	4.27	4.12	2.70	3.09	5.47	9.35	12.36	16.90	21.43
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	8.92	11.07	11.22	11.50	11.72	11.93	12.15	12.37	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	176.17	214.51	238.11	149.54	154.92	141.34	141.79	153.54	161.52	170.80
PT	N/A	N/A	N/A	0.54	0.67	0.63	0.39	N/A	1.50	N/A
RO	N/A	N/A	N/A	65.41	65.95	29.04	53.77	68.18	67.59	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
FI	0.45	0.36	0.37	0.37	0.49	0.45	0.38	0.35	0.31	N/A
SE	0.61	0.61	0.43	0.28	0.36	0.41	0.41	0.41	0.35	N/A
UK	N/A	N/A	0.52	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	255.30	458.76	474.90	391.83	393.26	355.40	378.31	412.27	421.51	287.59

Source: Own estimates.

Table 70. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 6 [unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.43	0.41	0.33	0.38	0.46	0.35	0.38	0.42	0.46
BG	N/A	79.10	84.01	37.19	13.57	9.05	10.86	7.54	9.36	N/A
CZ	85.02	98.82	107.22	67.13	58.97	61.14	57.72	58.55	55.90	N/A
DK	N/A	24.03	8.85	14.41	10.87	8.85	N/A	N/A	N/A	N/A
DE	N/A	102.60	100.77	95.34	104.48	110.01	111.09	115.85	115.85	115.60
EE	2.36	9.05	4.95	2.38	4.15	5.89	6.52	6.13	5.37	N/A
IE	N/A	1.89	1.99	1.60	1.28	1.30	1.26	1.59	1.69	1.52
EL	N/A	3.99	2.99	2.60	1.29	1.05	0.61	0.65	1.38	2.13
ES	N/A	2.17	3.12	2.10	2.06	1.10	1.26	2.24	3.98	6.84
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.15	7.65	8.52
IT	N/A	3.72	5.49	2.99	1.75	2.54	0.01	1.14	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	10.63	11.08	5.22	1.76	3.00	4.80	5.84	6.68	7.48	N/A
LT	50.83	69.25	61.74	42.47	53.34	71.44	69.90	70.04	57.24	N/A
LU	N/A	N/A	N/A	N/A	3.01	N/A	N/A	N/A	N/A	N/A
HU	7.33	8.55	8.24	5.40	6.19	10.94	18.71	24.71	33.81	42.86
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	11.89	14.76	14.95	15.34	15.63	15.91	16.20	16.49	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	352.34	429.02	476.22	299.08	309.84	282.68	283.58	307.07	323.03	341.60
PT	N/A	N/A	N/A	1.34	1.69	1.58	0.98	N/A	3.75	N/A
RO	N/A	N/A	N/A	130.82	131.91	58.08	107.53	136.36	135.18	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	42.59	42.59	42.59	42.59	42.59	42.59	42.59	42.59	42.59
FI	0.90	0.72	0.73	0.74	0.98	0.90	0.76	0.71	0.62	N/A
SE	1.21	1.22	0.85	0.57	0.71	0.83	0.82	0.81	0.69	N/A
UK	N/A	N/A	1.30	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	510.61	900.11	931.45	765.77	767.39	690.85	736.30	803.40	822.50	562.13

Source: Own estimates.

Table 71. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 7 [unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.11	0.10	0.08	0.10	0.11	0.09	0.10	0.11	0.12
BG	N/A	29.66	31.50	13.95	5.09	3.39	4.07	2.83	3.51	N/A
CZ	12.75	14.82	16.08	10.07	8.85	9.17	8.66	8.78	8.38	N/A
DK	N/A	2.70	1.00	1.62	1.22	1.00	N/A	N/A	N/A	N/A
DE	N/A	7.69	7.56	7.15	7.84	8.25	8.33	8.69	8.69	8.67
EE	0.40	1.55	0.85	0.41	0.71	1.01	1.12	1.05	0.92	N/A
IE	N/A	0.23	0.24	0.19	0.15	0.16	0.15	0.19	0.20	0.18
EL	N/A	1.35	1.01	0.88	0.44	0.36	0.21	0.22	0.47	0.72
ES	N/A	0.81	1.17	0.79	0.77	0.41	0.47	0.84	1.49	2.57
FR	N/A	N/A	N/A	N/A	1.73	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.93	1.72	1.92
IT	N/A	0.98	1.44	0.78	0.46	0.67	0.00	0.30	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	3.59	3.74	1.76	0.59	1.01	1.62	1.97	2.26	2.53	N/A
LT	8.58	11.69	10.42	7.17	9.00	12.06	11.80	11.82	9.66	N/A
LU	N/A	N/A	N/A	N/A	0.23	N/A	N/A	N/A	N/A	N/A
HU	2.75	3.20	3.09	2.03	2.32	4.10	7.02	9.27	12.68	16.07
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	1.34	1.66	1.68	1.73	1.76	1.79	1.82	1.85	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	99.09	120.66	133.94	84.12	87.14	79.50	79.76	86.36	90.85	96.07
PT	N/A	N/A	N/A	0.27	0.34	0.32	0.20	N/A	0.75	N/A
RO	N/A	N/A	N/A	39.25	39.57	17.42	32.26	40.91	40.55	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	15.97	15.97	15.97	15.97	15.97	15.97	15.97	15.97	15.97
FI	0.29	0.23	0.24	0.24	0.32	0.29	0.25	0.23	0.20	N/A
SE	0.40	0.40	0.28	0.19	0.24	0.27	0.27	0.27	0.23	N/A
UK	N/A	N/A	0.47	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	127.85	217.14	228.77	187.41	185.21	157.84	174.37	192.83	200.77	142.29

Source: Own estimates.



Table 72. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.36	0.34	0.28	0.32	0.38	0.29	0.32	0.35	0.39
BG	N/A	59.33	63.01	27.89	10.17	6.79	8.14	5.66	7.02	N/A
CZ	63.76	74.11	80.42	50.35	44.23	45.86	43.29	43.91	41.92	N/A
DK	N/A	18.02	6.63	10.80	8.15	6.63	N/A	N/A	N/A	N/A
DE	N/A	85.80	84.27	79.73	87.37	91.99	92.90	96.88	96.88	96.67
EE	1.77	6.79	3.72	1.79	3.11	4.42	4.89	4.60	4.03	N/A
IE	N/A	1.14	1.19	0.96	0.77	0.78	0.75	0.95	1.01	0.91
EL	N/A	2.99	2.24	1.95	0.97	0.79	0.46	0.49	1.04	1.60
ES	N/A	1.63	2.34	1.58	1.54	0.83	0.95	1.68	2.98	5.13
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.12	5.74	6.39
IT	N/A	2.79	4.12	2.24	1.31	1.90	0.00	0.86	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	7.97	8.31	3.92	1.32	2.25	3.60	4.38	5.01	5.61	N/A
LT	38.12	51.94	46.30	31.86	40.01	53.58	52.42	52.53	42.93	N/A
LU	N/A	N/A	N/A	N/A	2.26	N/A	N/A	N/A	N/A	N/A
HU	5.49	6.41	6.18	4.05	4.64	8.21	14.03	18.53	25.36	32.14
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	13.37	16.61	16.82	17.26	17.58	17.90	18.23	18.55	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	264.25	321.77	357.16	224.31	232.38	212.01	212.68	230.31	242.28	256.20
PT	N/A	N/A	N/A	0.80	1.01	0.95	0.59	N/A	2.25	N/A
RO	N/A	N/A	N/A	98.11	98.93	43.56	80.65	102.27	101.38	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	31.94	31.94	31.94	31.94	31.95	31.95	31.95	31.95	31.95
FI	0.67	0.54	0.55	0.55	0.74	0.68	0.57	0.53	0.46	N/A
SE	0.91	0.91	0.64	0.42	0.53	0.62	0.61	0.61	0.52	N/A
UK	N/A	N/A	0.78	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	382.96	688.14	712.36	587.74	589.89	533.09	567.47	618.41	632.27	431.38

Source: Own estimates.

Table 73. Benefits of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 9 [unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.64	0.61	0.50	0.58	0.69	0.53	0.57	0.64	0.69
BG	N/A	118.66	126.01	55.78	20.35	13.58	16.29	11.31	14.04	N/A
CZ	127.53	148.23	160.84	100.69	88.46	91.71	86.59	87.82	83.84	N/A
DK	N/A	36.04	13.27	21.61	16.30	13.27	N/A	N/A	N/A	N/A
DE	N/A	153.90	151.16	143.01	156.72	165.01	166.64	173.77	173.77	173.41
EE	3.54	13.57	7.43	3.57	6.22	8.83	9.78	9.19	8.06	N/A
IE	N/A	2.84	2.99	2.40	1.92	1.95	1.89	2.38	2.53	2.29
EL	N/A	5.99	4.48	3.89	1.94	1.58	0.91	0.98	2.08	3.19
ES	N/A	3.25	4.68	3.15	3.08	1.65	1.89	3.36	5.97	10.26
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.23	11.48	12.78
IT	N/A	5.59	8.23	4.48	2.63	3.81	0.01	1.71	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	15.94	16.62	7.84	2.63	4.50	7.20	8.76	10.02	11.23	N/A
LT	76.25	103.87	92.60	63.71	80.02	107.16	104.85	105.06	85.86	N/A
LU	N/A	N/A	N/A	N/A	4.52	N/A	N/A	N/A	N/A	N/A
HU	10.99	12.82	12.36	8.10	9.28	16.42	28.06	37.07	50.71	64.29
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	17.83	22.14	22.43	23.01	23.44	23.87	24.30	24.73	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	528.50	643.53	714.32	448.62	464.77	424.02	425.37	460.61	484.55	512.40
PT	N/A	N/A	N/A	2.01	2.53	2.37	1.47	N/A	5.63	N/A
RO	N/A	N/A	N/A	196.23	197.86	87.11	161.30	204.54	202.77	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89
FI	1.35	1.07	1.10	1.10	1.47	1.35	1.15	1.06	0.93	N/A
SE	1.82	1.83	1.28	0.85	1.07	1.24	1.22	1.22	1.04	N/A
UK	N/A	N/A	1.94	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	765.91	1350.16	1397.18	1148.65	1151.09	1036.28	1104.45	1205.10	1233.74	843.19

Source: Own estimates.

Table 74. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 1 [unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.80	0.76	0.62	0.72	0.86	0.66	0.71	0.79	0.87
BG	N/A	188.81	200.51	88.76	32.38	21.60	25.91	18.00	22.33	N/A
CZ	75.19	87.40	94.83	59.37	52.16	54.07	51.05	51.78	49.44	N/A
DK	N/A	53.84	19.82	32.28	24.35	19.82	N/A	N/A	N/A	N/A
DE	N/A	50.39	49.49	46.82	51.31	54.03	54.56	56.90	56.90	56.78
EE	4.98	19.12	10.47	5.03	8.76	12.45	13.78	12.95	11.35	N/A
IE	N/A	3.19	3.35	2.69	2.16	2.19	2.12	2.67	2.84	2.57
EL	N/A	19.22	14.39	12.50	6.22	5.07	2.93	3.14	6.66	10.25
ES	N/A	10.49	15.11	10.18	9.95	5.33	6.11	10.85	19.26	33.13
FR	N/A	N/A	N/A	N/A	13.96	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.74	12.42	13.83
IT	N/A	8.55	12.60	6.85	4.02	5.82	0.01	2.62	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	36.54	38.11	17.97	6.04	10.31	16.51	20.08	22.98	25.74	N/A
LT	74.60	101.63	90.60	62.34	78.29	104.85	102.58	102.79	84.00	N/A
LU	N/A	N/A	N/A	N/A	1.51	N/A	N/A	N/A	N/A	N/A
HU	15.51	18.09	17.44	11.43	13.09	23.16	39.60	52.30	71.56	90.71
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	11.81	14.66	14.85	15.23	15.52	15.80	16.09	16.38	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	626.81	763.24	847.20	532.07	551.22	502.90	504.49	546.29	574.69	607.71
PT	N/A	N/A	N/A	5.72	7.21	6.76	4.18	N/A	16.05	N/A
RO	N/A	N/A	N/A	169.61	171.02	75.30	139.42	176.80	175.27	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	74.84	74.84	74.85	74.85	74.85	74.85	74.85	74.85	74.85
FI	6.57	5.23	5.37	5.38	7.17	6.60	5.59	5.16	4.53	N/A
SE	5.23	5.25	3.66	2.44	3.07	3.56	3.51	3.49	2.98	N/A
UK	N/A	N/A	4.75	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	845.44	1460.00	1497.84	1149.83	1138.96	1011.24	1067.24	1167.12	1228.04	890.69

Source: Own estimates.

Table 75. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.66	2.54	2.06	2.39	2.86	2.20	2.38	2.64	2.89
BG	N/A	377.62	401.03	177.52	64.76	43.21	51.83	36.00	44.67	N/A
CZ	375.96	436.98	474.15	296.84	260.78	270.37	255.25	258.89	247.18	N/A
DK	N/A	358.93	132.14	215.20	162.34	132.14	N/A	N/A	N/A	N/A
DE	N/A	561.85	551.84	522.08	572.14	602.41	608.36	634.41	634.41	633.06
EE	21.80	83.64	45.80	22.01	38.33	54.45	60.27	56.65	49.67	N/A
IE	N/A	15.94	16.76	13.46	10.78	10.95	10.59	13.35	14.22	12.83
EL	N/A	42.70	31.98	27.78	13.82	11.26	6.52	6.98	14.81	22.78
ES	N/A	20.99	30.21	20.36	19.91	10.66	12.22	21.70	38.52	66.25
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.48	41.41	46.09
IT	N/A	24.42	36.01	19.58	11.48	16.64	0.04	7.49	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	81.20	84.69	39.93	13.42	22.91	36.68	44.63	51.06	57.20	N/A
LT	331.55	451.68	402.68	277.05	347.95	465.98	455.92	456.85	373.36	N/A
LU	N/A	N/A	N/A	N/A	15.07	N/A	N/A	N/A	N/A	N/A
HU	31.01	36.18	34.88	22.86	26.18	46.33	79.20	104.60	143.12	181.42
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	118.06	146.62	148.52	152.33	155.19	158.04	160.90	163.76	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1671.50	2035.31	2259.20	1418.84	1469.92	1341.06	1345.31	1456.78	1532.50	1620.57
PT	N/A	N/A	N/A	17.16	21.62	20.28	12.53	N/A	48.15	N/A
RO	N/A	N/A	N/A	424.03	427.56	188.25	348.55	442.00	438.17	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	149.69	149.69	149.69	149.69	149.69	149.69	149.69	149.70	149.70
FI	15.34	12.21	12.53	12.54	16.73	15.40	13.03	12.03	10.57	N/A
SE	11.81	11.85	8.28	5.51	6.93	8.03	7.93	7.89	6.72	N/A
UK	N/A	N/A	7.91	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2540.18	4825.39	4784.17	3806.53	3813.62	3581.84	3622.12	3902.14	4010.75	2735.59

Source: Own estimates.

Table 76. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	4.80	4.58	3.71	4.31	5.15	3.96	4.29	4.76	5.20
BG	N/A	755.24	802.06	355.04	129.52	86.41	103.66	71.99	89.34	N/A
CZ	751.92	873.96	948.29	593.68	521.55	540.74	510.51	517.78	494.35	N/A
DK	N/A	717.86	264.28	430.40	324.69	264.28	N/A	N/A	N/A	N/A
DE	N/A	1007.80	989.85	936.47	1026.25	1080.55	1091.23	1137.95	1137.95	1135.53
EE	43.60	167.28	91.60	44.02	76.66	108.90	120.54	113.31	99.34	N/A
IE	N/A	39.84	41.90	33.66	26.94	27.38	26.47	33.38	35.56	32.07
EL	N/A	85.40	63.96	55.56	27.65	22.52	13.04	13.97	29.61	45.57
ES	N/A	41.98	60.43	40.72	39.82	21.32	24.45	43.40	77.04	132.51
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	44.96	82.82	92.18
IT	N/A	48.85	72.02	39.16	22.97	33.28	0.07	14.98	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	162.41	169.38	79.85	26.83	45.81	73.37	89.26	102.13	114.39	N/A
LT	663.11	903.36	805.36	554.09	695.89	931.96	911.84	913.70	746.71	N/A
LU	N/A	N/A	N/A	N/A	30.14	N/A	N/A	N/A	N/A	N/A
HU	62.02	72.35	69.75	45.73	52.37	92.65	158.40	209.20	286.24	362.84
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	157.41	195.49	198.03	203.11	206.92	210.73	214.53	218.34	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	3343.01	4070.61	4518.40	2837.68	2939.85	2682.11	2690.62	2913.57	3064.99	3241.14
PT	N/A	N/A	N/A	42.89	54.04	50.69	31.32	N/A	120.37	N/A
RO	N/A	N/A	N/A	848.07	855.12	376.50	697.11	883.99	876.33	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	299.38	299.38	299.38	299.38	299.38	299.39	299.39	299.39	299.39
FI	30.67	24.42	25.07	25.09	33.46	30.80	26.07	24.06	21.15	N/A
SE	23.62	23.70	16.55	11.02	13.86	16.07	15.86	15.77	13.44	N/A
UK	N/A	N/A	19.78	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	5080.36	9463.61	9368.59	7421.24	7423.39	6951.01	7024.51	7572.35	7812.12	5346.43

Source: Own estimates.

Table 77. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.60	1.53	1.24	1.44	1.72	1.32	1.43	1.59	1.73
BG	N/A	377.62	401.03	177.52	64.76	43.21	51.83	36.00	44.67	N/A
CZ	150.38	174.79	189.66	118.74	104.31	108.15	102.10	103.56	98.87	N/A
DK	N/A	107.68	39.64	64.56	48.70	39.64	N/A	N/A	N/A	N/A
DE	N/A	100.78	98.98	93.65	102.63	108.05	109.12	113.79	113.79	113.55
EE	9.97	38.24	20.94	10.06	17.52	24.89	27.55	25.90	22.71	N/A
IE	N/A	6.37	6.70	5.39	4.31	4.38	4.24	5.34	5.69	5.13
EL	N/A	38.43	28.78	25.00	12.44	10.14	5.87	6.28	13.33	20.51
ES	N/A	20.99	30.21	20.36	19.91	10.66	12.22	21.70	38.52	66.25
FR	N/A	N/A	N/A	N/A	27.93	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.49	24.85	27.65
IT	N/A	17.10	25.21	13.71	8.04	11.65	0.03	5.24	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	73.08	76.22	35.93	12.07	20.61	33.02	40.17	45.96	51.48	N/A
LT	149.20	203.25	181.21	124.67	156.58	209.69	205.16	205.58	168.01	N/A
LU	N/A	N/A	N/A	N/A	3.01	N/A	N/A	N/A	N/A	N/A
HU	31.01	36.18	34.88	22.86	26.18	46.33	79.20	104.60	143.12	181.42
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	23.61	29.32	29.70	30.47	31.04	31.61	32.18	32.75	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1253.63	1526.48	1694.40	1064.13	1102.44	1005.79	1008.98	1092.59	1149.37	1215.43
PT	N/A	N/A	N/A	11.44	14.41	13.52	8.35	N/A	32.10	N/A
RO	N/A	N/A	N/A	339.23	342.05	150.60	278.84	353.60	350.53	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	149.69	149.69	149.69	149.69	149.69	149.69	149.69	149.70	149.70
FI	13.14	10.47	10.74	10.75	14.34	13.20	11.17	10.31	9.06	N/A
SE	10.46	10.50	7.33	4.88	6.14	7.12	7.02	6.98	5.95	N/A
UK	N/A	N/A	9.49	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1690.88	2919.99	2995.67	2299.65	2277.92	2022.48	2134.48	2334.23	2456.08	1781.37

Source: Own estimates.

Table 78. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 5 [unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	5.33	5.09	4.13	4.79	5.73	4.40	4.77	5.28	5.78
BG	N/A	755.24	802.06	355.04	129.52	86.41	103.66	71.99	89.34	N/A
CZ	751.92	873.96	948.29	593.68	521.55	540.74	510.51	517.78	494.35	N/A
DK	N/A	717.86	264.28	430.40	324.69	264.28	N/A	N/A	N/A	N/A
DE	N/A	1123.70	1103.68	1044.16	1144.27	1204.81	1216.72	1268.81	1268.81	1266.12
EE	43.60	167.28	91.60	44.02	76.66	108.90	120.54	113.31	99.34	N/A
IE	N/A	31.87	33.52	26.93	21.55	21.90	21.18	26.70	28.45	25.66
EL	N/A	85.40	63.96	55.56	27.65	22.52	13.04	13.97	29.61	45.57
ES	N/A	41.98	60.43	40.72	39.82	21.32	24.45	43.40	77.04	132.51
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	44.96	82.82	92.18
IT	N/A	48.85	72.02	39.16	22.97	33.28	0.07	14.98	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	162.41	169.38	79.85	26.83	45.81	73.37	89.26	102.13	114.39	N/A
LT	663.11	903.36	805.36	554.09	695.89	931.96	911.84	913.70	746.71	N/A
LU	N/A	N/A	N/A	N/A	30.14	N/A	N/A	N/A	N/A	N/A
HU	62.02	72.35	69.75	45.73	52.37	92.65	158.40	209.20	286.24	362.84
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	236.11	293.24	297.05	304.66	310.38	316.09	321.80	327.51	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	3343.01	4070.61	4518.40	2837.68	2939.85	2682.11	2690.62	2913.57	3064.99	3241.14
PT	N/A	N/A	N/A	34.31	43.23	40.55	25.06	N/A	96.30	N/A
RO	N/A	N/A	N/A	848.07	855.12	376.50	697.11	883.99	876.33	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	299.38	299.38	299.38	299.38	299.38	299.39	299.39	299.39	299.39
FI	30.67	24.42	25.07	25.09	33.46	30.80	26.07	24.06	21.15	N/A
SE	23.62	23.70	16.55	11.02	13.86	16.07	15.86	15.77	13.44	N/A
UK	N/A	N/A	15.82	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	5080.36	9650.78	9568.34	7613.06	7627.25	7163.69	7244.25	7804.29	8021.50	5471.18

Source: Own estimates.

Table 79. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 6 [unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	9.59	9.16	7.43	8.61	10.31	7.92	8.58	9.51	10.40
BG	N/A	1510.49	1604.11	710.08	259.04	172.82	207.31	143.98	178.68	N/A
CZ	1503.83	1747.92	1896.59	1187.36	1043.11	1081.48	1021.01	1035.56	988.70	N/A
DK	N/A	1435.72	528.57	860.80	649.38	528.57	N/A	N/A	N/A	N/A
DE	N/A	2015.60	1979.69	1872.94	2052.50	2161.10	2182.46	2275.90	2275.90	2271.06
EE	87.21	334.56	183.19	88.04	153.31	217.81	241.08	226.61	198.68	N/A
IE	N/A	79.68	83.80	67.31	53.88	54.76	52.94	66.75	71.12	64.14
EL	N/A	170.80	127.91	111.12	55.30	45.05	26.08	27.93	59.23	91.14
ES	N/A	83.95	120.85	81.45	79.63	42.65	48.90	86.81	154.08	265.01
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	89.92	165.64	184.36
IT	N/A	97.69	144.03	78.32	45.94	66.56	0.15	29.96	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	324.81	338.76	159.71	53.66	91.62	146.74	178.52	204.25	228.79	N/A
LT	1326.21	1806.71	1610.73	1108.19	1391.78	1863.92	1823.69	1827.40	1493.42	N/A
LU	N/A	N/A	N/A	N/A	60.28	N/A	N/A	N/A	N/A	N/A
HU	124.04	144.71	139.51	91.45	104.74	185.31	316.80	418.41	572.47	725.67
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	314.82	390.99	396.06	406.22	413.84	421.45	429.07	436.68	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	6686.01	8141.23	9036.80	5675.36	5879.69	5364.22	5381.23	5827.13	6129.99	6482.28
PT	N/A	N/A	N/A	85.78	108.08	101.39	62.65	N/A	240.74	N/A
RO	N/A	N/A	N/A	1696.14	1710.24	753.00	1394.22	1767.99	1752.66	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	598.75	598.76	598.76	598.77	598.77	598.77	598.78	598.78	598.79
FI	61.34	48.85	50.14	50.17	66.93	61.61	52.13	48.13	42.29	N/A
SE	47.25	47.40	33.10	22.04	27.72	32.14	31.73	31.54	26.88	N/A
UK	N/A	N/A	39.55	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	10160.71	18927.22	18737.17	14842.49	14846.78	13902.01	14049.03	15144.71	15624.24	10692.85

Source: Own estimates.



Table 80. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 7 [unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.40	2.29	1.86	2.15	2.58	1.98	2.14	2.38	2.60
BG	N/A	566.43	601.54	266.28	97.14	64.81	77.74	53.99	67.00	N/A
CZ	225.58	262.19	284.49	178.10	156.47	162.22	153.15	155.33	148.31	N/A
DK	N/A	161.52	59.46	96.84	73.06	59.46	N/A	N/A	N/A	N/A
DE	N/A	151.17	148.48	140.47	153.94	162.08	163.68	170.69	170.69	170.33
EE	14.95	57.35	31.40	15.09	26.28	37.34	41.33	38.85	34.06	N/A
IE	N/A	9.56	10.06	8.08	6.47	6.57	6.35	8.01	8.53	7.70
EL	N/A	57.65	43.17	37.50	18.66	15.20	8.80	9.43	19.99	30.76
ES	N/A	31.48	45.32	30.54	29.86	15.99	18.34	32.55	57.78	99.38
FR	N/A	N/A	N/A	N/A	41.89	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.23	37.27	41.48
IT	N/A	25.64	37.81	20.56	12.06	17.47	0.04	7.87	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	109.62	114.33	53.90	18.11	30.92	49.52	60.25	68.94	77.22	N/A
LT	223.80	304.88	271.81	187.01	234.86	314.54	307.75	308.37	252.01	N/A
LU	N/A	N/A	N/A	N/A	4.52	N/A	N/A	N/A	N/A	N/A
HU	46.52	54.27	52.31	34.29	39.28	69.49	118.80	156.90	214.68	272.13
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	35.42	43.99	44.56	45.70	46.56	47.41	48.27	49.13	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1880.44	2289.72	2541.60	1596.20	1653.66	1508.69	1513.47	1638.88	1724.06	1823.14
PT	N/A	N/A	N/A	17.16	21.62	20.28	12.53	N/A	48.15	N/A
RO	N/A	N/A	N/A	508.84	513.07	225.90	418.26	530.40	525.80	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	224.53	224.53	224.54	224.54	224.54	224.54	224.54	224.54	224.54
FI	19.72	15.70	16.12	16.13	21.51	19.80	16.76	15.47	13.59	N/A
SE	15.69	15.74	10.99	7.32	9.21	10.67	10.54	10.48	8.93	N/A
UK	N/A	N/A	14.24	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2536.31	4379.99	4493.51	3449.48	3416.87	3033.72	3201.72	3501.35	3684.12	2672.06

Source: Own estimates.

Table 81. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	7.99	7.63	6.19	7.18	8.59	6.60	7.15	7.93	8.67
BG	N/A	1132.87	1203.08	532.56	194.28	129.62	155.48	107.99	134.01	N/A
CZ	1127.88	1310.94	1422.44	890.52	782.33	811.11	765.76	776.67	741.53	N/A
DK	N/A	1076.79	396.42	645.60	487.03	396.42	N/A	N/A	N/A	N/A
DE	N/A	1685.55	1655.52	1566.25	1716.41	1807.22	1825.08	1903.22	1903.22	1899.18
EE	65.41	250.92	137.40	66.03	114.98	163.35	180.81	169.96	149.01	N/A
IE	N/A	47.81	50.28	40.39	32.33	32.86	31.77	40.05	42.67	38.49
EL	N/A	128.10	95.93	83.34	41.47	33.78	19.56	20.95	44.42	68.35
ES	N/A	62.97	90.64	61.09	59.73	31.99	36.67	65.11	115.56	198.76
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	67.44	124.23	138.27
IT	N/A	73.27	108.02	58.74	34.45	49.92	0.11	22.47	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	243.61	254.07	119.78	40.25	68.72	110.05	133.89	153.19	171.59	N/A
LT	994.66	1355.03	1208.05	831.14	1043.84	1397.94	1367.76	1370.55	1120.07	N/A
LU	N/A	N/A	N/A	N/A	45.21	N/A	N/A	N/A	N/A	N/A
HU	93.03	108.53	104.63	68.59	78.55	138.98	237.60	313.80	429.35	544.25
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	354.17	439.86	445.57	457.00	465.56	474.13	482.70	491.27	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	5014.51	6105.92	6777.60	4256.52	4409.77	4023.17	4035.92	4370.35	4597.49	4861.71
PT	N/A	N/A	N/A	51.47	64.85	60.83	37.59	N/A	144.44	N/A
RO	N/A	N/A	N/A	1272.10	1282.68	564.75	1045.66	1325.99	1314.50	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	449.06	449.07	449.07	449.07	449.08	449.08	449.08	449.09	449.09
FI	46.01	36.64	37.60	37.63	50.20	46.21	39.10	36.10	31.72	N/A
SE	35.44	35.55	24.83	16.53	20.79	24.10	23.79	23.66	20.16	N/A
UK	N/A	N/A	23.73	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	7620.53	14476.17	14352.51	11419.58	11440.87	10745.53	10866.37	11706.43	12032.25	8206.77

Source: Own estimates.

Table 81. Benefits of intervention under Option 1 excluding emissions component and calculated for fraud levels of Variant 9 [unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	14.39	13.74	11.14	12.92	15.46	11.88	12.87	14.27	15.60
BG	N/A	2265.73	2406.17	1065.12	388.56	259.23	310.97	215.97	268.02	N/A
CZ	2255.75	2621.88	2844.88	1781.05	1564.66	1622.22	1531.52	1553.34	1483.05	N/A
DK	N/A	2153.57	792.85	1291.20	974.07	792.85	N/A	N/A	N/A	N/A
DE	N/A	3023.40	2969.54	2809.41	3078.75	3241.65	3273.69	3413.84	3413.84	3406.60
EE	130.81	501.84	274.79	132.07	229.97	326.71	361.61	339.92	298.02	N/A
IE	N/A	119.52	125.70	100.97	80.83	82.14	79.42	100.13	106.67	96.22
EL	N/A	256.21	191.87	166.68	82.95	67.57	39.12	41.90	88.84	136.70
ES	N/A	125.93	181.28	122.17	119.45	63.97	73.34	130.21	231.12	397.52
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	134.88	248.46	276.54
IT	N/A	146.54	216.05	117.48	68.91	99.84	0.22	44.94	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	487.22	508.13	239.56	80.50	137.43	220.11	267.78	306.38	343.18	N/A
LT	1989.32	2710.07	2416.09	1662.28	2087.68	2795.88	2735.53	2741.10	2240.13	N/A
LU	N/A	N/A	N/A	N/A	90.42	N/A	N/A	N/A	N/A	N/A
HU	186.06	217.06	209.26	137.18	157.11	277.96	475.20	627.61	858.71	1088.51
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	472.23	586.48	594.09	609.33	620.75	632.18	643.60	655.03	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	10029.02	12211.84	13555.19	8513.04	8819.54	8046.33	8071.85	8740.70	9194.98	9723.41
PT	N/A	N/A	N/A	128.67	162.12	152.08	93.97	N/A	361.11	N/A
RO	N/A	N/A	N/A	2544.21	2565.37	1129.49	2091.32	2651.98	2629.00	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	898.13	898.14	898.14	898.15	898.15	898.16	898.17	898.17	898.18
FI	92.01	73.27	75.21	75.26	100.39	92.41	78.20	72.19	63.44	N/A
SE	70.87	71.10	49.65	33.06	41.58	48.21	47.59	47.32	40.33	N/A
UK	N/A	N/A	59.33	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	15241.07	28390.84	28105.76	22263.73	22270.17	20853.02	21073.54	22717.06	23436.37	16039.28

Source: Own estimates.

Table 82. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 1 [unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.58	0.55	0.45	0.52	0.62	0.48	0.52	0.57	0.63
BG	N/A	136.26	144.70	64.05	23.37	15.59	18.70	12.99	16.12	N/A
CZ	54.26	63.07	68.43	42.84	37.64	39.02	36.84	37.37	35.67	N/A
DK	N/A	38.85	14.30	23.29	17.57	14.30	N/A	N/A	N/A	N/A
DE	N/A	36.36	35.72	33.79	37.03	38.99	39.37	41.06	41.06	40.97
EE	3.60	13.80	7.55	3.63	6.32	8.98	9.94	9.34	8.19	N/A
IE	N/A	2.30	2.42	1.94	1.56	1.58	1.53	1.93	2.05	1.85
EL	N/A	13.87	10.38	9.02	4.49	3.66	2.12	2.27	4.81	7.40
ES	N/A	7.57	10.90	7.35	7.18	3.85	4.41	7.83	13.90	23.91
FR	N/A	N/A	N/A	N/A	10.08	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.87	8.97	9.98
IT	N/A	6.17	9.09	4.95	2.90	4.20	0.01	1.89	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	26.37	27.50	12.97	4.36	7.44	11.91	14.49	16.58	18.57	N/A
LT	53.83	73.34	65.38	44.98	56.50	75.66	74.03	74.18	60.62	N/A
LU	N/A	N/A	N/A	N/A	1.09	N/A	N/A	N/A	N/A	N/A
HU	11.19	13.05	12.58	8.25	9.45	16.72	28.58	37.74	51.64	65.46
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	8.52	10.58	10.72	10.99	11.20	11.41	11.61	11.82	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	452.34	550.79	611.38	383.96	397.79	362.91	364.07	394.23	414.72	438.56
PT	N/A	N/A	N/A	4.13	5.20	4.88	3.01	N/A	11.58	N/A
RO	N/A	N/A	N/A	122.40	123.42	54.34	100.61	127.59	126.48	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	54.01	54.01	54.01	54.01	54.01	54.01	54.01	54.01	54.01
FI	4.74	3.78	3.88	3.88	5.17	4.76	4.03	3.72	3.27	N/A
SE	3.78	3.79	2.64	1.76	2.21	2.57	2.53	2.52	2.15	N/A
UK	N/A	N/A	3.42	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	610.11	1053.61	1080.91	829.77	821.93	729.76	770.17	842.25	886.21	642.76

Source: Own estimates.

Table 83. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.92	1.84	1.49	1.73	2.07	1.59	1.72	1.91	2.09
BG	N/A	272.51	289.40	128.11	46.73	31.18	37.40	25.98	32.24	N/A
CZ	271.31	315.35	342.17	214.22	188.19	195.11	184.20	186.83	178.37	N/A
DK	N/A	259.02	95.36	155.30	117.16	95.36	N/A	N/A	N/A	N/A
DE	N/A	405.46	398.23	376.76	412.88	434.73	439.02	457.82	457.82	456.85
EE	15.73	60.36	33.05	15.88	27.66	39.29	43.49	40.88	35.84	N/A
IE	N/A	11.50	12.09	9.72	7.78	7.90	7.64	9.63	10.26	9.26
EL	N/A	30.82	23.08	20.05	9.98	8.13	4.70	5.04	10.69	16.44
ES	N/A	15.15	21.80	14.69	14.37	7.69	8.82	15.66	27.80	47.81
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	16.22	29.88	33.26
IT	N/A	17.62	25.99	14.13	8.29	12.01	0.03	5.41	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	58.60	61.12	28.81	9.68	16.53	26.47	32.21	36.85	41.28	N/A
LT	239.27	325.95	290.60	199.93	251.09	336.27	329.02	329.69	269.43	N/A
LU	N/A	N/A	N/A	N/A	10.87	N/A	N/A	N/A	N/A	N/A
HU	22.38	26.11	25.17	16.50	18.90	33.43	57.15	75.49	103.28	130.92
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	85.20	105.81	107.18	109.93	111.99	114.05	116.11	118.18	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1206.24	1468.78	1630.35	1023.91	1060.77	967.77	970.84	1051.29	1105.93	1169.48
PT	N/A	N/A	N/A	12.38	15.60	14.63	9.04	N/A	34.75	N/A
RO	N/A	N/A	N/A	306.00	308.55	135.85	251.53	318.97	316.20	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	108.02	108.02	108.02	108.02	108.03	108.03	108.03	108.03	108.03
FI	11.07	8.81	9.05	9.05	12.07	11.11	9.41	8.68	7.63	N/A
SE	8.52	8.55	5.97	3.98	5.00	5.80	5.72	5.69	4.85	N/A
UK	N/A	N/A	5.71	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1833.12	3482.24	3452.49	2746.98	2752.10	2584.83	2613.90	2815.98	2894.36	1974.14

Source: Own estimates.

Table 84. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	3.46	3.30	2.68	3.11	3.72	2.86	3.10	3.43	3.75
BG	N/A	545.02	578.80	256.22	93.47	62.36	74.80	51.95	64.47	N/A
CZ	542.62	630.69	684.34	428.43	376.38	390.22	368.41	373.66	356.75	N/A
DK	N/A	518.04	190.72	310.60	234.31	190.72	N/A	N/A	N/A	N/A
DE	N/A	727.28	714.32	675.80	740.59	779.78	787.49	821.20	821.20	819.46
EE	31.47	120.72	66.10	31.77	55.32	78.59	86.99	81.77	71.69	N/A
IE	N/A	28.75	30.24	24.29	19.44	19.76	19.10	24.09	25.66	23.14
EL	N/A	61.63	46.15	40.10	19.95	16.25	9.41	10.08	21.37	32.88
ES	N/A	30.29	43.61	29.39	28.73	15.39	17.64	31.32	55.60	95.62
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32.44	59.77	66.52
IT	N/A	35.25	51.97	28.26	16.58	24.02	0.05	10.81	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	117.20	122.23	57.63	19.36	33.06	52.95	64.41	73.70	82.55	N/A
LT	478.53	651.91	581.19	399.86	502.19	672.55	658.03	659.37	538.86	N/A
LU	N/A	N/A	N/A	N/A	21.75	N/A	N/A	N/A	N/A	N/A
HU	44.76	52.21	50.34	33.00	37.79	66.86	114.31	150.97	206.56	261.84
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	113.59	141.08	142.91	146.57	149.32	152.07	154.82	157.57	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	2412.48	2937.56	3260.70	2047.81	2121.54	1935.54	1941.68	2102.57	2211.85	2338.97
PT	N/A	N/A	N/A	30.95	39.00	36.58	22.60	N/A	86.86	N/A
RO	N/A	N/A	N/A	612.01	617.10	271.70	503.07	637.93	632.40	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	216.04	216.05	216.05	216.05	216.05	216.05	216.05	216.06	216.06
FI	22.13	17.63	18.09	18.10	24.15	22.23	18.81	17.37	15.26	N/A
SE	17.05	17.10	11.94	7.95	10.00	11.60	11.45	11.38	9.70	N/A
UK	N/A	N/A	14.27	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	3666.24	6829.41	6760.84	5355.54	5357.09	5016.19	5069.24	5464.59	5637.61	3858.25

Source: Own estimates.

