



CORTE HOW TO #11

Assess the obligation to fit a tachograph in LCVs

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INTRODUCTION

This document is a non-binding yet authoritative guide. It builds on established enforcement practices from the heavy vehicle sector and draws on discussions at CORTE enforcement working group meetings, CORTE enforcement focus group meetings, existing clarifications provided by the European Commission, CORTE-ELA training sessions, as well as guidance documents such as TRACE.

From 1 July 2026, as per Article 2. 1(aa) of Regulation (EC) No 561/2006, light commercial vehicles (LCVs) engaged in “international transport” or “cabotage” operations in the EU, the UK, Switzerland, and EEA countries must comply with the rules on driving and rest times as laid down in Regulation (EC) No 561/2006. Consequently, LCVs falling within the scope of Regulation (EC) No 561/2006 are required to be equipped with a “tachograph” – a tool to record driver activity to check compliance with the rules.

To start assessing whether a Light Commercial Vehicle requires a tachograph – first inform yourself about the topic by consulting the CORTE BASICS document on LCVs. Then consult the sections below.

- **SECTION 1** presents 6 cumulative criteria. From 1st July 2026, LCVs meeting all the 6 criteria must be equipped with a tachograph.
- **SECTION 2** discusses concepts that can help assess whether an LCV requires a tachograph.
- **SECTION 3** covers concepts relevant for use of tachograph and LCV drivers.
- **SECTION 4** provides example scenarios and solutions.

Together the 4 sections in this document are useful to understand whether an LCV requires a tachograph, at the same time they also provide solutions to complex scenarios that may emerge due to the diverse use of LCVs.

NOTE: The term “tachograph” in this document refers to the latest version of the device. Currently, the Generation 2 Version 2 (G2V2) tachograph with OSNMA functionality is the latest version. Hence LCVs must be equipped with this version of the tachograph.

The document also refers to a “driver card” – this is a card that the tachograph uses to identify drivers and record their activities. A driver can only have one driver card, and it must be obtained from a “card issuing authority” in the country where drivers have their normal residence.

SECTION 1

An LCV needs a tachograph, if the following 6 cumulative criteria given in Regulation (EC) No 561/2006 are met:

1. LIGHT COMMERCIAL VEHICLE	The vehicle must be a Light Commercial Vehicle (LCV). The maximum permissible mass of the vehicle (including any trailer, or semi-trailer) must exceed 2,5 tonnes and must be below or equal to 3,5 Tonnes.
2. COUNTRY OF REGISTRATION	The LCV must be registered either in an EU Member State, or in Iceland, Liechtenstein, Norway, Switzerland or UK.
3. CARRIAGE OF GOODS BY LCVs	The LCV must be engaged in the transport of goods.
4. FOR HIRE OR REWARD / OWN ACCOUNT	The LCV should be engaged in “commercial” carriage: the LCV must be used for conducting operations for hire or reward OR on own account of a company or driver. LCVs exclusively used for operations conducted on own account, do not require a tachograph only where driving is not the ‘main activity’ of the driver. ‘Non-commercial carriage’ means any carriage by road, other than carriage for hire or reward or on own account, for which no direct or indirect remuneration is received, and which does not directly or indirectly generate any income for the driver of the vehicle or for others, and which is not linked to professional or commercial activity.
5. INTERNATIONAL TRANSPORT OR CABOTAGE WITHIN EU, ICELAND, LIECHTENSTEIN, NORWAY, SWITZERLAND OR UK	The transport operation must be an “international” operation within the geographical zone of EU, Iceland, Liechtenstein, Norway, Switzerland or UK. This means: - that the operation must involve loading and unloading in two different countries within this geographical zone and, - that the journey must not involve any country other than EU, Iceland, Liechtenstein, Norway, Switzerland or UK. LCVs performing “cabotage” operations are also within scope and need a tachograph. A cabotage is a temporary national operation, for hire or reward, in a country (in EU or Iceland, Liechtenstein, Norway, Switzerland or UK) other than where the LCV is registered.
6. REGULATION (EC) NO 561/2006 MUST APPLY	The operation must be in scope of Regulation (EC) No 561/2006. If the transport operation involves (<i>either during start or end or during transit</i>) any country other than EU Member States, Iceland, Liechtenstein, Norway, Switzerland or UK, then Regulation (EC) No 561/2006 does not apply, and an LCV exclusively engaged in these operations does not require a tachograph.

SECTION 2

When assessing whether an LCV needs a tachograph, following concepts must also be kept in mind.

LCVs' country of Registration	The country of registration of the LCV is essential for determining whether an LCV would need a tachograph or not. From 1st of July 2026 the obligation to fit a tachograph applies only to LCVs registered in EU Member State, Iceland, Liechtenstein, Norway, Switzerland or UK, if all criteria described in SECTION 1 of this document are met. The obligation to fit a tachograph does not apply to LCVs registered outside the EU, Iceland, Liechtenstein, Norway, Switzerland or UK. This is true even when such vehicles perform international transport operations (or cabotage) within the EU that fall in scope of Regulation (EC) No 561/2006.	Basis: Article 3 (1) of Regulation (EU) No 165/2014 states that tachographs shall be installed and used in vehicles registered in a Member State. This obligation has also been adopted by Iceland, Liechtenstein, Norway, Switzerland and UK. However, there is no legal basis that extends this obligation to LCVs registered in countries other than EU Member State, Iceland, Liechtenstein, Norway, Switzerland or UK. The AETR agreement has not enlarged its scope to LCVs.
Difference between LCVs in Goods & Passenger transport	From 1st of July 2026 the obligation to fit a tachograph applies only to those LCVs that are engaged in the transport of goods, if they meet all the criteria listed in SECTION 1 of this document. Vehicles engaged in passenger transport fall within the scope of Regulation (EC) No 561/2006 irrespective of their weight if they are constructed or permanently adapted for carrying more than 9 persons including the driver and are intended for that purpose. Hence any LCV that is constructed or permanently adapted for carrying more than 9 persons including the driver should already be equipped with tachographs; the date 1st of July 2026 is not relevant for such LCVs.	Basis: Article 2.1 (b) of Regulation (EC) No 561/2006 which states that the Regulation applies to vehicles <i>which are constructed or permanently adapted for carrying more than nine persons including the driver and are intended for that purpose.</i>