Table 85 Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.15	1.10	0.89	1.04	1.24	0.95	1.03	1.14	1.25
BG	N/A	272.51	289.40	128.11	46.73	31.18	37.40	25.98	32.24	N/A
CZ	108.52	126.14	136.87	85.69	75.28	78.04	73.68	74.73	71.35	N/A
DK	N/A	77.71	28.61	46.59	35.15	28.61	N/A	N/A	N/A	N/A
DE	N/A	72.73	71.43	67.58	74.06	77.98	78.75	82.12	82.12	81.95
EE	7.19	27.59	15.11	7.26	12.64	17.96	19.88	18.69	16.39	N/A
IE	N/A	4.60	4.84	3.89	3.11	3.16	3.06	3.85	4.11	3.70
EL	N/A	27.73	20.77	18.04	8.98	7.31	4.23	4.54	9.62	14.80
ES	N/A	15.15	21.80	14.69	14.37	7.69	8.82	15.66	27.80	47.81
FR	N/A	N/A	N/A	N/A	20.16	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9.73	17.93	19.96
IT	N/A	12.34	18.19	9.89	5.80	8.41	0.02	3.78	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	52.74	55.00	25.93	8.71	14.88	23.83	28.99	33.16	37.15	N/A
LT	107.67	146.68	130.77	89.97	112.99	151.32	148.06	148.36	121.24	N/A
LU	N/A	N/A	N/A	N/A	2.17	N/A	N/A	N/A	N/A	N/A
HU	22.38	26.11	25.17	16.50	18.90	33.43	57.15	75.49	103.28	130.92
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	17.04	21.16	21.44	21.99	22.40	22.81	23.22	23.64	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	904.68	1101.58	1222.76	767.93	795.58	725.83	728.13	788.46	829.44	877.11
PT	N/A	N/A	N/A	8.25	10.40	9.76	6.03	N/A	23.16	N/A
RO	N/A	N/A	N/A	244.80	246.84	108.68	201.23	255.17	252.96	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	108.02	108.02	108.02	108.02	108.03	108.03	108.03	108.03	108.03
FI	9.49	7.55	7.75	7.76	10.35	9.53	8.06	7.44	6.54	N/A
SE	7.55	7.57	5.29	3.52	4.43	5.14	5.07	5.04	4.30	N/A
UK	N/A	N/A	6.85	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1220.22	2107.21	2161.83	1659.54	1643.86	1459.52	1540.35	1684.50	1772.43	1285.53

Source: Own estimates.

Table 86. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 5 [unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	3.84	3.67	2.98	3.45	4.13	3.18	3.44	3.81	4.17
BG	N/A	545.02	578.80	256.22	93.47	62.36	74.80	51.95	64.47	N/A
CZ	542.62	630.69	684.34	428.43	376.38	390.22	368.41	373.66	356.75	N/A
DK	N/A	518.04	190.72	310.60	234.31	190.72	N/A	N/A	N/A	N/A
DE	N/A	810.92	796.47	753.52	825.76	869.45	878.05	915.64	915.64	913.69
EE	31.47	120.72	66.10	31.77	55.32	78.59	86.99	81.77	71.69	N/A
IE	N/A	23.00	24.19	19.43	15.55	15.81	15.28	19.27	20.53	18.52
EL	N/A	61.63	46.15	40.10	19.95	16.25	9.41	10.08	21.37	32.88
ES	N/A	30.29	43.61	29.39	28.73	15.39	17.64	31.32	55.60	95.62
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32.44	59.77	66.52
IT	N/A	35.25	51.97	28.26	16.58	24.02	0.05	10.81	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	117.20	122.23	57.63	19.36	33.06	52.95	64.41	73.70	82.55	N/A
LT	478.53	651.91	581.19	399.86	502.19	672.55	658.03	659.37	538.86	N/A
LU	N/A	N/A	N/A	N/A	21.75	N/A	N/A	N/A	N/A	N/A
HU	44.76	52.21	50.34	33.00	37.79	66.86	114.31	150.97	206.56	261.84
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	170.39	211.62	214.36	219.86	223.98	228.11	232.23	236.35	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	2412.48	2937.56	3260.70	2047.81	2121.54	1935.54	1941.68	2102.57	2211.85	2338.97
PT	N/A	N/A	N/A	24.76	31.20	29.27	18.08	N/A	69.49	N/A
RO	N/A	N/A	N/A	612.01	617.10	271.70	503.07	637.93	632.40	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	216.04	216.05	216.05	216.05	216.05	216.05	216.05	216.06	216.06
FI	22.13	17.63	18.09	18.10	24.15	22.23	18.81	17.37	15.26	N/A
SE	17.05	17.10	11.94	7.95	10.00	11.60	11.45	11.38	9.70	N/A
UK	N/A	N/A	11.42	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	3666.24	6964.48	6904.99	5493.96	5504.20	5169.67	5227.81	5631.96	5788.71	3948.27

Source: Own estimates.



Table 87. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 6 [unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	6.92	6.61	5.36	6.22	7.44	5.72	6.19	6.86	7.51
BG	N/A	1090.04	1157.61	512.43	186.94	124.72	149.61	103.90	128.94	N/A
CZ	1085.24	1261.39	1368.67	856.86	752.76	780.45	736.81	747.31	713.50	N/A
DK	N/A	1036.08	381.44	621.20	468.62	381.44	N/A	N/A	N/A	N/A
DE	N/A	1454.56	1428.64	1351.61	1481.19	1559.56	1574.97	1642.40	1642.40	1638.91
EE	62.93	241.43	132.20	63.54	110.64	157.18	173.97	163.54	143.38	N/A
IE	N/A	57.50	60.47	48.58	38.89	39.52	38.21	48.17	51.32	46.29
EL	N/A	123.26	92.31	80.19	39.91	32.51	18.82	20.16	42.74	65.77
ES	N/A	60.59	87.21	58.78	57.47	30.78	35.29	62.65	111.19	191.25
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	64.89	119.54	133.05
IT	N/A	70.50	103.94	56.52	33.15	48.03	0.11	21.62	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	234.40	244.46	115.25	38.73	66.12	105.89	128.83	147.40	165.11	N/A
LT	957.06	1303.81	1162.38	799.72	1004.38	1345.10	1316.06	1318.74	1077.73	N/A
LU	N/A	N/A	N/A	N/A	43.50	N/A	N/A	N/A	N/A	N/A
HU	89.52	104.43	100.67	66.00	75.58	133.73	228.62	301.94	413.12	523.68
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	227.19	282.15	285.82	293.15	298.64	304.14	309.64	315.13	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	4824.96	5875.11	6521.40	4095.62	4243.08	3871.09	3883.36	4205.15	4423.70	4677.93
PT	N/A	N/A	N/A	61.90	78.00	73.17	45.21	N/A	173.73	N/A
RO	N/A	N/A	N/A	1224.02	1234.20	543.40	1006.14	1275.87	1264.81	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	432.09	432.09	432.10	432.10	432.10	432.10	432.11	432.11	432.11
FI	44.27	35.25	36.18	36.21	48.30	44.46	37.62	34.73	30.52	N/A
SE	34.10	34.21	23.89	15.91	20.00	23.19	22.89	22.76	19.40	N/A
UK	N/A	N/A	28.54	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	7332.47	13658.82	13521.67	10711.07	10714.17	10032.38	10138.47	10929.17	11275.23	7716.49

Source: Own estimates.

Table 88. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 7 [unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.73	1.65	1.34	1.55	1.86	1.43	1.55	1.72	1.88
BG	N/A	408.77	434.10	192.16	70.10	46.77	56.10	38.96	48.35	N/A
CZ	162.79	189.21	205.30	128.53	112.91	117.07	110.52	112.10	107.02	N/A
DK	N/A	116.56	42.91	69.88	52.72	42.91	N/A	N/A	N/A	N/A
DE	N/A	109.09	107.15	101.37	111.09	116.97	118.12	123.18	123.18	122.92
EE	10.79	41.39	22.66	10.89	18.97	26.95	29.82	28.03	24.58	N/A
IE	N/A	6.90	7.26	5.83	4.67	4.74	4.58	5.78	6.16	5.55
EL	N/A	41.60	31.15	27.06	13.47	10.97	6.35	6.80	14.42	22.20
ES	N/A	22.72	32.70	22.04	21.55	11.54	13.23	23.49	41.70	71.72
FR	N/A	N/A	N/A	N/A	30.23	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14.60	26.90	29.94
IT	N/A	18.51	27.28	14.84	8.70	12.61	0.03	5.68	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	79.11	82.51	38.90	13.07	22.32	35.74	43.48	49.75	55.72	N/A
LT	161.50	220.02	196.15	134.95	169.49	226.98	222.09	222.54	181.87	N/A
LU	N/A	N/A	N/A	N/A	3.26	N/A	N/A	N/A	N/A	N/A
HU	33.57	39.16	37.75	24.75	28.34	50.15	85.73	113.23	154.92	196.38
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	25.56	31.74	32.15	32.98	33.60	34.22	34.83	35.45	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1357.02	1652.38	1834.14	1151.89	1193.37	1088.74	1092.20	1182.70	1244.17	1315.67
PT	N/A	N/A	N/A	12.38	15.60	14.63	9.04	N/A	34.75	N/A
RO	N/A	N/A	N/A	367.21	370.26	163.02	301.84	382.76	379.44	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	162.03	162.03	162.04	162.04	162.04	162.04	162.04	162.04	162.04
FI	14.23	11.33	11.63	11.64	15.52	14.29	12.09	11.16	9.81	N/A
SE	11.33	11.36	7.93	5.28	6.64	7.70	7.60	7.56	6.44	N/A
UK	N/A	N/A	10.27	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1830.33	3160.82	3242.74	2489.31	2465.79	2189.28	2310.52	2526.75	2658.64	1928.29

Source: Own estimates.

Table 89. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	5.77	5.51	4.47	5.18	6.20	4.76	5.16	5.72	6.26
BG	N/A	817.53	868.20	384.32	140.20	93.54	112.20	77.93	96.71	N/A
CZ	813.93	946.04	1026.50	642.65	564.57	585.34	552.61	560.48	535.12	N/A
DK	N/A	777.06	286.08	465.90	351.47	286.08	N/A	N/A	N/A	N/A
DE	N/A	1216.37	1194.70	1130.28	1238.64	1304.18	1317.07	1373.46	1373.46	1370.54
EE	47.20	181.08	99.15	47.65	82.98	117.88	130.48	122.65	107.53	N/A
IE	N/A	34.50	36.28	29.15	23.33	23.71	22.92	28.90	30.79	27.77
EL	N/A	92.45	69.23	60.14	29.93	24.38	14.11	15.12	32.06	49.33
ES	N/A	45.44	65.41	44.08	43.10	23.08	26.46	46.98	83.39	143.44
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	48.67	89.65	99.78
IT	N/A	52.87	77.96	42.39	24.86	36.03	0.08	16.22	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	175.80	183.35	86.44	29.04	49.59	79.42	96.62	110.55	123.83	N/A
LT	717.80	977.86	871.79	599.79	753.28	1008.82	987.05	989.06	808.30	N/A
LU	N/A	N/A	N/A	N/A	32.62	N/A	N/A	N/A	N/A	N/A
HU	67.14	78.32	75.51	49.50	56.69	100.29	171.46	226.46	309.84	392.76
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	255.59	317.42	321.55	329.79	335.97	342.16	348.34	354.53	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	3618.72	4406.33	4891.05	3071.72	3182.31	2903.32	2912.52	3153.86	3317.78	3508.45
PT	N/A	N/A	N/A	37.14	46.80	43.90	27.13	N/A	104.24	N/A
RO	N/A	N/A	N/A	918.01	925.65	407.55	754.60	956.90	948.61	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	324.07	324.07	324.07	324.07	324.08	324.08	324.08	324.08	324.09
FI	33.20	26.44	27.14	27.16	36.22	33.34	28.22	26.05	22.89	N/A
SE	25.57	25.65	17.92	11.93	15.00	17.39	17.17	17.07	14.55	N/A
UK	N/A	N/A	17.12	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	5499.35	10446.72	10357.48	8240.94	8256.30	7754.50	7841.71	8447.94	8683.07	5922.41

Source: Own estimates.

Table 90. Benefits of intervention under Option 2 excluding emissions component and calculated for fraud levels of Variant 9 [unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	10.38	9.91	8.04	9.32	11.16	8.57	9.29	10.30	11.26
BG	N/A	1635.06	1736.41	768.65	280.40	187.07	224.41	155.85	193.41	N/A
CZ	1627.86	1892.08	2053.01	1285.29	1129.14	1170.67	1105.22	1120.97	1070.24	N/A
DK	N/A	1554.13	572.16	931.80	702.94	572.16	N/A	N/A	N/A	N/A
DE	N/A	2181.84	2142.96	2027.41	2221.78	2339.33	2362.46	2463.60	2463.60	2458.37
EE	94.40	362.15	198.30	95.31	165.96	235.77	260.96	245.30	215.07	N/A
IE	N/A	86.25	90.71	72.87	58.33	59.28	57.31	72.26	76.98	69.43
EL	N/A	184.89	138.46	120.29	59.86	48.76	28.23	30.23	64.11	98.65
ES	N/A	90.88	130.82	88.17	86.20	46.16	52.93	93.97	166.79	286.87
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	97.33	179.30	199.57
IT	N/A	105.75	155.91	84.78	49.73	72.05	0.16	32.43	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	351.60	366.69	172.88	58.09	99.18	158.84	193.24	221.10	247.66	N/A
LT	1435.59	1955.72	1743.57	1199.59	1506.57	2017.64	1974.09	1978.12	1616.59	N/A
LU	N/A	N/A	N/A	N/A	65.25	N/A	N/A	N/A	N/A	N/A
HU	134.27	156.64	151.01	98.99	113.38	200.59	342.93	452.91	619.68	785.52
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	340.78	423.23	428.73	439.72	447.97	456.21	464.46	472.70	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	7237.43	8812.67	9782.10	6143.43	6364.62	5806.63	5825.04	6307.72	6635.55	7016.90
PT	N/A	N/A	N/A	92.86	116.99	109.75	67.81	N/A	260.59	N/A
RO	N/A	N/A	N/A	1836.03	1851.30	815.10	1509.20	1913.80	1897.21	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	648.13	648.14	648.14	648.15	648.15	648.16	648.16	648.17	648.17
FI	66.40	52.88	54.27	54.31	72.45	66.69	56.43	52.10	45.78	N/A
SE	51.15	51.31	35.83	23.86	30.01	34.79	34.34	34.15	29.10	N/A
UK	N/A	N/A	42.81	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	10998.71	20488.23	20282.51	16066.61	16071.26	15048.57	15207.71	16393.76	16912.84	11574.74

Source: Own estimates.

Table 91. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 1 [unit: million euro]

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.66	0.63	0.51	0.59	0.71	0.54	0.59	0.65	0.71
BG	N/A	155.72	165.37	73.20	26.71	17.82	21.37	14.84	18.42	N/A
CZ	62.01	72.08	78.21	48.96	43.01	44.60	42.10	42.70	40.77	N/A
DK	N/A	44.40	16.35	26.62	20.08	16.35	N/A	N/A	N/A	N/A
DE	N/A	41.56	40.82	38.62	42.32	44.56	45.00	46.93	46.93	46.83
EE	4.11	15.77	8.63	4.15	7.23	10.26	11.36	10.68	9.36	N/A
IE	N/A	2.63	2.76	2.22	1.78	1.81	1.75	2.20	2.35	2.12
EL	N/A	15.85	11.87	10.31	5.13	4.18	2.42	2.59	5.50	8.46
ES	N/A	8.66	12.46	8.40	8.21	4.40	5.04	8.95	15.88	27.32
FR	N/A	N/A	N/A	N/A	11.52	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.56	10.25	11.40
IT	N/A	7.05	10.39	5.65	3.32	4.80	0.01	2.16	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	30.14	31.43	14.82	4.98	8.50	13.61	16.56	18.95	21.23	N/A
LT	61.53	83.82	74.72	51.41	64.57	86.47	84.60	84.78	69.28	N/A
LU	N/A	N/A	N/A	N/A	1.24	N/A	N/A	N/A	N/A	N/A
HU	12.79	14.92	14.38	9.43	10.80	19.10	32.66	43.13	59.02	74.81
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	9.74	12.09	12.25	12.56	12.80	13.03	13.27	13.51	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	516.96	629.48	698.72	438.82	454.62	414.76	416.07	450.55	473.97	501.21
PT	N/A	N/A	N/A	4.72	5.94	5.57	3.44	N/A	13.24	N/A
RO	N/A	N/A	N/A	139.89	141.05	62.10	114.99	145.81	144.55	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	61.73	61.73	61.73	61.73	61.73	61.73	61.73	61.73	61.73
FI	5.42	4.32	4.43	4.43	5.91	5.44	4.61	4.25	3.74	N/A
SE	4.31	4.33	3.02	2.01	2.53	2.93	2.90	2.88	2.45	N/A
UK	N/A	N/A	3.91	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	697.27	1204.12	1235.33	948.31	939.35	834.01	880.20	962.57	1012.82	734.59

Source: Own estimates.

Table 92. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 2 [unit: million euro]

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.20	2.10	1.70	1.97	2.36	1.81	1.97	2.18	2.38
BG	N/A	311.44	330.74	146.41	53.41	35.63	42.74	29.69	36.84	N/A
CZ	310.07	360.40	391.05	244.82	215.07	222.99	210.52	213.52	203.86	N/A
DK	N/A	296.02	108.98	177.48	133.89	108.98	N/A	N/A	N/A	N/A
DE	N/A	463.38	455.12	430.58	471.86	496.83	501.74	523.22	523.22	522.11
EE	17.98	68.98	37.77	18.15	31.61	44.91	49.71	46.72	40.97	N/A
IE	N/A	13.14	13.82	11.10	8.89	9.03	8.73	11.01	11.73	10.58
EL	N/A	35.22	26.37	22.91	11.40	9.29	5.38	5.76	12.21	18.79
ES	N/A	17.31	24.92	16.79	16.42	8.79	10.08	17.90	31.77	54.64
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18.54	34.15	38.01
IT	N/A	20.14	29.70	16.15	9.47	13.72	0.03	6.18	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	66.97	69.85	32.93	11.06	18.89	30.26	36.81	42.11	47.17	N/A
LT	273.45	372.52	332.11	228.49	286.97	384.31	376.02	376.78	307.92	N/A
LU	N/A	N/A	N/A	N/A	12.43	N/A	N/A	N/A	N/A	N/A
HU	25.58	29.84	28.76	18.86	21.60	38.21	65.32	86.27	118.04	149.62
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	97.37	120.92	122.49	125.63	127.99	130.35	132.70	135.06	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1378.56	1678.60	1863.26	1170.18	1212.31	1106.02	1109.53	1201.47	1263.91	1336.55
PT	N/A	N/A	N/A	14.15	17.83	16.72	10.33	N/A	39.71	N/A
RO	N/A	N/A	N/A	349.72	352.63	155.26	287.47	364.53	361.37	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	123.45	123.46	123.46	123.46	123.46	123.46	123.46	123.46	123.46
FI	12.65	10.07	10.34	10.34	13.80	12.70	10.75	9.92	8.72	N/A
SE	9.74	9.77	6.82	4.54	5.72	6.63	6.54	6.50	5.54	N/A
UK	N/A	N/A	6.52	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2094.99	3979.70	3945.71	3139.40	3145.26	2954.10	2987.32	3218.26	3307.84	2256.16

Source: Own estimates.

Table 93. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 3 [unit: million euro]

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	3.95	3.78	3.06	3.55	4.25	3.27	3.54	3.92	4.29
BG	N/A	622.88	661.49	292.82	106.82	71.27	85.49	59.37	73.68	N/A
CZ	620.14	720.79	782.10	489.63	430.15	445.97	421.04	427.04	407.71	N/A
DK	N/A	592.05	217.97	354.97	267.78	217.97	N/A	N/A	N/A	N/A
DE	N/A	831.18	816.37	772.35	846.39	891.17	899.98	938.51	938.51	936.52
EE	35.96	137.96	75.54	36.31	63.22	89.82	99.41	93.45	81.93	N/A
IE	N/A	32.86	34.56	27.76	22.22	22.58	21.83	27.53	29.33	26.45
EL	N/A	70.43	52.75	45.82	22.80	18.58	10.75	11.52	24.42	37.58
ES	N/A	34.62	49.84	33.59	32.84	17.59	20.16	35.80	63.54	109.28
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	37.08	68.31	76.03
IT	N/A	40.28	59.39	32.30	18.94	27.45	0.06	12.36	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	133.94	139.69	65.86	22.13	37.78	60.51	73.62	84.23	94.35	N/A
LT	546.89	745.04	664.22	456.99	573.93	768.63	752.04	753.57	615.84	N/A
LU	N/A	N/A	N/A	N/A	24.86	N/A	N/A	N/A	N/A	N/A
HU	51.15	59.67	57.53	37.71	43.19	76.41	130.64	172.54	236.07	299.25
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	129.82	161.23	163.32	167.51	170.65	173.79	176.94	180.08	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	2757.12	3357.21	3726.51	2340.35	2424.62	2212.05	2219.06	2402.94	2527.83	2673.10
PT	N/A	N/A	N/A	35.37	44.57	41.81	25.83	N/A	99.27	N/A
RO	N/A	N/A	N/A	699.44	705.26	310.51	574.93	729.07	722.75	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	246.91	246.91	246.91	246.91	246.92	246.92	246.92	246.92	246.92
FI	25.30	20.14	20.68	20.69	27.60	25.41	21.50	19.85	17.44	N/A
SE	19.48	19.55	13.65	9.09	11.43	13.25	13.08	13.01	11.09	N/A
UK	N/A	N/A	16.31	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	4189.98	7805.04	7726.67	6120.61	6122.38	5732.79	5793.41	6245.24	6442.99	4409.42

Source: Own estimates.

Table 94. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 4 [unit: million euro]

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.32	1.26	1.02	1.18	1.42	1.09	1.18	1.31	1.43
BG	N/A	311.44	330.74	146.41	53.41	35.63	42.74	29.69	36.84	N/A
CZ	124.03	144.16	156.42	97.93	86.03	89.19	84.21	85.41	81.54	N/A
DK	N/A	88.81	32.69	53.25	40.17	32.69	N/A	N/A	N/A	N/A
DE	N/A	83.12	81.64	77.23	84.64	89.12	90.00	93.85	93.85	93.65
EE	8.22	31.53	17.27	8.30	14.45	20.53	22.72	21.36	18.73	N/A
IE	N/A	5.26	5.53	4.44	3.56	3.61	3.49	4.40	4.69	4.23
EL	N/A	31.70	23.74	20.62	10.26	8.36	4.84	5.18	10.99	16.91
ES	N/A	17.31	24.92	16.79	16.42	8.79	10.08	17.90	31.77	54.64
FR	N/A	N/A	N/A	N/A	23.04	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.12	20.49	22.81
IT	N/A	14.10	20.79	11.30	6.63	9.61	0.02	4.32	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	60.27	62.86	29.64	9.96	17.00	27.23	33.13	37.90	42.46	N/A
LT	123.05	167.63	149.45	102.82	129.13	172.94	169.21	169.55	138.56	N/A
LU	N/A	N/A	N/A	N/A	2.49	N/A	N/A	N/A	N/A	N/A
HU	25.58	29.84	28.76	18.86	21.60	38.21	65.32	86.27	118.04	149.62
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	19.47	24.18	24.50	25.13	25.60	26.07	26.54	27.01	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1033.92	1258.95	1397.44	877.63	909.23	829.52	832.15	901.10	947.94	1002.41
PT	N/A	N/A	N/A	9.43	11.89	11.15	6.89	N/A	26.47	N/A
RO	N/A	N/A	N/A	279.78	282.10	124.21	229.97	291.63	289.10	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	123.45	123.46	123.46	123.46	123.46	123.46	123.46	123.46	123.46
FI	10.84	8.63	8.86	8.87	11.83	10.89	9.21	8.51	7.47	N/A
SE	8.63	8.66	6.04	4.03	5.06	5.87	5.79	5.76	4.91	N/A
UK	N/A	N/A	7.83	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1394.54	2408.24	2470.66	1896.62	1878.69	1668.02	1760.40	1925.14	2025.63	1469.17

Source: Own estimates.



Table 95. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 5 [unit: million euro]

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	4.39	4.20	3.40	3.95	4.72	3.63	3.93	4.36	4.77
BG	N/A	622.88	661.49	292.82	106.82	71.27	85.49	59.37	73.68	N/A
CZ	620.14	720.79	782.10	489.63	430.15	445.97	421.04	427.04	407.71	N/A
DK	N/A	592.05	217.97	354.97	267.78	217.97	N/A	N/A	N/A	N/A
DE	N/A	926.76	910.25	861.17	943.73	993.66	1003.48	1046.44	1046.44	1044.22
EE	35.96	137.96	75.54	36.31	63.22	89.82	99.41	93.45	81.93	N/A
IE	N/A	26.29	27.64	22.21	17.78	18.07	17.47	22.02	23.46	21.16
EL	N/A	70.43	52.75	45.82	22.80	18.58	10.75	11.52	24.42	37.58
ES	N/A	34.62	49.84	33.59	32.84	17.59	20.16	35.80	63.54	109.28
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	37.08	68.31	76.03
IT	N/A	40.28	59.39	32.30	18.94	27.45	0.06	12.36	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	133.94	139.69	65.86	22.13	37.78	60.51	73.62	84.23	94.35	N/A
LT	546.89	745.04	664.22	456.99	573.93	768.63	752.04	753.57	615.84	N/A
LU	N/A	N/A	N/A	N/A	24.86	N/A	N/A	N/A	N/A	N/A
HU	51.15	59.67	57.53	37.71	43.19	76.41	130.64	172.54	236.07	299.25
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	194.73	241.85	244.99	251.27	255.98	260.69	265.40	270.11	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	2757.12	3357.21	3726.51	2340.35	2424.62	2212.05	2219.06	2402.94	2527.83	2673.10
PT	N/A	N/A	N/A	28.30	35.66	33.45	20.67	N/A	79.42	N/A
RO	N/A	N/A	N/A	699.44	705.26	310.51	574.93	729.07	722.75	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	246.91	246.91	246.91	246.91	246.92	246.92	246.92	246.92	246.92
FI	25.30	20.14	20.68	20.69	27.60	25.41	21.50	19.85	17.44	N/A
SE	19.48	19.55	13.65	9.09	11.43	13.25	13.08	13.01	11.09	N/A
UK	N/A	N/A	13.05	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	4189.98	7959.41	7891.41	6278.81	6290.51	5908.19	5974.64	6436.52	6615.67	4512.31

Source: Own estimates.

Table 96. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 6 [unit: million euro]

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	7.91	7.55	6.13	7.10	8.50	6.53	7.08	7.85	8.58
BG	N/A	1245.76	1322.98	585.63	213.64	142.53	170.98	118.75	147.36	N/A
CZ	1240.28	1441.58	1564.19	979.27	860.30	891.94	842.07	854.07	815.42	N/A
DK	N/A	1184.10	435.93	709.94	535.57	435.93	N/A	N/A	N/A	N/A
DE	N/A	1662.35	1632.73	1544.69	1692.79	1782.35	1799.97	1877.03	1877.03	1873.0 4
EE	71.92	275.92	151.09	72.61	126.44	179.63	198.83	186.90	163.86	N/A
IE	N/A	65.71	69.11	55.52	44.44	45.16	43.66	55.05	58.65	52.90
EL	N/A	140.87	105.49	91.65	45.61	37.15	21.51	23.04	48.85	75.16
ES	N/A	69.24	99.67	67.17	65.68	35.17	40.33	71.59	127.07	218.57
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	74.16	136.61	152.05
IT	N/A	80.57	118.79	64.60	37.89	54.90	0.12	24.71	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	267.89	279.39	131.72	44.26	75.56	121.02	147.23	168.46	188.69	N/A
LT	1093.78	1490.07	1328.44	913.97	1147.86	1537.25	1504.07	1507.14	1231.69	N/A
LU	N/A	N/A	N/A	N/A	49.71	N/A	N/A	N/A	N/A	N/A
HU	102.30	119.35	115.06	75.42	86.38	152.83	261.28	345.08	472.14	598.49
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	259.64	322.46	326.65	335.03	341.31	347.59	353.87	360.15	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	5514.24	6714.42	7453.03	4680.71	4849.23	4424.10	4438.13	4805.88	5055.66	5346.2 1
PT	N/A	N/A	N/A	70.75	89.14	83.62	51.67	N/A	198.55	N/A
RO	N/A	N/A	N/A	1398.88	1410.51	621.03	1149.87	1458.14	1445.50	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	493.82	493.82	493.82	493.83	493.83	493.83	493.84	493.84	493.84
FI	50.59	40.29	41.35	41.38	55.20	50.81	43.00	39.69	34.88	N/A
SE	38.97	39.09	27.30	18.18	22.86	26.51	26.17	26.02	22.17	N/A
UK	N/A	N/A	32.62	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	8379.97	15610.08	15453.34	12241.23	12244.77	11465.58	11586.83	12490.48	12885.97	8818.85

Source: Own estimates.

Table 97. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 7 [unit: million euro]

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.98	1.89	1.53	1.78	2.13	1.63	1.77	1.96	2.14
BG	N/A	467.16	496.12	219.61	80.12	53.45	64.12	44.53	55.26	N/A
CZ	186.04	216.24	234.63	146.89	129.04	133.79	126.31	128.11	122.31	N/A
DK	N/A	133.21	49.04	79.87	60.25	49.04	N/A	N/A	N/A	N/A
DE	N/A	124.68	122.46	115.85	126.96	133.68	135.00	140.78	140.78	140.48
EE	12.33	47.30	25.90	12.45	21.68	30.79	34.08	32.04	28.09	N/A
IE	N/A	7.89	8.29	6.66	5.33	5.42	5.24	6.61	7.04	6.35
EL	N/A	47.54	35.60	30.93	15.39	12.54	7.26	7.77	16.49	25.37
ES	N/A	25.97	37.38	25.19	24.63	13.19	15.12	26.85	47.65	81.96
FR	N/A	N/A	N/A	N/A	34.55	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	16.69	30.74	34.21
IT	N/A	21.15	31.18	16.96	9.95	14.41	0.03	6.49	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	90.41	94.29	44.45	14.94	25.50	40.84	49.69	56.85	63.68	N/A
LT	184.58	251.45	224.17	154.23	193.70	259.41	253.81	254.33	207.85	N/A
LU	N/A	N/A	N/A	N/A	3.73	N/A	N/A	N/A	N/A	N/A
HU	38.36	44.76	43.15	28.28	32.39	57.31	97.98	129.40	177.05	224.43
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	29.21	36.28	36.75	37.69	38.40	39.10	39.81	40.52	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	1550.88	1888.43	2096.16	1316.45	1363.85	1244.28	1248.22	1351.65	1421.90	1503.62
PT	N/A	N/A	N/A	14.15	17.83	16.72	10.33	N/A	39.71	N/A
RO	N/A	N/A	N/A	419.66	423.15	186.31	344.96	437.44	433.65	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	185.18	185.18	185.18	185.19	185.19	185.19	185.19	185.19	185.19
FI	16.26	12.95	13.29	13.30	17.74	16.33	13.82	12.76	11.21	N/A
SE	12.94	12.98	9.07	6.04	7.59	8.80	8.69	8.64	7.36	N/A
UK	N/A	N/A	11.74	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2091.81	3612.36	3705.99	2844.93	2818.04	2502.03	2640.60	2887.71	3038.45	2203.76

Source: Own estimates.

Table 98. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 8 [unit: million euro]

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	6.59	6.30	5.10	5.92	7.08	5.44	5.90	6.54	7.15
BG	N/A	934.32	992.23	439.23	160.23	106.90	128.23	89.06	110.52	N/A
CZ	930.21	1081.19	1173.15	734.45	645.22	668.96	631.55	640.55	611.57	N/A
DK	N/A	888.07	326.95	532.45	401.68	326.95	N/A	N/A	N/A	N/A
DE	N/A	1390.14	1365.37	1291.75	1415.59	1490.49	1505.22	1569.66	1569.66	1566.33
EE	53.94	206.94	113.32	54.46	94.83	134.73	149.12	140.17	122.90	N/A
IE	N/A	39.43	41.47	33.31	26.66	27.10	26.20	33.03	35.19	31.74
EL	N/A	105.65	79.12	68.73	34.21	27.86	16.13	17.28	36.63	56.37
ES	N/A	51.93	74.75	50.38	49.26	26.38	30.24	53.70	95.31	163.93
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	55.62	102.46	114.04
IT	N/A	60.43	89.09	48.45	28.42	41.17	0.09	18.53	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	200.91	209.54	98.79	33.19	56.67	90.77	110.42	126.34	141.52	N/A
LT	820.34	1117.55	996.33	685.48	860.90	1152.94	1128.05	1130.35	923.77	N/A
LU	N/A	N/A	N/A	N/A	37.29	N/A	N/A	N/A	N/A	N/A
HU	76.73	89.51	86.29	56.57	64.79	114.62	195.96	258.81	354.11	448.87
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	292.10	362.77	367.48	376.90	383.97	391.04	398.10	405.17	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	4135.68	5035.81	5589.77	3510.53	3636.92	3318.07	3328.60	3604.41	3791.74	4009.66
PT	N/A	N/A	N/A	42.45	53.48	50.17	31.00	N/A	119.13	N/A
RO	N/A	N/A	N/A	1049.16	1057.88	465.77	862.40	1093.60	1084.12	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	370.36	370.37	370.37	370.37	370.37	370.38	370.38	370.38	370.38
FI	37.94	30.22	31.01	31.03	41.40	38.11	32.25	29.77	26.16	N/A
SE	29.23	29.32	20.47	13.63	17.15	19.88	19.62	19.51	16.63	N/A
UK	N/A	N/A	19.57	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	6284.98	11939.11	11837.12	9418.21	9435.77	8862.29	8961.96	9654.79	9923.51	6768.47

Source: Own estimates.

Table 99. Benefits of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 9 [unit: million euro]

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	11.86	11.33	9.19	10.66	12.75	9.80	10.61	11.77	12.87
BG	N/A	1868.64	1984.47	878.45	320.46	213.80	256.47	178.12	221.05	N/A
CZ	1860.41	2162.38	2346.29	1468.90	1290.44	1337.91	1263.11	1281.11	1223.13	N/A
DK	N/A	1776.14	653.90	1064.91	803.35	653.90	N/A	N/A	N/A	N/A
DE	N/A	2493.53	2449.10	2317.04	2539.18	2673.52	2699.95	2815.54	2815.54	2809.56
EE	107.89	413.89	226.63	108.92	189.67	269.45	298.24	280.35	245.79	N/A
IE	N/A	98.57	103.67	83.27	66.66	67.75	65.50	82.58	87.98	79.35
EL	N/A	211.30	158.24	137.47	68.41	55.73	32.26	34.55	73.27	112.74
ES	N/A	103.86	149.51	100.76	98.52	52.76	60.49	107.39	190.61	327.85
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	111.24	204.92	228.08
IT	N/A	120.85	178.18	96.89	56.83	82.35	0.18	37.07	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	401.83	419.08	197.58	66.39	113.35	181.53	220.85	252.69	283.04	N/A
LT	1640.68	2235.11	1992.66	1370.96	1721.79	2305.88	2256.11	2260.70	1847.53	N/A
LU	N/A	N/A	N/A	N/A	74.57	N/A	N/A	N/A	N/A	N/A
HU	153.45	179.02	172.58	113.14	129.57	229.24	391.92	517.62	708.21	897.74
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	389.47	483.69	489.97	502.54	511.96	521.38	530.81	540.23	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	8271.35	10071.62	11179.54	7021.06	7273.85	6636.15	6657.19	7208.82	7583.49	8019.31
PT	N/A	N/A	N/A	106.12	133.71	125.43	77.50	N/A	297.82	N/A
RO	N/A	N/A	N/A	2098.32	2115.77	931.54	1724.80	2187.20	2168.24	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	740.73	740.73	740.74	740.74	740.75	740.75	740.76	740.76	740.77
FI	75.89	60.43	62.03	62.07	82.80	76.22	64.50	59.54	52.32	N/A
SE	58.45	58.64	40.95	27.27	34.29	39.76	39.25	39.02	33.26	N/A
UK	N/A	N/A	48.93	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	12569.95	23415.12	23180.01	18361.84	18367.15	17198.36	17380.24	18735.72	19328.96	13228.27

Source: Own estimates.