Own account but main activity of driver isn't driving	From 1st July 2026 the obligation to fit a tachograph applies only to those LCVs which are used for conducting operations either for hire or reward OR on own account of a company or driver, if they meet all the criteria listed in SECTION 1SECTION 1 of this document. LCVs used for operations conducted on own account do not require a tachograph only <i>where driving is not the main activity of the driver</i>. Main Activity: Directive (EU) 2022/2561 in its recital explains “<i>generally, driving is deemed not to be the driver's principal activity where it occupies less than 30 % of the rolling monthly working time.</i>” However, countries may be using different rules and percentages to determine what is “main activity”. Where drivers assert that driving is not their “main activity”, it is in their interest to provide all relevant information to enforcement officers to support this assertion and claim that they do not require a tachograph. Drivers cannot be obliged to present documents, but they are encouraged to do so to facilitate quick controls and avoid any penalties. Verification of “main activity” of driver maybe easier at company premises than on the road. At company premises documents such as duty roaster, work schedules, attestation of activities, and company records can be shared. Tools such as the IMI social rules module and intra-liaison bodies can also be used for coordination with the LCV's country of registration. Such tools can help in obtaining and sharing information by control authorities.	Basis: Article 3(ha) of Regulation (EC) No 561/2006, which states this exception. Own account means: Article 1(5) of Regulation (EC) No 1072/2009 indicates <u>5 cumulative conditions</u> to be met before a transport operation can be considered “own account”: (i) the goods carried are the property of the undertaking or have been sold, bought, let out on hire or hired, produced, extracted, processed or repaired by the undertaking, (ii) the purpose of the journey is to carry the goods to or from the undertaking or to move them, either inside or outside the undertaking for its own requirements, (iii) motor vehicles used for such carriage are driven by personnel employed by, or put at the disposal of, the undertaking under a contractual obligation, (iv) the vehicles carrying the goods are owned by the undertaking, have been bought by it on deferred terms or have been hired provided that in the latter case they meet the conditions of Directive 2006/1/EC of the European Parliament and of the Council of 18 January 2006 on the use of vehicles hired without drivers for the carriage of goods by road (1), and (v) such carriage is no more than ancillary to the overall activities of the undertaking;
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Operations to which Regulation 561 applies	From 1st of July 2026 the obligation to fit a tachograph applies only to LCVs that conduct international or cabotage operations to which Regulation (EC) No 561/2006 applies, if all criteria described in SECTION 1SECTION 1 of this document are met. Only LCVs which never conduct international or cabotage operations within the scope of Regulation (EC) No 561/2006 do not require a tachograph. LCVs registered outside EU Member State, Iceland, Liechtenstein, Norway, Switzerland or UK performing operations that fall within the scope Regulation (EC) No 561/2006 do not need to be equipped with a tachograph. The tachograph obligation is only for LCVs registered in EU Member State, Iceland, Liechtenstein, Norway, Switzerland or UK.	Basis: Article 2(2) of Regulation (EC) No 561/2006, which states that the regulation applies to transport operations between EU Member States, Iceland, Liechtenstein, Norway, and Switzerland and Article 3 (1) of Regulation (EU) No 165/2014 which states that Tachographs shall be installed and used in vehicles to which Regulation (EC) No 561/2006 applies. EU-UK Trade and Cooperation Agreement (TCA), which extends the scope to EU-UK transport operations. Following journeys fall within the scope of Regulation (EC) No 561/2006 or EU-UK TCA: <table border="1"> <thead> <tr> <th>Start/End Country</th><th>Transit Country</th><th>Start/End Country</th></tr> </thead> <tbody> <tr> <td>EU Member State 1</td><td>-</td><td>EU Member State 2</td></tr> <tr> <td>EU Member State</td><td>-</td><td>EEA Country/CH</td></tr> <tr> <td>EU Member State</td><td>-</td><td>United Kingdom</td></tr> <tr> <td>EU Member State 1</td><td>EU Member State 2</td><td>EU Member State 3</td></tr> <tr> <td>EU Member State 1</td><td>EEA Country/CH</td><td>EU Member State 2</td></tr> <tr> <td>EU Member State</td><td>EEA Country/CH</td><td>EEA Country/CH</td></tr> <tr> <td>EEA Country/CH</td><td>EU Member State</td><td>EEA Country/CH</td></tr> <tr> <td>EU Member State</td><td>United Kingdom</td><td>EU Member State</td></tr> <tr> <td>United Kingdom</td><td>EU Member State</td><td>United Kingdom</td></tr> </tbody> </table> EEA = Iceland, Liechtenstein and Norway; CH = Switzerland; UK = United Kingdom	Start/End Country	Transit Country	Start/End Country	EU Member State 1	-	EU Member State 2	EU Member State	-	EEA Country/CH	EU Member State	-	United Kingdom	EU Member State 1	EU Member State 2	EU Member State 3	EU Member State 1	EEA Country/CH	EU Member State 2	EU Member State	EEA Country/CH	EEA Country/CH	EEA Country/CH	EU Member State	EEA Country/CH	EU Member State	United Kingdom	EU Member State	United Kingdom	EU Member State	United Kingdom
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Operations to which Regulation 561 does not apply	International or Cabotage Operations which involve a country other than EU Member States, Iceland, Liechtenstein, Norway, Switzerland or UK are outside the scope of Regulation (EC) No 561/2006. Hence, LCVs exclusively engaged in international operations <i>to, through or from</i> a country other than EU Member States, Iceland, Liechtenstein, Norway, Switzerland or UK, are not required to be equipped with a	Basis: Article 2(3) of Regulation (EC) No 561/2006 which states that the Regulation does not apply to international transport outside EU, Iceland, Liechtenstein, Norway, and Switzerland, and Article 3 (1) of Regulation (EU) No 165/2014 which states that tachographs shall be installed and used in vehicles to which Regulation (EC) No 561/2006 applies.																														

	tachograph, even when they are registered within the EU, Iceland, Liechtenstein, Norway, Switzerland or UK. This is also true for LCVs registered in the EU, Iceland, Liechtenstein, Norway, Switzerland or UK, that exclusively perform transport operations within EU, Iceland, Liechtenstein, Norway, Switzerland or UK, by transiting through a country other than these. Such LCVs do not require a tachograph – as Regulation (EC) No 561/2006 does not apply to them. However, it can be difficult to ensure that such LCVs will never engage in transport operations within the scope of Regulation (EC) No 561/2006. Hence it is recommended that they be fitted with a tachograph if there is a possibility that they will conduct operations within the scope of Regulation (EC) No 561/2006.	EU-UK Trade and Cooperation Agreement (TCA) in relation to UK and EU Member States.
National carriage	LCVs do not require a tachograph if they are registered in EU, Iceland, Liechtenstein, Norway, Switzerland or UK and are exclusively engaged in national carriage within the country of their registration (i.e. point of departure and point of arrival are in the same country).	Basis: Article 2(1) (aa) of Regulation (EC) No 561/2006, only LCVs performing international transport fall within its scope.
National carriage with transit	LCVs exclusively engaged in national carriage within the country of their registration do not require a tachograph, even when such an operation involves transit through another EU Member State or through Iceland, Liechtenstein, Norway or Switzerland (but not the UK). If the loading and unloading points in a transport operation are in the LCVs country of registration, then a transit through another EU Member State or Iceland, Liechtenstein, Norway, Switzerland does not alter the nature of the transport operation. It continues to be national carriage. LCVs engaged in such operations are advised to carry a document (e.g. contract of carriage or CMR document), to showcase that the operation is “national carriage”. This can help compliance checks.	Basis: This view gets support from Article 2.2 (a) of Regulation (EC) No 1072/2009 where international carriage has been defined as a <i>journey by a vehicle the point of departure and the point of arrival of which are in two different Member States, with or without transit through one or more Member States</i>. Also see Questions and answers on tachograph provisions of Mobility Package 1 (Example 2 in answer to Question 5). NOTE: Some countries in the EU require vehicles conducting a national carriage by transiting through their territory to be fitted with tachograph. However, the commonly accepted view is that such vehicles do not require a tachograph, if they exclusively engage in national carriage.

National carriage as per EU-UK Trade and Cooperation Agreement	LCVs registered in an EU Member state, performing transport operations that start and end in their country of their registration but involve a transit through the UK, are required to be fitted a tachograph. The same is also true for LCVs registered in the UK, performing transport operations that start and end in UK but involve a transit through EU. Hence LCVs performing the following types of operations would require a tachograph: - from Ireland to Ireland via Northern Ireland (UK territory), or - from/to UK to/from Northern Ireland via Ireland, or - from Northern Ireland to Northern Ireland via Ireland.	Basis: Article 466 (2) of the EU-UK Trade and Cooperation Agreement (TCA) states that the vehicles engaged in journeys described in its Article 462 require to be equipped with a tachograph. Article 462 of the TCA includes <i>laden journeys with a vehicle from the territory of the Party of establishment to the territory of the same Party with transit through the territory of the other Party</i>.
LCVs performing Mixed Operation	LCVs performing operations that are in scope as well as out of scope of Regulation (EC) No 561/2006 must be equipped with a tachograph.	Basis: LCVs do not require a tachograph, only if they are exclusively engaged in operations to which Regulation (EC) No 561/2006 does not apply.

SECTION 3

Concepts related to LCV drivers and tachograph use

CPC for LCV Drivers	LCV drivers are not required to have a Certificate of Professional Competence (CPC). However, transport undertakings are responsible for ensuring that their drivers are properly trained and instructed about the correct functioning of tachographs, and they must make regular checks to ensure that drivers are correctly using the same. Transport undertakings must not give any direct or indirect incentives to their drivers to encourage the misuse of tachographs.	Basis: Article 1 of Directive (EU) 2022/2561 excludes drivers who use vehicles for which a driving licence of category B is required. It only includes drivers using vehicles for which a driving license of category C1, C1 + E, C, C + E, D1, D1 + E, D or D + E is required. Article 33 (1) of Regulation (EU) No 165/2014, which creates obligations for transport undertakings to train and instruct drivers about tachographs.
Data from preceding 56 days	During controls, drivers are required to produce records of their activities for the day of the control and the preceding 56 days. LCVs that meet all criteria in SECTION 1 of this document must be equipped with a tachograph from 01 July 2026. Consequently, any activities carried out till 30 June 2026 fall outside the scope Regulation (EC) No 561/2006. Accordingly, where drivers of such LCVs are subject to a control on 01 July 2026, they are not required to provide records covering the preceding 56 days. The application of this obligation is progressive, as of 01 July 2026. For controls carried out between 02 July 2026 and 26 August 2026, drivers are required to present records only for activities performed from 01 July 2026 onwards; thereafter, the general requirement to present records for the preceding 56 days applies.	Basis: Article 36 of Regulation (EU) No 165/2014 creates the obligation for drivers to produce the data from preceding 56 days. However, LCVs that meet all criteria in SECTION 1 of this document will fall in scope of Regulation (EC) No 561/2006 only from 01 July 2026, not before.

G2V2 tachograph with & without OSNMA	The LCVs meeting all criteria in SECTION 1 of this document fall in scope from 01 July 2026 and must be equipped with a G2V2 tachograph with OSNMA functionality. This is the latest version of the tachograph. If a tachograph is installed in an LCV prior to 01 July 2026 to comply with the legal obligation in advance, then such a tachograph must also be a G2V2 tachograph with the OSNMA functionality. A G2V2 without OSNMA functionality is acceptable only in LCVs registered prior to 24 December 2025.	Basis: The Service Notice to Galileo Users (SNGU): 2025002 came into force on 24 July 2025. And according to requirement TRA_023 of Commission Implementing Regulation (EU) 2016/799, vehicles registered from 24 December 2025 must have a “final”, non-transitional G2V2 with OSNMA functionality installed (i.e. 5 months after the publication of the Service Notice).
Calibration of Speed in tachograph for LCVs	The tachograph records the speed of the vehicle and reports over-speeding events. However, for this purpose, the maximum authorized speed limit must be defined, and the tachograph must be calibrated accordingly. In countries where there are no specific speed limits for LCVs, it is recommended that authorised workshops calibrate tachographs to: - either the maximum speed limit set for motorways at the national level, or - the maximum speed limit set for motorways in majority of the EU Member States.	Basis: At EU level there is no speed limit prescription for LCVs for the calibration of tachographs.