Table 100. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.2544	2.3963	2.9819	2.6172	2.2463	2.9315	2.7338	2.4968	2.3141
BG	N/A	0.0098	0.0101	0.0158	0.0340	0.0494	0.0437	0.0623	0.0529	N/A
CZ	0.0334	0.0315	0.0307	0.0404	0.0444	0.0439	0.0464	0.0461	0.0484	N/A
DK	N/A	0.0280	0.0580	0.0108	0.0109	0.0109	N/A	N/A	N/A	N/A
DE	N/A	0.0494	0.3403	0.3600	0.3367	0.3263	0.3268	0.3180	0.3214	0.3261
EE	0.0540	0.0240	0.0331	0.0530	0.0368	0.0307	0.0298	0.0316	0.0348	N/A
IE	N/A	0.3084	0.3106	0.3593	0.4192	0.4182	0.4273	0.3633	0.3512	0.3848
EL	N/A	0.1022	0.1379	0.1600	0.3140	0.3818	0.6461	0.5991	0.2883	0.1916
ES	N/A	0.7551	0.5371	0.7859	0.8094	1.5104	1.3171	0.7394	0.4216	0.2533
FR	N/A	N/A	N/A	N/A	0.8483	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0920	0.0583	0.0548
IT	N/A	1.4918	1.0288	1.8926	3.2490	2.2692	N/A	5.0017	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0199	0.0204	0.0304	0.0652	0.0339	0.0251	0.0229	0.0217	0.0210	N/A
LT	0.0194	0.0174	0.0184	0.0215	0.0195	0.0176	0.0179	0.0181	0.0169	N/A
LU	N/A	N/A	N/A	N/A	0.1219	N/A	N/A	N/A	N/A	N/A
HU	0.0796	0.0703	0.0685	0.0991	0.0867	0.0523	0.0341	0.0281	0.0230	0.0202
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.2537	0.2142	0.2138	0.2119	0.2114	0.2094	0.2066	0.0322	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0152	0.0144	0.0144	0.0186	0.0187	0.0203	0.0207	0.0201	0.0199	0.0197
PT	N/A	N/A	N/A	0.0220	0.2585	0.2752	0.3923	N/A	0.1283	N/A
RO	N/A	N/A	N/A	0.0158	0.0158	0.0268	0.0182	0.0163	0.0168	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0180	0.0185	0.0187	0.0191	0.0194	0.0198	0.0200	0.0203	0.0207
FI	0.1650	0.2049	0.2092	0.2143	0.1723	0.1905	0.2241	0.2454	0.2810	N/A
SE	0.3237	0.3266	0.4544	0.6677	0.5422	0.4793	0.4897	0.4973	0.5882	N/A
UK	N/A	N/A	2.1689	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0218	0.0383	0.0544	0.0601	0.0733	0.0714	0.0682	0.0627	0.0492	0.0534

Source: Own estimates.

Table 101 Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.6763	0.7189	0.8946	0.7851	0.6739	0.8795	0.8202	0.7490	0.6942
BG	N/A	0.0049	0.0051	0.0079	0.0170	0.0247	0.0218	0.0311	0.0265	N/A
CZ	0.0067	0.0063	0.0061	0.0081	0.0089	0.0088	0.0093	0.0092	0.0097	N/A
DK	N/A	0.0042	0.0087	0.0016	0.0016	0.0016	N/A	N/A	N/A	N/A
DE	N/A	0.0044	0.0305	0.0323	0.0302	0.0293	0.0293	0.0285	0.0288	0.0292
EE	0.0123	0.0055	0.0076	0.0121	0.0084	0.0070	0.0068	0.0072	0.0080	N/A
IE	N/A	0.0617	0.0621	0.0719	0.0838	0.0836	0.0855	0.0727	0.0702	0.0770
EL	N/A	0.0460	0.0621	0.0720	0.1413	0.1718	0.2907	0.2696	0.1297	0.0862
ES	N/A	0.3776	0.2686	0.3929	0.4047	0.7552	0.6586	0.3697	0.2108	0.1267
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0276	0.0175	0.0164
IT	N/A	0.5221	0.3601	0.6624	1.1372	0.7942	N/A	1.7506	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0090	0.0092	0.0137	0.0293	0.0153	0.0113	0.0103	0.0098	0.0095	N/A
LT	0.0044	0.0039	0.0041	0.0048	0.0044	0.0040	0.0040	0.0041	0.0038	N/A
LU	N/A	N/A	N/A	N/A	0.0122	N/A	N/A	N/A	N/A	N/A
HU	0.0398	0.0351	0.0343	0.0495	0.0434	0.0261	0.0170	0.0141	0.0115	0.0101
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0254	0.0214	0.0214	0.0212	0.0211	0.0209	0.0207	0.0032	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0057	0.0054	0.0054	0.0070	0.0070	0.0076	0.0078	0.0076	0.0075	0.0074
PT	N/A	N/A	N/A	0.0073	0.0862	0.0917	0.1308	N/A	0.0428	N/A
RO	N/A	N/A	N/A	0.0063	0.0063	0.0107	0.0073	0.0065	0.0067	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0090	0.0092	0.0093	0.0095	0.0097	0.0099	0.0100	0.0102	0.0104
FI	0.0707	0.0878	0.0896	0.0918	0.0738	0.0816	0.0961	0.1052	0.1204	N/A
SE	0.1433	0.1446	0.2012	0.2957	0.2401	0.2122	0.2169	0.2202	0.2605	N/A
UK	N/A	N/A	1.3013	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0073	0.0116	0.0171	0.0182	0.0220	0.0202	0.0201	0.0188	0.0151	0.0174

Source: Own estimates.

Table 102. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3757	0.3994	0.4970	0.4362	0.3744	0.4886	0.4556	0.4161	0.3857
BG	N/A	0.0025	0.0025	0.0040	0.0085	0.0124	0.0109	0.0156	0.0132	N/A
CZ	0.0033	0.0031	0.0031	0.0040	0.0044	0.0044	0.0046	0.0046	0.0048	N/A
DK	N/A	0.0021	0.0044	0.0008	0.0008	0.0008	N/A	N/A	N/A	N/A
DE	N/A	0.0025	0.0170	0.0180	0.0168	0.0163	0.0163	0.0159	0.0161	0.0163
EE	0.0062	0.0027	0.0038	0.0061	0.0042	0.0035	0.0034	0.0036	0.0040	N/A
IE	N/A	0.0247	0.0248	0.0287	0.0335	0.0335	0.0342	0.0291	0.0281	0.0308
EL	N/A	0.0230	0.0310	0.0360	0.0707	0.0859	0.1454	0.1348	0.0649	0.0431
ES	N/A	0.1888	0.1343	0.1965	0.2024	0.3776	0.3293	0.1849	0.1054	0.0633
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0138	0.0088	0.0082
IT	N/A	0.2611	0.1800	0.3312	0.5686	0.3971	177.3397	0.8753	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0045	0.0046	0.0068	0.0147	0.0076	0.0057	0.0051	0.0049	0.0047	N/A
LT	0.0022	0.0020	0.0021	0.0024	0.0022	0.0020	0.0020	0.0020	0.0019	N/A
LU	N/A	N/A	N/A	N/A	0.0061	N/A	N/A	N/A	N/A	N/A
HU	0.0199	0.0176	0.0171	0.0248	0.0217	0.0131	0.0085	0.0070	0.0058	0.0050
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0190	0.0161	0.0160	0.0159	0.0159	0.0157	0.0155	0.0024	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0029	0.0027	0.0027	0.0035	0.0035	0.0038	0.0039	0.0038	0.0037	0.0037
PT	N/A	N/A	N/A	0.0029	0.0345	0.0367	0.0523	N/A	0.0171	N/A
RO	N/A	N/A	N/A	0.0032	0.0032	0.0054	0.0036	0.0033	0.0034	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0045	0.0046	0.0047	0.0048	0.0049	0.0049	0.0050	0.0051	0.0052
FI	0.0354	0.0439	0.0448	0.0459	0.0369	0.0408	0.0480	0.0526	0.0602	N/A
SE	0.0717	0.0723	0.1006	0.1479	0.1201	0.1061	0.1084	0.1101	0.1302	N/A
UK	N/A	N/A	0.5205	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0036	0.0059	0.0087	0.0093	0.0113	0.0104	0.0104	0.0097	0.0078	0.0089

Source: Own estimates.



Table 103. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.1272	1.1982	1.4909	1.3086	1.1231	1.4658	1.3669	1.2484	1.1570
BG	N/A	0.0049	0.0051	0.0079	0.0170	0.0247	0.0218	0.0311	0.0265	N/A
CZ	0.0167	0.0157	0.0153	0.0202	0.0222	0.0219	0.0232	0.0231	0.0242	N/A
DK	N/A	0.0140	0.0290	0.0054	0.0054	0.0054	N/A	N/A	N/A	N/A
DE	N/A	0.0247	0.1702	0.1800	0.1683	0.1631	0.1634	0.1590	0.1607	0.1630
EE	0.0270	0.0120	0.0165	0.0265	0.0184	0.0154	0.0149	0.0158	0.0174	N/A
IE	N/A	0.1542	0.1553	0.1797	0.2096	0.2091	0.2137	0.1817	0.1756	0.1924
EL	N/A	0.0511	0.0690	0.0800	0.1570	0.1909	0.3231	0.2995	0.1442	0.0958
ES	N/A	0.3776	0.2686	0.3929	0.4047	0.7552	0.6586	0.3697	0.2108	0.1267
FR	N/A	N/A	N/A	N/A	0.4241	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0460	0.0292	0.0274
IT	N/A	0.7459	0.5144	0.9463	1.6245	1.1346	N/A	2.5008	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0100	0.0102	0.0152	0.0326	0.0169	0.0126	0.0114	0.0109	0.0105	N/A
LT	0.0097	0.0087	0.0092	0.0107	0.0097	0.0088	0.0089	0.0090	0.0085	N/A
LU	N/A	N/A	N/A	N/A	0.0610	N/A	N/A	N/A	N/A	N/A
HU	0.0398	0.0351	0.0343	0.0495	0.0434	0.0261	0.0170	0.0141	0.0115	0.0101
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.1268	0.1071	0.1069	0.1059	0.1057	0.1047	0.1033	0.0161	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0076	0.0072	0.0072	0.0093	0.0093	0.0102	0.0104	0.0101	0.0100	0.0098
PT	N/A	N/A	N/A	0.0110	0.1292	0.1376	0.1962	N/A	0.0642	N/A
RO	N/A	N/A	N/A	0.0079	0.0079	0.0134	0.0091	0.0081	0.0084	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0090	0.0092	0.0093	0.0095	0.0097	0.0099	0.0100	0.0102	0.0104
FI	0.0825	0.1025	0.1046	0.1071	0.0862	0.0952	0.1121	0.1227	0.1405	N/A
SE	0.1618	0.1633	0.2272	0.3339	0.2711	0.2396	0.2449	0.2487	0.2941	N/A
UK	N/A	N/A	1.0844	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0109	0.0191	0.0272	0.0301	0.0367	0.0357	0.0341	0.0314	0.0246	0.0267

Source: Own estimates.

Table 104. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3382	0.3594	0.4473	0.3926	0.3369	0.4397	0.4101	0.3745	0.3471
BG	N/A	0.0025	0.0025	0.0040	0.0085	0.0124	0.0109	0.0156	0.0132	N/A
CZ	0.0033	0.0031	0.0031	0.0040	0.0044	0.0044	0.0046	0.0046	0.0048	N/A
DK	N/A	0.0021	0.0044	0.0008	0.0008	0.0008	N/A	N/A	N/A	N/A
DE	N/A	0.0022	0.0153	0.0161	0.0151	0.0146	0.0147	0.0143	0.0144	0.0146
EE	0.0062	0.0027	0.0038	0.0061	0.0042	0.0035	0.0034	0.0036	0.0040	N/A
IE	N/A	0.0308	0.0311	0.0359	0.0419	0.0418	0.0427	0.0363	0.0351	0.0385
EL	N/A	0.0230	0.0310	0.0360	0.0707	0.0859	0.1454	0.1348	0.0649	0.0431
ES	N/A	0.1888	0.1343	0.1965	0.2024	0.3776	0.3293	0.1849	0.1054	0.0633
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0138	0.0088	0.0082
IT	N/A	0.2611	0.1800	0.3312	0.5686	0.3971	N/A	0.8753	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0045	0.0046	0.0068	0.0147	0.0076	0.0057	0.0051	0.0049	0.0047	N/A
LT	0.0022	0.0020	0.0021	0.0024	0.0022	0.0020	0.0020	0.0020	0.0019	N/A
LU	N/A	N/A	N/A	N/A	0.0061	N/A	N/A	N/A	N/A	N/A
HU	0.0199	0.0176	0.0171	0.0248	0.0217	0.0131	0.0085	0.0070	0.0058	0.0050
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0127	0.0107	0.0107	0.0106	0.0106	0.0105	0.0103	0.0016	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0029	0.0027	0.0027	0.0035	0.0035	0.0038	0.0039	0.0038	0.0037	0.0037
PT	N/A	N/A	N/A	0.0037	0.0431	0.0459	0.0654	N/A	0.0214	N/A
RO	N/A	N/A	N/A	0.0032	0.0032	0.0054	0.0036	0.0033	0.0034	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0045	0.0046	0.0047	0.0048	0.0049	0.0049	0.0050	0.0051	0.0052
FI	0.0354	0.0439	0.0448	0.0459	0.0369	0.0408	0.0480	0.0526	0.0602	N/A
SE	0.0717	0.0723	0.1006	0.1479	0.1201	0.1061	0.1084	0.1101	0.1302	N/A
UK	N/A	N/A	0.6507	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0036	0.0058	0.0085	0.0091	0.0110	0.0101	0.0101	0.0094	0.0076	0.0087

Source: Own estimates.

Table 105. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1879	0.1997	0.2485	0.2181	0.1872	0.2443	0.2278	0.2081	0.1928
BG	N/A	0.0012	0.0013	0.0020	0.0042	0.0062	0.0055	0.0078	0.0066	N/A
CZ	0.0017	0.0016	0.0015	0.0020	0.0022	0.0022	0.0023	0.0023	0.0024	N/A
DK	N/A	0.0011	0.0022	0.0004	0.0004	0.0004	N/A	N/A	N/A	N/A
DE	N/A	0.0012	0.0085	0.0090	0.0084	0.0082	0.0082	0.0079	0.0080	0.0082
EE	0.0031	0.0014	0.0019	0.0030	0.0021	0.0018	0.0017	0.0018	0.0020	N/A
IE	N/A	0.0123	0.0124	0.0144	0.0168	0.0167	0.0171	0.0145	0.0140	0.0154
EL	N/A	0.0115	0.0155	0.0180	0.0353	0.0429	0.0727	0.0674	0.0324	0.0215
ES	N/A	0.0944	0.0671	0.0982	0.1012	0.1888	0.1646	0.0924	0.0527	0.0317
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0069	0.0044	0.0041
IT	N/A	0.1305	0.0900	0.1656	0.2843	0.1986	N/A	0.4376	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0022	0.0023	0.0034	0.0073	0.0038	0.0028	0.0026	0.0024	0.0024	N/A
LT	0.0011	0.0010	0.0010	0.0012	0.0011	0.0010	0.0010	0.0010	0.0010	N/A
LU	N/A	N/A	N/A	N/A	0.0030	N/A	N/A	N/A	N/A	N/A
HU	0.0099	0.0088	0.0086	0.0124	0.0108	0.0065	0.0043	0.0035	0.0029	0.0025
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0095	0.0080	0.0080	0.0079	0.0079	0.0079	0.0077	0.0012	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0014	0.0014	0.0013	0.0017	0.0018	0.0019	0.0019	0.0019	0.0019	0.0018
PT	N/A	N/A	N/A	0.0015	0.0172	0.0183	0.0262	N/A	0.0086	N/A
RO	N/A	N/A	N/A	0.0016	0.0016	0.0027	0.0018	0.0016	0.0017	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0022	0.0023	0.0023	0.0024	0.0024	0.0025	0.0025	0.0025	0.0026
FI	0.0177	0.0220	0.0224	0.0230	0.0185	0.0204	0.0240	0.0263	0.0301	N/A
SE	0.0358	0.0362	0.0503	0.0739	0.0600	0.0531	0.0542	0.0551	0.0651	N/A
UK	N/A	N/A	0.2603	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0018	0.0030	0.0044	0.0047	0.0056	0.0052	0.0052	0.0048	0.0039	0.0045

Source: Own estimates.

Table 106. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.7515	0.7988	0.9940	0.8724	0.7488	0.9772	0.9113	0.8323	0.7714
BG	N/A	0.0033	0.0034	0.0053	0.0113	0.0165	0.0146	0.0208	0.0176	N/A
CZ	0.0111	0.0105	0.0102	0.0135	0.0148	0.0146	0.0155	0.0154	0.0161	N/A
DK	N/A	0.0093	0.0193	0.0036	0.0036	0.0036	N/A	N/A	N/A	N/A
DE	N/A	0.0165	0.1134	0.1200	0.1122	0.1088	0.1089	0.1060	0.1071	0.1087
EE	0.0180	0.0080	0.0110	0.0177	0.0123	0.0102	0.0099	0.0105	0.0116	N/A
IE	N/A	0.1028	0.1035	0.1198	0.1397	0.1394	0.1424	0.1211	0.1171	0.1283
EL	N/A	0.0341	0.0460	0.0533	0.1047	0.1273	0.2154	0.1997	0.0961	0.0639
ES	N/A	0.2517	0.1790	0.2620	0.2698	0.5035	0.4390	0.2465	0.1405	0.0844
FR	N/A	N/A	N/A	N/A	0.2828	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0307	0.0194	0.0183
IT	N/A	0.4973	0.3429	0.6309	1.0830	0.7564	N/A	1.6672	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0066	0.0068	0.0101	0.0217	0.0113	0.0084	0.0076	0.0072	0.0070	N/A
LT	0.0065	0.0058	0.0061	0.0072	0.0065	0.0059	0.0060	0.0060	0.0056	N/A
LU	N/A	N/A	N/A	N/A	0.0406	N/A	N/A	N/A	N/A	N/A
HU	0.0265	0.0234	0.0228	0.0330	0.0289	0.0174	0.0114	0.0094	0.0077	0.0067
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0846	0.0714	0.0713	0.0706	0.0705	0.0698	0.0689	0.0107	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0051	0.0048	0.0048	0.0062	0.0062	0.0068	0.0069	0.0067	0.0066	0.0066
PT	N/A	N/A	N/A	0.0073	0.0862	0.0917	0.1308	N/A	0.0428	N/A
RO	N/A	N/A	N/A	0.0053	0.0053	0.0089	0.0061	0.0054	0.0056	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0060	0.0062	0.0062	0.0064	0.0065	0.0066	0.0067	0.0068	0.0069
FI	0.0550	0.0683	0.0697	0.0714	0.0574	0.0635	0.0747	0.0818	0.0937	N/A
SE	0.1079	0.1089	0.1515	0.2226	0.1807	0.1598	0.1632	0.1658	0.1961	N/A
UK	N/A	N/A	0.7230	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0073	0.0128	0.0181	0.0200	0.0244	0.0238	0.0227	0.0209	0.0164	0.0178

Source: Own estimates.

Table 107. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.2254	0.2396	0.2982	0.2617	0.2246	0.2932	0.2734	0.2497	0.2314
BG	N/A	0.0016	0.0017	0.0026	0.0057	0.0082	0.0073	0.0104	0.0088	N/A
CZ	0.0022	0.0021	0.0020	0.0027	0.0030	0.0029	0.0031	0.0031	0.0032	N/A
DK	N/A	0.0014	0.0029	0.0005	0.0005	0.0005	N/A	N/A	N/A	N/A
DE	N/A	0.0015	0.0102	0.0108	0.0101	0.0098	0.0098	0.0095	0.0096	0.0097
EE	0.0041	0.0018	0.0025	0.0040	0.0028	0.0023	0.0023	0.0024	0.0027	N/A
IE	N/A	0.0206	0.0207	0.0240	0.0279	0.0279	0.0285	0.0242	0.0234	0.0257
EL	N/A	0.0153	0.0207	0.0240	0.0471	0.0573	0.0969	0.0899	0.0432	0.0287
ES	N/A	0.1259	0.0895	0.1310	0.1349	0.2517	0.2195	0.1232	0.0703	0.0422
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0092	0.0058	0.0055
IT	N/A	0.1740	0.1200	0.2208	0.3791	0.2647	N/A	0.5835	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0030	0.0031	0.0046	0.0098	0.0051	0.0038	0.0034	0.0033	0.0032	N/A
LT	0.0015	0.0013	0.0014	0.0016	0.0015	0.0013	0.0013	0.0014	0.0013	N/A
LU	N/A	N/A	N/A	N/A	0.0041	N/A	N/A	N/A	N/A	N/A
HU	0.0133	0.0117	0.0114	0.0165	0.0145	0.0087	0.0057	0.0047	0.0038	0.0034
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0085	0.0071	0.0071	0.0071	0.0070	0.0070	0.0069	0.0011	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0019	0.0018	0.0018	0.0023	0.0023	0.0025	0.0026	0.0025	0.0025	0.0025
PT	N/A	N/A	N/A	0.0024	0.0287	0.0306	0.0436	N/A	0.0143	N/A
RO	N/A	N/A	N/A	0.0021	0.0021	0.0036	0.0024	0.0022	0.0022	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0030	0.0031	0.0031	0.0032	0.0032	0.0033	0.0033	0.0034	0.0035
FI	0.0236	0.0293	0.0299	0.0306	0.0246	0.0272	0.0320	0.0351	0.0401	N/A
SE	0.0478	0.0482	0.0671	0.0986	0.0800	0.0707	0.0723	0.0734	0.0868	N/A
UK	N/A	N/A	0.4338	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0024	0.0039	0.0057	0.0061	0.0073	0.0067	0.0067	0.0063	0.0050	0.0058

Source: Own estimates.

Table 108. Cost/Benefit ratio of intervention under Option 1A including emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1252	0.1331	0.1657	0.1454	0.1248	0.1629	0.1519	0.1387	0.1286
BG	N/A	0.0008	0.0008	0.0013	0.0028	0.0041	0.0036	0.0052	0.0044	N/A
CZ	0.0011	0.0010	0.0010	0.0013	0.0015	0.0015	0.0015	0.0015	0.0016	N/A
DK	N/A	0.0007	0.0015	0.0003	0.0003	0.0003	N/A	N/A	N/A	N/A
DE	N/A	0.0008	0.0057	0.0060	0.0056	0.0054	0.0054	0.0053	0.0054	0.0054
EE	0.0021	0.0009	0.0013	0.0020	0.0014	0.0012	0.0011	0.0012	0.0013	N/A
IE	N/A	0.0082	0.0083	0.0096	0.0112	0.0112	0.0114	0.0097	0.0094	0.0103
EL	N/A	0.0077	0.0103	0.0120	0.0236	0.0286	0.0485	0.0449	0.0216	0.0144
ES	N/A	0.0629	0.0448	0.0655	0.0675	0.1259	0.1098	0.0616	0.0351	0.0211
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0046	0.0029	0.0027
IT	N/A	0.0870	0.0600	0.1104	0.1895	0.1324	N/A	0.2918	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0015	0.0015	0.0023	0.0049	0.0025	0.0019	0.0017	0.0016	0.0016	N/A
LT	0.0007	0.0007	0.0007	0.0008	0.0007	0.0007	0.0007	0.0007	0.0006	N/A
LU	N/A	N/A	N/A	N/A	0.0020	N/A	N/A	N/A	N/A	N/A
HU	0.0066	0.0059	0.0057	0.0083	0.0072	0.0044	0.0028	0.0023	0.0019	0.0017
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0063	0.0054	0.0053	0.0053	0.0053	0.0052	0.0052	0.0008	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0010	0.0009	0.0009	0.0012	0.0012	0.0013	0.0013	0.0013	0.0012	0.0012
PT	N/A	N/A	N/A	0.0010	0.0115	0.0122	0.0174	N/A	0.0057	N/A
RO	N/A	N/A	N/A	0.0011	0.0011	0.0018	0.0012	0.0011	0.0011	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0015	0.0015	0.0016	0.0016	0.0016	0.0016	0.0017	0.0017	0.0017
FI	0.0118	0.0146	0.0149	0.0153	0.0123	0.0136	0.0160	0.0175	0.0201	N/A
SE	0.0239	0.0241	0.0335	0.0493	0.0400	0.0354	0.0361	0.0367	0.0434	N/A
UK	N/A	N/A	0.1735	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0012	0.0020	0.0029	0.0031	0.0038	0.0035	0.0035	0.0032	0.0026	0.0030

Source: Own estimates.

Table 109. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.2181	2.3601	2.9456	2.5806	2.2100	2.8953	2.6976	2.4605	2.2778
BG	N/A	0.0038	0.0041	0.0098	0.0280	0.0434	0.0377	0.0563	0.0470	N/A
CZ	0.0190	0.0170	0.0162	0.0259	0.0299	0.0294	0.0320	0.0317	0.0339	N/A
DK	N/A	0.0173	0.0473	0.0001	0.0001	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0004	0.2914	0.3111	0.2877	0.2773	0.2779	0.2690	0.2724	0.2771
EE	0.0399	0.0098	0.0189	0.0389	0.0226	0.0166	0.0157	0.0174	0.0206	N/A
IE	N/A	0.2133	0.2155	0.2642	0.3241	0.3231	0.3322	0.2682	0.2560	0.2897
EL	N/A	0.0899	0.1257	0.1478	0.3018	0.3695	0.6338	0.5868	0.2760	0.1793
ES	N/A	0.7440	0.5260	0.7748	0.7983	1.4993	1.3060	0.7283	0.4104	0.2422
FR	N/A	N/A	N/A	N/A	0.7992	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0753	0.0416	0.0381
IT	N/A	1.4763	1.0133	1.8771	3.2335	2.2537	N/A	4.9862	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0080	0.0085	0.0185	0.0533	0.0220	0.0132	0.0110	0.0099	0.0091	N/A
LT	0.0076	0.0055	0.0065	0.0096	0.0077	0.0058	0.0061	0.0062	0.0051	N/A
LU	N/A	N/A	N/A	N/A	0.0785	N/A	N/A	N/A	N/A	N/A
HU	0.0716	0.0623	0.0605	0.0910	0.0787	0.0443	0.0261	0.0201	0.0150	0.0122
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.2218	0.1823	0.1819	0.1800	0.1795	0.1775	0.1747	0.0003	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0074	0.0067	0.0066	0.0108	0.0109	0.0126	0.0129	0.0124	0.0121	0.0119
PT	N/A	N/A	N/A	0.0001	0.2366	0.2532	0.3704	N/A	0.1064	N/A
RO	N/A	N/A	N/A	0.0085	0.0086	0.0195	0.0109	0.0090	0.0095	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0065	0.0071	0.0073	0.0076	0.0080	0.0083	0.0086	0.0089	0.0093
FI	0.1388	0.1787	0.1829	0.1880	0.1461	0.1643	0.1979	0.2192	0.2548	N/A
SE	0.2886	0.2915	0.4193	0.6326	0.5071	0.4442	0.4546	0.4622	0.5531	N/A
UK	N/A	N/A	2.1290	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0125	0.0274	0.0437	0.0491	0.0615	0.0593	0.0565	0.0512	0.0377	0.0421

Source: Own estimates.

Table 110. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.6654	0.7080	0.8837	0.7742	0.6630	0.8686	0.8093	0.7382	0.6833
BG	N/A	0.0019	0.0021	0.0049	0.0140	0.0217	0.0188	0.0281	0.0235	N/A
CZ	0.0038	0.0034	0.0032	0.0052	0.0060	0.0059	0.0064	0.0063	0.0068	N/A
DK	N/A	0.0026	0.0071	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0261	0.0279	0.0258	0.0249	0.0249	0.0241	0.0244	0.0249
EE	0.0091	0.0022	0.0043	0.0089	0.0052	0.0038	0.0036	0.0040	0.0047	N/A
IE	N/A	0.0427	0.0431	0.0528	0.0648	0.0646	0.0664	0.0536	0.0512	0.0579
EL	N/A	0.0405	0.0566	0.0665	0.1358	0.1663	0.2852	0.2641	0.1242	0.0807
ES	N/A	0.3720	0.2630	0.3874	0.3992	0.7497	0.6530	0.3641	0.2052	0.1211
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0226	0.0125	0.0114
IT	N/A	0.5167	0.3546	0.6570	1.1317	0.7888	N/A	1.7452	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0036	0.0038	0.0083	0.0240	0.0099	0.0060	0.0049	0.0044	0.0041	N/A
LT	0.0017	0.0012	0.0015	0.0022	0.0017	0.0013	0.0014	0.0014	0.0011	N/A
LU	N/A	N/A	N/A	N/A	0.0079	N/A	N/A	N/A	N/A	N/A
HU	0.0358	0.0311	0.0303	0.0455	0.0394	0.0221	0.0130	0.0100	0.0075	0.0061
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0222	0.0182	0.0182	0.0180	0.0179	0.0178	0.0175	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0028	0.0025	0.0025	0.0041	0.0041	0.0047	0.0049	0.0046	0.0045	0.0045
PT	N/A	N/A	N/A	0.0000	0.0789	0.0844	0.1235	N/A	0.0355	N/A
RO	N/A	N/A	N/A	0.0034	0.0034	0.0078	0.0044	0.0036	0.0038	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0033	0.0035	0.0036	0.0038	0.0040	0.0042	0.0043	0.0045	0.0046
FI	0.0595	0.0766	0.0784	0.0806	0.0626	0.0704	0.0848	0.0940	0.1092	N/A
SE	0.1278	0.1291	0.1857	0.2801	0.2246	0.1967	0.2013	0.2047	0.2449	N/A
UK	N/A	N/A	1.2774	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0042	0.0083	0.0137	0.0149	0.0184	0.0168	0.0167	0.0154	0.0116	0.0137

Source: Own estimates.



Table 111. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3697	0.3933	0.4909	0.4301	0.3683	0.4825	0.4496	0.4101	0.3796
BG	N/A	0.0010	0.0010	0.0025	0.0070	0.0109	0.0094	0.0141	0.0117	N/A
CZ	0.0019	0.0017	0.0016	0.0026	0.0030	0.0029	0.0032	0.0032	0.0034	N/A
DK	N/A	0.0013	0.0035	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0146	0.0156	0.0144	0.0139	0.0139	0.0135	0.0136	0.0139
EE	0.0046	0.0011	0.0022	0.0044	0.0026	0.0019	0.0018	0.0020	0.0024	N/A
IE	N/A	0.0171	0.0172	0.0211	0.0259	0.0258	0.0266	0.0215	0.0205	0.0232
EL	N/A	0.0202	0.0283	0.0332	0.0679	0.0831	0.1426	0.1320	0.0621	0.0403
ES	N/A	0.1860	0.1315	0.1937	0.1996	0.3748	0.3265	0.1821	0.1026	0.0605
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0113	0.0062	0.0057
IT	N/A	0.2584	0.1773	0.3285	0.5659	0.3944	N/A	0.8726	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0018	0.0019	0.0042	0.0120	0.0050	0.0030	0.0025	0.0022	0.0021	N/A
LT	0.0009	0.0006	0.0007	0.0011	0.0009	0.0007	0.0007	0.0007	0.0006	N/A
LU	N/A	N/A	N/A	N/A	0.0039	N/A	N/A	N/A	N/A	N/A
HU	0.0179	0.0156	0.0151	0.0228	0.0197	0.0111	0.0065	0.0050	0.0038	0.0030
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0166	0.0137	0.0136	0.0135	0.0135	0.0133	0.0131	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0014	0.0012	0.0012	0.0020	0.0020	0.0024	0.0024	0.0023	0.0023	0.0022
PT	N/A	N/A	N/A	0.0000	0.0315	0.0338	0.0494	N/A	0.0142	N/A
RO	N/A	N/A	N/A	0.0017	0.0017	0.0039	0.0022	0.0018	0.0019	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0016	0.0018	0.0018	0.0019	0.0020	0.0021	0.0021	0.0022	0.0023
FI	0.0297	0.0383	0.0392	0.0403	0.0313	0.0352	0.0424	0.0470	0.0546	N/A
SE	0.0639	0.0645	0.0928	0.1401	0.1123	0.0983	0.1007	0.1023	0.1225	N/A
UK	N/A	N/A	0.5110	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0021	0.0042	0.0070	0.0076	0.0095	0.0087	0.0086	0.0079	0.0059	0.0070

Source: Own estimates.

Table 112. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.1090	1.1800	1.4728	1.2903	1.1050	1.4476	1.3488	1.2303	1.1389
BG	N/A	0.0019	0.0021	0.0049	0.0140	0.0217	0.0188	0.0281	0.0235	N/A
CZ	0.0095	0.0085	0.0081	0.0130	0.0149	0.0147	0.0160	0.0158	0.0169	N/A
DK	N/A	0.0087	0.0237	0.0001	0.0001	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0002	0.1457	0.1555	0.1439	0.1387	0.1389	0.1345	0.1362	0.1386
EE	0.0199	0.0049	0.0095	0.0194	0.0113	0.0083	0.0078	0.0087	0.0103	N/A
IE	N/A	0.1066	0.1077	0.1321	0.1620	0.1615	0.1661	0.1341	0.1280	0.1448
EL	N/A	0.0450	0.0628	0.0739	0.1509	0.1848	0.3169	0.2934	0.1380	0.0896
ES	N/A	0.3720	0.2630	0.3874	0.3992	0.7497	0.6530	0.3641	0.2052	0.1211
FR	N/A	N/A	N/A	N/A	0.3996	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0376	0.0208	0.0190
IT	N/A	0.7382	0.5066	0.9386	1.6168	1.1268	N/A	2.4931	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0040	0.0042	0.0092	0.0267	0.0110	0.0066	0.0055	0.0049	0.0046	N/A
LT	0.0038	0.0028	0.0033	0.0048	0.0038	0.0029	0.0030	0.0031	0.0025	N/A
LU	N/A	N/A	N/A	N/A	0.0393	N/A	N/A	N/A	N/A	N/A
HU	0.0358	0.0311	0.0303	0.0455	0.0394	0.0221	0.0130	0.0100	0.0075	0.0061
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.1109	0.0911	0.0909	0.0900	0.0897	0.0888	0.0874	0.0002	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0037	0.0033	0.0033	0.0054	0.0054	0.0063	0.0065	0.0062	0.0061	0.0059
PT	N/A	N/A	N/A	0.0000	0.1183	0.1266	0.1852	N/A	0.0532	N/A
RO	N/A	N/A	N/A	0.0042	0.0043	0.0097	0.0054	0.0045	0.0047	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0033	0.0035	0.0036	0.0038	0.0040	0.0042	0.0043	0.0045	0.0046
FI	0.0694	0.0894	0.0915	0.0940	0.0730	0.0821	0.0990	0.1096	0.1274	N/A
SE	0.1443	0.1457	0.2097	0.3163	0.2536	0.2221	0.2273	0.2311	0.2765	N/A
UK	N/A	N/A	1.0645	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0063	0.0137	0.0219	0.0246	0.0307	0.0297	0.0282	0.0256	0.0189	0.0210

Source: Own estimates.

Table 113. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3327	0.3540	0.4418	0.3871	0.3315	0.4343	0.4046	0.3691	0.3417
BG	N/A	0.0010	0.0010	0.0025	0.0070	0.0109	0.0094	0.0141	0.0117	N/A
CZ	0.0019	0.0017	0.0016	0.0026	0.0030	0.0029	0.0032	0.0032	0.0034	N/A
DK	N/A	0.0013	0.0035	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0131	0.0139	0.0129	0.0124	0.0125	0.0121	0.0122	0.0124
EE	0.0046	0.0011	0.0022	0.0044	0.0026	0.0019	0.0018	0.0020	0.0024	N/A
IE	N/A	0.0213	0.0215	0.0264	0.0324	0.0323	0.0332	0.0268	0.0256	0.0290
EL	N/A	0.0202	0.0283	0.0332	0.0679	0.0831	0.1426	0.1320	0.0621	0.0403
ES	N/A	0.1860	0.1315	0.1937	0.1996	0.3748	0.3265	0.1821	0.1026	0.0605
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0113	0.0062	0.0057
IT	N/A	0.2584	0.1773	0.3285	0.5659	0.3944	N/A	0.8726	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0018	0.0019	0.0042	0.0120	0.0050	0.0030	0.0025	0.0022	0.0021	N/A
LT	0.0009	0.0006	0.0007	0.0011	0.0009	0.0007	0.0007	0.0007	0.0006	N/A
LU	N/A	N/A	N/A	N/A	0.0039	N/A	N/A	N/A	N/A	N/A
HU	0.0179	0.0156	0.0151	0.0228	0.0197	0.0111	0.0065	0.0050	0.0038	0.0030
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0111	0.0091	0.0091	0.0090	0.0090	0.0089	0.0087	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0014	0.0012	0.0012	0.0020	0.0020	0.0024	0.0024	0.0023	0.0023	0.0022
PT	N/A	N/A	N/A	0.0000	0.0394	0.0422	0.0617	N/A	0.0177	N/A
RO	N/A	N/A	N/A	0.0017	0.0017	0.0039	0.0022	0.0018	0.0019	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0016	0.0018	0.0018	0.0019	0.0020	0.0021	0.0021	0.0022	0.0023
FI	0.0297	0.0383	0.0392	0.0403	0.0313	0.0352	0.0424	0.0470	0.0546	N/A
SE	0.0639	0.0645	0.0928	0.1401	0.1123	0.0983	0.1007	0.1023	0.1225	N/A
UK	N/A	N/A	0.6387	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0021	0.0042	0.0069	0.0074	0.0092	0.0084	0.0083	0.0077	0.0058	0.0069

Source: Own estimates.

Table 114. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1848	0.1967	0.2455	0.2151	0.1842	0.2413	0.2248	0.2050	0.1898
BG	N/A	0.0005	0.0005	0.0012	0.0035	0.0054	0.0047	0.0070	0.0059	N/A
CZ	0.0009	0.0008	0.0008	0.0013	0.0015	0.0015	0.0016	0.0016	0.0017	N/A
DK	N/A	0.0006	0.0018	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0073	0.0078	0.0072	0.0069	0.0069	0.0067	0.0068	0.0069
EE	0.0023	0.0006	0.0011	0.0022	0.0013	0.0009	0.0009	0.0010	0.0012	N/A
IE	N/A	0.0085	0.0086	0.0106	0.0130	0.0129	0.0133	0.0107	0.0102	0.0116
EL	N/A	0.0101	0.0141	0.0166	0.0340	0.0416	0.0713	0.0660	0.0311	0.0202
ES	N/A	0.0930	0.0657	0.0968	0.0998	0.1874	0.1633	0.0910	0.0513	0.0303
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0056	0.0031	0.0029
IT	N/A	0.1292	0.0887	0.1642	0.2829	0.1972	N/A	0.4363	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0009	0.0010	0.0021	0.0060	0.0025	0.0015	0.0012	0.0011	0.0010	N/A
LT	0.0004	0.0003	0.0004	0.0005	0.0004	0.0003	0.0003	0.0004	0.0003	N/A
LU	N/A	N/A	N/A	N/A	0.0020	N/A	N/A	N/A	N/A	N/A
HU	0.0089	0.0078	0.0076	0.0114	0.0098	0.0055	0.0033	0.0025	0.0019	0.0015
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0083	0.0068	0.0068	0.0067	0.0067	0.0067	0.0066	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0007	0.0006	0.0006	0.0010	0.0010	0.0012	0.0012	0.0012	0.0011	0.0011
PT	N/A	N/A	N/A	0.0000	0.0158	0.0169	0.0247	N/A	0.0071	N/A
RO	N/A	N/A	N/A	0.0008	0.0009	0.0019	0.0011	0.0009	0.0009	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0008	0.0009	0.0009	0.0010	0.0010	0.0010	0.0011	0.0011	0.0012
FI	0.0149	0.0191	0.0196	0.0201	0.0157	0.0176	0.0212	0.0235	0.0273	N/A
SE	0.0319	0.0323	0.0464	0.0700	0.0561	0.0492	0.0503	0.0512	0.0612	N/A
UK	N/A	N/A	0.2555	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0010	0.0021	0.0035	0.0038	0.0047	0.0043	0.0043	0.0040	0.0030	0.0035

Source: Own estimates.

Table 115. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.7394	0.7867	0.9819	0.8602	0.7367	0.9651	0.8992	0.8202	0.7593
BG	N/A	0.0013	0.0014	0.0033	0.0093	0.0145	0.0126	0.0188	0.0157	N/A
CZ	0.0063	0.0057	0.0054	0.0086	0.0100	0.0098	0.0107	0.0106	0.0113	N/A
DK	N/A	0.0058	0.0158	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0001	0.0971	0.1037	0.0959	0.0924	0.0926	0.0897	0.0908	0.0924
EE	0.0133	0.0033	0.0063	0.0130	0.0075	0.0055	0.0052	0.0058	0.0069	N/A
IE	N/A	0.0711	0.0718	0.0881	0.1080	0.1077	0.1107	0.0894	0.0853	0.0966
EL	N/A	0.0300	0.0419	0.0493	0.1006	0.1232	0.2113	0.1956	0.0920	0.0598
ES	N/A	0.2480	0.1753	0.2583	0.2661	0.4998	0.4353	0.2428	0.1368	0.0807
FR	N/A	N/A	N/A	N/A	0.2664	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0251	0.0139	0.0127
IT	N/A	0.4921	0.3378	0.6257	1.0778	0.7512	N/A	1.6621	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0027	0.0028	0.0062	0.0178	0.0073	0.0044	0.0037	0.0033	0.0030	N/A
LT	0.0025	0.0018	0.0022	0.0032	0.0026	0.0019	0.0020	0.0021	0.0017	N/A
LU	N/A	N/A	N/A	N/A	0.0262	N/A	N/A	N/A	N/A	N/A
HU	0.0239	0.0208	0.0202	0.0303	0.0262	0.0148	0.0087	0.0067	0.0050	0.0041
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0739	0.0608	0.0606	0.0600	0.0598	0.0592	0.0582	0.0001	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0025	0.0022	0.0022	0.0036	0.0036	0.0042	0.0043	0.0041	0.0040	0.0040
PT	N/A	N/A	N/A	0.0000	0.0789	0.0844	0.1235	N/A	0.0355	N/A
RO	N/A	N/A	N/A	0.0028	0.0029	0.0065	0.0036	0.0030	0.0032	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0022	0.0024	0.0024	0.0025	0.0027	0.0028	0.0029	0.0030	0.0031
FI	0.0463	0.0596	0.0610	0.0627	0.0487	0.0548	0.0660	0.0731	0.0849	N/A
SE	0.0962	0.0972	0.1398	0.2109	0.1690	0.1481	0.1515	0.1541	0.1844	N/A
UK	N/A	N/A	0.7097	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0042	0.0091	0.0146	0.0164	0.0205	0.0198	0.0188	0.0171	0.0126	0.0140

Source: Own estimates.

Table 116. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.2218	0.2360	0.2946	0.2581	0.2210	0.2895	0.2698	0.2461	0.2278
BG	N/A	0.0006	0.0007	0.0016	0.0047	0.0072	0.0063	0.0094	0.0078	N/A
CZ	0.0013	0.0011	0.0011	0.0017	0.0020	0.0020	0.0021	0.0021	0.0023	N/A
DK	N/A	0.0009	0.0024	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0087	0.0093	0.0086	0.0083	0.0083	0.0080	0.0081	0.0083
EE	0.0030	0.0007	0.0014	0.0030	0.0017	0.0013	0.0012	0.0013	0.0016	N/A
IE	N/A	0.0142	0.0144	0.0176	0.0216	0.0215	0.0221	0.0179	0.0171	0.0193
EL	N/A	0.0135	0.0189	0.0222	0.0453	0.0554	0.0951	0.0880	0.0414	0.0269
ES	N/A	0.1240	0.0877	0.1291	0.1331	0.2499	0.2177	0.1214	0.0684	0.0404
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0075	0.0042	0.0038
IT	N/A	0.1722	0.1182	0.2190	0.3772	0.2629	N/A	0.5817	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0012	0.0013	0.0028	0.0080	0.0033	0.0020	0.0016	0.0015	0.0014	N/A
LT	0.0006	0.0004	0.0005	0.0007	0.0006	0.0004	0.0005	0.0005	0.0004	N/A
LU	N/A	N/A	N/A	N/A	0.0026	N/A	N/A	N/A	N/A	N/A
HU	0.0119	0.0104	0.0101	0.0152	0.0131	0.0074	0.0043	0.0033	0.0025	0.0020
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0074	0.0061	0.0061	0.0060	0.0060	0.0059	0.0058	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0009	0.0008	0.0008	0.0014	0.0014	0.0016	0.0016	0.0015	0.0015	0.0015
PT	N/A	N/A	N/A	0.0000	0.0263	0.0281	0.0412	N/A	0.0118	N/A
RO	N/A	N/A	N/A	0.0011	0.0011	0.0026	0.0015	0.0012	0.0013	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0011	0.0012	0.0012	0.0013	0.0013	0.0014	0.0014	0.0015	0.0015
FI	0.0198	0.0255	0.0261	0.0269	0.0209	0.0235	0.0283	0.0313	0.0364	N/A
SE	0.0426	0.0430	0.0619	0.0934	0.0749	0.0656	0.0671	0.0682	0.0816	N/A
UK	N/A	N/A	0.4258	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0014	0.0028	0.0046	0.0050	0.0061	0.0056	0.0056	0.0051	0.0039	0.0046

Source: Own estimates.

Table 117. Cost/Benefit ratio of intervention under Option 1B including emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1232	0.1311	0.1636	0.1434	0.1228	0.1608	0.1499	0.1367	0.1265
BG	N/A	0.0003	0.0003	0.0008	0.0023	0.0036	0.0031	0.0047	0.0039	N/A
CZ	0.0006	0.0006	0.0005	0.0009	0.0010	0.0010	0.0011	0.0011	0.0011	N/A
DK	N/A	0.0004	0.0012	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0049	0.0052	0.0048	0.0046	0.0046	0.0045	0.0045	0.0046
EE	0.0015	0.0004	0.0007	0.0015	0.0009	0.0006	0.0006	0.0007	0.0008	N/A
IE	N/A	0.0057	0.0057	0.0070	0.0086	0.0086	0.0089	0.0072	0.0068	0.0077
EL	N/A	0.0067	0.0094	0.0111	0.0226	0.0277	0.0475	0.0440	0.0207	0.0134
ES	N/A	0.0620	0.0438	0.0646	0.0665	0.1249	0.1088	0.0607	0.0342	0.0202
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0038	0.0021	0.0019
IT	N/A	0.0861	0.0591	0.1095	0.1886	0.1315	N/A	0.2909	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0006	0.0006	0.0014	0.0040	0.0017	0.0010	0.0008	0.0007	0.0007	N/A
LT	0.0003	0.0002	0.0002	0.0004	0.0003	0.0002	0.0002	0.0002	0.0002	N/A
LU	N/A	N/A	N/A	N/A	0.0013	N/A	N/A	N/A	N/A	N/A
HU	0.0060	0.0052	0.0050	0.0076	0.0066	0.0037	0.0022	0.0017	0.0013	0.0010
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0055	0.0046	0.0045	0.0045	0.0045	0.0044	0.0044	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0005	0.0004	0.0004	0.0007	0.0007	0.0008	0.0008	0.0008	0.0008	0.0007
PT	N/A	N/A	N/A	0.0000	0.0105	0.0113	0.0165	N/A	0.0047	N/A
RO	N/A	N/A	N/A	0.0006	0.0006	0.0013	0.0007	0.0006	0.0006	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0005	0.0006	0.0006	0.0006	0.0007	0.0007	0.0007	0.0007	0.0008
FI	0.0099	0.0128	0.0131	0.0134	0.0104	0.0117	0.0141	0.0157	0.0182	N/A
SE	0.0213	0.0215	0.0309	0.0467	0.0374	0.0328	0.0336	0.0341	0.0408	N/A
UK	N/A	N/A	0.1703	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0007	0.0014	0.0023	0.0025	0.0032	0.0029	0.0029	0.0026	0.0020	0.0023

Source: Own estimates.

Table 118. Cost/Benefit ratio of intervention under Option 1C including emissions component

Variant/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	0.01720	0.03027	0.04663	0.05293	0.06543	0.06392	0.06091	0.05530	0.04170	0.04764
2	0.00572	0.00918	0.01462	0.01604	0.01960	0.01810	0.01799	0.01658	0.01280	0.01552
3	0.00286	0.00468	0.00747	0.00823	0.01007	0.00932	0.00928	0.00854	0.00657	0.00794
4	0.00860	0.01513	0.02332	0.02646	0.03272	0.03196	0.03046	0.02765	0.02085	0.02382
5	0.00286	0.00459	0.00731	0.00802	0.00980	0.00905	0.00900	0.00829	0.00640	0.00776
6	0.00143	0.00234	0.00373	0.00411	0.00503	0.00466	0.00464	0.00427	0.00328	0.00397
7	0.00573	0.01009	0.01554	0.01764	0.02181	0.02131	0.02030	0.01843	0.01390	0.01588
8	0.00191	0.00306	0.00487	0.00535	0.00653	0.00603	0.00600	0.00553	0.00427	0.00517
9	0.00095	0.00156	0.00249	0.00274	0.00336	0.00311	0.00309	0.00285	0.00219	0.00265

Note: Only totals available due to the fact that cost of system centralisation applies to the situation when all national systems are connected

Source: Own estimates.



Table 119. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0675	0.0754	0.0530	0.0287	0.0295	0.0418	0.0381	0.0351	0.0368
BG	N/A	0.0012	0.0012	0.0025	0.0068	0.0105	0.0087	0.0119	0.0112	N/A
CZ	N/A	0.0467	0.0423	0.0832	0.0725	0.0761	0.0783	0.0739	0.0797	N/A
DK	N/A	0.0008	0.0017	0.0004	0.0006	0.0012	N/A	N/A	N/A	N/A
DE	N/A	0.0535	0.0541	0.0642	0.0573	0.0532	0.0454	0.0411	0.0412	0.0441
EE	N/A	0.0131	0.0194	0.0153	0.0135	0.0097	0.0078	0.0077	0.0114	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0119	0.0069	0.0047
ES	N/A	0.0088	0.0064	0.0077	0.0083	0.0152	0.0110	0.0064	0.0038	0.0024
FR	N/A	N/A	N/A	N/A	0.0928	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0354	0.0199	0.0196
IT	N/A	0.0051	0.0021	0.0010	0.0021	0.0025	N/A	0.0054	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0008	0.0016	0.0017	0.0010	0.0011	0.0008	0.0007	0.0007	N/A
LT	N/A	0.0007	0.0008	0.0010	0.0008	0.0006	0.0007	0.0006	0.0008	N/A
LU	N/A	N/A	N/A	N/A	0.0377	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.1782	0.1603	0.2443	0.1937	0.0977	0.0458	0.0323	0.0246	0.0224
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0009	0.0008	0.0009	0.0011	0.0014	0.0013	0.0010	0.0009	0.0010
PT	N/A	N/A	N/A	0.0760	0.0620	0.0717	0.1094	N/A	0.0257	N/A
RO	N/A	N/A	N/A	0.0024	0.0025	0.0050	0.0025	0.0021	0.0024	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0034	0.0036	0.0027	0.0038	0.0026	0.0016	0.0018	0.0024	0.0030
FI	N/A	0.0728	0.0677	0.0557	0.0269	0.0201	0.0143	0.0155	0.0214	N/A
SE	N/A	0.0153	0.0257	0.0411	0.0280	0.0258	0.0265	0.0254	0.0326	N/A
UK	N/A	N/A	0.0392	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0115	0.0104	0.0135	0.0126	0.0141	0.0118	0.0104	0.0103	0.0157

Source: Own estimates.

Table 120. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0203	0.0226	0.0159	0.0086	0.0088	0.0125	0.0114	0.0105	0.0110
BG	N/A	0.0006	0.0006	0.0012	0.0034	0.0052	0.0044	0.0060	0.0056	N/A
CZ	N/A	0.0093	0.0085	0.0166	0.0145	0.0152	0.0157	0.0148	0.0159	N/A
DK	N/A	0.0001	0.0003	0.0001	0.0001	0.0002	N/A	N/A	N/A	N/A
DE	N/A	0.0048	0.0048	0.0058	0.0051	0.0048	0.0041	0.0037	0.0037	0.0040
EE	N/A	0.0030	0.0044	0.0035	0.0031	0.0022	0.0018	0.0018	0.0026	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0054	0.0031	0.0021
ES	N/A	0.0044	0.0032	0.0038	0.0041	0.0076	0.0055	0.0032	0.0019	0.0012
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0106	0.0060	0.0059
IT	N/A	0.0018	0.0007	0.0004	0.0007	0.0009	N/A	0.0019	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0003	0.0007	0.0007	0.0005	0.0005	0.0004	0.0003	0.0003	N/A
LT	N/A	0.0002	0.0002	0.0002	0.0002	0.0001	0.0001	0.0001	0.0002	N/A
LU	N/A	N/A	N/A	N/A	0.0038	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0891	0.0801	0.1221	0.0969	0.0488	0.0229	0.0161	0.0123	0.0112
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0003	0.0003	0.0004	0.0004	0.0005	0.0005	0.0004	0.0003	0.0004
PT	N/A	N/A	N/A	0.0253	0.0207	0.0239	0.0365	N/A	0.0086	N/A
RO	N/A	N/A	N/A	0.0010	0.0010	0.0020	0.0010	0.0008	0.0009	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0017	0.0018	0.0014	0.0019	0.0013	0.0008	0.0009	0.0012	0.0015
FI	N/A	0.0312	0.0290	0.0239	0.0115	0.0086	0.0061	0.0066	0.0092	N/A
SE	N/A	0.0068	0.0114	0.0182	0.0124	0.0114	0.0117	0.0112	0.0144	N/A
UK	N/A	N/A	0.0235	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0035	0.0033	0.0041	0.0038	0.0040	0.0035	0.0031	0.0032	0.0051

Source: Own estimates.

Table 121. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0113	0.0126	0.0088	0.0048	0.0049	0.0070	0.0063	0.0059	0.0061
BG	N/A	0.0003	0.0003	0.0006	0.0017	0.0026	0.0022	0.0030	0.0028	N/A
CZ	N/A	0.0047	0.0042	0.0083	0.0073	0.0076	0.0078	0.0074	0.0080	N/A
DK	N/A	0.0001	0.0001	0.0000	0.0000	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0027	0.0027	0.0032	0.0029	0.0027	0.0023	0.0021	0.0021	0.0022
EE	N/A	0.0015	0.0022	0.0018	0.0015	0.0011	0.0009	0.0009	0.0013	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0027	0.0015	0.0011
ES	N/A	0.0022	0.0016	0.0019	0.0021	0.0038	0.0028	0.0016	0.0009	0.0006
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0053	0.0030	0.0029
IT	N/A	0.0009	0.0004	0.0002	0.0004	0.0004	N/A	0.0009	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0002	0.0004	0.0004	0.0002	0.0002	0.0002	0.0002	0.0002	N/A
LT	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LU	N/A	N/A	N/A	N/A	0.0019	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0446	0.0401	0.0611	0.0484	0.0244	0.0115	0.0081	0.0061	0.0056
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0002	0.0001	0.0002	0.0002	0.0003	0.0002	0.0002	0.0002	0.0002
PT	N/A	N/A	N/A	0.0101	0.0083	0.0096	0.0146	N/A	0.0034	N/A
RO	N/A	N/A	N/A	0.0005	0.0005	0.0010	0.0005	0.0004	0.0005	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0009	0.0009	0.0007	0.0010	0.0007	0.0004	0.0005	0.0006	0.0008
FI	N/A	0.0156	0.0145	0.0119	0.0058	0.0043	0.0031	0.0033	0.0046	N/A
SE	N/A	0.0034	0.0057	0.0091	0.0062	0.0057	0.0059	0.0056	0.0072	N/A
UK	N/A	N/A	0.0094	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0018	0.0017	0.0021	0.0019	0.0020	0.0018	0.0016	0.0016	0.0026

Source: Own estimates.

Table 122. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0338	0.0377	0.0265	0.0143	0.0147	0.0209	0.0190	0.0176	0.0184
BG	N/A	0.0006	0.0006	0.0012	0.0034	0.0052	0.0044	0.0060	0.0056	N/A
CZ	N/A	0.0234	0.0211	0.0416	0.0363	0.0381	0.0392	0.0370	0.0398	N/A
DK	N/A	0.0004	0.0008	0.0002	0.0003	0.0006	N/A	N/A	N/A	N/A
DE	N/A	0.0267	0.0270	0.0321	0.0286	0.0266	0.0227	0.0205	0.0206	0.0220
EE	N/A	0.0065	0.0097	0.0077	0.0068	0.0048	0.0039	0.0039	0.0057	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0060	0.0034	0.0023
ES	N/A	0.0044	0.0032	0.0038	0.0041	0.0076	0.0055	0.0032	0.0019	0.0012
FR	N/A	N/A	N/A	N/A	0.0464	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0177	0.0100	0.0098
IT	N/A	0.0025	0.0010	0.0005	0.0010	0.0012	N/A	0.0027	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0004	0.0008	0.0008	0.0005	0.0005	0.0004	0.0004	0.0004	N/A
LT	N/A	0.0003	0.0004	0.0005	0.0004	0.0003	0.0003	0.0003	0.0004	N/A
LU	N/A	N/A	N/A	N/A	0.0188	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0891	0.0801	0.1221	0.0969	0.0488	0.0229	0.0161	0.0123	0.0112
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0004	0.0004	0.0005	0.0006	0.0007	0.0006	0.0005	0.0004	0.0005
PT	N/A	N/A	N/A	0.0380	0.0310	0.0358	0.0547	N/A	0.0129	N/A
RO	N/A	N/A	N/A	0.0012	0.0012	0.0025	0.0012	0.0010	0.0012	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0017	0.0018	0.0014	0.0019	0.0013	0.0008	0.0009	0.0012	0.0015
FI	N/A	0.0364	0.0339	0.0278	0.0134	0.0101	0.0071	0.0077	0.0107	N/A
SE	N/A	0.0076	0.0128	0.0206	0.0140	0.0129	0.0133	0.0127	0.0163	N/A
UK	N/A	N/A	0.0196	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0058	0.0052	0.0068	0.0063	0.0070	0.0059	0.0052	0.0052	0.0078

Source: Own estimates.

Table 123. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0101	0.0113	0.0080	0.0043	0.0044	0.0063	0.0057	0.0053	0.0055
BG	N/A	0.0003	0.0003	0.0006	0.0017	0.0026	0.0022	0.0030	0.0028	N/A
CZ	N/A	0.0047	0.0042	0.0083	0.0073	0.0076	0.0078	0.0074	0.0080	N/A
DK	N/A	0.0001	0.0001	0.0000	0.0000	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0024	0.0024	0.0029	0.0026	0.0024	0.0020	0.0018	0.0018	0.0020
EE	N/A	0.0015	0.0022	0.0018	0.0015	0.0011	0.0009	0.0009	0.0013	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0027	0.0015	0.0011
ES	N/A	0.0022	0.0016	0.0019	0.0021	0.0038	0.0028	0.0016	0.0009	0.0006
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0053	0.0030	0.0029
IT	N/A	0.0009	0.0004	0.0002	0.0004	0.0004	N/A	0.0009	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0002	0.0004	0.0004	0.0002	0.0002	0.0002	0.0002	0.0002	N/A
LT	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LU	N/A	N/A	N/A	N/A	0.0019	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0446	0.0401	0.0611	0.0484	0.0244	0.0115	0.0081	0.0061	0.0056
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0002	0.0001	0.0002	0.0002	0.0003	0.0002	0.0002	0.0002	0.0002
PT	N/A	N/A	N/A	0.0127	0.0103	0.0119	0.0182	N/A	0.0043	N/A
RO	N/A	N/A	N/A	0.0005	0.0005	0.0010	0.0005	0.0004	0.0005	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0009	0.0009	0.0007	0.0010	0.0007	0.0004	0.0005	0.0006	0.0008
FI	N/A	0.0156	0.0145	0.0119	0.0058	0.0043	0.0031	0.0033	0.0046	N/A
SE	N/A	0.0034	0.0057	0.0091	0.0062	0.0057	0.0059	0.0056	0.0072	N/A
UK	N/A	N/A	0.0118	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0017	0.0016	0.0020	0.0019	0.0020	0.0017	0.0016	0.0016	0.0026

Source: Own estimates.

Table 124. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0056	0.0063	0.0044	0.0024	0.0025	0.0035	0.0032	0.0029	0.0031
BG	N/A	0.0002	0.0001	0.0003	0.0009	0.0013	0.0011	0.0015	0.0014	N/A
CZ	N/A	0.0023	0.0021	0.0042	0.0036	0.0038	0.0039	0.0037	0.0040	N/A
DK	N/A	0.0000	0.0001	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0013	0.0014	0.0016	0.0014	0.0013	0.0011	0.0010	0.0010	0.0011
EE	N/A	0.0007	0.0011	0.0009	0.0008	0.0006	0.0004	0.0004	0.0007	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0013	0.0008	0.0005
ES	N/A	0.0011	0.0008	0.0010	0.0010	0.0019	0.0014	0.0008	0.0005	0.0003
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0027	0.0015	0.0015
IT	N/A	0.0004	0.0002	0.0001	0.0002	0.0002	N/A	0.0005	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0001	0.0002	0.0002	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LT	N/A	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	N/A
LU	N/A	N/A	N/A	N/A	0.0009	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0223	0.0200	0.0305	0.0242	0.0122	0.0057	0.0040	0.0031	0.0028
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
PT	N/A	N/A	N/A	0.0051	0.0041	0.0048	0.0073	N/A	0.0017	N/A
RO	N/A	N/A	N/A	0.0002	0.0002	0.0005	0.0002	0.0002	0.0002	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0004	0.0005	0.0003	0.0005	0.0003	0.0002	0.0002	0.0003	0.0004
FI	N/A	0.0078	0.0073	0.0060	0.0029	0.0022	0.0015	0.0017	0.0023	N/A
SE	N/A	0.0017	0.0028	0.0046	0.0031	0.0029	0.0029	0.0028	0.0036	N/A
UK	N/A	N/A	0.0047	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0009	0.0008	0.0010	0.0010	0.0010	0.0009	0.0008	0.0008	0.0013

Source: Own estimates.

Table 125. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0225	0.0251	0.0177	0.0096	0.0098	0.0139	0.0127	0.0117	0.0123
BG	N/A	0.0004	0.0004	0.0008	0.0023	0.0035	0.0029	0.0040	0.0037	N/A
CZ	N/A	0.0156	0.0141	0.0277	0.0242	0.0254	0.0261	0.0246	0.0266	N/A
DK	N/A	0.0003	0.0006	0.0001	0.0002	0.0004	N/A	N/A	N/A	N/A
DE	N/A	0.0178	0.0180	0.0214	0.0191	0.0177	0.0151	0.0137	0.0137	0.0147
EE	N/A	0.0044	0.0065	0.0051	0.0045	0.0032	0.0026	0.0026	0.0038	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0040	0.0023	0.0016
ES	N/A	0.0029	0.0021	0.0026	0.0028	0.0051	0.0037	0.0021	0.0013	0.0008
FR	N/A	N/A	N/A	N/A	0.0309	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0118	0.0066	0.0065
IT	N/A	0.0017	0.0007	0.0003	0.0007	0.0008	N/A	0.0018	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0003	0.0005	0.0006	0.0003	0.0004	0.0003	0.0002	0.0002	N/A
LT	N/A	0.0002	0.0003	0.0003	0.0003	0.0002	0.0002	0.0002	0.0003	N/A
LU	N/A	N/A	N/A	N/A	0.0126	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0594	0.0534	0.0814	0.0646	0.0326	0.0153	0.0108	0.0082	0.0075
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0003	0.0003	0.0003	0.0004	0.0005	0.0004	0.0003	0.0003	0.0003
PT	N/A	N/A	N/A	0.0253	0.0207	0.0239	0.0365	N/A	0.0086	N/A
RO	N/A	N/A	N/A	0.0008	0.0008	0.0017	0.0008	0.0007	0.0008	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0011	0.0012	0.0009	0.0013	0.0009	0.0005	0.0006	0.0008	0.0010
FI	N/A	0.0243	0.0226	0.0186	0.0090	0.0067	0.0048	0.0052	0.0071	N/A
SE	N/A	0.0051	0.0086	0.0137	0.0093	0.0086	0.0088	0.0085	0.0109	N/A
UK	N/A	N/A	0.0131	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0038	0.0035	0.0045	0.0042	0.0047	0.0039	0.0035	0.0034	0.0052

Source: Own estimates.

Table 126. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0068	0.0075	0.0053	0.0029	0.0029	0.0042	0.0038	0.0035	0.0037
BG	N/A	0.0002	0.0002	0.0004	0.0011	0.0017	0.0015	0.0020	0.0019	N/A
CZ	N/A	0.0031	0.0028	0.0055	0.0048	0.0051	0.0052	0.0049	0.0053	N/A
DK	N/A	0.0000	0.0001	0.0000	0.0000	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0016	0.0016	0.0019	0.0017	0.0016	0.0014	0.0012	0.0012	0.0013
EE	N/A	0.0010	0.0015	0.0012	0.0010	0.0007	0.0006	0.0006	0.0009	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0018	0.0010	0.0007
ES	N/A	0.0015	0.0011	0.0013	0.0014	0.0025	0.0018	0.0011	0.0006	0.0004
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0035	0.0020	0.0020
IT	N/A	0.0006	0.0002	0.0001	0.0002	0.0003	N/A	0.0006	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0001	0.0002	0.0002	0.0002	0.0002	0.0001	0.0001	0.0001	N/A
LT	N/A	0.0001	0.0001	0.0001	0.0001	0.0000	0.0000	0.0000	0.0001	N/A
LU	N/A	N/A	N/A	N/A	0.0013	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0297	0.0267	0.0407	0.0323	0.0163	0.0076	0.0054	0.0041	0.0037
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0001	0.0001	0.0001	0.0001	0.0002	0.0002	0.0001	0.0001	0.0001
PT	N/A	N/A	N/A	0.0084	0.0069	0.0080	0.0122	N/A	0.0029	N/A
RO	N/A	N/A	N/A	0.0003	0.0003	0.0007	0.0003	0.0003	0.0003	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0006	0.0006	0.0005	0.0006	0.0004	0.0003	0.0003	0.0004	0.0005
FI	N/A	0.0104	0.0097	0.0080	0.0038	0.0029	0.0020	0.0022	0.0031	N/A
SE	N/A	0.0023	0.0038	0.0061	0.0041	0.0038	0.0039	0.0037	0.0048	N/A
UK	N/A	N/A	0.0078	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0012	0.0011	0.0014	0.0013	0.0013	0.0012	0.0010	0.0011	0.0017

Source: Own estimates.



Table 127. Cost/Benefit ratio of intervention under Option 2A including emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0038	0.0042	0.0029	0.0016	0.0016	0.0023	0.0021	0.0020	0.0020
BG	N/A	0.0001	0.0001	0.0002	0.0006	0.0009	0.0007	0.0010	0.0009	N/A
CZ	N/A	0.0016	0.0014	0.0028	0.0024	0.0025	0.0026	0.0025	0.0027	N/A
DK	N/A	0.0000	0.0000	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0009	0.0009	0.0011	0.0010	0.0009	0.0008	0.0007	0.0007	0.0007
EE	N/A	0.0005	0.0007	0.0006	0.0005	0.0004	0.0003	0.0003	0.0004	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0009	0.0005	0.0004
ES	N/A	0.0007	0.0005	0.0006	0.0007	0.0013	0.0009	0.0005	0.0003	0.0002
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0018	0.0010	0.0010
IT	N/A	0.0003	0.0001	0.0001	0.0001	0.0001	N/A	0.0003	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LT	N/A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	N/A
LU	N/A	N/A	N/A	N/A	0.0006	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0149	0.0134	0.0204	0.0161	0.0081	0.0038	0.0027	0.0020	0.0019
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0001	0.0000	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
PT	N/A	N/A	N/A	0.0034	0.0028	0.0032	0.0049	N/A	0.0011	N/A
RO	N/A	N/A	N/A	0.0002	0.0002	0.0003	0.0002	0.0001	0.0002	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0003	0.0003	0.0002	0.0003	0.0002	0.0001	0.0002	0.0002	0.0003
FI	N/A	0.0052	0.0048	0.0040	0.0019	0.0014	0.0010	0.0011	0.0015	N/A
SE	N/A	0.0011	0.0019	0.0030	0.0021	0.0019	0.0020	0.0019	0.0024	N/A
UK	N/A	N/A	0.0031	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0006	0.0006	0.0007	0.0006	0.0007	0.0006	0.0005	0.0005	0.0009

Source: Own estimates.

Table 128. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	664.5550	707.0980	882.5075	773.1316	662.0914	867.4171	808.1872	737.1573	682.4156
BG	N/A	1.1506	1.2312	2.9408	8.3832	13.0146	11.2998	16.8675	14.0772	N/A
CZ	N/A	5.1274	4.8811	7.8333	9.0158	8.8671	9.6419	9.5496	10.2231	N/A
DK	N/A	5.1550	14.1443	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	87.2282	93.1368	86.1351	83.0155	83.1582	80.5124	81.5255	82.9302
EE	N/A	2.9540	5.6774	11.6556	6.7851	4.9600	4.6992	5.2179	6.1846	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	175.8098	82.6978	53.7093
ES	N/A	222.8962	157.5812	232.1144	239.1743	449.2069	391.2886	218.1901	122.9543	72.5435
FR	N/A	N/A	N/A	N/A	239.3833	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.5752	12.4754	11.4063
IT	N/A	442.2970	303.5605	562.3696	968.7788	675.2028	N/A	N/A	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	2.5325	5.5376	15.9736	6.5871	3.9562	3.2834	2.9455	2.7258	N/A
LT	N/A	1.6559	1.9546	2.8820	2.2902	1.7317	1.8114	1.8649	1.5212	N/A
LU	N/A	N/A	N/A	N/A	23.4270	N/A	N/A	N/A	N/A	N/A
HU	N/A	18.8338	18.2835	27.5171	23.7726	13.3522	7.8464	6.0467	4.5172	3.6682
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	1.9926	1.9785	3.2313	3.2601	3.7569	3.8728	3.6993	3.6279	3.5542
PT	N/A	N/A	N/A	N/A	70.9102	75.9195	111.0597	N/A	31.8853	N/A
RO	N/A	N/A	N/A	2.5396	2.5632	5.8413	3.2651	2.6948	2.8412	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1.9587	2.1102	2.1694	2.2797	2.3878	2.4890	2.5649	2.6600	2.7772
FI	N/A	53.5569	54.8115	56.3232	43.7264	49.1601	59.2356	65.6200	76.2903	N/A
SE	N/A	87.2453	125.5548	189.4698	151.8573	132.9830	136.1181	138.3833	165.6266	N/A
UK	N/A	N/A	637.8502	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	24.5350	11.2262	13.9348	20.8307	21.7130	24.8222	23.6441	19.2537	17.7817	23.1638

Source: Own estimates.

Table 129. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	199.3665	212.1294	264.7522	231.9395	198.6274	260.2251	242.4561	221.1472	204.7247
BG	N/A	0.5753	0.6156	1.4704	4.1916	6.5073	5.6499	8.4337	7.0386	N/A
CZ	N/A	1.0255	0.9762	1.5667	1.8032	1.7734	1.9284	1.9099	2.0446	N/A
DK	N/A	0.7732	2.1216	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	7.8232	8.3531	7.7251	7.4453	7.4581	7.2208	7.3117	7.4377
EE	N/A	0.6752	1.2977	2.6641	1.5509	1.1337	1.0741	1.1927	1.4136	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	79.1144	37.2140	24.1692
ES	N/A	111.4481	78.7906	116.0572	119.5872	224.6035	195.6443	109.0951	61.4772	36.2718
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6.7726	3.7426	3.4219
IT	N/A	154.8040	106.2462	196.8294	339.0726	236.3210	N/A	522.8670	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	1.1396	2.4919	7.1881	2.9642	1.7803	1.4775	1.3255	1.2266	N/A
LT	N/A	0.3726	0.4398	0.6485	0.5153	0.3896	0.4076	0.4196	0.3423	N/A
LU	N/A	N/A	N/A	N/A	2.3427	N/A	N/A	N/A	N/A	N/A
HU	N/A	9.4169	9.1418	13.7585	11.8863	6.6761	3.9232	3.0234	2.2586	1.8341
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.7472	0.7419	1.2117	1.2225	1.4088	1.4523	1.3872	1.3605	1.3328
PT	N/A	N/A	N/A	N/A	23.6367	25.3065	37.0199	N/A	10.6284	N/A
RO	N/A	N/A	N/A	1.0158	1.0253	2.3365	1.3060	1.0779	1.1365	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.9793	1.0551	1.0847	1.1398	1.1939	1.2445	1.2825	1.3300	1.3886
FI	N/A	22.9529	23.4906	24.1385	18.7399	21.0686	25.3867	28.1229	32.6958	N/A
SE	N/A	38.6372	55.6029	83.9081	67.2511	58.8925	60.2809	61.2840	73.3489	N/A
UK	N/A	N/A	382.7101	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	8.1674	3.4046	4.3691	6.3128	6.5043	7.0273	6.9844	5.7734	5.4566	7.5479

Source: Own estimates.

Table 130 Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	110.7592	117.8497	147.0846	128.8553	110.3486	144.5695	134.6979	122.8595	113.7359
BG	N/A	0.2877	0.3078	0.7352	2.0958	3.2536	2.8250	4.2169	3.5193	N/A
CZ	N/A	0.5127	0.4881	0.7833	0.9016	0.8867	0.9642	0.9550	1.0223	N/A
DK	N/A	0.3866	1.0608	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	4.3614	4.6568	4.3068	4.1508	4.1579	4.0256	4.0763	4.1465
EE	N/A	0.3376	0.6488	1.3321	0.7754	0.5669	0.5371	0.5963	0.7068	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39.5572	18.6070	12.0846
ES	N/A	55.7241	39.3953	58.0286	59.7936	112.3017	97.8221	54.5475	30.7386	18.1359
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.3863	1.8713	1.7109
IT	N/A	77.4020	53.1231	98.4147	169.5363	118.1605	N/A	261.4335	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.5698	1.2460	3.5940	1.4821	0.8901	0.7388	0.6627	0.6133	N/A
LT	N/A	0.1863	0.2199	0.3242	0.2576	0.1948	0.2038	0.2098	0.1711	N/A
LU	N/A	N/A	N/A	N/A	1.1713	N/A	N/A	N/A	N/A	N/A
HU	N/A	4.7085	4.5709	6.8793	5.9432	3.3381	1.9616	1.5117	1.1293	0.9171
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.3736	0.3710	0.6059	0.6113	0.7044	0.7261	0.6936	0.6802	0.6664
PT	N/A	N/A	N/A	N/A	9.4547	10.1226	14.8080	N/A	4.2514	N/A
RO	N/A	N/A	N/A	0.5079	0.5126	1.1683	0.6530	0.5390	0.5682	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.4897	0.5275	0.5424	0.5699	0.5970	0.6222	0.6412	0.6650	0.6943
FI	N/A	11.4765	11.7453	12.0693	9.3699	10.5343	12.6933	14.0614	16.3479	N/A
SE	N/A	19.3186	27.8014	41.9540	33.6255	29.4462	30.1404	30.6420	36.6745	N/A
UK	N/A	N/A	153.0841	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	4.0837	1.7359	2.2309	3.2375	3.3410	3.6208	3.6007	2.9744	2.8011	3.8620

Source: Own estimates.