Drivers with a ‘driver card’ performing mixed activities	If drivers holding a driver card are engaged in mixed activities – meaning they perform activities both within and outside the scope of Regulation (EC) No 561/2006, then: <i>For in-scope activities they must use an LCV equipped with a tachograph and record their in-scope activities by inserting their driver card in the tachograph.</i> <i>For out-of-scope activities they must record the out-of-scope driving and any work other than driving as “other work”. They must also record any periods of availability. And it is recommended that they also record any breaks and rest taken during this out-of-scope period.</i> - Where out-of-scope activities are performed using an LCV equipped with a tachograph, it is recommended that drivers insert their card in the tachograph and select the “out-of-scope” condition. In this way the tachograph can easily record the out-of-scope activities and the drivers can also indicate any breaks or rests taken during the out-of-scope period. This method makes it easier for the driver to create a record (preventing tedious manual entries) and helps compliance checks. - When drivers do not have access to a tachograph while performing an out-of-scope activity OR where the above recommendation is not followed, the record must be created: - o <i>Either by making manual entries on the driver card when it is next inserted into a tachograph following the completion of the out-of-scope activity, or</i> - o <i>By making manual entries on a record sheet/printout. The use of attestation forms is also allowed for this purpose, but it is recommended that standard form indicated by EU is used.</i>	Basis – Article 3 of Regulation (EU) No 165/2014 and Article 6.5 of Regulation (EC) No 561/2006. Commission Clarification 5 – Recording of mixed activity of ‘in’ and ‘out’ of scope driving. Commission Clarification 7 – Recording and controlling activities and inactivity periods of drivers when away from a vehicle. NOTE 1: When performing ‘out-of-scope activities’, the worker still falls in scope of the EU Working Time Directive and its national implementation, and countries can require drivers to record their out-of-scope activities in dedicated records based on national legislation instead of the means indicated in Regulation (EC) No 561/2006. It is for the enforcement authority to assess the reliability of such records and decide whether to accept them as sufficient evidence covering the gap on the driver card. NOTE 2: The enforcers must note that as per Article 6.5 of Regulation (EC) No 561/2006 <i>out-of-scope driving and any work other than driving</i> must be recorded as “other work”. Hence this activity should not be counted as “rest”. NOTE 3: The term “Other Work” includes: • Any out-of-scope driving, • Any work other than driving for the same transport undertaking or another. • Any work other than driving within or outside the road transport sector. See definition provided in Article 3(a) of Directive 2002/15/EC.
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Drivers without a 'driver card' using an LCV fitted with tachograph	Drivers without a “driver card” cannot perform activities falling within the scope of Regulation (EC) No 561/2006. It is an infringement. However, such drivers maybe assigned to use an LCV fitted with a tachograph to perform out-of-scope activities (e.g. national carriage). In such a case, it is recommended that such drivers select the <i>out-of-scope</i> function on the tachograph while performing the transport operation. If the drivers cannot do so, they may produce a document, which indicates that they are performing an out-of-scope journey.	Basis – Although there is no obligation for the driver to do so, it can be helpful for compliance purposes if drivers provide an indication that the concerned journey is out of scope.
LCVs used for mixed operations	Such LCVs must be fitted with a tachograph, and the tachograph may be put on out-of-scope mode when the LCV is used for out-of-scope operations.	Basis – LCVs do not require a tachograph, only if they are exclusively engaged in operations to which Regulation (EC) No 561/2006 does not apply. Using the out-of-scope functionality on the tachograph is not mandatory but can be very useful for creating records for out-of-scope operations.
LCVs used for non-commercial operations	Such LCVs do not require a tachograph. In cases where an LCV equipped with a tachograph is used for a non-commercial operation (for example a private international trip on a weekend to watch a football match with family), then it is recommended that no card is inserted in the tachograph and out-of-scope function is selected.	Basis – Regulation (EC) No 561/2006 does not apply to carriage by road by vehicles or combinations of vehicles with a maximum permissible mass not exceeding 7,5 tonnes used for the non-commercial carriage of goods