Table 131. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	332.2775	353.5490	441.2537	386.5658	331.0457	433.7086	404.0936	368.5786	341.2078
BG	N/A	0.5753	0.6156	1.4704	4.1916	6.5073	5.6499	8.4337	7.0386	N/A
CZ	N/A	2.5637	2.4406	3.9167	4.5079	4.4335	4.8209	4.7748	5.1116	N/A
DK	N/A	2.5775	7.0721	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	43.6141	46.5684	43.0676	41.5077	41.5791	40.2562	40.7628	41.4651
EE	N/A	1.4770	2.8387	5.8278	3.3925	2.4800	2.3496	2.6089	3.0923	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	87.9049	41.3489	26.8546
ES	N/A	111.4481	78.7906	116.0572	119.5872	224.6035	195.6443	109.0951	61.4772	36.2718
FR	N/A	N/A	N/A	N/A	119.6916	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.2876	6.2377	5.7031
IT	N/A	221.1485	151.7802	281.1848	484.3894	337.6014	N/A	746.9528	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	1.2662	2.7688	7.9868	3.2936	1.9781	1.6417	1.4727	1.3629	N/A
LT	N/A	0.8279	0.9773	1.4410	1.1451	0.8659	0.9057	0.9324	0.7606	N/A
LU	N/A	N/A	N/A	N/A	11.7135	N/A	N/A	N/A	N/A	N/A
HU	N/A	9.4169	9.1418	13.7585	11.8863	6.6761	3.9232	3.0234	2.2586	1.8341
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.9963	0.9892	1.6157	1.6300	1.8785	1.9364	1.8497	1.8139	1.7771
PT	N/A	N/A	N/A	N/A	35.4551	37.9597	55.5299	N/A	15.9426	N/A
RO	N/A	N/A	N/A	1.2698	1.2816	2.9206	1.6325	1.3474	1.4206	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.9793	1.0551	1.0847	1.1398	1.1939	1.2445	1.2825	1.3300	1.3886
FI	N/A	26.7784	27.4057	28.1616	21.8632	24.5800	29.6178	32.8100	38.1451	N/A
SE	N/A	43.6227	62.7774	94.7349	75.9286	66.4915	68.0591	69.1916	82.8133	N/A
UK	N/A	N/A	318.9251	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	12.2675	5.6131	6.9674	10.4154	10.8565	12.4111	11.8221	9.6268	8.8908	11.5819

Source: Own estimates.

Table 132. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	99.6833	106.0647	132.3761	115.9697	99.3137	130.1126	121.2281	110.5736	102.3623
BG	N/A	0.2877	0.3078	0.7352	2.0958	3.2536	2.8250	4.2169	3.5193	N/A
CZ	N/A	0.5127	0.4881	0.7833	0.9016	0.8867	0.9642	0.9550	1.0223	N/A
DK	N/A	0.3866	1.0608	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	3.9116	4.1765	3.8626	3.7227	3.7291	3.6104	3.6559	3.7188
EE	N/A	0.3376	0.6488	1.3321	0.7754	0.5669	0.5371	0.5963	0.7068	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39.5572	18.6070	12.0846
ES	N/A	55.7241	39.3953	58.0286	59.7936	112.3017	97.8221	54.5475	30.7386	18.1359
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.3863	1.8713	1.7109
IT	N/A	77.4020	53.1231	98.4147	169.5363	118.1605	N/A	261.4335	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.5698	1.2460	3.5940	1.4821	0.8901	0.7388	0.6627	0.6133	N/A
LT	N/A	0.1863	0.2199	0.3242	0.2576	0.1948	0.2038	0.2098	0.1711	N/A
LU	N/A	N/A	N/A	N/A	1.1713	N/A	N/A	N/A	N/A	N/A
HU	N/A	4.7085	4.5709	6.8793	5.9432	3.3381	1.9616	1.5117	1.1293	0.9171
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.3736	0.3710	0.6059	0.6113	0.7044	0.7261	0.6936	0.6802	0.6664
PT	N/A	N/A	N/A	N/A	11.8184	12.6532	18.5100	N/A	5.3142	N/A
RO	N/A	N/A	N/A	0.5079	0.5126	1.1683	0.6530	0.5390	0.5682	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.4897	0.5275	0.5424	0.5699	0.5970	0.6222	0.6412	0.6650	0.6943
FI	N/A	11.4765	11.7453	12.0693	9.3699	10.5343	12.6933	14.0614	16.3479	N/A
SE	N/A	19.3186	27.8014	41.9540	33.6255	29.4462	30.1404	30.6420	36.6745	N/A
UK	N/A	N/A	191.3551	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	4.0837	1.7023	2.1846	3.1564	3.2521	3.5136	3.4922	2.8867	2.7283	3.7739

Source: Own estimates.

Table 133. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	55.3796	58.9248	73.5423	64.4276	55.1743	72.2848	67.3489	61.4298	56.8680
BG	N/A	0.1438	0.1539	0.3676	1.0479	1.6268	1.4125	2.1084	1.7596	N/A
CZ	N/A	0.2564	0.2441	0.3917	0.4508	0.4434	0.4821	0.4775	0.5112	N/A
DK	N/A	0.1933	0.5304	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	2.1807	2.3284	2.1534	2.0754	2.0790	2.0128	2.0381	2.0733
EE	N/A	0.1688	0.3244	0.6660	0.3877	0.2834	0.2685	0.2982	0.3534	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	19.7786	9.3035	6.0423
ES	N/A	27.8620	19.6976	29.0143	29.8968	56.1509	48.9111	27.2738	15.3693	9.0679
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.6931	0.9357	0.8555
IT	N/A	38.7010	26.5615	49.2073	84.7681	59.0802	N/A	130.7167	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.2849	0.6230	1.7970	0.7411	0.4451	0.3694	0.3314	0.3067	N/A
LT	N/A	0.0931	0.1099	0.1621	0.1288	0.0974	0.1019	0.1049	0.0856	N/A
LU	N/A	N/A	N/A	N/A	0.5857	N/A	N/A	N/A	N/A	N/A
HU	N/A	2.3542	2.2854	3.4396	2.9716	1.6690	0.9808	0.7558	0.5647	0.4585
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.1868	0.1855	0.3029	0.3056	0.3522	0.3631	0.3468	0.3401	0.3332
PT	N/A	N/A	N/A	N/A	4.7273	5.0613	7.4040	N/A	2.1257	N/A
RO	N/A	N/A	N/A	0.2540	0.2563	0.5841	0.3265	0.2695	0.2841	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.2448	0.2638	0.2712	0.2850	0.2985	0.3111	0.3206	0.3325	0.3471
FI	N/A	5.7382	5.8727	6.0346	4.6850	5.2672	6.3467	7.0307	8.1740	N/A
SE	N/A	9.6593	13.9007	20.9770	16.8128	14.7231	15.0702	15.3210	18.3372	N/A
UK	N/A	N/A	76.5420	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2.0418	0.8680	1.1155	1.6188	1.6705	1.8104	1.8003	1.4872	1.4006	1.9310

Source: Own estimates.

Table 134. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	221.5183	235.6993	294.1692	257.7105	220.6971	289.1390	269.3957	245.7191	227.4719
BG	N/A	0.3835	0.4104	0.9803	2.7944	4.3382	3.7666	5.6225	4.6924	N/A
CZ	N/A	1.7091	1.6270	2.6111	3.0053	2.9557	3.2140	3.1832	3.4077	N/A
DK	N/A	1.7183	4.7148	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	29.0761	31.0456	28.7117	27.6718	27.7194	26.8375	27.1752	27.6434
EE	N/A	0.9847	1.8925	3.8852	2.2617	1.6533	1.5664	1.7393	2.0615	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	58.6033	27.5659	17.9031
ES	N/A	74.2987	52.5271	77.3715	79.7248	149.7356	130.4295	72.7300	40.9848	24.1812
FR	N/A	N/A	N/A	N/A	79.7944	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.5251	4.1585	3.8021
IT	N/A	147.4323	101.1868	187.4565	322.9263	225.0676	N/A	497.9686	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.8442	1.8459	5.3245	2.1957	1.3187	1.0945	0.9818	0.9086	N/A
LT	N/A	0.5520	0.6515	0.9607	0.7634	0.5772	0.6038	0.6216	0.5071	N/A
LU	N/A	N/A	N/A	N/A	7.8090	N/A	N/A	N/A	N/A	N/A
HU	N/A	6.2779	6.0945	9.1724	7.9242	4.4507	2.6155	2.0156	1.5057	1.2227
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.6642	0.6595	1.0771	1.0867	1.2523	1.2909	1.2331	1.2093	1.1847
PT	N/A	N/A	N/A	N/A	23.6367	25.3065	37.0199	N/A	10.6284	N/A
RO	N/A	N/A	N/A	0.8465	0.8544	1.9471	1.0884	0.8983	0.9471	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.6529	0.7034	0.7231	0.7599	0.7959	0.8297	0.8550	0.8867	0.9257
FI	N/A	17.8523	18.2705	18.7744	14.5755	16.3867	19.7452	21.8733	25.4301	N/A
SE	N/A	29.0818	41.8516	63.1566	50.6191	44.3277	45.3727	46.1278	55.2089	N/A
UK	N/A	N/A	212.6167	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	8.1783	3.7421	4.6449	6.9436	7.2377	8.2741	7.8814	6.4179	5.9272	7.7213

Source: Own estimates.



Table 135. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	66.4555	70.7098	88.2507	77.3132	66.2091	86.7417	80.8187	73.7157	68.2416
BG	N/A	0.1918	0.2052	0.4901	1.3972	2.1691	1.8833	2.8112	2.3462	N/A
CZ	N/A	0.3418	0.3254	0.5222	0.6011	0.5911	0.6428	0.6366	0.6815	N/A
DK	N/A	0.2577	0.7072	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	2.6077	2.7844	2.5750	2.4818	2.4860	2.4069	2.4372	2.4792
EE	N/A	0.2251	0.4326	0.8880	0.5170	0.3779	0.3580	0.3976	0.4712	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26.3715	12.4047	8.0564
ES	N/A	37.1494	26.2635	38.6857	39.8624	74.8678	65.2148	36.3650	20.4924	12.0906
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.2575	1.2475	1.1406
IT	N/A	51.6013	35.4154	65.6098	113.0242	78.7737	N/A	174.2890	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.3799	0.8306	2.3960	0.9881	0.5934	0.4925	0.4418	0.4089	N/A
LT	N/A	0.1242	0.1466	0.2162	0.1718	0.1299	0.1359	0.1399	0.1141	N/A
LU	N/A	N/A	N/A	N/A	0.7809	N/A	N/A	N/A	N/A	N/A
HU	N/A	3.1390	3.0473	4.5862	3.9621	2.2254	1.3077	1.0078	0.7529	0.6114
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.2491	0.2473	0.4039	0.4075	0.4696	0.4841	0.4624	0.4535	0.4443
PT	N/A	N/A	N/A	N/A	7.8789	8.4355	12.3400	N/A	3.5428	N/A
RO	N/A	N/A	N/A	0.3386	0.3418	0.7788	0.4353	0.3593	0.3788	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.3264	0.3517	0.3616	0.3799	0.3980	0.4148	0.4275	0.4433	0.4629
FI	N/A	7.6510	7.8302	8.0462	6.2466	7.0229	8.4622	9.3743	10.8986	N/A
SE	N/A	12.8791	18.5343	27.9694	22.4170	19.6308	20.0936	20.4280	24.4496	N/A
UK	N/A	N/A	127.5700	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2.7225	1.1349	1.4564	2.1043	2.1681	2.3424	2.3281	1.9245	1.8189	2.5160

Source: Own estimates.

Table 136. Cost/Benefit ratio of intervention under Option 2B including emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/ Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	36.9197	39.2832	49.0282	42.9518	36.7829	48.1898	44.8993	40.9532	37.9120
BG	N/A	0.0959	0.1026	0.2451	0.6986	1.0845	0.9417	1.4056	1.1731	N/A
CZ	N/A	0.1709	0.1627	0.2611	0.3005	0.2956	0.3214	0.3183	0.3408	N/A
DK	N/A	0.1289	0.3536	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	1.4538	1.5523	1.4356	1.3836	1.3860	1.3419	1.3588	1.3822
EE	N/A	0.1125	0.2163	0.4440	0.2585	0.1890	0.1790	0.1988	0.2356	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.1857	6.2023	4.0282
ES	N/A	18.5747	13.1318	19.3429	19.9312	37.4339	32.6074	18.1825	10.2462	6.0453
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.1288	0.6238	0.5703
IT	N/A	25.8007	17.7077	32.8049	56.5121	39.3868	N/A	87.1445	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.1899	0.4153	1.1980	0.4940	0.2967	0.2463	0.2209	0.2044	N/A
LT	N/A	0.0621	0.0733	0.1081	0.0859	0.0649	0.0679	0.0699	0.0570	N/A
LU	N/A	N/A	N/A	N/A	0.3904	N/A	N/A	N/A	N/A	N/A
HU	N/A	1.5695	1.5236	2.2931	1.9811	1.1127	0.6539	0.5039	0.3764	0.3057
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.1245	0.1237	0.2020	0.2038	0.2348	0.2420	0.2312	0.2267	0.2221
PT	N/A	N/A	N/A	N/A	3.1516	3.3742	4.9360	N/A	1.4171	N/A
RO	N/A	N/A	N/A	0.1693	0.1709	0.3894	0.2177	0.1797	0.1894	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.1632	0.1758	0.1808	0.1900	0.1990	0.2074	0.2137	0.2217	0.2314
FI	N/A	3.8255	3.9151	4.0231	3.1233	3.5114	4.2311	4.6871	5.4493	N/A
SE	N/A	6.4395	9.2671	13.9847	11.2085	9.8154	10.0468	10.2140	12.2248	N/A
UK	N/A	N/A	51.0280	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1.3612	0.5786	0.7436	1.0792	1.1137	1.2069	1.2002	0.9915	0.9337	1.2873

Source: Own estimates.

Table 137. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	5.6585	4.7193	5.1125	4.3383	3.6693	4.7683	4.9857	4.6829	4.5953
BG	N/A	0.0098	0.0082	0.0170	0.0470	0.0721	0.0621	0.1040	0.0894	N/A
CZ	0.0381	0.0433	0.0323	0.0449	0.0502	0.0487	0.0526	0.0585	0.0644	N/A
DK	N/A	0.0439	0.0944	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.5819	0.5392	0.4830	0.4598	0.4569	0.4964	0.5177	0.5582
EE	0.0801	0.0250	0.0378	0.0674	0.0380	0.0274	0.0258	0.0321	0.0392	N/A
IE	N/A	0.5421	0.4293	0.4572	0.5434	0.5350	0.5458	0.4941	0.4857	0.5826
EL	N/A	0.2292	0.2512	0.2564	0.5073	0.6135	1.0439	1.0845	0.5253	0.3617
ES	N/A	1.8980	1.0518	1.3447	1.3421	2.4895	2.1510	1.3460	0.7811	0.4885
FR	N/A	N/A	N/A	N/A	1.3428	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.1391	0.0791	0.0767
IT	N/A	3.7663	2.0262	3.2581	5.4363	3.7421	N/A	9.2163	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0161	0.0216	0.0370	0.0925	0.0370	0.0219	0.0180	0.0182	0.0173	N/A
LT	0.0152	0.0141	0.0130	0.0167	0.0128	0.0096	0.0100	0.0115	0.0097	N/A
LU	N/A	N/A	N/A	N/A	0.1312	N/A	N/A	N/A	N/A	N/A
HU	0.1440	0.1589	0.1210	0.1580	0.1323	0.0735	0.0429	0.0371	0.0285	0.0246
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.5652	0.3640	0.3152	0.3021	0.2975	0.2919	0.3224	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0149	0.0170	0.0132	0.0187	0.0183	0.0208	0.0213	0.0228	0.0230	0.0239
PT	N/A	N/A	N/A	N/A	0.3976	0.4204	0.6099	N/A	0.2024	N/A
RO	N/A	N/A	N/A	0.0147	0.0144	0.0323	0.0179	0.0166	0.0180	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0166	0.0141	0.0126	0.0128	0.0132	0.0137	0.0158	0.0169	0.0187
FI	0.2789	0.4554	0.3654	0.3260	0.2452	0.2723	0.3256	0.4047	0.4845	N/A
SE	0.5799	0.7428	0.8379	1.0975	0.8520	0.7369	0.7482	0.8536	1.0520	N/A
UK	N/A	N/A	4.2573	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.1648	0.0955	0.0929	0.1206	0.1218	0.1375	0.1299	0.1187	0.1129	0.1559

Source: Own estimates.

Table 138. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.6975	1.4158	1.5337	1.3015	1.1008	1.4305	1.4957	1.4049	1.3786
BG	N/A	0.0049	0.0041	0.0085	0.0235	0.0360	0.0310	0.0520	0.0447	N/A
CZ	0.0076	0.0087	0.0065	0.0090	0.0100	0.0097	0.0105	0.0117	0.0129	N/A
DK	N/A	0.0066	0.0142	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0522	0.0484	0.0433	0.0412	0.0410	0.0445	0.0464	0.0501
EE	0.0183	0.0057	0.0086	0.0154	0.0087	0.0063	0.0059	0.0073	0.0090	N/A
IE	N/A	0.1084	0.0859	0.0914	0.1087	0.1070	0.1092	0.0988	0.0971	0.1165
EL	N/A	0.1032	0.1130	0.1154	0.2283	0.2761	0.4698	0.4880	0.2364	0.1627
ES	N/A	0.9490	0.5259	0.6724	0.6710	1.2448	1.0755	0.6730	0.3906	0.2443
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0417	0.0237	0.0230
IT	N/A	1.3182	0.7092	1.1403	1.9027	1.3097	N/A	3.2257	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0072	0.0097	0.0166	0.0416	0.0166	0.0099	0.0081	0.0082	0.0078	N/A
LT	0.0034	0.0032	0.0029	0.0038	0.0029	0.0022	0.0022	0.0026	0.0022	N/A
LU	N/A	N/A	N/A	N/A	0.0131	N/A	N/A	N/A	N/A	N/A
HU	0.0720	0.0794	0.0605	0.0790	0.0662	0.0367	0.0214	0.0186	0.0143	0.0123
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0565	0.0364	0.0315	0.0302	0.0298	0.0292	0.0322	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0056	0.0064	0.0050	0.0070	0.0069	0.0078	0.0080	0.0086	0.0086	0.0090
PT	N/A	N/A	N/A	N/A	0.1325	0.1401	0.2033	N/A	0.0675	N/A
RO	N/A	N/A	N/A	0.0059	0.0057	0.0129	0.0072	0.0066	0.0072	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0083	0.0070	0.0063	0.0064	0.0066	0.0068	0.0079	0.0084	0.0093
FI	0.1195	0.1952	0.1566	0.1397	0.1051	0.1167	0.1395	0.1735	0.2077	N/A
SE	0.2568	0.3290	0.3711	0.4860	0.3773	0.3263	0.3313	0.3780	0.4659	N/A
UK	N/A	N/A	2.5544	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0548	0.0290	0.0291	0.0365	0.0365	0.0389	0.0384	0.0356	0.0346	0.0508

Source: Own estimates.

Table 139. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.9431	0.7866	0.8521	0.7230	0.6115	0.7947	0.8309	0.7805	0.7659
BG	N/A	0.0024	0.0021	0.0043	0.0118	0.0180	0.0155	0.0260	0.0223	N/A
CZ	0.0038	0.0043	0.0032	0.0045	0.0050	0.0049	0.0053	0.0058	0.0064	N/A
DK	N/A	0.0033	0.0071	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0291	0.0270	0.0242	0.0230	0.0228	0.0248	0.0259	0.0279
EE	0.0092	0.0029	0.0043	0.0077	0.0043	0.0031	0.0029	0.0037	0.0045	N/A
IE	N/A	0.0434	0.0343	0.0366	0.0435	0.0428	0.0437	0.0395	0.0389	0.0466
EL	N/A	0.0516	0.0565	0.0577	0.1141	0.1380	0.2349	0.2440	0.1182	0.0814
ES	N/A	0.4745	0.2629	0.3362	0.3355	0.6224	0.5378	0.3365	0.1953	0.1221
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0209	0.0119	0.0115
IT	N/A	0.6591	0.3546	0.5702	0.9514	0.6549	N/A	1.6128	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0036	0.0049	0.0083	0.0208	0.0083	0.0049	0.0041	0.0041	0.0039	N/A
LT	0.0017	0.0016	0.0015	0.0019	0.0014	0.0011	0.0011	0.0013	0.0011	N/A
LU	N/A	N/A	N/A	N/A	0.0066	N/A	N/A	N/A	N/A	N/A
HU	0.0360	0.0397	0.0302	0.0395	0.0331	0.0184	0.0107	0.0093	0.0071	0.0061
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0424	0.0273	0.0236	0.0227	0.0223	0.0219	0.0242	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0028	0.0032	0.0025	0.0035	0.0034	0.0039	0.0040	0.0043	0.0043	0.0045
PT	N/A	N/A	N/A	N/A	0.0530	0.0560	0.0813	N/A	0.0270	N/A
RO	N/A	N/A	N/A	0.0029	0.0029	0.0065	0.0036	0.0033	0.0036	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0042	0.0035	0.0031	0.0032	0.0033	0.0034	0.0040	0.0042	0.0047
FI	0.0598	0.0976	0.0783	0.0699	0.0525	0.0584	0.0698	0.0867	0.1038	N/A
SE	0.1284	0.1645	0.1855	0.2430	0.1887	0.1632	0.1657	0.1890	0.2329	N/A
UK	N/A	N/A	1.0218	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0274	0.0148	0.0149	0.0187	0.0187	0.0201	0.0198	0.0183	0.0178	0.0260

Source: Own estimates.

Table 140. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.8292	2.3597	2.5562	2.1691	1.8346	2.3842	2.4928	2.3415	2.2976
BG	N/A	0.0049	0.0041	0.0085	0.0235	0.0360	0.0310	0.0520	0.0447	N/A
CZ	0.0190	0.0216	0.0161	0.0225	0.0251	0.0244	0.0263	0.0292	0.0322	N/A
DK	N/A	0.0219	0.0472	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.2909	0.2696	0.2415	0.2299	0.2285	0.2482	0.2588	0.2791
EE	0.0401	0.0125	0.0189	0.0337	0.0190	0.0137	0.0129	0.0161	0.0196	N/A
IE	N/A	0.2711	0.2146	0.2286	0.2717	0.2675	0.2729	0.2470	0.2429	0.2913
EL	N/A	0.1146	0.1256	0.1282	0.2536	0.3067	0.5220	0.5423	0.2627	0.1808
ES	N/A	0.9490	0.5259	0.6724	0.6710	1.2448	1.0755	0.6730	0.3906	0.2443
FR	N/A	N/A	N/A	N/A	0.6714	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0695	0.0396	0.0383
IT	N/A	1.8832	1.0131	1.6290	2.7181	1.8711	N/A	4.6081	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0081	0.0108	0.0185	0.0463	0.0185	0.0110	0.0090	0.0091	0.0087	N/A
LT	0.0076	0.0070	0.0065	0.0083	0.0064	0.0048	0.0050	0.0058	0.0048	N/A
LU	N/A	N/A	N/A	N/A	0.0656	N/A	N/A	N/A	N/A	N/A
HU	0.0720	0.0794	0.0605	0.0790	0.0662	0.0367	0.0214	0.0186	0.0143	0.0123
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.2826	0.1820	0.1576	0.1510	0.1488	0.1459	0.1612	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0075	0.0085	0.0066	0.0094	0.0091	0.0104	0.0106	0.0114	0.0115	0.0120
PT	N/A	N/A	N/A	N/A	0.1988	0.2102	0.3050	N/A	0.1012	N/A
RO	N/A	N/A	N/A	0.0073	0.0072	0.0162	0.0090	0.0083	0.0090	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0083	0.0070	0.0063	0.0064	0.0066	0.0068	0.0079	0.0084	0.0093
FI	0.1394	0.2277	0.1827	0.1630	0.1226	0.1362	0.1628	0.2024	0.2423	N/A
SE	0.2900	0.3714	0.4189	0.5487	0.4260	0.3684	0.3741	0.4268	0.5260	N/A
UK	N/A	N/A	2.1287	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0824	0.0477	0.0465	0.0603	0.0609	0.0687	0.0650	0.0594	0.0565	0.0779

Source: Own estimates.

Table 141. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.8488	0.7079	0.7669	0.6507	0.5504	0.7153	0.7479	0.7024	0.6893
BG	N/A	0.0024	0.0021	0.0043	0.0118	0.0180	0.0155	0.0260	0.0223	N/A
CZ	0.0038	0.0043	0.0032	0.0045	0.0050	0.0049	0.0053	0.0058	0.0064	N/A
DK	N/A	0.0033	0.0071	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0261	0.0242	0.0217	0.0206	0.0205	0.0223	0.0232	0.0250
EE	0.0092	0.0029	0.0043	0.0077	0.0043	0.0031	0.0029	0.0037	0.0045	N/A
IE	N/A	0.0542	0.0429	0.0457	0.0543	0.0535	0.0546	0.0494	0.0486	0.0583
EL	N/A	0.0516	0.0565	0.0577	0.1141	0.1380	0.2349	0.2440	0.1182	0.0814
ES	N/A	0.4745	0.2629	0.3362	0.3355	0.6224	0.5378	0.3365	0.1953	0.1221
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0209	0.0119	0.0115
IT	N/A	0.6591	0.3546	0.5702	0.9514	0.6549	N/A	1.6128	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0036	0.0049	0.0083	0.0208	0.0083	0.0049	0.0041	0.0041	0.0039	N/A
LT	0.0017	0.0016	0.0015	0.0019	0.0014	0.0011	0.0011	0.0013	0.0011	N/A
LU	N/A	N/A	N/A	N/A	0.0066	N/A	N/A	N/A	N/A	N/A
HU	0.0360	0.0397	0.0302	0.0395	0.0331	0.0184	0.0107	0.0093	0.0071	0.0061
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0283	0.0182	0.0158	0.0151	0.0149	0.0146	0.0161	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0028	0.0032	0.0025	0.0035	0.0034	0.0039	0.0040	0.0043	0.0043	0.0045
PT	N/A	N/A	N/A	N/A	0.0663	0.0701	0.1017	N/A	0.0337	N/A
RO	N/A	N/A	N/A	0.0029	0.0029	0.0065	0.0036	0.0033	0.0036	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0042	0.0035	0.0031	0.0032	0.0033	0.0034	0.0040	0.0042	0.0047
FI	0.0598	0.0976	0.0783	0.0699	0.0525	0.0584	0.0698	0.0867	0.1038	N/A
SE	0.1284	0.1645	0.1855	0.2430	0.1887	0.1632	0.1657	0.1890	0.2329	N/A
UK	N/A	N/A	1.2772	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0274	0.0145	0.0146	0.0183	0.0182	0.0195	0.0192	0.0178	0.0173	0.0254

Source: Own estimates.

Table 142. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.4715	0.3933	0.4260	0.3615	0.3058	0.3974	0.4155	0.3902	0.3829
BG	N/A	0.0012	0.0010	0.0021	0.0059	0.0090	0.0078	0.0130	0.0112	N/A
CZ	0.0019	0.0022	0.0016	0.0022	0.0025	0.0024	0.0026	0.0029	0.0032	N/A
DK	N/A	0.0016	0.0035	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0145	0.0135	0.0121	0.0115	0.0114	0.0124	0.0129	0.0140
EE	0.0046	0.0014	0.0022	0.0039	0.0022	0.0016	0.0015	0.0018	0.0022	N/A
IE	N/A	0.0217	0.0172	0.0183	0.0217	0.0214	0.0218	0.0198	0.0194	0.0233
EL	N/A	0.0258	0.0283	0.0288	0.0571	0.0690	0.1174	0.1220	0.0591	0.0407
ES	N/A	0.2373	0.1315	0.1681	0.1678	0.3112	0.2689	0.1683	0.0976	0.0611
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0104	0.0059	0.0058
IT	N/A	0.3296	0.1773	0.2851	0.4757	0.3274	N/A	0.8064	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0018	0.0024	0.0042	0.0104	0.0042	0.0025	0.0020	0.0020	0.0019	N/A
LT	0.0009	0.0008	0.0007	0.0009	0.0007	0.0005	0.0006	0.0006	0.0005	N/A
LU	N/A	N/A	N/A	N/A	0.0033	N/A	N/A	N/A	N/A	N/A
HU	0.0180	0.0199	0.0151	0.0198	0.0165	0.0092	0.0054	0.0046	0.0036	0.0031
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0212	0.0136	0.0118	0.0113	0.0112	0.0109	0.0121	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0014	0.0016	0.0012	0.0018	0.0017	0.0020	0.0020	0.0021	0.0022	0.0022
PT	N/A	N/A	N/A	N/A	0.0265	0.0280	0.0407	N/A	0.0135	N/A
RO	N/A	N/A	N/A	0.0015	0.0014	0.0032	0.0018	0.0017	0.0018	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0021	0.0018	0.0016	0.0016	0.0017	0.0017	0.0020	0.0021	0.0023
FI	0.0299	0.0488	0.0392	0.0349	0.0263	0.0292	0.0349	0.0434	0.0519	N/A
SE	0.0642	0.0822	0.0928	0.1215	0.0943	0.0816	0.0828	0.0945	0.1165	N/A
UK	N/A	N/A	0.5109	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0137	0.0074	0.0074	0.0094	0.0094	0.0100	0.0099	0.0092	0.0089	0.0130

Source: Own estimates.



Table 143. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.8862	1.5731	1.7042	1.4461	1.2231	1.5894	1.6619	1.5610	1.5318
BG	N/A	0.0033	0.0027	0.0057	0.0157	0.0240	0.0207	0.0347	0.0298	N/A
CZ	0.0127	0.0144	0.0108	0.0150	0.0167	0.0162	0.0175	0.0195	0.0215	N/A
DK	N/A	0.0146	0.0315	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.1940	0.1797	0.1610	0.1533	0.1523	0.1655	0.1726	0.1861
EE	0.0267	0.0083	0.0126	0.0225	0.0127	0.0091	0.0086	0.0107	0.0131	N/A
IE	N/A	0.1807	0.1431	0.1524	0.1811	0.1783	0.1819	0.1647	0.1619	0.1942
EL	N/A	0.0764	0.0837	0.0855	0.1691	0.2045	0.3480	0.3615	0.1751	0.1206
ES	N/A	0.6327	0.3506	0.4482	0.4474	0.8298	0.7170	0.4487	0.2604	0.1628
FR	N/A	N/A	N/A	N/A	0.4476	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0464	0.0264	0.0256
IT	N/A	1.2554	0.6754	1.0860	1.8121	1.2474	N/A	3.0721	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0054	0.0072	0.0123	0.0308	0.0123	0.0073	0.0060	0.0061	0.0058	N/A
LT	0.0051	0.0047	0.0043	0.0056	0.0043	0.0032	0.0033	0.0038	0.0032	N/A
LU	N/A	N/A	N/A	N/A	0.0437	N/A	N/A	N/A	N/A	N/A
HU	0.0480	0.0530	0.0403	0.0527	0.0441	0.0245	0.0143	0.0124	0.0095	0.0082
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.1884	0.1213	0.1051	0.1007	0.0992	0.0973	0.1075	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0050	0.0057	0.0044	0.0062	0.0061	0.0069	0.0071	0.0076	0.0077	0.0080
PT	N/A	N/A	N/A	N/A	0.1325	0.1401	0.2033	N/A	0.0675	N/A
RO	N/A	N/A	N/A	0.0049	0.0048	0.0108	0.0060	0.0055	0.0060	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0055	0.0047	0.0042	0.0043	0.0044	0.0046	0.0053	0.0056	0.0062
FI	0.0930	0.1518	0.1218	0.1087	0.0817	0.0908	0.1085	0.1349	0.1615	N/A
SE	0.1933	0.2476	0.2793	0.3658	0.2840	0.2456	0.2494	0.2845	0.3507	N/A
UK	N/A	N/A	1.4191	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0549	0.0318	0.0310	0.0402	0.0406	0.0458	0.0433	0.0396	0.0376	0.0520

Source: Own estimates.

Table 144. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.5658	0.4719	0.5112	0.4338	0.3669	0.4768	0.4986	0.4683	0.4595
BG	N/A	0.0016	0.0014	0.0028	0.0078	0.0120	0.0103	0.0173	0.0149	N/A
CZ	0.0025	0.0029	0.0022	0.0030	0.0033	0.0032	0.0035	0.0039	0.0043	N/A
DK	N/A	0.0022	0.0047	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0174	0.0161	0.0144	0.0137	0.0137	0.0148	0.0155	0.0167
EE	0.0061	0.0019	0.0029	0.0051	0.0029	0.0021	0.0020	0.0024	0.0030	N/A
IE	N/A	0.0361	0.0286	0.0305	0.0362	0.0357	0.0364	0.0329	0.0324	0.0388
EL	N/A	0.0344	0.0377	0.0385	0.0761	0.0920	0.1566	0.1627	0.0788	0.0542
ES	N/A	0.3163	0.1753	0.2241	0.2237	0.4149	0.3585	0.2243	0.1302	0.0814
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0139	0.0079	0.0077
IT	N/A	0.4394	0.2364	0.3801	0.6342	0.4366	N/A	1.0752	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0024	0.0032	0.0055	0.0139	0.0055	0.0033	0.0027	0.0027	0.0026	N/A
LT	0.0011	0.0011	0.0010	0.0013	0.0010	0.0007	0.0007	0.0009	0.0007	N/A
LU	N/A	N/A	N/A	N/A	0.0044	N/A	N/A	N/A	N/A	N/A
HU	0.0240	0.0265	0.0202	0.0263	0.0221	0.0122	0.0071	0.0062	0.0048	0.0041
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0188	0.0121	0.0105	0.0101	0.0099	0.0097	0.0107	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0019	0.0021	0.0017	0.0023	0.0023	0.0026	0.0027	0.0029	0.0029	0.0030
PT	N/A	N/A	N/A	N/A	0.0442	0.0467	0.0678	N/A	0.0225	N/A
RO	N/A	N/A	N/A	0.0020	0.0019	0.0043	0.0024	0.0022	0.0024	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0028	0.0023	0.0021	0.0021	0.0022	0.0023	0.0026	0.0028	0.0031
FI	0.0398	0.0651	0.0522	0.0466	0.0350	0.0389	0.0465	0.0578	0.0692	N/A
SE	0.0856	0.1097	0.1237	0.1620	0.1258	0.1088	0.1104	0.1260	0.1553	N/A
UK	N/A	N/A	0.8515	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0183	0.0097	0.0097	0.0122	0.0122	0.0130	0.0128	0.0119	0.0115	0.0169

Source: Own estimates.

Table 145. Cost/Benefit ratio of intervention under Option 3 including emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3144	0.2622	0.2840	0.2410	0.2038	0.2649	0.2770	0.2602	0.2553
BG	N/A	0.0008	0.0007	0.0014	0.0039	0.0060	0.0052	0.0087	0.0074	N/A
CZ	0.0013	0.0014	0.0011	0.0015	0.0017	0.0016	0.0018	0.0019	0.0021	N/A
DK	N/A	0.0011	0.0024	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0097	0.0090	0.0081	0.0077	0.0076	0.0083	0.0086	0.0093
EE	0.0031	0.0010	0.0014	0.0026	0.0014	0.0010	0.0010	0.0012	0.0015	N/A
IE	N/A	0.0145	0.0114	0.0122	0.0145	0.0143	0.0146	0.0132	0.0130	0.0155
EL	N/A	0.0172	0.0188	0.0192	0.0380	0.0460	0.0783	0.0813	0.0394	0.0271
ES	N/A	0.1582	0.0876	0.1121	0.1118	0.2075	0.1793	0.1122	0.0651	0.0407
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0070	0.0040	0.0038
IT	N/A	0.2197	0.1182	0.1901	0.3171	0.2183	N/A	0.5376	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0012	0.0016	0.0028	0.0069	0.0028	0.0016	0.0014	0.0014	0.0013	N/A
LT	0.0006	0.0005	0.0005	0.0006	0.0005	0.0004	0.0004	0.0004	0.0004	N/A
LU	N/A	N/A	N/A	N/A	0.0022	N/A	N/A	N/A	N/A	N/A
HU	0.0120	0.0132	0.0101	0.0132	0.0110	0.0061	0.0036	0.0031	0.0024	0.0020
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0141	0.0091	0.0079	0.0076	0.0074	0.0073	0.0081	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0009	0.0011	0.0008	0.0012	0.0011	0.0013	0.0013	0.0014	0.0014	0.0015
PT	N/A	N/A	N/A	N/A	0.0177	0.0187	0.0271	N/A	0.0090	N/A
RO	N/A	N/A	N/A	0.0010	0.0010	0.0022	0.0012	0.0011	0.0012	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0014	0.0012	0.0010	0.0011	0.0011	0.0011	0.0013	0.0014	0.0016
FI	0.0199	0.0325	0.0261	0.0233	0.0175	0.0195	0.0233	0.0289	0.0346	N/A
SE	0.0428	0.0548	0.0618	0.0810	0.0629	0.0544	0.0552	0.0630	0.0776	N/A
UK	N/A	N/A	0.3406	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0091	0.0049	0.0050	0.0062	0.0062	0.0067	0.0066	0.0061	0.0059	0.0087

Source: Own estimates.

Table 146. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.3761	2.5257	3.1429	2.7585	2.3676	3.0898	2.8815	2.6316	2.4390
BG	N/A	0.0105	0.0107	0.0168	0.0361	0.0525	0.0465	0.0662	0.0563	N/A
CZ	0.0357	0.0336	0.0328	0.0432	0.0474	0.0469	0.0496	0.0493	0.0517	N/A
DK	N/A	0.0286	0.0592	0.0111	0.0111	0.0111	N/A	N/A	N/A	N/A
DE	N/A	0.0524	0.3613	0.3822	0.3575	0.3464	0.3470	0.3376	0.3412	0.3462
EE	0.0558	0.0248	0.0341	0.0548	0.0380	0.0317	0.0308	0.0326	0.0359	N/A
IE	N/A	0.3173	0.3196	0.3697	0.4313	0.4302	0.4397	0.3738	0.3613	0.3959
EL	N/A	0.1051	0.1418	0.1646	0.3229	0.3926	0.6644	0.6160	0.2965	0.1970
ES	N/A	0.7787	0.5539	0.8105	0.8348	1.5577	1.3584	0.7626	0.4348	0.2612
FR	N/A	N/A	N/A	N/A	0.8909	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0972	0.0616	0.0579
IT	N/A	1.5607	1.0763	1.9800	3.3992	2.3740	N/A	5.2328	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0207	0.0212	0.0316	0.0678	0.0352	0.0261	0.0238	0.0226	0.0218	N/A
LT	0.0203	0.0182	0.0192	0.0224	0.0204	0.0184	0.0187	0.0189	0.0177	N/A
LU	N/A	N/A	N/A	N/A	0.1293	N/A	N/A	N/A	N/A	N/A
HU	0.0853	0.0753	0.0734	0.1061	0.0929	0.0560	0.0365	0.0301	0.0247	0.0216
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.2653	0.2240	0.2235	0.2216	0.2210	0.2190	0.2161	0.0337	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0162	0.0154	0.0153	0.0198	0.0199	0.0216	0.0220	0.0214	0.0212	0.0209
PT	N/A	N/A	N/A	0.0224	0.2634	0.2804	0.3997	N/A	0.1308	N/A
RO	N/A	N/A	N/A	0.0172	0.0173	0.0293	0.0199	0.0178	0.0183	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0195	0.0201	0.0203	0.0207	0.0211	0.0215	0.0217	0.0221	0.0225
FI	0.1680	0.2086	0.2129	0.2181	0.1754	0.1939	0.2281	0.2498	0.2860	N/A
SE	0.3338	0.3368	0.4686	0.6885	0.5591	0.4942	0.5050	0.5128	0.6065	N/A
UK	N/A	N/A	2.2550	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0231	0.0406	0.0578	0.0641	0.0781	0.0759	0.0727	0.0669	0.0525	0.0568

Source: Own estimates.

Table 147. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.7128	0.7577	0.9429	0.8275	0.7103	0.9270	0.8644	0.7895	0.7317
BG	N/A	0.0052	0.0054	0.0084	0.0181	0.0263	0.0232	0.0331	0.0282	N/A
CZ	0.0071	0.0067	0.0066	0.0086	0.0095	0.0094	0.0099	0.0099	0.0103	N/A
DK	N/A	0.0043	0.0089	0.0017	0.0017	0.0017	N/A	N/A	N/A	N/A
DE	N/A	0.0047	0.0324	0.0343	0.0321	0.0311	0.0311	0.0303	0.0306	0.0310
EE	0.0127	0.0057	0.0078	0.0125	0.0087	0.0072	0.0070	0.0075	0.0082	N/A
IE	N/A	0.0635	0.0639	0.0739	0.0863	0.0860	0.0879	0.0748	0.0723	0.0792
EL	N/A	0.0473	0.0638	0.0741	0.1453	0.1767	0.2990	0.2772	0.1334	0.0886
ES	N/A	0.3894	0.2770	0.4052	0.4174	0.7789	0.6792	0.3813	0.2174	0.1306
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0291	0.0185	0.0174
IT	N/A	0.5463	0.3767	0.6930	1.1897	0.8309	N/A	1.8315	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0093	0.0095	0.0142	0.0305	0.0159	0.0117	0.0107	0.0102	0.0098	N/A
LT	0.0046	0.0041	0.0043	0.0051	0.0046	0.0041	0.0042	0.0043	0.0040	N/A
LU	N/A	N/A	N/A	N/A	0.0129	N/A	N/A	N/A	N/A	N/A
HU	0.0426	0.0377	0.0367	0.0531	0.0465	0.0280	0.0183	0.0151	0.0123	0.0108
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0265	0.0224	0.0224	0.0222	0.0221	0.0219	0.0216	0.0034	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0061	0.0058	0.0057	0.0074	0.0074	0.0081	0.0083	0.0080	0.0079	0.0078
PT	N/A	N/A	N/A	0.0075	0.0878	0.0935	0.1332	N/A	0.0436	N/A
RO	N/A	N/A	N/A	0.0069	0.0069	0.0117	0.0080	0.0071	0.0073	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0098	0.0100	0.0101	0.0103	0.0105	0.0107	0.0109	0.0110	0.0113
FI	0.0720	0.0894	0.0912	0.0935	0.0752	0.0831	0.0978	0.1071	0.1226	N/A
SE	0.1478	0.1491	0.2075	0.3049	0.2476	0.2189	0.2236	0.2271	0.2686	N/A
UK	N/A	N/A	1.3530	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0077	0.0123	0.0181	0.0194	0.0233	0.0214	0.0214	0.0200	0.0161	0.0185

Source: Own estimates.

Table 148. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3960	0.4210	0.5238	0.4597	0.3946	0.5150	0.4802	0.4386	0.4065
BG	N/A	0.0026	0.0027	0.0042	0.0090	0.0131	0.0116	0.0166	0.0141	N/A
CZ	0.0036	0.0034	0.0033	0.0043	0.0047	0.0047	0.0050	0.0049	0.0052	N/A
DK	N/A	0.0021	0.0044	0.0008	0.0008	0.0008	N/A	N/A	N/A	N/A
DE	N/A	0.0026	0.0181	0.0191	0.0179	0.0173	0.0173	0.0169	0.0171	0.0173
EE	0.0064	0.0028	0.0039	0.0063	0.0043	0.0036	0.0035	0.0037	0.0041	N/A
IE	N/A	0.0254	0.0256	0.0296	0.0345	0.0344	0.0352	0.0299	0.0289	0.0317
EL	N/A	0.0236	0.0319	0.0370	0.0727	0.0883	0.1495	0.1386	0.0667	0.0443
ES	N/A	0.1947	0.1385	0.2026	0.2087	0.3894	0.3396	0.1906	0.1087	0.0653
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0146	0.0092	0.0087
IT	N/A	0.2731	0.1884	0.3465	0.5949	0.4155	N/A	0.9157	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0047	0.0048	0.0071	0.0153	0.0079	0.0059	0.0053	0.0051	0.0049	N/A
LT	0.0023	0.0020	0.0022	0.0025	0.0023	0.0021	0.0021	0.0021	0.0020	N/A
LU	N/A	N/A	N/A	N/A	0.0065	N/A	N/A	N/A	N/A	N/A
HU	0.0213	0.0188	0.0184	0.0265	0.0232	0.0140	0.0091	0.0075	0.0062	0.0054
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0199	0.0168	0.0168	0.0166	0.0166	0.0164	0.0162	0.0025	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0030	0.0029	0.0029	0.0037	0.0037	0.0041	0.0041	0.0040	0.0040	0.0039
PT	N/A	N/A	N/A	0.0030	0.0351	0.0374	0.0533	N/A	0.0174	N/A
RO	N/A	N/A	N/A	0.0034	0.0035	0.0059	0.0040	0.0036	0.0037	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0049	0.0050	0.0051	0.0052	0.0053	0.0054	0.0054	0.0055	0.0056
FI	0.0360	0.0447	0.0456	0.0467	0.0376	0.0415	0.0489	0.0535	0.0613	N/A
SE	0.0739	0.0746	0.1038	0.1525	0.1238	0.1094	0.1118	0.1136	0.1343	N/A
UK	N/A	N/A	0.5412	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0038	0.0063	0.0092	0.0099	0.0120	0.0110	0.0110	0.0103	0.0083	0.0095

Source: Own estimates.

Table 149. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.1881	1.2629	1.5714	1.3792	1.1838	1.5449	1.4407	1.3158	1.2195
BG	N/A	0.0052	0.0054	0.0084	0.0181	0.0263	0.0232	0.0331	0.0282	N/A
CZ	0.0179	0.0168	0.0164	0.0216	0.0237	0.0234	0.0248	0.0247	0.0258	N/A
DK	N/A	0.0143	0.0296	0.0055	0.0055	0.0055	N/A	N/A	N/A	N/A
DE	N/A	0.0262	0.1807	0.1911	0.1787	0.1732	0.1735	0.1688	0.1706	0.1731
EE	0.0279	0.0124	0.0171	0.0274	0.0190	0.0159	0.0154	0.0163	0.0180	N/A
IE	N/A	0.1587	0.1598	0.1848	0.2156	0.2151	0.2198	0.1869	0.1806	0.1979
EL	N/A	0.0525	0.0709	0.0823	0.1615	0.1963	0.3322	0.3080	0.1482	0.0985
ES	N/A	0.3894	0.2770	0.4052	0.4174	0.7789	0.6792	0.3813	0.2174	0.1306
FR	N/A	N/A	N/A	N/A	0.4454	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0486	0.0308	0.0289
IT	N/A	0.7804	0.5382	0.9900	1.6996	1.1870	N/A	2.6164	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0104	0.0106	0.0158	0.0339	0.0176	0.0131	0.0119	0.0113	0.0109	N/A
LT	0.0101	0.0091	0.0096	0.0112	0.0102	0.0092	0.0094	0.0094	0.0088	N/A
LU	N/A	N/A	N/A	N/A	0.0646	N/A	N/A	N/A	N/A	N/A
HU	0.0426	0.0377	0.0367	0.0531	0.0465	0.0280	0.0183	0.0151	0.0123	0.0108
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.1327	0.1120	0.1118	0.1108	0.1105	0.1095	0.1080	0.0168	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0081	0.0077	0.0077	0.0099	0.0099	0.0108	0.0110	0.0107	0.0106	0.0105
PT	N/A	N/A	N/A	0.0112	0.1317	0.1402	0.1999	N/A	0.0654	N/A
RO	N/A	N/A	N/A	0.0086	0.0087	0.0146	0.0099	0.0089	0.0092	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0098	0.0100	0.0101	0.0103	0.0105	0.0107	0.0109	0.0110	0.0113
FI	0.0840	0.1043	0.1064	0.1090	0.0877	0.0969	0.1141	0.1249	0.1430	N/A
SE	0.1669	0.1684	0.2343	0.3443	0.2796	0.2471	0.2525	0.2564	0.3033	N/A
UK	N/A	N/A	1.1275	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0116	0.0203	0.0289	0.0320	0.0391	0.0380	0.0363	0.0335	0.0262	0.0284

Source: Own estimates.

Table 150. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3564	0.3789	0.4714	0.4138	0.3551	0.4635	0.4322	0.3947	0.3659
BG	N/A	0.0026	0.0027	0.0042	0.0090	0.0131	0.0116	0.0166	0.0141	N/A
CZ	0.0036	0.0034	0.0033	0.0043	0.0047	0.0047	0.0050	0.0049	0.0052	N/A
DK	N/A	0.0021	0.0044	0.0008	0.0008	0.0008	N/A	N/A	N/A	N/A
DE	N/A	0.0023	0.0162	0.0171	0.0160	0.0155	0.0156	0.0151	0.0153	0.0155
EE	0.0064	0.0028	0.0039	0.0063	0.0043	0.0036	0.0035	0.0037	0.0041	N/A
IE	N/A	0.0317	0.0320	0.0370	0.0431	0.0430	0.0440	0.0374	0.0361	0.0396
EL	N/A	0.0236	0.0319	0.0370	0.0727	0.0883	0.1495	0.1386	0.0667	0.0443
ES	N/A	0.1947	0.1385	0.2026	0.2087	0.3894	0.3396	0.1906	0.1087	0.0653
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0146	0.0092	0.0087
IT	N/A	0.2731	0.1884	0.3465	0.5949	0.4155	N/A	0.9157	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0047	0.0048	0.0071	0.0153	0.0079	0.0059	0.0053	0.0051	0.0049	N/A
LT	0.0023	0.0020	0.0022	0.0025	0.0023	0.0021	0.0021	0.0021	0.0020	N/A
LU	N/A	N/A	N/A	N/A	0.0065	N/A	N/A	N/A	N/A	N/A
HU	0.0213	0.0188	0.0184	0.0265	0.0232	0.0140	0.0091	0.0075	0.0062	0.0054
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0133	0.0112	0.0112	0.0111	0.0111	0.0110	0.0108	0.0017	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0030	0.0029	0.0029	0.0037	0.0037	0.0041	0.0041	0.0040	0.0040	0.0039
PT	N/A	N/A	N/A	0.0037	0.0439	0.0467	0.0666	N/A	0.0218	N/A
RO	N/A	N/A	N/A	0.0034	0.0035	0.0059	0.0040	0.0036	0.0037	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0049	0.0050	0.0051	0.0052	0.0053	0.0054	0.0054	0.0055	0.0056
FI	0.0360	0.0447	0.0456	0.0467	0.0376	0.0415	0.0489	0.0535	0.0613	N/A
SE	0.0739	0.0746	0.1038	0.1525	0.1238	0.1094	0.1118	0.1136	0.1343	N/A
UK	N/A	N/A	0.6765	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0038	0.0061	0.0090	0.0097	0.0117	0.0107	0.0107	0.0100	0.0080	0.0093

Source: Own estimates.



Table 151. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1980	0.2105	0.2619	0.2299	0.1973	0.2575	0.2401	0.2193	0.2033
BG	N/A	0.0013	0.0013	0.0021	0.0045	0.0066	0.0058	0.0083	0.0070	N/A
CZ	0.0018	0.0017	0.0016	0.0022	0.0024	0.0023	0.0025	0.0025	0.0026	N/A
DK	N/A	0.0011	0.0022	0.0004	0.0004	0.0004	N/A	N/A	N/A	N/A
DE	N/A	0.0013	0.0090	0.0096	0.0089	0.0087	0.0087	0.0084	0.0085	0.0087
EE	0.0032	0.0014	0.0020	0.0031	0.0022	0.0018	0.0018	0.0019	0.0021	N/A
IE	N/A	0.0127	0.0128	0.0148	0.0173	0.0172	0.0176	0.0150	0.0145	0.0158
EL	N/A	0.0118	0.0160	0.0185	0.0363	0.0442	0.0747	0.0693	0.0334	0.0222
ES	N/A	0.0973	0.0692	0.1013	0.1043	0.1947	0.1698	0.0953	0.0543	0.0327
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0073	0.0046	0.0043
IT	N/A	0.1366	0.0942	0.1733	0.2974	0.2077	N/A	0.4579	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0023	0.0024	0.0036	0.0076	0.0040	0.0029	0.0027	0.0025	0.0025	N/A
LT	0.0011	0.0010	0.0011	0.0013	0.0011	0.0010	0.0011	0.0011	0.0010	N/A
LU	N/A	N/A	N/A	N/A	0.0032	N/A	N/A	N/A	N/A	N/A
HU	0.0107	0.0094	0.0092	0.0133	0.0116	0.0070	0.0046	0.0038	0.0031	0.0027
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0099	0.0084	0.0084	0.0083	0.0083	0.0082	0.0081	0.0013	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0015	0.0014	0.0014	0.0019	0.0019	0.0020	0.0021	0.0020	0.0020	0.0020
PT	N/A	N/A	N/A	0.0015	0.0176	0.0187	0.0266	N/A	0.0087	N/A
RO	N/A	N/A	N/A	0.0017	0.0017	0.0029	0.0020	0.0018	0.0018	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0024	0.0025	0.0025	0.0026	0.0026	0.0027	0.0027	0.0028	0.0028
FI	0.0180	0.0223	0.0228	0.0234	0.0188	0.0208	0.0244	0.0268	0.0306	N/A
SE	0.0370	0.0373	0.0519	0.0762	0.0619	0.0547	0.0559	0.0568	0.0672	N/A
UK	N/A	N/A	0.2706	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0019	0.0031	0.0046	0.0050	0.0060	0.0055	0.0055	0.0052	0.0041	0.0047

Source: Own estimates.

Table 152. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.7920	0.8419	1.0476	0.9195	0.7892	1.0299	0.9605	0.8772	0.8130
BG	N/A	0.0035	0.0036	0.0056	0.0120	0.0175	0.0155	0.0221	0.0188	N/A
CZ	0.0119	0.0112	0.0109	0.0144	0.0158	0.0156	0.0165	0.0164	0.0172	N/A
DK	N/A	0.0095	0.0197	0.0037	0.0037	0.0037	N/A	N/A	N/A	N/A
DE	N/A	0.0175	0.1204	0.1274	0.1192	0.1155	0.1157	0.1125	0.1137	0.1154
EE	0.0186	0.0083	0.0114	0.0183	0.0127	0.0106	0.0103	0.0109	0.0120	N/A
IE	N/A	0.1058	0.1065	0.1232	0.1438	0.1434	0.1466	0.1246	0.1204	0.1320
EL	N/A	0.0350	0.0473	0.0549	0.1076	0.1309	0.2215	0.2053	0.0988	0.0657
ES	N/A	0.2596	0.1846	0.2702	0.2783	0.5192	0.4528	0.2542	0.1449	0.0871
FR	N/A	N/A	N/A	N/A	0.2970	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0324	0.0205	0.0193
IT	N/A	0.5202	0.3588	0.6600	1.1331	0.7913	N/A	1.7443	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0069	0.0071	0.0105	0.0226	0.0117	0.0087	0.0079	0.0075	0.0073	N/A
LT	0.0068	0.0061	0.0064	0.0075	0.0068	0.0061	0.0062	0.0063	0.0059	N/A
LU	N/A	N/A	N/A	N/A	0.0431	N/A	N/A	N/A	N/A	N/A
HU	0.0284	0.0251	0.0245	0.0354	0.0310	0.0187	0.0122	0.0100	0.0082	0.0072
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0884	0.0747	0.0745	0.0739	0.0737	0.0730	0.0720	0.0112	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0054	0.0051	0.0051	0.0066	0.0066	0.0072	0.0073	0.0071	0.0071	0.0070
PT	N/A	N/A	N/A	0.0075	0.0878	0.0935	0.1332	N/A	0.0436	N/A
RO	N/A	N/A	N/A	0.0057	0.0058	0.0098	0.0066	0.0059	0.0061	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0065	0.0067	0.0068	0.0069	0.0070	0.0072	0.0072	0.0074	0.0075
FI	0.0560	0.0695	0.0710	0.0727	0.0585	0.0646	0.0760	0.0833	0.0953	N/A
SE	0.1113	0.1123	0.1562	0.2295	0.1864	0.1647	0.1683	0.1709	0.2022	N/A
UK	N/A	N/A	0.7517	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0077	0.0135	0.0193	0.0214	0.0260	0.0253	0.0242	0.0223	0.0175	0.0189

Source: Own estimates.

Table 153. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.2376	0.2526	0.3143	0.2758	0.2368	0.3090	0.2881	0.2632	0.2439
BG	N/A	0.0017	0.0018	0.0028	0.0060	0.0088	0.0077	0.0110	0.0094	N/A
CZ	0.0024	0.0022	0.0022	0.0029	0.0032	0.0031	0.0033	0.0033	0.0034	N/A
DK	N/A	0.0014	0.0030	0.0006	0.0006	0.0006	N/A	N/A	N/A	N/A
DE	N/A	0.0016	0.0108	0.0114	0.0107	0.0104	0.0104	0.0101	0.0102	0.0103
EE	0.0042	0.0019	0.0026	0.0042	0.0029	0.0024	0.0023	0.0025	0.0027	N/A
IE	N/A	0.0212	0.0213	0.0246	0.0288	0.0287	0.0293	0.0249	0.0241	0.0264
EL	N/A	0.0158	0.0213	0.0247	0.0484	0.0589	0.0997	0.0924	0.0445	0.0295
ES	N/A	0.1298	0.0923	0.1351	0.1391	0.2596	0.2264	0.1271	0.0725	0.0435
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0097	0.0062	0.0058
IT	N/A	0.1821	0.1256	0.2310	0.3966	0.2770	N/A	0.6105	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0031	0.0032	0.0047	0.0102	0.0053	0.0039	0.0036	0.0034	0.0033	N/A
LT	0.0015	0.0014	0.0014	0.0017	0.0015	0.0014	0.0014	0.0014	0.0013	N/A
LU	N/A	N/A	N/A	N/A	0.0043	N/A	N/A	N/A	N/A	N/A
HU	0.0142	0.0126	0.0122	0.0177	0.0155	0.0093	0.0061	0.0050	0.0041	0.0036
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0088	0.0075	0.0075	0.0074	0.0074	0.0073	0.0072	0.0011	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0020	0.0019	0.0019	0.0025	0.0025	0.0027	0.0028	0.0027	0.0026	0.0026
PT	N/A	N/A	N/A	0.0025	0.0293	0.0312	0.0444	N/A	0.0145	N/A
RO	N/A	N/A	N/A	0.0023	0.0023	0.0039	0.0027	0.0024	0.0024	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0033	0.0033	0.0034	0.0034	0.0035	0.0036	0.0036	0.0037	0.0038
FI	0.0240	0.0298	0.0304	0.0312	0.0251	0.0277	0.0326	0.0357	0.0409	N/A
SE	0.0493	0.0497	0.0692	0.1016	0.0825	0.0730	0.0745	0.0757	0.0895	N/A
UK	N/A	N/A	0.4510	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0026	0.0041	0.0060	0.0065	0.0078	0.0071	0.0071	0.0067	0.0054	0.0062

Source: Own estimates.

Table 154. Cost/Benefit ratio of intervention under Option 1A excluding emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1320	0.1403	0.1746	0.1532	0.1315	0.1717	0.1601	0.1462	0.1355
BG	N/A	0.0009	0.0009	0.0014	0.0030	0.0044	0.0039	0.0055	0.0047	N/A
CZ	0.0012	0.0011	0.0011	0.0014	0.0016	0.0016	0.0017	0.0016	0.0017	N/A
DK	N/A	0.0007	0.0015	0.0003	0.0003	0.0003	N/A	N/A	N/A	N/A
DE	N/A	0.0009	0.0060	0.0064	0.0060	0.0058	0.0058	0.0056	0.0057	0.0058
EE	0.0021	0.0009	0.0013	0.0021	0.0014	0.0012	0.0012	0.0012	0.0014	N/A
IE	N/A	0.0085	0.0085	0.0099	0.0115	0.0115	0.0117	0.0100	0.0096	0.0106
EL	N/A	0.0079	0.0106	0.0123	0.0242	0.0294	0.0498	0.0462	0.0222	0.0148
ES	N/A	0.0649	0.0462	0.0675	0.0696	0.1298	0.1132	0.0635	0.0362	0.0218
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0049	0.0031	0.0029
IT	N/A	0.0910	0.0628	0.1155	0.1983	0.1385	N/A	0.3052	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0016	0.0016	0.0024	0.0051	0.0026	0.0020	0.0018	0.0017	0.0016	N/A
LT	0.0008	0.0007	0.0007	0.0008	0.0008	0.0007	0.0007	0.0007	0.0007	N/A
LU	N/A	N/A	N/A	N/A	0.0022	N/A	N/A	N/A	N/A	N/A
HU	0.0071	0.0063	0.0061	0.0088	0.0077	0.0047	0.0030	0.0025	0.0021	0.0018
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0066	0.0056	0.0056	0.0055	0.0055	0.0055	0.0054	0.0008	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0010	0.0010	0.0010	0.0012	0.0012	0.0014	0.0014	0.0013	0.0013	0.0013
PT	N/A	N/A	N/A	0.0010	0.0117	0.0125	0.0178	N/A	0.0058	N/A
RO	N/A	N/A	N/A	0.0011	0.0012	0.0020	0.0013	0.0012	0.0012	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0016	0.0017	0.0017	0.0017	0.0018	0.0018	0.0018	0.0018	0.0019
FI	0.0120	0.0149	0.0152	0.0156	0.0125	0.0138	0.0163	0.0178	0.0204	N/A
SE	0.0246	0.0249	0.0346	0.0508	0.0413	0.0365	0.0373	0.0379	0.0448	N/A
UK	N/A	N/A	0.1804	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0013	0.0021	0.0031	0.0033	0.0040	0.0037	0.0037	0.0034	0.0028	0.0032

Source: Own estimates.

Table 155. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.3379	2.4875	3.1047	2.7200	2.3293	3.0516	2.8433	2.5934	2.4008
BG	N/A	0.0041	0.0044	0.0104	0.0297	0.0462	0.0401	0.0598	0.0499	N/A
CZ	0.0203	0.0182	0.0173	0.0277	0.0319	0.0314	0.0342	0.0338	0.0362	N/A
DK	N/A	0.0177	0.0483	0.0001	0.0001	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0004	0.3094	0.3303	0.3055	0.2945	0.2950	0.2857	0.2893	0.2942
EE	0.0412	0.0102	0.0195	0.0402	0.0234	0.0171	0.0162	0.0180	0.0213	N/A
IE	N/A	0.2194	0.2217	0.2718	0.3334	0.3324	0.3418	0.2759	0.2634	0.2980
EL	N/A	0.0925	0.1292	0.1520	0.3103	0.3800	0.6518	0.6034	0.2839	0.1844
ES	N/A	0.7673	0.5425	0.7990	0.8233	1.5462	1.3469	0.7511	0.4233	0.2498
FR	N/A	N/A	N/A	N/A	0.8393	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0795	0.0440	0.0402
IT	N/A	1.5445	1.0601	1.9638	3.3830	2.3578	N/A	5.2166	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0083	0.0088	0.0192	0.0554	0.0229	0.0137	0.0114	0.0102	0.0095	N/A
LT	0.0079	0.0058	0.0068	0.0101	0.0080	0.0061	0.0063	0.0065	0.0053	N/A
LU	N/A	N/A	N/A	N/A	0.0833	N/A	N/A	N/A	N/A	N/A
HU	0.0767	0.0667	0.0648	0.0976	0.0844	0.0474	0.0279	0.0215	0.0161	0.0131
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.2320	0.1906	0.1902	0.1882	0.1877	0.1857	0.1827	0.0003	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0079	0.0071	0.0070	0.0115	0.0116	0.0134	0.0138	0.0132	0.0129	0.0126
PT	N/A	N/A	N/A	0.0001	0.2410	0.2580	0.3774	N/A	0.1084	N/A
RO	N/A	N/A	N/A	0.0093	0.0094	0.0213	0.0119	0.0098	0.0104	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0071	0.0077	0.0079	0.0083	0.0087	0.0091	0.0093	0.0097	0.0101
FI	0.1413	0.1819	0.1862	0.1914	0.1487	0.1672	0.2014	0.2231	0.2593	N/A
SE	0.2976	0.3006	0.4324	0.6523	0.5229	0.4580	0.4688	0.4766	0.5703	N/A
UK	N/A	N/A	2.2136	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0133	0.0291	0.0464	0.0523	0.0655	0.0631	0.0602	0.0546	0.0402	0.0448

Source: Own estimates.

Table 156. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.7014	0.7463	0.9314	0.8160	0.6988	0.9155	0.8530	0.7780	0.7202
BG	N/A	0.0020	0.0022	0.0052	0.0149	0.0231	0.0200	0.0299	0.0250	N/A
CZ	0.0041	0.0036	0.0035	0.0055	0.0064	0.0063	0.0068	0.0068	0.0072	N/A
DK	N/A	0.0026	0.0072	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0277	0.0296	0.0274	0.0264	0.0265	0.0256	0.0259	0.0264
EE	0.0094	0.0023	0.0045	0.0092	0.0053	0.0039	0.0037	0.0041	0.0049	N/A
IE	N/A	0.0439	0.0443	0.0544	0.0667	0.0665	0.0684	0.0552	0.0527	0.0596
EL	N/A	0.0416	0.0582	0.0684	0.1397	0.1710	0.2933	0.2715	0.1277	0.0830
ES	N/A	0.3836	0.2712	0.3995	0.4117	0.7731	0.6734	0.3755	0.2116	0.1249
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0238	0.0132	0.0121
IT	N/A	0.5406	0.3710	0.6873	1.1840	0.8252	N/A	1.8258	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0038	0.0040	0.0087	0.0250	0.0103	0.0062	0.0051	0.0046	0.0043	N/A
LT	0.0018	0.0013	0.0015	0.0023	0.0018	0.0014	0.0014	0.0015	0.0012	N/A
LU	N/A	N/A	N/A	N/A	0.0083	N/A	N/A	N/A	N/A	N/A
HU	0.0384	0.0334	0.0324	0.0488	0.0422	0.0237	0.0140	0.0108	0.0080	0.0065
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0232	0.0191	0.0190	0.0188	0.0188	0.0186	0.0183	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0030	0.0027	0.0026	0.0043	0.0043	0.0050	0.0052	0.0049	0.0048	0.0047
PT	N/A	N/A	N/A	0.0000	0.0803	0.0860	0.1258	N/A	0.0361	N/A
RO	N/A	N/A	N/A	0.0037	0.0037	0.0085	0.0048	0.0039	0.0041	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0036	0.0038	0.0039	0.0041	0.0043	0.0045	0.0047	0.0048	0.0050
FI	0.0606	0.0780	0.0798	0.0820	0.0637	0.0716	0.0863	0.0956	0.1111	N/A
SE	0.1318	0.1331	0.1915	0.2889	0.2316	0.2028	0.2076	0.2111	0.2526	N/A
UK	N/A	N/A	1.3281	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0044	0.0088	0.0145	0.0158	0.0196	0.0178	0.0177	0.0163	0.0123	0.0146

Source: Own estimates.

Table 157. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3896	0.4146	0.5174	0.4533	0.3882	0.5086	0.4739	0.4322	0.4001
BG	N/A	0.0010	0.0011	0.0026	0.0074	0.0115	0.0100	0.0150	0.0125	N/A
CZ	0.0020	0.0018	0.0017	0.0028	0.0032	0.0031	0.0034	0.0034	0.0036	N/A
DK	N/A	0.0013	0.0036	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0155	0.0165	0.0153	0.0147	0.0148	0.0143	0.0145	0.0147
EE	0.0047	0.0012	0.0022	0.0046	0.0027	0.0020	0.0019	0.0021	0.0024	N/A
IE	N/A	0.0176	0.0177	0.0217	0.0267	0.0266	0.0273	0.0221	0.0211	0.0238
EL	N/A	0.0208	0.0291	0.0342	0.0698	0.0855	0.1467	0.1358	0.0639	0.0415
ES	N/A	0.1918	0.1356	0.1998	0.2058	0.3866	0.3367	0.1878	0.1058	0.0624
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0119	0.0066	0.0060
IT	N/A	0.2703	0.1855	0.3437	0.5920	0.4126	N/A	0.9129	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0019	0.0020	0.0043	0.0125	0.0051	0.0031	0.0026	0.0023	0.0021	N/A
LT	0.0009	0.0007	0.0008	0.0011	0.0009	0.0007	0.0007	0.0007	0.0006	N/A
LU	N/A	N/A	N/A	N/A	0.0042	N/A	N/A	N/A	N/A	N/A
HU	0.0192	0.0167	0.0162	0.0244	0.0211	0.0119	0.0070	0.0054	0.0040	0.0033
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0174	0.0143	0.0143	0.0141	0.0141	0.0139	0.0137	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0015	0.0013	0.0013	0.0022	0.0022	0.0025	0.0026	0.0025	0.0024	0.0024
PT	N/A	N/A	N/A	0.0000	0.0321	0.0344	0.0503	N/A	0.0145	N/A
RO	N/A	N/A	N/A	0.0019	0.0019	0.0043	0.0024	0.0020	0.0021	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0018	0.0019	0.0020	0.0021	0.0022	0.0023	0.0023	0.0024	0.0025
FI	0.0303	0.0390	0.0399	0.0410	0.0319	0.0358	0.0432	0.0478	0.0556	N/A
SE	0.0659	0.0666	0.0957	0.1444	0.1158	0.1014	0.1038	0.1055	0.1263	N/A
UK	N/A	N/A	0.5313	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0022	0.0045	0.0074	0.0081	0.0101	0.0092	0.0091	0.0084	0.0063	0.0075

Source: Own estimates.

Table 158. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.1689	1.2438	1.5523	1.3600	1.1647	1.5258	1.4216	1.2967	1.2004
BG	N/A	0.0020	0.0022	0.0052	0.0149	0.0231	0.0200	0.0299	0.0250	N/A
CZ	0.0101	0.0091	0.0087	0.0138	0.0160	0.0157	0.0171	0.0169	0.0181	N/A
DK	N/A	0.0088	0.0241	0.0001	0.0001	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0002	0.1547	0.1651	0.1527	0.1472	0.1475	0.1428	0.1446	0.1471
EE	0.0206	0.0051	0.0098	0.0201	0.0117	0.0086	0.0081	0.0090	0.0107	N/A
IE	N/A	0.1097	0.1108	0.1359	0.1667	0.1662	0.1709	0.1379	0.1317	0.1490
EL	N/A	0.0462	0.0646	0.0760	0.1552	0.1900	0.3259	0.3017	0.1419	0.0922
ES	N/A	0.3836	0.2712	0.3995	0.4117	0.7731	0.6734	0.3755	0.2116	0.1249
FR	N/A	N/A	N/A	N/A	0.4196	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0397	0.0220	0.0201
IT	N/A	0.7723	0.5301	0.9819	1.6915	1.1789	N/A	2.6083	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0042	0.0044	0.0096	0.0277	0.0114	0.0069	0.0057	0.0051	0.0047	N/A
LT	0.0040	0.0029	0.0034	0.0050	0.0040	0.0030	0.0032	0.0033	0.0027	N/A
LU	N/A	N/A	N/A	N/A	0.0416	N/A	N/A	N/A	N/A	N/A
HU	0.0384	0.0334	0.0324	0.0488	0.0422	0.0237	0.0140	0.0108	0.0080	0.0065
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.1160	0.0953	0.0951	0.0941	0.0939	0.0928	0.0914	0.0002	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0040	0.0035	0.0035	0.0057	0.0058	0.0067	0.0069	0.0066	0.0065	0.0063
PT	N/A	N/A	N/A	0.0000	0.1205	0.1290	0.1887	N/A	0.0542	N/A
RO	N/A	N/A	N/A	0.0046	0.0047	0.0107	0.0060	0.0049	0.0052	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0036	0.0038	0.0039	0.0041	0.0043	0.0045	0.0047	0.0048	0.0050
FI	0.0706	0.0909	0.0931	0.0957	0.0743	0.0836	0.1007	0.1116	0.1297	N/A
SE	0.1488	0.1503	0.2162	0.3262	0.2615	0.2290	0.2344	0.2383	0.2852	N/A
UK	N/A	N/A	1.1068	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0067	0.0145	0.0232	0.0262	0.0328	0.0315	0.0301	0.0273	0.0201	0.0224

Source: Own estimates.



Table 159. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3507	0.3731	0.4657	0.4080	0.3494	0.4577	0.4265	0.3890	0.3601
BG	N/A	0.0010	0.0011	0.0026	0.0074	0.0115	0.0100	0.0150	0.0125	N/A
CZ	0.0020	0.0018	0.0017	0.0028	0.0032	0.0031	0.0034	0.0034	0.0036	N/A
DK	N/A	0.0013	0.0036	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0139	0.0148	0.0137	0.0132	0.0132	0.0128	0.0130	0.0132
EE	0.0047	0.0012	0.0022	0.0046	0.0027	0.0020	0.0019	0.0021	0.0024	N/A
IE	N/A	0.0219	0.0222	0.0272	0.0333	0.0332	0.0342	0.0276	0.0263	0.0298
EL	N/A	0.0208	0.0291	0.0342	0.0698	0.0855	0.1467	0.1358	0.0639	0.0415
ES	N/A	0.1918	0.1356	0.1998	0.2058	0.3866	0.3367	0.1878	0.1058	0.0624
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0119	0.0066	0.0060
IT	N/A	0.2703	0.1855	0.3437	0.5920	0.4126	N/A	0.9129	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0019	0.0020	0.0043	0.0125	0.0051	0.0031	0.0026	0.0023	0.0021	N/A
LT	0.0009	0.0007	0.0008	0.0011	0.0009	0.0007	0.0007	0.0007	0.0006	N/A
LU	N/A	N/A	N/A	N/A	0.0042	N/A	N/A	N/A	N/A	N/A
HU	0.0192	0.0167	0.0162	0.0244	0.0211	0.0119	0.0070	0.0054	0.0040	0.0033
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0116	0.0095	0.0095	0.0094	0.0094	0.0093	0.0091	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0015	0.0013	0.0013	0.0022	0.0022	0.0025	0.0026	0.0025	0.0024	0.0024
PT	N/A	N/A	N/A	0.0000	0.0402	0.0430	0.0629	N/A	0.0181	N/A
RO	N/A	N/A	N/A	0.0019	0.0019	0.0043	0.0024	0.0020	0.0021	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0018	0.0019	0.0020	0.0021	0.0022	0.0023	0.0023	0.0024	0.0025
FI	0.0303	0.0390	0.0399	0.0410	0.0319	0.0358	0.0432	0.0478	0.0556	N/A
SE	0.0659	0.0666	0.0957	0.1444	0.1158	0.1014	0.1038	0.1055	0.1263	N/A
UK	N/A	N/A	0.6641	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0022	0.0044	0.0073	0.0079	0.0098	0.0089	0.0089	0.0082	0.0062	0.0073

Source: Own estimates.