SECTION 4

Example Scenarios and Solutions

Assessing the obligation to equip LCVs with a tachograph considering the nature of the journey they perform and their country of registration			
Characteristics of journey	LCV's Country of Registration	In Scope of 561 or TCA	Tachograph needed
→ International goods transport (i.e. start and end country different) or Cabotage → Within EU, EEA, CH or UK, and → No involvement of any country outside EU, EEA, CH or UK either at start or at end or in transit.	Within EU, EEA, CH or UK	Yes	Yes
→ International goods transport to, through or from countries outside EU, EEA, CH or UK (i.e. country outside EU, EEA, CH or UK is involved either at start or end or during transit) → Or a cabotage in countries outside EU, EEA, CH or UK. → LCV exclusively engages in this journey and never performs any other type of journey.	Within EU, EEA, CH or UK	No	No
→ National carriage in EU, EEA or CH (i.e. start & end of journey within the country of establishment) → With or without transit through another country in EU, EEA or CH. → LCV exclusively engages in this journey and never performs any other type of journey.	Within EU, EEA, CH or UK	No	No
→ National carriage in an EU Member State (i.e. start and end in the same country) with transit through UK → Or national carriage in UK (i.e. start and end in UK) with transit through EU	Within EU or UK	Yes	Yes
→ International goods transport (i.e. start and end country different) or Cabotage → Within EU, EEA, CH or UK, and → No involvement of any country outside EU, EEA, CH or UK	Outside EU, EEA, CH or UK	Yes	No
→ Goods transport to, through or from countries outside EU, EEA, CH or UK (i.e. country outside EU, EEA, CH or UK is involved either at start or end or during transit) → Or a cabotage in countries outside EU, EEA, CH or UK.	Outside EU, EEA, CH or UK	No	No

EEA = Iceland, Liechtenstein and Norway; CH = Switzerland; UK = United Kingdom; EU-UK TCA = EU-UK Trade and Cooperation Agreement

NOTE: AETR agreement does not apply to LCVs.

SCENARIOS & SOLUTIONS

TOPIC	SCENARIO	SOLUTION
INTERNATIONAL TRANSPORT	A driver is hired by a company and performs a journey between Germany (loading) and Belgium (unloading) with an LCV transporting goods, does the vehicle need to be fitted with at G2V2? The vehicle is registered in Germany.	Yes, the vehicle needs a G2V2 tachograph. The 6 cumulative criteria defined in SECTION 1SECTION 1 of this document are met, namely: 1. vehicle has mass between 2,5 & 3,5 T, 2. it is registered in the EU, EEA, CH or UK 3. it is transporting goods 4. it is doing so for hire / reward or own account. 5. it is performing an international operation (within the EU, EEA, CH or UK), 6. it is falling in scope of Regulation (EC) No 561/2006, The fact that driver is hired is not relevant.
	Are the use of a tachograph and a driver card mandatory for LCVs performing international transport, where the place of loading and the place of unloading are not in the same country?	Yes, provided all the criteria mentioned in SECTION 1SECTION 1 of this document are met, LCVs engaged in this type of transport operations would require a tachograph. It is important to remember that the transport operation must be “international” operation within EU, Iceland, Liechtenstein, Norway, Switzerland or UK. This means that the operation must involve loading and unloading in two different countries within this geographical zone and the journey must not involve any country other than these. If an LCV performs this type of operations, then it must be equipped with a tachograph.

LCV REGISTERED OUTSIDE EU	• Does an LCV registered outside the EU need to be fitted with a G2V2? • LCV is registered in Kazakhstan and performs a journey between two EU Member States where it loads and unloads. Does it need a tachograph? And comply with 561?	No, the obligation to fit a G2V2 does not apply to LCVs registered outside EU, Iceland, Liechtenstein, Norway, Switzerland or UK. This is true even when such vehicles perform international transport operations (or cabotage) within the EU that fall in scope of Regulation (EC) No 561/2006.
LCV EXCLUSIVELY PERFORMING NON 561 JOURNEYS	• An LCV registered in Spain only performs journeys between Spain and France by transiting through Andorra to transport goods. Does it need a tachograph? • Does an LCV, registered in Bulgaria, loading goods in Bulgaria and delivering the goods in Turkey, need to be fitted with a G2V2, if it only performs this operation?	No, an LCV does not require a G2V2 tachograph if it exclusively engages in such operations. Because Andorra and Turkey are countries outside EU, Iceland, Liechtenstein, Norway, Switzerland or UK. Operations to/through/from such countries country fall outside the scope of Regulation (EC) No 561/2006.
DOMESTIC TRANSPORT	Is it correct that the use of tachograph (and therefore its installation in the vehicle) and the driver card are not mandatory for LCV used in domestic transport, where both the place of loading and the place of unloading are in Czech Republic, which is the country of registration?	LCVs exclusively engaged in national carriage within the country of their registration do not require G2V2 tachograph and tachograph card. They would require a G2V2 tachograph and a tachograph card, if in addition to the national carriage they also perform international operations within EU, EEA, CH or UK and provided they meet all the criteria discussed in SECTION 1 of this document.

DOMESTIC TRANSPORT	While performing a domestic operation from Belgium to Belgium, does transiting through the Netherlands mean the LCV registered in Belgium needs to have a G2V2?	LCVs exclusively engaged in national carriage within the country of their registration do not require a tachograph, even when such an operation involves transit through another EU Member State or through Iceland, Liechtenstein, Norway or Switzerland. If the loading and unloading points in a transport operation are in LCV's country of registration, then a transit through another EU Member State or Iceland, Liechtenstein, Norway, Switzerland does not alter the nature of the transport operation. It continues to be national carriage. LCVs engaged in such operations are advised to carry a document (e.g. contract of carriage or CMR document), to showcase that the operation is "national carriage". This can help compliance checks.
OWN ACCOUNT & MAIN ACTIVITY	• Should a tachograph be installed in an LCV registered in an EU member state, which is used for assembling the company's products? The driver is an employee of the company and in charge of assembling the products. The activity involves transporting the goods from Belgium to Germany for the purpose of assembling them. • A company established in Luxembourg uses an LCV registered in Luxembourg. When a machine breaks down at a customer's premises in Spain, a technician from the company travels by LCV with tools to Spain to dismantles the machine. The broken parts (e.g. a motor) are then transported to the company's branch/workshop in France for repair. Does this activity fall within driving and rest time rules? Does the LCV require a tachograph? Considering that transport is only ancillary to the main repair activity but involves several Member States (LU-ES-FR).	LCVs used for operations conducted on own account need a tachograph if they meet all the criteria listed in SECTION 1 of this document. LCVs used for operations conducted on own account do not require a tachograph only where <i>driving is not the main activity of the driver</i>. In the suggested scenarios, the goods appear to be transported on the own account of the company. However, such vehicles will not require a tachograph, only if it can be shown that driving is not the "main activity" of the driver. Directive (EU) 2018/645 in its recital explains "<i>generally, driving is deemed not to be the driver's principal activity where it occupies less than 30 % of the rolling monthly working time.</i>" However, countries may be using different rules and percentages to determine what is "main activity".

OWN ACCOUNT & MAIN ACTIVITY	• A company sells washing machines from Luxembourg to Belgium. The delivery is done by an LCV driven by a salesperson or warehouse worker (not a professional driver). Does the job title of the driver matter? Or is the commercial nature of the transport the determining factor for tachograph obligations? • A car mechanic works 40 hour per week (full time). Out of 8 working hours each day he drives for 2 hours between the Netherlands and Germany with an LCV to collect/deliver cars. Driving on each day is not his main activity. He primarily works as a car mechanic. Does the LCV used by this driver need a tachograph? What if this car mechanic drives 8 hours in one day, but only once per week. Will something change?	Where drivers assert that driving is not their “main activity”, it is in their interest to provide all relevant information to enforcement officers to support their assertion and claim that they do not require a tachograph. The documents that can help in establishing the main activity include – duty roaster, work schedules, attestation of activities, and company records. This is best enforced in company checks. Having (or not having) the job title “driver” is irrelevant. What is relevant is the proportion of driving they do in their work. To understand the meaning of “own account” and “main activity” please see the description provided in SECTION 2 of this document above.
	An LCV performs an international transport on own account from Portugal to Switzerland. The driver is hired and driving is his main activity. Does this operation fall in scope of Regulation 561/2006 and therefore is a tachograph needed?	LCVs used for operations conducted on own account need a tachograph if they meet all the criteria listed in SECTION 1 of this document. LCVs used for operations conducted on own account do not require a tachograph only where driving is not the main activity of the driver. This is true for LCVs operating within the geographical zone of EU, Iceland, Liechtenstein, Norway, Switzerland or UK.
	Where a carrier acting on behalf of third parties has several loading and unloading orders during the driver’s working day, with most of these taking place domestically in Slovenia (where the LCV is registered) and only one of them in Croatia, is there an obligation to fit a G2V2 or no?	Here the LCV is used for mixed activities (i.e. national carriage and international operations). Such an LCV must be fitted with a tachograph.