Table 160. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1948	0.2073	0.2587	0.2267	0.1941	0.2543	0.2369	0.2161	0.2001
BG	N/A	0.0005	0.0005	0.0013	0.0037	0.0058	0.0050	0.0075	0.0062	N/A
CZ	0.0010	0.0009	0.0009	0.0014	0.0016	0.0016	0.0017	0.0017	0.0018	N/A
DK	N/A	0.0007	0.0018	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0077	0.0083	0.0076	0.0074	0.0074	0.0071	0.0072	0.0074
EE	0.0024	0.0006	0.0011	0.0023	0.0013	0.0010	0.0009	0.0010	0.0012	N/A
IE	N/A	0.0088	0.0089	0.0109	0.0133	0.0133	0.0137	0.0110	0.0105	0.0119
EL	N/A	0.0104	0.0145	0.0171	0.0349	0.0427	0.0733	0.0679	0.0319	0.0207
ES	N/A	0.0959	0.0678	0.0999	0.1029	0.1933	0.1684	0.0939	0.0529	0.0312
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0060	0.0033	0.0030
IT	N/A	0.1351	0.0928	0.1718	0.2960	0.2063	N/A	0.4565	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0009	0.0010	0.0022	0.0062	0.0026	0.0015	0.0013	0.0012	0.0011	N/A
LT	0.0004	0.0003	0.0004	0.0006	0.0005	0.0003	0.0004	0.0004	0.0003	N/A
LU	N/A	N/A	N/A	N/A	0.0021	N/A	N/A	N/A	N/A	N/A
HU	0.0096	0.0083	0.0081	0.0122	0.0105	0.0059	0.0035	0.0027	0.0020	0.0016
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0087	0.0071	0.0071	0.0071	0.0070	0.0070	0.0069	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0007	0.0007	0.0007	0.0011	0.0011	0.0013	0.0013	0.0012	0.0012	0.0012
PT	N/A	N/A	N/A	0.0000	0.0161	0.0172	0.0252	N/A	0.0072	N/A
RO	N/A	N/A	N/A	0.0009	0.0009	0.0021	0.0012	0.0010	0.0010	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0009	0.0010	0.0010	0.0010	0.0011	0.0011	0.0012	0.0012	0.0013
FI	0.0151	0.0195	0.0199	0.0205	0.0159	0.0179	0.0216	0.0239	0.0278	N/A
SE	0.0329	0.0333	0.0479	0.0722	0.0579	0.0507	0.0519	0.0528	0.0631	N/A
UK	N/A	N/A	0.2656	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0011	0.0022	0.0037	0.0041	0.0050	0.0046	0.0046	0.0042	0.0032	0.0037

Source: Own estimates.

Table 161. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.7793	0.8292	1.0349	0.9067	0.7764	1.0172	0.9478	0.8645	0.8003
BG	N/A	0.0014	0.0015	0.0035	0.0099	0.0154	0.0134	0.0199	0.0166	N/A
CZ	0.0068	0.0061	0.0058	0.0092	0.0106	0.0105	0.0114	0.0113	0.0121	N/A
DK	N/A	0.0059	0.0161	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0001	0.1031	0.1101	0.1018	0.0982	0.0983	0.0952	0.0964	0.0981
EE	0.0137	0.0034	0.0065	0.0134	0.0078	0.0057	0.0054	0.0060	0.0071	N/A
IE	N/A	0.0731	0.0739	0.0906	0.1111	0.1108	0.1139	0.0920	0.0878	0.0993
EL	N/A	0.0308	0.0431	0.0507	0.1034	0.1267	0.2173	0.2011	0.0946	0.0615
ES	N/A	0.2558	0.1808	0.2663	0.2744	0.5154	0.4490	0.2504	0.1411	0.0833
FR	N/A	N/A	N/A	N/A	0.2798	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0265	0.0147	0.0134
IT	N/A	0.5148	0.3534	0.6546	1.1277	0.7859	N/A	1.7389	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0028	0.0029	0.0064	0.0185	0.0076	0.0046	0.0038	0.0034	0.0032	N/A
LT	0.0026	0.0019	0.0023	0.0034	0.0027	0.0020	0.0021	0.0022	0.0018	N/A
LU	N/A	N/A	N/A	N/A	0.0278	N/A	N/A	N/A	N/A	N/A
HU	0.0256	0.0222	0.0216	0.0325	0.0281	0.0158	0.0093	0.0072	0.0054	0.0044
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0773	0.0635	0.0634	0.0627	0.0626	0.0619	0.0609	0.0001	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0026	0.0024	0.0023	0.0038	0.0039	0.0045	0.0046	0.0044	0.0043	0.0042
PT	N/A	N/A	N/A	0.0000	0.0803	0.0860	0.1258	N/A	0.0361	N/A
RO	N/A	N/A	N/A	0.0031	0.0031	0.0071	0.0040	0.0033	0.0035	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0024	0.0026	0.0026	0.0028	0.0029	0.0030	0.0031	0.0032	0.0034
FI	0.0471	0.0606	0.0621	0.0638	0.0496	0.0557	0.0671	0.0744	0.0864	N/A
SE	0.0992	0.1002	0.1441	0.2174	0.1743	0.1527	0.1563	0.1589	0.1901	N/A
UK	N/A	N/A	0.7379	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0044	0.0097	0.0155	0.0174	0.0218	0.0210	0.0201	0.0182	0.0134	0.0149

Source: Own estimates.

Table 162. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.2338	0.2488	0.3105	0.2720	0.2329	0.3052	0.2843	0.2593	0.2401
BG	N/A	0.0007	0.0007	0.0017	0.0050	0.0077	0.0067	0.0100	0.0083	N/A
CZ	0.0014	0.0012	0.0012	0.0018	0.0021	0.0021	0.0023	0.0023	0.0024	N/A
DK	N/A	0.0009	0.0024	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0092	0.0099	0.0091	0.0088	0.0088	0.0085	0.0086	0.0088
EE	0.0031	0.0008	0.0015	0.0031	0.0018	0.0013	0.0012	0.0014	0.0016	N/A
IE	N/A	0.0146	0.0148	0.0181	0.0222	0.0222	0.0228	0.0184	0.0176	0.0199
EL	N/A	0.0139	0.0194	0.0228	0.0466	0.0570	0.0978	0.0905	0.0426	0.0277
ES	N/A	0.1279	0.0904	0.1332	0.1372	0.2577	0.2245	0.1252	0.0705	0.0416
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0079	0.0044	0.0040
IT	N/A	0.1802	0.1237	0.2291	0.3947	0.2751	N/A	0.6086	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0013	0.0013	0.0029	0.0083	0.0034	0.0021	0.0017	0.0015	0.0014	N/A
LT	0.0006	0.0004	0.0005	0.0008	0.0006	0.0005	0.0005	0.0005	0.0004	N/A
LU	N/A	N/A	N/A	N/A	0.0028	N/A	N/A	N/A	N/A	N/A
HU	0.0128	0.0111	0.0108	0.0163	0.0141	0.0079	0.0047	0.0036	0.0027	0.0022
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0077	0.0064	0.0063	0.0063	0.0063	0.0062	0.0061	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0010	0.0009	0.0009	0.0014	0.0014	0.0017	0.0017	0.0016	0.0016	0.0016
PT	N/A	N/A	N/A	0.0000	0.0268	0.0287	0.0419	N/A	0.0120	N/A
RO	N/A	N/A	N/A	0.0012	0.0012	0.0028	0.0016	0.0013	0.0014	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0012	0.0013	0.0013	0.0014	0.0014	0.0015	0.0016	0.0016	0.0017
FI	0.0202	0.0260	0.0266	0.0273	0.0212	0.0239	0.0288	0.0319	0.0370	N/A
SE	0.0439	0.0444	0.0638	0.0963	0.0772	0.0676	0.0692	0.0704	0.0842	N/A
UK	N/A	N/A	0.4427	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0015	0.0029	0.0048	0.0053	0.0065	0.0059	0.0059	0.0054	0.0041	0.0049

Source: Own estimates.

Table 163. Cost/Benefit ratio of intervention under Option 1B excluding emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.1299	0.1382	0.1725	0.1511	0.1294	0.1695	0.1580	0.1441	0.1334
BG	N/A	0.0003	0.0004	0.0009	0.0025	0.0038	0.0033	0.0050	0.0042	N/A
CZ	0.0007	0.0006	0.0006	0.0009	0.0011	0.0010	0.0011	0.0011	0.0012	N/A
DK	N/A	0.0004	0.0012	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0000	0.0052	0.0055	0.0051	0.0049	0.0049	0.0048	0.0048	0.0049
EE	0.0016	0.0004	0.0007	0.0015	0.0009	0.0007	0.0006	0.0007	0.0008	N/A
IE	N/A	0.0059	0.0059	0.0072	0.0089	0.0089	0.0091	0.0074	0.0070	0.0079
EL	N/A	0.0069	0.0097	0.0114	0.0233	0.0285	0.0489	0.0453	0.0213	0.0138
ES	N/A	0.0639	0.0452	0.0666	0.0686	0.1289	0.1122	0.0626	0.0353	0.0208
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0040	0.0022	0.0020
IT	N/A	0.0901	0.0618	0.1146	0.1973	0.1375	N/A	0.3043	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0006	0.0007	0.0014	0.0042	0.0017	0.0010	0.0009	0.0008	0.0007	N/A
LT	0.0003	0.0002	0.0003	0.0004	0.0003	0.0002	0.0002	0.0002	0.0002	N/A
LU	N/A	N/A	N/A	N/A	0.0014	N/A	N/A	N/A	N/A	N/A
HU	0.0064	0.0056	0.0054	0.0081	0.0070	0.0040	0.0023	0.0018	0.0013	0.0011
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0058	0.0048	0.0048	0.0047	0.0047	0.0046	0.0046	0.0000	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0005	0.0004	0.0004	0.0007	0.0007	0.0008	0.0009	0.0008	0.0008	0.0008
PT	N/A	N/A	N/A	0.0000	0.0107	0.0115	0.0168	N/A	0.0048	N/A
RO	N/A	N/A	N/A	0.0006	0.0006	0.0014	0.0008	0.0007	0.0007	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0006	0.0006	0.0007	0.0007	0.0007	0.0008	0.0008	0.0008	0.0008
FI	0.0101	0.0130	0.0133	0.0137	0.0106	0.0119	0.0144	0.0159	0.0185	N/A
SE	0.0220	0.0222	0.0319	0.0481	0.0386	0.0338	0.0346	0.0352	0.0421	N/A
UK	N/A	N/A	0.1771	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0007	0.0015	0.0025	0.0027	0.0034	0.0031	0.0030	0.0028	0.0021	0.0025

Source: Own estimates.

Table 164. Cost/Benefit ratio of intervention under Option 1C excluding emissions component

Variant/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	0.0182	0.0321	0.0495	0.0564	0.0697	0.0680	0.0649	0.0590	0.0445	0.0507
2	0.0061	0.0097	0.0155	0.0170	0.0208	0.0192	0.0191	0.0176	0.0136	0.0165
3	0.0030	0.0050	0.0079	0.0087	0.0107	0.0099	0.0099	0.0091	0.0070	0.0084
4	0.0091	0.0160	0.0248	0.0282	0.0349	0.0340	0.0325	0.0295	0.0222	0.0254
5	0.0030	0.0049	0.0078	0.0085	0.0104	0.0096	0.0096	0.0088	0.0068	0.0083
6	0.0015	0.0025	0.0040	0.0044	0.0053	0.0049	0.0049	0.0045	0.0035	0.0042
7	0.0061	0.0107	0.0165	0.0188	0.0232	0.0227	0.0216	0.0197	0.0148	0.0169
8	0.0020	0.0032	0.0052	0.0057	0.0069	0.0064	0.0064	0.0059	0.0045	0.0055
9	0.0010	0.0017	0.0026	0.0029	0.0036	0.0033	0.0033	0.0030	0.0023	0.0028

Note: Only totals available due to the fact that cost of system centralisation applies to the situation when all national systems are connected

Source: Own estimates.

Table 165. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0712	0.0794	0.0559	0.0302	0.0311	0.0441	0.0402	0.0370	0.0388
BG	N/A	0.0013	0.0013	0.0026	0.0073	0.0111	0.0093	0.0127	0.0119	N/A
CZ	N/A	0.0499	0.0452	0.0889	0.0775	0.0813	0.0837	0.0790	0.0851	N/A
DK	N/A	0.0008	0.0017	0.0004	0.0006	0.0012	N/A	N/A	N/A	N/A
DE	N/A	0.0568	0.0574	0.0681	0.0608	0.0565	0.0482	0.0436	0.0437	0.0468
EE	N/A	0.0135	0.0201	0.0158	0.0140	0.0100	0.0080	0.0080	0.0118	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0123	0.0071	0.0048
ES	N/A	0.0091	0.0066	0.0079	0.0085	0.0156	0.0114	0.0066	0.0039	0.0025
FR	N/A	N/A	N/A	N/A	0.0974	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0374	0.0210	0.0207
IT	N/A	0.0053	0.0022	0.0011	0.0022	0.0026	N/A	0.0056	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0008	0.0017	0.0017	0.0011	0.0011	0.0008	0.0007	0.0008	N/A
LT	N/A	0.0007	0.0008	0.0011	0.0009	0.0007	0.0007	0.0006	0.0008	N/A
LU	N/A	N/A	N/A	N/A	0.0400	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.1910	0.1718	0.2618	0.2076	0.1047	0.0491	0.0346	0.0263	0.0240
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0009	0.0008	0.0010	0.0012	0.0015	0.0014	0.0011	0.0009	0.0010
PT	N/A	N/A	N/A	0.0774	0.0632	0.0730	0.1115	N/A	0.0262	N/A
RO	N/A	N/A	N/A	0.0026	0.0027	0.0055	0.0027	0.0023	0.0026	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0037	0.0040	0.0030	0.0041	0.0028	0.0018	0.0020	0.0026	0.0033
FI	N/A	0.0741	0.0689	0.0566	0.0273	0.0205	0.0145	0.0158	0.0218	N/A
SE	N/A	0.0158	0.0265	0.0424	0.0289	0.0266	0.0273	0.0262	0.0336	N/A
UK	N/A	N/A	0.0408	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0122	0.0111	0.0144	0.0134	0.0149	0.0126	0.0111	0.0110	0.0167

Source: Own estimates.

Table 166. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0213	0.0238	0.0168	0.0091	0.0093	0.0132	0.0120	0.0111	0.0116
BG	N/A	0.0006	0.0006	0.0013	0.0036	0.0056	0.0047	0.0063	0.0060	N/A
CZ	N/A	0.0100	0.0090	0.0178	0.0155	0.0163	0.0167	0.0158	0.0170	N/A
DK	N/A	0.0001	0.0003	0.0001	0.0001	0.0002	N/A	N/A	N/A	N/A
DE	N/A	0.0051	0.0051	0.0061	0.0055	0.0051	0.0043	0.0039	0.0039	0.0042
EE	N/A	0.0031	0.0046	0.0036	0.0032	0.0023	0.0018	0.0018	0.0027	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0055	0.0032	0.0022
ES	N/A	0.0045	0.0033	0.0039	0.0043	0.0078	0.0057	0.0033	0.0019	0.0012
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0112	0.0063	0.0062
IT	N/A	0.0019	0.0008	0.0004	0.0008	0.0009	N/A	0.0020	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0004	0.0008	0.0008	0.0005	0.0005	0.0004	0.0003	0.0004	N/A
LT	N/A	0.0002	0.0002	0.0002	0.0002	0.0001	0.0002	0.0001	0.0002	N/A
LU	N/A	N/A	N/A	N/A	0.0040	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0955	0.0859	0.1309	0.1038	0.0523	0.0245	0.0173	0.0132	0.0120
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0003	0.0003	0.0004	0.0005	0.0006	0.0005	0.0004	0.0004	0.0004
PT	N/A	N/A	N/A	0.0258	0.0211	0.0243	0.0372	N/A	0.0087	N/A
RO	N/A	N/A	N/A	0.0010	0.0011	0.0022	0.0011	0.0009	0.0010	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0019	0.0020	0.0015	0.0021	0.0014	0.0009	0.0010	0.0013	0.0017
FI	N/A	0.0317	0.0295	0.0243	0.0117	0.0088	0.0062	0.0068	0.0093	N/A
SE	N/A	0.0070	0.0117	0.0188	0.0128	0.0118	0.0121	0.0116	0.0149	N/A
UK	N/A	N/A	0.0245	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0037	0.0035	0.0043	0.0040	0.0042	0.0037	0.0033	0.0034	0.0054

Source: Own estimates.



Table 167. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0119	0.0132	0.0093	0.0050	0.0052	0.0073	0.0067	0.0062	0.0065
BG	N/A	0.0003	0.0003	0.0007	0.0018	0.0028	0.0023	0.0032	0.0030	N/A
CZ	N/A	0.0050	0.0045	0.0089	0.0077	0.0081	0.0084	0.0079	0.0085	N/A
DK	N/A	0.0001	0.0001	0.0000	0.0000	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0028	0.0029	0.0034	0.0030	0.0028	0.0024	0.0022	0.0022	0.0023
EE	N/A	0.0015	0.0023	0.0018	0.0016	0.0011	0.0009	0.0009	0.0013	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0028	0.0016	0.0011
ES	N/A	0.0023	0.0016	0.0020	0.0021	0.0039	0.0028	0.0016	0.0010	0.0006
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0056	0.0032	0.0031
IT	N/A	0.0009	0.0004	0.0002	0.0004	0.0005	N/A	0.0010	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0002	0.0004	0.0004	0.0002	0.0002	0.0002	0.0002	0.0002	N/A
LT	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LU	N/A	N/A	N/A	N/A	0.0020	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0477	0.0429	0.0654	0.0519	0.0262	0.0123	0.0086	0.0066	0.0060
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0002	0.0002	0.0002	0.0002	0.0003	0.0003	0.0002	0.0002	0.0002
PT	N/A	N/A	N/A	0.0103	0.0084	0.0097	0.0149	N/A	0.0035	N/A
RO	N/A	N/A	N/A	0.0005	0.0005	0.0011	0.0005	0.0005	0.0005	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0009	0.0010	0.0007	0.0010	0.0007	0.0004	0.0005	0.0007	0.0008
FI	N/A	0.0159	0.0148	0.0121	0.0059	0.0044	0.0031	0.0034	0.0047	N/A
SE	N/A	0.0035	0.0059	0.0094	0.0064	0.0059	0.0061	0.0058	0.0074	N/A
UK	N/A	N/A	0.0098	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0019	0.0018	0.0022	0.0021	0.0022	0.0019	0.0017	0.0017	0.0028

Source: Own estimates.

Table 167. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0356	0.0397	0.0280	0.0151	0.0155	0.0220	0.0201	0.0185	0.0194
BG	N/A	0.0006	0.0006	0.0013	0.0036	0.0056	0.0047	0.0063	0.0060	N/A
CZ	N/A	0.0250	0.0226	0.0444	0.0387	0.0407	0.0418	0.0395	0.0426	N/A
DK	N/A	0.0004	0.0009	0.0002	0.0003	0.0006	N/A	N/A	N/A	N/A
DE	N/A	0.0284	0.0287	0.0341	0.0304	0.0283	0.0241	0.0218	0.0219	0.0234
EE	N/A	0.0068	0.0100	0.0079	0.0070	0.0050	0.0040	0.0040	0.0059	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0061	0.0035	0.0024
ES	N/A	0.0045	0.0033	0.0039	0.0043	0.0078	0.0057	0.0033	0.0019	0.0012
FR	N/A	N/A	N/A	N/A	0.0487	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0187	0.0105	0.0104
IT	N/A	0.0027	0.0011	0.0005	0.0011	0.0013	N/A	0.0028	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0004	0.0009	0.0009	0.0005	0.0006	0.0004	0.0004	0.0004	N/A
LT	N/A	0.0003	0.0004	0.0005	0.0004	0.0003	0.0003	0.0003	0.0004	N/A
LU	N/A	N/A	N/A	N/A	0.0200	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0955	0.0859	0.1309	0.1038	0.0523	0.0245	0.0173	0.0132	0.0120
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0005	0.0004	0.0005	0.0006	0.0008	0.0007	0.0005	0.0005	0.0005
PT	N/A	N/A	N/A	0.0387	0.0316	0.0365	0.0557	N/A	0.0131	N/A
RO	N/A	N/A	N/A	0.0013	0.0014	0.0027	0.0013	0.0011	0.0013	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0019	0.0020	0.0015	0.0021	0.0014	0.0009	0.0010	0.0013	0.0017
FI	N/A	0.0370	0.0345	0.0283	0.0137	0.0103	0.0073	0.0079	0.0109	N/A
SE	N/A	0.0079	0.0132	0.0212	0.0145	0.0133	0.0137	0.0131	0.0168	N/A
UK	N/A	N/A	0.0204	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0061	0.0055	0.0072	0.0067	0.0075	0.0063	0.0055	0.0055	0.0083

Source: Own estimates.

Table 168. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0107	0.0119	0.0084	0.0045	0.0047	0.0066	0.0060	0.0056	0.0058
BG	N/A	0.0003	0.0003	0.0007	0.0018	0.0028	0.0023	0.0032	0.0030	N/A
CZ	N/A	0.0050	0.0045	0.0089	0.0077	0.0081	0.0084	0.0079	0.0085	N/A
DK	N/A	0.0001	0.0001	0.0000	0.0000	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0025	0.0026	0.0031	0.0027	0.0025	0.0022	0.0020	0.0020	0.0021
EE	N/A	0.0015	0.0023	0.0018	0.0016	0.0011	0.0009	0.0009	0.0013	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0028	0.0016	0.0011
ES	N/A	0.0023	0.0016	0.0020	0.0021	0.0039	0.0028	0.0016	0.0010	0.0006
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0056	0.0032	0.0031
IT	N/A	0.0009	0.0004	0.0002	0.0004	0.0005	N/A	0.0010	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0002	0.0004	0.0004	0.0002	0.0002	0.0002	0.0002	0.0002	N/A
LT	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LU	N/A	N/A	N/A	N/A	0.0020	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0477	0.0429	0.0654	0.0519	0.0262	0.0123	0.0086	0.0066	0.0060
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0002	0.0002	0.0002	0.0002	0.0003	0.0003	0.0002	0.0002	0.0002
PT	N/A	N/A	N/A	0.0129	0.0105	0.0122	0.0186	N/A	0.0044	N/A
RO	N/A	N/A	N/A	0.0005	0.0005	0.0011	0.0005	0.0005	0.0005	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0009	0.0010	0.0007	0.0010	0.0007	0.0004	0.0005	0.0007	0.0008
FI	N/A	0.0159	0.0148	0.0121	0.0059	0.0044	0.0031	0.0034	0.0047	N/A
SE	N/A	0.0035	0.0059	0.0094	0.0064	0.0059	0.0061	0.0058	0.0074	N/A
UK	N/A	N/A	0.0122	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0018	0.0017	0.0022	0.0020	0.0021	0.0019	0.0017	0.0017	0.0027

Source: Own estimates.

Table 169. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0059	0.0066	0.0047	0.0025	0.0026	0.0037	0.0033	0.0031	0.0032
BG	N/A	0.0002	0.0002	0.0003	0.0009	0.0014	0.0012	0.0016	0.0015	N/A
CZ	N/A	0.0025	0.0023	0.0044	0.0039	0.0041	0.0042	0.0040	0.0043	N/A
DK	N/A	0.0000	0.0001	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0014	0.0014	0.0017	0.0015	0.0014	0.0012	0.0011	0.0011	0.0012
EE	N/A	0.0008	0.0011	0.0009	0.0008	0.0006	0.0005	0.0005	0.0007	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0014	0.0008	0.0005
ES	N/A	0.0011	0.0008	0.0010	0.0011	0.0020	0.0014	0.0008	0.0005	0.0003
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0028	0.0016	0.0016
IT	N/A	0.0005	0.0002	0.0001	0.0002	0.0002	N/A	0.0005	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0001	0.0002	0.0002	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LT	N/A	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	N/A
LU	N/A	N/A	N/A	N/A	0.0010	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0239	0.0215	0.0327	0.0260	0.0131	0.0061	0.0043	0.0033	0.0030
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
PT	N/A	N/A	N/A	0.0052	0.0042	0.0049	0.0074	N/A	0.0017	N/A
RO	N/A	N/A	N/A	0.0003	0.0003	0.0005	0.0003	0.0002	0.0003	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0005	0.0005	0.0004	0.0005	0.0004	0.0002	0.0002	0.0003	0.0004
FI	N/A	0.0079	0.0074	0.0061	0.0029	0.0022	0.0016	0.0017	0.0023	N/A
SE	N/A	0.0017	0.0029	0.0047	0.0032	0.0029	0.0030	0.0029	0.0037	N/A
UK	N/A	N/A	0.0049	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0009	0.0009	0.0011	0.0010	0.0011	0.0010	0.0009	0.0009	0.0014

Source: Own estimates.

Table 170. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0237	0.0265	0.0186	0.0101	0.0104	0.0147	0.0134	0.0123	0.0129
BG	N/A	0.0004	0.0004	0.0009	0.0024	0.0037	0.0031	0.0042	0.0040	N/A
CZ	N/A	0.0166	0.0151	0.0296	0.0258	0.0271	0.0279	0.0263	0.0284	N/A
DK	N/A	0.0003	0.0006	0.0001	0.0002	0.0004	N/A	N/A	N/A	N/A
DE	N/A	0.0189	0.0191	0.0227	0.0203	0.0188	0.0161	0.0145	0.0146	0.0156
EE	N/A	0.0045	0.0067	0.0053	0.0047	0.0033	0.0027	0.0027	0.0039	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0041	0.0024	0.0016
ES	N/A	0.0030	0.0022	0.0026	0.0028	0.0052	0.0038	0.0022	0.0013	0.0008
FR	N/A	N/A	N/A	N/A	0.0325	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0125	0.0070	0.0069
IT	N/A	0.0018	0.0007	0.0004	0.0007	0.0009	N/A	0.0019	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0003	0.0006	0.0006	0.0004	0.0004	0.0003	0.0002	0.0003	N/A
LT	N/A	0.0002	0.0003	0.0004	0.0003	0.0002	0.0002	0.0002	0.0003	N/A
LU	N/A	N/A	N/A	N/A	0.0133	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0637	0.0573	0.0873	0.0692	0.0349	0.0164	0.0115	0.0088	0.0080
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0003	0.0003	0.0003	0.0004	0.0005	0.0005	0.0004	0.0003	0.0003
PT	N/A	N/A	N/A	0.0258	0.0211	0.0243	0.0372	N/A	0.0087	N/A
RO	N/A	N/A	N/A	0.0009	0.0009	0.0018	0.0009	0.0008	0.0009	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0012	0.0013	0.0010	0.0014	0.0009	0.0006	0.0007	0.0009	0.0011
FI	N/A	0.0247	0.0230	0.0189	0.0091	0.0068	0.0048	0.0053	0.0073	N/A
SE	N/A	0.0053	0.0088	0.0141	0.0096	0.0089	0.0091	0.0087	0.0112	N/A
UK	N/A	N/A	0.0136	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0041	0.0037	0.0048	0.0045	0.0050	0.0042	0.0037	0.0037	0.0056

Source: Own estimates.

Table 171. Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0071	0.0079	0.0056	0.0030	0.0031	0.0044	0.0040	0.0037	0.0039
BG	N/A	0.0002	0.0002	0.0004	0.0012	0.0019	0.0016	0.0021	0.0020	N/A
CZ	N/A	0.0033	0.0030	0.0059	0.0052	0.0054	0.0056	0.0053	0.0057	N/A
DK	N/A	0.0000	0.0001	0.0000	0.0000	0.0001	N/A	N/A	N/A	N/A
DE	N/A	0.0017	0.0017	0.0020	0.0018	0.0017	0.0014	0.0013	0.0013	0.0014
EE	N/A	0.0010	0.0015	0.0012	0.0011	0.0008	0.0006	0.0006	0.0009	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0018	0.0011	0.0007
ES	N/A	0.0015	0.0011	0.0013	0.0014	0.0026	0.0019	0.0011	0.0006	0.0004
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0037	0.0021	0.0021
IT	N/A	0.0006	0.0003	0.0001	0.0003	0.0003	N/A	0.0007	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0001	0.0003	0.0003	0.0002	0.0002	0.0001	0.0001	0.0001	N/A
LT	N/A	0.0001	0.0001	0.0001	0.0001	0.0000	0.0001	0.0000	0.0001	N/A
LU	N/A	N/A	N/A	N/A	0.0013	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0318	0.0286	0.0436	0.0346	0.0174	0.0082	0.0058	0.0044	0.0040
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0001	0.0001	0.0001	0.0002	0.0002	0.0002	0.0001	0.0001	0.0001
PT	N/A	N/A	N/A	0.0086	0.0070	0.0081	0.0124	N/A	0.0029	N/A
RO	N/A	N/A	N/A	0.0003	0.0004	0.0007	0.0004	0.0003	0.0003	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0006	0.0007	0.0005	0.0007	0.0005	0.0003	0.0003	0.0004	0.0006
FI	N/A	0.0106	0.0098	0.0081	0.0039	0.0029	0.0021	0.0023	0.0031	N/A
SE	N/A	0.0023	0.0039	0.0063	0.0043	0.0039	0.0040	0.0039	0.0050	N/A
UK	N/A	N/A	0.0082	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0012	0.0012	0.0014	0.0013	0.0014	0.0012	0.0011	0.0011	0.0018

Source: Own estimates.

Table 172 Cost/Benefit ratio of intervention under Option 2A excluding emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.0040	0.0044	0.0031	0.0017	0.0017	0.0024	0.0022	0.0021	0.0022
BG	N/A	0.0001	0.0001	0.0002	0.0006	0.0009	0.0008	0.0011	0.0010	N/A
CZ	N/A	0.0017	0.0015	0.0030	0.0026	0.0027	0.0028	0.0026	0.0028	N/A
DK	N/A	0.0000	0.0000	0.0000	0.0000	0.0000	N/A	N/A	N/A	N/A
DE	N/A	0.0009	0.0010	0.0011	0.0010	0.0009	0.0008	0.0007	0.0007	0.0008
EE	N/A	0.0005	0.0008	0.0006	0.0005	0.0004	0.0003	0.0003	0.0004	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0009	0.0005	0.0004
ES	N/A	0.0008	0.0005	0.0007	0.0007	0.0013	0.0009	0.0005	0.0003	0.0002
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0019	0.0011	0.0010
IT	N/A	0.0003	0.0001	0.0001	0.0001	0.0002	N/A	0.0003	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	N/A
LT	N/A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	N/A
LU	N/A	N/A	N/A	N/A	0.0007	N/A	N/A	N/A	N/A	N/A
HU	N/A	0.0159	0.0143	0.0218	0.0173	0.0087	0.0041	0.0029	0.0022	0.0020
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
PT	N/A	N/A	N/A	0.0034	0.0028	0.0032	0.0050	N/A	0.0012	N/A
RO	N/A	N/A	N/A	0.0002	0.0002	0.0004	0.0002	0.0002	0.0002	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0003	0.0003	0.0002	0.0003	0.0002	0.0001	0.0002	0.0002	0.0003
FI	N/A	0.0053	0.0049	0.0040	0.0020	0.0015	0.0010	0.0011	0.0016	N/A
SE	N/A	0.0012	0.0020	0.0031	0.0021	0.0020	0.0020	0.0019	0.0025	N/A
UK	N/A	N/A	0.0033	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0000	0.0006	0.0006	0.0007	0.0007	0.0007	0.0006	0.0006	0.0006	0.0009

Source: Own estimates.

Table 173. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	700.4431	745.2835	930.1657	814.8832	697.8465	914.2604	851.8318	776.9661	719.2682
BG	N/A	1.2237	1.3093	3.1275	8.9156	13.8410	12.0174	17.9385	14.9710	N/A
CZ	N/A	5.4789	5.2157	8.3703	9.6338	9.4749	10.3028	10.2042	10.9239	N/A
DK	N/A	5.2596	14.4313	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	92.6118	98.8851	91.4512	88.1391	88.2906	85.4816	86.5572	88.0486
EE	N/A	3.0509	5.8636	12.0378	7.0075	5.1226	4.8533	5.3890	6.3874	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	180.7905	85.0407	55.2308
ES	N/A	229.8736	162.5140	239.3803	246.6612	463.2685	403.5371	225.0201	126.8032	74.8144
FR	N/A	N/A	N/A	N/A	251.3976	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	23.8397	13.1742	12.0452
IT	N/A	462.7368	317.5888	588.3583	N/A	706.4058	N/A	N/A	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	2.6329	5.7573	16.6071	6.8484	4.1131	3.4136	3.0623	2.8339	N/A
LT	N/A	1.7328	2.0454	3.0159	2.3966	1.8122	1.8955	1.9516	1.5919	N/A
LU	N/A	N/A	N/A	N/A	24.8460	N/A	N/A	N/A	N/A	N/A
HU	N/A	20.1825	19.5928	29.4875	25.4749	14.3083	8.4083	6.4797	4.8407	3.9309
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	2.1199	2.1049	3.4378	3.4684	3.9970	4.1202	3.9357	3.8597	3.7813
PT	N/A	N/A	N/A	N/A	72.2509	77.3549	113.1596	N/A	32.4882	N/A
RO	N/A	N/A	N/A	2.7771	2.8029	6.3875	3.5704	2.9468	3.1069	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	2.1276	2.2922	2.3565	2.4763	2.5938	2.7036	2.7862	2.8895	3.0167
FI	N/A	54.5084	55.7853	57.3239	44.5033	50.0335	60.2880	66.7859	77.6457	N/A
SE	N/A	89.9642	129.4676	195.3744	156.5897	137.1272	140.3601	142.6958	170.7881	N/A
UK	N/A	N/A	663.1738	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	26.0346	11.9010	14.7950	22.2029	23.1401	26.3881	25.2054	20.5394	18.9566	24.6594

Source: Own estimates.



Table 174. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	210.1329	223.5851	279.0497	244.4649	209.3539	274.2781	255.5495	233.0898	215.7805
BG	N/A	0.6118	0.6547	1.5637	4.4578	6.9205	6.0087	8.9693	7.4855	N/A
CZ	N/A	1.0958	1.0431	1.6741	1.9268	1.8950	2.0606	2.0408	2.1848	N/A
DK	N/A	0.7889	2.1647	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	8.3060	8.8686	8.2019	7.9049	7.9184	7.6665	7.7630	7.8967
EE	N/A	0.6973	1.3402	2.7515	1.6017	1.1709	1.1093	1.2318	1.4600	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	81.3557	38.2683	24.8539
ES	N/A	114.9368	81.2570	119.6902	123.3306	231.6342	201.7685	112.5101	63.4016	37.4072
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.1519	3.9523	3.6135
IT	N/A	161.9579	111.1561	205.9254	354.7421	247.2420	N/A	547.0301	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	1.1848	2.5908	7.4732	3.0818	1.8509	1.5361	1.3780	1.2753	N/A
LT	N/A	0.3899	0.4602	0.6786	0.5392	0.4077	0.4265	0.4391	0.3582	N/A
LU	N/A	N/A	N/A	N/A	2.4846	N/A	N/A	N/A	N/A	N/A
HU	N/A	10.0912	9.7964	14.7438	12.7375	7.1542	4.2041	3.2399	2.4204	1.9655
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.7950	0.7893	1.2892	1.3006	1.4989	1.5451	1.4759	1.4474	1.4180
PT	N/A	N/A	N/A	N/A	24.0836	25.7850	37.7199	N/A	10.8294	N/A
RO	N/A	N/A	N/A	1.1108	1.1212	2.5550	1.4282	1.1787	1.2428	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1.0638	1.1461	1.1783	1.2382	1.2969	1.3518	1.3931	1.4447	1.5083
FI	N/A	23.3608	23.9080	24.5674	19.0728	21.4429	25.8377	28.6225	33.2767	N/A
SE	N/A	39.8413	57.3356	86.5229	69.3469	60.7278	62.1595	63.1939	75.6347	N/A
UK	N/A	N/A	397.9043	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	8.6650	3.6008	4.6320	6.7068	6.9109	7.4500	7.4267	6.1432	5.8043	8.0289

Source: Own estimates.

Table 175. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	116.7405	124.2139	155.0276	135.8139	116.3077	152.3767	141.9720	129.4943	119.8780
BG	N/A	0.3059	0.3273	0.7819	2.2289	3.4602	3.0043	4.4846	3.7428	N/A
CZ	N/A	0.5479	0.5216	0.8370	0.9634	0.9475	1.0303	1.0204	1.0924	N/A
DK	N/A	0.3945	1.0823	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	4.6306	4.9443	4.5726	4.4070	4.4145	4.2741	4.3279	4.4024
EE	N/A	0.3487	0.6701	1.3757	0.8009	0.5854	0.5547	0.6159	0.7300	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	40.6779	19.1342	12.4269
ES	N/A	57.4684	40.6285	59.8451	61.6653	115.8171	100.8843	56.2550	31.7008	18.7036
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.5760	1.9761	1.8068
IT	N/A	80.9789	55.5780	102.9627	177.3710	123.6210	N/A	273.5150	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.5924	1.2954	3.7366	1.5409	0.9254	0.7681	0.6890	0.6376	N/A
LT	N/A	0.1949	0.2301	0.3393	0.2696	0.2039	0.2132	0.2196	0.1791	N/A
LU	N/A	N/A	N/A	N/A	1.2423	N/A	N/A	N/A	N/A	N/A
HU	N/A	5.0456	4.8982	7.3719	6.3687	3.5771	2.1021	1.6199	1.2102	0.9827
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.3975	0.3947	0.6446	0.6503	0.7494	0.7725	0.7379	0.7237	0.7090
PT	N/A	N/A	N/A	N/A	9.6335	10.3140	15.0879	N/A	4.3318	N/A
RO	N/A	N/A	N/A	0.5554	0.5606	1.2775	0.7141	0.5894	0.6214	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.5319	0.5730	0.5891	0.6191	0.6484	0.6759	0.6965	0.7224	0.7542
FI	N/A	11.6804	11.9540	12.2837	9.5364	10.7215	12.9189	14.3113	16.6384	N/A
SE	N/A	19.9206	28.6678	43.2615	34.6734	30.3639	31.0797	31.5969	37.8174	N/A
UK	N/A	N/A	159.1617	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	4.3325	1.8360	2.3654	3.4401	3.5503	3.8390	3.8295	3.1657	2.9799	4.1081

Source: Own estimates.

Table 176. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	350.2216	372.6418	465.0828	407.4416	348.9232	457.1302	425.9159	388.4830	359.6341
BG	N/A	0.6118	0.6547	1.5637	4.4578	6.9205	6.0087	8.9693	7.4855	N/A
CZ	N/A	2.7394	2.6079	4.1851	4.8169	4.7374	5.1514	5.1021	5.4620	N/A
DK	N/A	2.6298	7.2156	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	46.3059	49.4426	45.7256	44.0695	44.1453	42.7408	43.2786	44.0243
EE	N/A	1.5254	2.9318	6.0189	3.5038	2.5613	2.4266	2.6945	3.1937	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90.3952	42.5203	27.6154
ES	N/A	114.9368	81.2570	119.6902	123.3306	231.6342	201.7685	112.5101	63.4016	37.4072
FR	N/A	N/A	N/A	N/A	125.6988	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.9199	6.5871	6.0226
IT	N/A	231.3684	158.7944	294.1791	506.7744	353.2029	N/A	781.4715	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	1.3165	2.8786	8.3036	3.4242	2.0565	1.7068	1.5311	1.4170	N/A
LT	N/A	0.8664	1.0227	1.5080	1.1983	0.9061	0.9478	0.9758	0.7959	N/A
LU	N/A	N/A	N/A	N/A	12.4230	N/A	N/A	N/A	N/A	N/A
HU	N/A	10.0912	9.7964	14.7438	12.7375	7.1542	4.2041	3.2399	2.4204	1.9655
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	1.0600	1.0525	1.7189	1.7342	1.9985	2.0601	1.9678	1.9298	1.8907
PT	N/A	N/A	N/A	N/A	36.1255	38.6775	56.5798	N/A	16.2441	N/A
RO	N/A	N/A	N/A	1.3885	1.4015	3.1938	1.7852	1.4734	1.5535	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	1.0638	1.1461	1.1783	1.2382	1.2969	1.3518	1.3931	1.4447	1.5083
FI	N/A	27.2542	27.8927	28.6620	22.2516	25.0168	30.1440	33.3929	38.8229	N/A
SE	N/A	44.9821	64.7338	97.6872	78.2948	68.5636	70.1800	71.3479	85.3940	N/A
UK	N/A	N/A	331.5869	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	13.0173	5.9505	7.3975	11.1015	11.5700	13.1940	12.6027	10.2697	9.4783	12.3297

Source: Own estimates.

Table 177. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	105.0665	111.7925	139.5248	122.2325	104.6770	137.1391	127.7748	116.5449	107.8902
BG	N/A	0.3059	0.3273	0.7819	2.2289	3.4602	3.0043	4.4846	3.7428	N/A
CZ	N/A	0.5479	0.5216	0.8370	0.9634	0.9475	1.0303	1.0204	1.0924	N/A
DK	N/A	0.3945	1.0823	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	4.1530	4.4343	4.1010	3.9524	3.9592	3.8333	3.8815	3.9484
EE	N/A	0.3487	0.6701	1.3757	0.8009	0.5854	0.5547	0.6159	0.7300	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	40.6779	19.1342	12.4269
ES	N/A	57.4684	40.6285	59.8451	61.6653	115.8171	100.8843	56.2550	31.7008	18.7036
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.5760	1.9761	1.8068
IT	N/A	80.9789	55.5780	102.9627	177.3710	123.6210	N/A	273.5150	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.5924	1.2954	3.7366	1.5409	0.9254	0.7681	0.6890	0.6376	N/A
LT	N/A	0.1949	0.2301	0.3393	0.2696	0.2039	0.2132	0.2196	0.1791	N/A
LU	N/A	N/A	N/A	N/A	1.2423	N/A	N/A	N/A	N/A	N/A
HU	N/A	5.0456	4.8982	7.3719	6.3687	3.5771	2.1021	1.6199	1.2102	0.9827
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.3975	0.3947	0.6446	0.6503	0.7494	0.7725	0.7379	0.7237	0.7090
PT	N/A	N/A	N/A	N/A	12.0418	12.8925	18.8599	N/A	5.4147	N/A
RO	N/A	N/A	N/A	0.5554	0.5606	1.2775	0.7141	0.5894	0.6214	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.5319	0.5730	0.5891	0.6191	0.6484	0.6759	0.6965	0.7224	0.7542
FI	N/A	11.6804	11.9540	12.2837	9.5364	10.7215	12.9189	14.3113	16.6384	N/A
SE	N/A	19.9206	28.6678	43.2615	34.6734	30.3639	31.0797	31.5969	37.8174	N/A
UK	N/A	N/A	198.9521	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	4.3325	1.8004	2.3160	3.3534	3.4555	3.7250	3.7133	3.0716	2.9021	4.0145

Source: Own estimates.

Table 178. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	58.3703	62.1070	77.5138	67.9069	58.1539	76.1884	70.9860	64.7472	59.9390
BG	N/A	0.1530	0.1637	0.3909	1.1144	1.7301	1.5022	2.2423	1.8714	N/A
CZ	N/A	0.2739	0.2608	0.4185	0.4817	0.4737	0.5151	0.5102	0.5462	N/A
DK	N/A	0.1972	0.5412	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	2.3153	2.4721	2.2863	2.2035	2.2073	2.1370	2.1639	2.2012
EE	N/A	0.1743	0.3351	0.6879	0.4004	0.2927	0.2773	0.3079	0.3650	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.3389	9.5671	6.2135
ES	N/A	28.7342	20.3142	29.9225	30.8327	57.9086	50.4421	28.1275	15.8504	9.3518
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.7880	0.9881	0.9034
IT	N/A	40.4895	27.7890	51.4813	88.6855	61.8105	N/A	136.7575	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.2962	0.6477	1.8683	0.7704	0.4627	0.3840	0.3445	0.3188	N/A
LT	N/A	0.0975	0.1151	0.1696	0.1348	0.1019	0.1066	0.1098	0.0895	N/A
LU	N/A	N/A	N/A	N/A	0.6211	N/A	N/A	N/A	N/A	N/A
HU	N/A	2.5228	2.4491	3.6859	3.1844	1.7885	1.0510	0.8100	0.6051	0.4914
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.1987	0.1973	0.3223	0.3252	0.3747	0.3863	0.3690	0.3618	0.3545
PT	N/A	N/A	N/A	N/A	4.8167	5.1570	7.5440	N/A	2.1659	N/A
RO	N/A	N/A	N/A	0.2777	0.2803	0.6388	0.3570	0.2947	0.3107	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.2659	0.2865	0.2946	0.3095	0.3242	0.3380	0.3483	0.3612	0.3771
FI	N/A	5.8402	5.9770	6.1418	4.7682	5.3607	6.4594	7.1556	8.3192	N/A
SE	N/A	9.9603	14.3339	21.6307	17.3367	15.1819	15.5399	15.7985	18.9087	N/A
UK	N/A	N/A	79.5809	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2.1663	0.9180	1.1827	1.7200	1.7752	1.9195	1.9147	1.5829	1.4900	2.0541

Source: Own estimates.

Table 179. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	233.4810	248.4278	310.0552	271.6277	232.6155	304.7535	283.9439	258.9887	239.7561
BG	N/A	0.4079	0.4364	1.0425	2.9719	4.6137	4.0058	5.9795	4.9903	N/A
CZ	N/A	1.8263	1.7386	2.7901	3.2113	3.1583	3.4343	3.4014	3.6413	N/A
DK	N/A	1.7532	4.8104	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	30.8706	32.9617	30.4837	29.3797	29.4302	28.4939	28.8524	29.3495
EE	N/A	1.0170	1.9545	4.0126	2.3358	1.7075	1.6178	1.7963	2.1291	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	60.2635	28.3469	18.4103
ES	N/A	76.6245	54.1713	79.7934	82.2204	154.4228	134.5124	75.0067	42.2677	24.9381
FR	N/A	N/A	N/A	N/A	83.7992	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.9466	4.3914	4.0151
IT	N/A	154.2456	105.8629	196.1194	337.8496	235.4686	N/A	520.9810	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.8776	1.9191	5.5357	2.2828	1.3710	1.1379	1.0208	0.9446	N/A
LT	N/A	0.5776	0.6818	1.0053	0.7989	0.6041	0.6318	0.6505	0.5306	N/A
LU	N/A	N/A	N/A	N/A	8.2820	N/A	N/A	N/A	N/A	N/A
HU	N/A	6.7275	6.5309	9.8292	8.4916	4.7694	2.8028	2.1599	1.6136	1.3103
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.7066	0.7016	1.1459	1.1561	1.3323	1.3734	1.3119	1.2866	1.2604
PT	N/A	N/A	N/A	N/A	24.0836	25.7850	37.7199	N/A	10.8294	N/A
RO	N/A	N/A	N/A	0.9257	0.9343	2.1292	1.1901	0.9823	1.0356	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.7092	0.7641	0.7855	0.8254	0.8646	0.9012	0.9287	0.9632	1.0056
FI	N/A	18.1695	18.5951	19.1080	14.8344	16.6778	20.0960	22.2620	25.8819	N/A
SE	N/A	29.9881	43.1559	65.1248	52.1966	45.7091	46.7867	47.5653	56.9294	N/A
UK	N/A	N/A	221.0579	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	8.6782	3.9670	4.9317	7.4010	7.7134	8.7960	8.4018	6.8465	6.3189	8.2198

Source: Own estimates.

Table 180. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	70.0443	74.5284	93.0166	81.4883	69.7846	91.4260	85.1832	77.6966	71.9268
BG	N/A	0.2039	0.2182	0.5212	1.4859	2.3068	2.0029	2.9898	2.4952	N/A
CZ	N/A	0.3653	0.3477	0.5580	0.6423	0.6317	0.6869	0.6803	0.7283	N/A
DK	N/A	0.2630	0.7216	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	2.7687	2.9562	2.7340	2.6350	2.6395	2.5555	2.5877	2.6322
EE	N/A	0.2324	0.4467	0.9172	0.5339	0.3903	0.3698	0.4106	0.4867	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	27.1186	12.7561	8.2846
ES	N/A	38.3123	27.0857	39.8967	41.1102	77.2114	67.2562	37.5034	21.1339	12.4691
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2.3840	1.3174	1.2045
IT	N/A	53.9860	37.0520	68.6418	118.2474	82.4140	N/A	182.3434	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.3949	0.8636	2.4911	1.0273	0.6170	0.5120	0.4593	0.4251	N/A
LT	N/A	0.1300	0.1534	0.2262	0.1797	0.1359	0.1422	0.1464	0.1194	N/A
LU	N/A	N/A	N/A	N/A	0.8282	N/A	N/A	N/A	N/A	N/A
HU	N/A	3.3637	3.2655	4.9146	4.2458	2.3847	1.4014	1.0800	0.8068	0.6552
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.2650	0.2631	0.4297	0.4335	0.4996	0.5150	0.4920	0.4825	0.4727
PT	N/A	N/A	N/A	N/A	8.0279	8.5950	12.5733	N/A	3.6098	N/A
RO	N/A	N/A	N/A	0.3703	0.3737	0.8517	0.4761	0.3929	0.4143	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.3546	0.3820	0.3928	0.4127	0.4323	0.4506	0.4644	0.4816	0.5028
FI	N/A	7.7869	7.9693	8.1891	6.3576	7.1476	8.6126	9.5408	11.0922	N/A
SE	N/A	13.2804	19.1119	28.8410	23.1156	20.2426	20.7198	21.0646	25.2116	N/A
UK	N/A	N/A	132.6348	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	2.8883	1.2003	1.5440	2.2356	2.3036	2.4833	2.4756	2.0477	1.9348	2.6763

Source: Own estimates.

Table 181. Cost/Benefit ratio of intervention under Option 2B excluding emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	38.9135	41.4046	51.6759	45.2713	38.7692	50.7922	47.3240	43.1648	39.9593
BG	N/A	0.1020	0.1091	0.2606	0.7430	1.1534	1.0014	1.4949	1.2476	N/A
CZ	N/A	0.1826	0.1739	0.2790	0.3211	0.3158	0.3434	0.3401	0.3641	N/A
DK	N/A	0.1315	0.3608	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	1.5435	1.6481	1.5242	1.4690	1.4715	1.4247	1.4426	1.4675
EE	N/A	0.1162	0.2234	0.4586	0.2670	0.1951	0.1849	0.2053	0.2433	N/A
IE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13.5593	6.3781	4.1423
ES	N/A	19.1561	13.5428	19.9484	20.5551	38.6057	33.6281	18.7517	10.5669	6.2345
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.1920	0.6587	0.6023
IT	N/A	26.9930	18.5260	34.3209	59.1237	41.2070	N/A	91.1717	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	N/A	0.1975	0.4318	1.2455	0.5136	0.3085	0.2560	0.2297	0.2125	N/A
LT	N/A	0.0650	0.0767	0.1131	0.0899	0.0680	0.0711	0.0732	0.0597	N/A
LU	N/A	N/A	N/A	N/A	0.4141	N/A	N/A	N/A	N/A	N/A
HU	N/A	1.6819	1.6327	2.4573	2.1229	1.1924	0.7007	0.5400	0.4034	0.3276
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	N/A	0.1325	0.1316	0.2149	0.2168	0.2498	0.2575	0.2460	0.2412	0.2363
PT	N/A	N/A	N/A	N/A	3.2112	3.4380	5.0293	N/A	1.4439	N/A
RO	N/A	N/A	N/A	0.1851	0.1869	0.4258	0.2380	0.1965	0.2071	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.1773	0.1910	0.1964	0.2064	0.2161	0.2253	0.2322	0.2408	0.2514
FI	N/A	3.8935	3.9847	4.0946	3.1788	3.5738	4.3063	4.7704	5.5461	N/A
SE	N/A	6.6402	9.5559	14.4205	11.5578	10.1213	10.3599	10.5323	12.6058	N/A
UK	N/A	N/A	53.0539	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	1.4442	0.6120	0.7885	1.1467	1.1834	1.2797	1.2765	1.0552	0.9933	1.3694

Source: Own estimates.



Table 182. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 1

variant low-low (low fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	5.9640	4.9742	5.3886	4.5726	3.8675	5.0259	5.2549	4.9358	4.8434
BG	N/A	0.0104	0.0087	0.0181	0.0500	0.0766	0.0660	0.1106	0.0950	N/A
CZ	0.0407	0.0462	0.0345	0.0480	0.0536	0.0521	0.0562	0.0625	0.0689	N/A
DK	N/A	0.0448	0.0963	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.6178	0.5725	0.5128	0.4882	0.4851	0.5271	0.5496	0.5926
EE	0.0828	0.0259	0.0390	0.0696	0.0392	0.0283	0.0266	0.0332	0.0405	N/A
IE	N/A	0.5577	0.4416	0.4703	0.5591	0.5504	0.5615	0.5083	0.4997	0.5994
EL	N/A	0.2357	0.2583	0.2637	0.5217	0.6309	1.0735	1.1153	0.5402	0.3719
ES	N/A	1.9574	1.0847	1.3868	1.3841	2.5675	2.2184	1.3882	0.8056	0.5038
FR	N/A	N/A	N/A	N/A	1.4102	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.1468	0.0836	0.0810
IT	N/A	3.9404	2.1199	3.4086	5.6875	3.9150	N/A	9.6422	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0167	0.0224	0.0384	0.0962	0.0384	0.0228	0.0188	0.0189	0.0180	N/A
LT	0.0159	0.0147	0.0136	0.0175	0.0134	0.0100	0.0104	0.0120	0.0101	N/A
LU	N/A	N/A	N/A	N/A	0.1392	N/A	N/A	N/A	N/A	N/A
HU	0.1543	0.1702	0.1296	0.1693	0.1418	0.0787	0.0460	0.0398	0.0306	0.0263
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.5911	0.3806	0.3296	0.3159	0.3111	0.3052	0.3371	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0159	0.0180	0.0140	0.0199	0.0195	0.0221	0.0226	0.0243	0.0245	0.0255
PT	N/A	N/A	N/A	N/A	0.4051	0.4283	0.6215	N/A	0.2062	N/A
RO	N/A	N/A	N/A	0.0161	0.0157	0.0354	0.0196	0.0182	0.0197	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0181	0.0153	0.0136	0.0139	0.0144	0.0149	0.0172	0.0183	0.0203
FI	0.2838	0.4635	0.3719	0.3318	0.2496	0.2772	0.3314	0.4119	0.4931	N/A
SE	0.5980	0.7660	0.8640	1.1317	0.8785	0.7598	0.7715	0.8802	1.0848	N/A
UK	N/A	N/A	4.4264	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.1748	0.1012	0.0987	0.1285	0.1298	0.1462	0.1385	0.1266	0.1204	0.1659

Source: Own estimates.

Table 183. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 2

variant medium-low (medium fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.7892	1.4923	1.6166	1.3718	1.1602	1.5078	1.5765	1.4808	1.4530
BG	N/A	0.0052	0.0044	0.0091	0.0250	0.0383	0.0330	0.0553	0.0475	N/A
CZ	0.0081	0.0092	0.0069	0.0096	0.0107	0.0104	0.0112	0.0125	0.0138	N/A
DK	N/A	0.0067	0.0144	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0554	0.0513	0.0460	0.0438	0.0435	0.0473	0.0493	0.0531
EE	0.0189	0.0059	0.0089	0.0159	0.0090	0.0065	0.0061	0.0076	0.0093	N/A
IE	N/A	0.1115	0.0883	0.0941	0.1118	0.1101	0.1123	0.1017	0.0999	0.1199
EL	N/A	0.1061	0.1163	0.1186	0.2347	0.2839	0.4831	0.5019	0.2431	0.1674
ES	N/A	0.9787	0.5424	0.6934	0.6920	1.2837	1.1092	0.6941	0.4028	0.2519
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0441	0.0251	0.0243
IT	N/A	1.3791	0.7420	1.1930	1.9906	1.3703	N/A	3.3748	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0075	0.0101	0.0173	0.0433	0.0173	0.0103	0.0084	0.0085	0.0081	N/A
LT	0.0036	0.0033	0.0031	0.0039	0.0030	0.0023	0.0023	0.0027	0.0023	N/A
LU	N/A	N/A	N/A	N/A	0.0139	N/A	N/A	N/A	N/A	N/A
HU	0.0772	0.0851	0.0648	0.0847	0.0709	0.0394	0.0230	0.0199	0.0153	0.0132
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0591	0.0381	0.0330	0.0316	0.0311	0.0305	0.0337	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0060	0.0068	0.0053	0.0075	0.0073	0.0083	0.0085	0.0091	0.0092	0.0095
PT	N/A	N/A	N/A	N/A	0.1350	0.1428	0.2072	N/A	0.0687	N/A
RO	N/A	N/A	N/A	0.0064	0.0063	0.0141	0.0078	0.0073	0.0079	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0090	0.0076	0.0068	0.0069	0.0072	0.0074	0.0086	0.0092	0.0101
FI	0.1216	0.1987	0.1594	0.1422	0.1070	0.1188	0.1420	0.1765	0.2113	N/A
SE	0.2648	0.3392	0.3826	0.5012	0.3891	0.3365	0.3417	0.3898	0.4804	N/A
UK	N/A	N/A	2.6558	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0582	0.0306	0.0309	0.0388	0.0388	0.0413	0.0408	0.0379	0.0369	0.0540

Source: Own estimates.

Table 184. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 3

variant high-low (high fraud rate and low manipulation (30000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.9940	0.8290	0.8981	0.7621	0.6446	0.8376	0.8758	0.8226	0.8072
BG	N/A	0.0026	0.0022	0.0045	0.0125	0.0192	0.0165	0.0276	0.0238	N/A
CZ	0.0041	0.0046	0.0035	0.0048	0.0054	0.0052	0.0056	0.0062	0.0069	N/A
DK	N/A	0.0034	0.0072	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0309	0.0286	0.0256	0.0244	0.0243	0.0264	0.0275	0.0296
EE	0.0095	0.0030	0.0045	0.0080	0.0045	0.0032	0.0030	0.0038	0.0046	N/A
IE	N/A	0.0446	0.0353	0.0376	0.0447	0.0440	0.0449	0.0407	0.0400	0.0480
EL	N/A	0.0530	0.0581	0.0593	0.1174	0.1419	0.2415	0.2509	0.1215	0.0837
ES	N/A	0.4894	0.2712	0.3467	0.3460	0.6419	0.5546	0.3470	0.2014	0.1259
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0220	0.0125	0.0121
IT	N/A	0.6896	0.3710	0.5965	0.9953	0.6851	N/A	1.6874	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0038	0.0050	0.0086	0.0216	0.0086	0.0051	0.0042	0.0042	0.0040	N/A
LT	0.0018	0.0017	0.0015	0.0020	0.0015	0.0011	0.0012	0.0014	0.0011	N/A
LU	N/A	N/A	N/A	N/A	0.0070	N/A	N/A	N/A	N/A	N/A
HU	0.0386	0.0426	0.0324	0.0423	0.0354	0.0197	0.0115	0.0099	0.0076	0.0066
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0443	0.0285	0.0247	0.0237	0.0233	0.0229	0.0253	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0030	0.0034	0.0026	0.0037	0.0036	0.0042	0.0042	0.0046	0.0046	0.0048
PT	N/A	N/A	N/A	N/A	0.0540	0.0571	0.0829	N/A	0.0275	N/A
RO	N/A	N/A	N/A	0.0032	0.0031	0.0071	0.0039	0.0036	0.0039	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0045	0.0038	0.0034	0.0035	0.0036	0.0037	0.0043	0.0046	0.0051
FI	0.0608	0.0993	0.0797	0.0711	0.0535	0.0594	0.0710	0.0883	0.1057	N/A
SE	0.1324	0.1696	0.1913	0.2506	0.1945	0.1683	0.1708	0.1949	0.2402	N/A
UK	N/A	N/A	1.0623	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0291	0.0156	0.0158	0.0199	0.0199	0.0213	0.0210	0.0195	0.0189	0.0276

Source: Own estimates.

Table 185. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 4

variant low-medium (low fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	2.9820	2.4871	2.6943	2.2863	1.9337	2.5129	2.6275	2.4679	2.4217
BG	N/A	0.0052	0.0044	0.0091	0.0250	0.0383	0.0330	0.0553	0.0475	N/A
CZ	0.0203	0.0231	0.0173	0.0240	0.0268	0.0260	0.0281	0.0312	0.0344	N/A
DK	N/A	0.0224	0.0482	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.3089	0.2862	0.2564	0.2441	0.2426	0.2635	0.2748	0.2963
EE	0.0414	0.0129	0.0195	0.0348	0.0196	0.0142	0.0133	0.0166	0.0203	N/A
IE	N/A	0.2789	0.2208	0.2352	0.2795	0.2752	0.2807	0.2542	0.2498	0.2997
EL	N/A	0.1179	0.1292	0.1318	0.2608	0.3154	0.5367	0.5576	0.2701	0.1860
ES	N/A	0.9787	0.5424	0.6934	0.6920	1.2837	1.1092	0.6941	0.4028	0.2519
FR	N/A	N/A	N/A	N/A	0.7051	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0734	0.0418	0.0405
IT	N/A	1.9702	1.0599	1.7043	2.8438	1.9575	N/A	4.8211	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0084	0.0112	0.0192	0.0481	0.0192	0.0114	0.0094	0.0094	0.0090	N/A
LT	0.0079	0.0074	0.0068	0.0087	0.0067	0.0050	0.0052	0.0060	0.0051	N/A
LU	N/A	N/A	N/A	N/A	0.0696	N/A	N/A	N/A	N/A	N/A
HU	0.0772	0.0851	0.0648	0.0847	0.0709	0.0394	0.0230	0.0199	0.0153	0.0132
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.2955	0.1903	0.1648	0.1580	0.1556	0.1526	0.1686	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0079	0.0090	0.0070	0.0100	0.0097	0.0111	0.0113	0.0121	0.0123	0.0127
PT	N/A	N/A	N/A	N/A	0.2025	0.2142	0.3107	N/A	0.1031	N/A
RO	N/A	N/A	N/A	0.0080	0.0079	0.0177	0.0098	0.0091	0.0099	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0090	0.0076	0.0068	0.0069	0.0072	0.0074	0.0086	0.0092	0.0101
FI	0.1419	0.2318	0.1860	0.1659	0.1248	0.1386	0.1657	0.2060	0.2466	N/A
SE	0.2990	0.3830	0.4320	0.5658	0.4393	0.3799	0.3857	0.4401	0.5424	N/A
UK	N/A	N/A	2.2132	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0874	0.0506	0.0493	0.0643	0.0649	0.0731	0.0692	0.0633	0.0602	0.0830

Source: Own estimates.

Table 186. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 5

variant medium-medium (medium fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.8946	0.7461	0.8083	0.6859	0.5801	0.7539	0.7882	0.7404	0.7265
BG	N/A	0.0026	0.0022	0.0045	0.0125	0.0192	0.0165	0.0276	0.0238	N/A
CZ	0.0041	0.0046	0.0035	0.0048	0.0054	0.0052	0.0056	0.0062	0.0069	N/A
DK	N/A	0.0034	0.0072	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0277	0.0257	0.0230	0.0219	0.0218	0.0236	0.0246	0.0266
EE	0.0095	0.0030	0.0045	0.0080	0.0045	0.0032	0.0030	0.0038	0.0046	N/A
IE	N/A	0.0558	0.0442	0.0470	0.0559	0.0550	0.0561	0.0508	0.0500	0.0599
EL	N/A	0.0530	0.0581	0.0593	0.1174	0.1419	0.2415	0.2509	0.1215	0.0837
ES	N/A	0.4894	0.2712	0.3467	0.3460	0.6419	0.5546	0.3470	0.2014	0.1259
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0220	0.0125	0.0121
IT	N/A	0.6896	0.3710	0.5965	0.9953	0.6851	N/A	1.6874	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0038	0.0050	0.0086	0.0216	0.0086	0.0051	0.0042	0.0042	0.0040	N/A
LT	0.0018	0.0017	0.0015	0.0020	0.0015	0.0011	0.0012	0.0014	0.0011	N/A
LU	N/A	N/A	N/A	N/A	0.0070	N/A	N/A	N/A	N/A	N/A
HU	0.0386	0.0426	0.0324	0.0423	0.0354	0.0197	0.0115	0.0099	0.0076	0.0066
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0296	0.0190	0.0165	0.0158	0.0156	0.0153	0.0169	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0030	0.0034	0.0026	0.0037	0.0036	0.0042	0.0042	0.0046	0.0046	0.0048
PT	N/A	N/A	N/A	N/A	0.0675	0.0714	0.1036	N/A	0.0344	N/A
RO	N/A	N/A	N/A	0.0032	0.0031	0.0071	0.0039	0.0036	0.0039	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0045	0.0038	0.0034	0.0035	0.0036	0.0037	0.0043	0.0046	0.0051
FI	0.0608	0.0993	0.0797	0.0711	0.0535	0.0594	0.0710	0.0883	0.1057	N/A
SE	0.1324	0.1696	0.1913	0.2506	0.1945	0.1683	0.1708	0.1949	0.2402	N/A
UK	N/A	N/A	1.3279	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0291	0.0153	0.0154	0.0194	0.0194	0.0206	0.0204	0.0189	0.0184	0.0270

Source: Own estimates.

Table 186. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 6

variant high-medium (high fraud rate and medium manipulation (60000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.4970	0.4145	0.4490	0.3810	0.3223	0.4188	0.4379	0.4113	0.4036
BG	N/A	0.0013	0.0011	0.0023	0.0062	0.0096	0.0083	0.0138	0.0119	N/A
CZ	0.0020	0.0023	0.0017	0.0024	0.0027	0.0026	0.0028	0.0031	0.0034	N/A
DK	N/A	0.0017	0.0036	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0154	0.0143	0.0128	0.0122	0.0121	0.0132	0.0137	0.0148
EE	0.0047	0.0015	0.0022	0.0040	0.0022	0.0016	0.0015	0.0019	0.0023	N/A
IE	N/A	0.0223	0.0177	0.0188	0.0224	0.0220	0.0225	0.0203	0.0200	0.0240
EL	N/A	0.0265	0.0291	0.0297	0.0587	0.0710	0.1208	0.1255	0.0608	0.0418
ES	N/A	0.2447	0.1356	0.1733	0.1730	0.3209	0.2773	0.1735	0.1007	0.0630
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0110	0.0063	0.0061
IT	N/A	0.3448	0.1855	0.2983	0.4977	0.3426	N/A	0.8437	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0019	0.0025	0.0043	0.0108	0.0043	0.0026	0.0021	0.0021	0.0020	N/A
LT	0.0009	0.0008	0.0008	0.0010	0.0008	0.0006	0.0006	0.0007	0.0006	N/A
LU	N/A	N/A	N/A	N/A	0.0035	N/A	N/A	N/A	N/A	N/A
HU	0.0193	0.0213	0.0162	0.0212	0.0177	0.0098	0.0057	0.0050	0.0038	0.0033
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0222	0.0143	0.0124	0.0118	0.0117	0.0114	0.0126	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0015	0.0017	0.0013	0.0019	0.0018	0.0021	0.0021	0.0023	0.0023	0.0024
PT	N/A	N/A	N/A	N/A	0.0270	0.0286	0.0414	N/A	0.0137	N/A
RO	N/A	N/A	N/A	0.0016	0.0016	0.0035	0.0020	0.0018	0.0020	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0023	0.0019	0.0017	0.0017	0.0018	0.0019	0.0021	0.0023	0.0025
FI	0.0304	0.0497	0.0398	0.0355	0.0267	0.0297	0.0355	0.0441	0.0528	N/A
SE	0.0662	0.0848	0.0957	0.1253	0.0973	0.0841	0.0854	0.0974	0.1201	N/A
UK	N/A	N/A	0.5312	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0145	0.0078	0.0079	0.0100	0.0100	0.0106	0.0105	0.0098	0.0095	0.0138

Source: Own estimates.

Table 187. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 7

variant low-high (low fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	1.9880	1.6581	1.7962	1.5242	1.2892	1.6753	1.7516	1.6453	1.6145
BG	N/A	0.0035	0.0029	0.0060	0.0167	0.0255	0.0220	0.0369	0.0317	N/A
CZ	0.0136	0.0154	0.0115	0.0160	0.0179	0.0174	0.0187	0.0208	0.0230	N/A
DK	N/A	0.0149	0.0321	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.2059	0.1908	0.1709	0.1627	0.1617	0.1757	0.1832	0.1975
EE	0.0276	0.0086	0.0130	0.0232	0.0131	0.0094	0.0089	0.0111	0.0135	N/A
IE	N/A	0.1859	0.1472	0.1568	0.1864	0.1835	0.1872	0.1694	0.1666	0.1998
EL	N/A	0.0786	0.0861	0.0879	0.1739	0.2103	0.3578	0.3718	0.1801	0.1240
ES	N/A	0.6525	0.3616	0.4623	0.4614	0.8558	0.7395	0.4627	0.2685	0.1679
FR	N/A	N/A	N/A	N/A	0.4701	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0489	0.0279	0.0270
IT	N/A	1.3135	0.7066	1.1362	1.8958	1.3050	N/A	3.2141	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0056	0.0075	0.0128	0.0321	0.0128	0.0076	0.0063	0.0063	0.0060	N/A
LT	0.0053	0.0049	0.0045	0.0058	0.0045	0.0033	0.0035	0.0040	0.0034	N/A
LU	N/A	N/A	N/A	N/A	0.0464	N/A	N/A	N/A	N/A	N/A
HU	0.0514	0.0567	0.0432	0.0564	0.0473	0.0262	0.0153	0.0133	0.0102	0.0088
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.1970	0.1269	0.1099	0.1053	0.1037	0.1017	0.1124	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0053	0.0060	0.0047	0.0066	0.0065	0.0074	0.0075	0.0081	0.0082	0.0085
PT	N/A	N/A	N/A	N/A	0.1350	0.1428	0.2072	N/A	0.0687	N/A
RO	N/A	N/A	N/A	0.0054	0.0052	0.0118	0.0065	0.0061	0.0066	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0060	0.0051	0.0045	0.0046	0.0048	0.0050	0.0057	0.0061	0.0068
FI	0.0946	0.1545	0.1240	0.1106	0.0832	0.0924	0.1105	0.1373	0.1644	N/A
SE	0.1993	0.2553	0.2880	0.3772	0.2928	0.2533	0.2572	0.2934	0.3616	N/A
UK	N/A	N/A	1.4755	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0583	0.0337	0.0329	0.0428	0.0433	0.0487	0.0462	0.0422	0.0401	0.0553

Source: Own estimates.

Table 188. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 8

variant medium-high (medium fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.5964	0.4974	0.5389	0.4573	0.3867	0.5026	0.5255	0.4936	0.4843
BG	N/A	0.0017	0.0015	0.0030	0.0083	0.0128	0.0110	0.0184	0.0158	N/A
CZ	0.0027	0.0031	0.0023	0.0032	0.0036	0.0035	0.0037	0.0042	0.0046	N/A
DK	N/A	0.0022	0.0048	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0185	0.0171	0.0153	0.0146	0.0145	0.0158	0.0164	0.0177
EE	0.0063	0.0020	0.0030	0.0053	0.0030	0.0022	0.0020	0.0025	0.0031	N/A
IE	N/A	0.0372	0.0294	0.0314	0.0373	0.0367	0.0374	0.0339	0.0333	0.0400
EL	N/A	0.0354	0.0388	0.0395	0.0782	0.0946	0.1610	0.1673	0.0810	0.0558
ES	N/A	0.3262	0.1808	0.2311	0.2307	0.4279	0.3697	0.2314	0.1343	0.0840
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0147	0.0084	0.0081
IT	N/A	0.4597	0.2473	0.3977	0.6635	0.4568	N/A	1.1249	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0025	0.0034	0.0058	0.0144	0.0058	0.0034	0.0028	0.0028	0.0027	N/A
LT	0.0012	0.0011	0.0010	0.0013	0.0010	0.0008	0.0008	0.0009	0.0008	N/A
LU	N/A	N/A	N/A	N/A	0.0046	N/A	N/A	N/A	N/A	N/A
HU	0.0257	0.0284	0.0216	0.0282	0.0236	0.0131	0.0077	0.0066	0.0051	0.0044
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0197	0.0127	0.0110	0.0105	0.0104	0.0102	0.0112	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0020	0.0023	0.0018	0.0025	0.0024	0.0028	0.0028	0.0030	0.0031	0.0032
PT	N/A	N/A	N/A	N/A	0.0450	0.0476	0.0691	N/A	0.0229	N/A
RO	N/A	N/A	N/A	0.0021	0.0021	0.0047	0.0026	0.0024	0.0026	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0030	0.0025	0.0023	0.0023	0.0024	0.0025	0.0029	0.0031	0.0034
FI	0.0405	0.0662	0.0531	0.0474	0.0357	0.0396	0.0473	0.0588	0.0704	N/A
SE	0.0883	0.1131	0.1275	0.1671	0.1297	0.1122	0.1139	0.1299	0.1601	N/A
UK	N/A	N/A	0.8853	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0194	0.0102	0.0103	0.0129	0.0129	0.0138	0.0136	0.0126	0.0123	0.0180

Source: Own estimates.



Table 189. Cost/Benefit ratio of intervention under Option 3 excluding emissions component and calculated for fraud levels of Variant 9

variant high-high (high fraud rate and high manipulation (90000vkm))										
Country/Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	N/A	0.3313	0.2763	0.2994	0.2540	0.2149	0.2792	0.2919	0.2742	0.2691
BG	N/A	0.0009	0.0007	0.0015	0.0042	0.0064	0.0055	0.0092	0.0079	N/A
CZ	0.0014	0.0015	0.0012	0.0016	0.0018	0.0017	0.0019	0.0021	0.0023	N/A
DK	N/A	0.0011	0.0024	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DE	N/A	N/A	0.0103	0.0095	0.0085	0.0081	0.0081	0.0088	0.0092	0.0099
EE	0.0032	0.0010	0.0015	0.0027	0.0015	0.0011	0.0010	0.0013	0.0015	N/A
IE	N/A	0.0149	0.0118	0.0125	0.0149	0.0147	0.0150	0.0136	0.0133	0.0160
EL	N/A	0.0177	0.0194	0.0198	0.0391	0.0473	0.0805	0.0836	0.0405	0.0279
ES	N/A	0.1631	0.0904	0.1156	0.1153	0.2140	0.1849	0.1157	0.0671	0.0420
FR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0073	0.0042	0.0040
IT	N/A	0.2299	0.1237	0.1988	0.3318	0.2284	N/A	0.5625	N/A	N/A
CY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LV	0.0013	0.0017	0.0029	0.0072	0.0029	0.0017	0.0014	0.0014	0.0013	N/A
LT	0.0006	0.0006	0.0005	0.0007	0.0005	0.0004	0.0004	0.0005	0.0004	N/A
LU	N/A	N/A	N/A	N/A	0.0023	N/A	N/A	N/A	N/A	N/A
HU	0.0129	0.0142	0.0108	0.0141	0.0118	0.0066	0.0038	0.0033	0.0025	0.0022
MT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NL	N/A	0.0148	0.0095	0.0082	0.0079	0.0078	0.0076	0.0084	N/A	N/A
AT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PL	0.0010	0.0011	0.0009	0.0012	0.0012	0.0014	0.0014	0.0015	0.0015	0.0016
PT	N/A	N/A	N/A	N/A	0.0180	0.0190	0.0276	N/A	0.0092	N/A
RO	N/A	N/A	N/A	0.0011	0.0010	0.0024	0.0013	0.0012	0.0013	N/A
SI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SK	N/A	0.0015	0.0013	0.0011	0.0012	0.0012	0.0012	0.0014	0.0015	0.0017
FI	0.0203	0.0331	0.0266	0.0237	0.0178	0.0198	0.0237	0.0294	0.0352	N/A
SE	0.0441	0.0565	0.0638	0.0835	0.0648	0.0561	0.0569	0.0650	0.0801	N/A
UK	N/A	N/A	0.3541	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.0097	0.0052	0.0053	0.0066	0.0066	0.0071	0.0070	0.0065	0.0063	0.0092

Source: Own estimates.

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Second-hand cars traded across the EU have their odometer readings manipulated more frequently than those traded on national markets. Odometer fraud is difficult to track and leaves no trace. This incurs costs and creates challenges on the EU internal market. It can also impact EU road safety. Against this background, this European Added Value Assessment identifies weaknesses in the existing EU legal system. Moreover, it outlines potential policy measures that could be taken at the EU level, and that could generate European added value through coordinated approaches and more harmonisation in this area.

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