MIXED JOURNEYS	An LCV performs an unladen journey between two logistics hubs within Norway. At the second hub the LCV loads to perform an international transport to Sweden. When should the driver start using the tachograph?	Here the LCV and the driver are engaged in mixed activities (i.e. national carriage and international operations). The LCV is rightly fitted with a tachograph, as it also performs in-scope activities, in addition to out-of-scope activities. The obligation for the driver to insert the card and start using the tachograph starts only when the <i>in-scope</i> journey (i.e. the international transport to Sweden) begins. The <i>in-scope</i> journey begins as soon as the driver starts moving towards the location where the goods of the ‘in-scope operation’ will be loaded. It must be noted that the driver must record the <i>out-of-scope driving and any work other than driving</i> as “other work”. They must also record any <i>periods of availability</i>. It is recommended that they also record any <i>breaks</i> and <i>rest</i> taken during this out-of-scope period. Where out-of-scope activities are performed using an LCV equipped with a tachograph, <u>it is recommended</u> that drivers insert their card in the tachograph and select the “out-of-scope” condition. In this way the tachograph can easily record the out-of-scope activities and the drivers can also indicate any breaks or rests taken during the out-of-scope period. This method makes it easier for the driver to create a record (preventing tedious manual entries) and helps compliance checks.
	Where a driver, whilst carrying out his duties, undertakes several daily domestic journeys in Bulgaria and is only sporadically deployed in operations between Bulgaria and Romania, what should be done? The same LCV fitted with a tachograph is used.	For in-scope activities the driver must record their in-scope activities by inserting their driver card in the tachograph. For out-of-scope activities they must record the <i>out-of-scope driving and any work other than driving</i> as “other work”. They must also record any <i>periods of availability</i>. And it is recommended that they also record any <i>breaks</i> and <i>rest</i> taken during this out-of-scope period.

MIXED JOURNEYS		- Where out-of-scope activities are performed using an LCV equipped with a tachograph, it is recommended that drivers insert their card in the tachograph and select the “out-of-scope” condition. In this way the tachograph can easily record the out-of-scope activities and the drivers can also indicate any breaks or rests taken during the out-of-scope period. This method makes it easier for the driver to create a record (preventing tedious manual entries) and helps compliance checks. - When drivers do not have access to a tachograph while performing an out-of-scope activity OR where the above recommendation is not followed, the record must be created: - o Either by making manual entries on the driver card when it is next inserted into a tachograph following the completion of the out-of-scope activity, or - o By making manual entries on a record sheet/printout. The use of attestation forms is also allowed for this purpose, but it is recommended that standard form indicated by EU is used.
USE OF DRIVER CARD	An LCV performs an international transport operation for hire or reward from Poland to Hungary. As from when should the driver insert his driver card? From the beginning of the journey or from the border crossing?	Since this is an international operation, it is an in-scope journey. The obligation for the driver to insert the card and start using the tachograph starts when the <i>in-scope</i> journey begins. The <i>in-scope</i> journey begins as soon as the driver starts moving towards the location where the goods of the ‘in-scope operation’ will be loaded. In the present case the driver should insert the card as soon as he starts moving towards the location where the goods will be loaded in Poland and the card should remain inserted also during the return trip to Poland, even if this is an unladen journey.

PASSENGER TRANSPORT	LCV primarily used for passenger transport but occasionally for goods (Luxembourg–France). A company established in Luxembourg uses a light commercial vehicle (LCV) primarily to transport its staff or technicians between Luxembourg and France. Occasionally, the same vehicle is also used to carry tools, spare parts, or small goods needed for professional activities across the border. At what point does this activity become subject to tachograph and driving & rest time obligations? Does the occasional transport of tools or equipment for professional purposes alone make the use of a tachograph mandatory?	Vehicles engaged in passenger transport fall within the scope of Regulation (EC) No 561/2006 irrespective of their weight if they are constructed or permanently adapted for carrying more than 9 persons including the driver and are intended for that purpose. Hence any LCVs that are constructed or permanently adapted for carrying more than 9 persons including the driver should already be equipped with tachographs, even prior to the 1st of July 2026. In the event the LCV is not constructed for carrying more than 9 persons including the driver, and it is only occasionally used to conduct international operations within EU to carry goods on “own account”, then it would need to be equipped with a tachograph from 01 July 2026. LCVs used for operations conducted on own account do not require a tachograph only where driving is not the main activity of the driver. To better understand the meaning of “own account” and “main activity” please see the description provided in SECTION 2SECTION 1 of this document above.
ACTIVATION & CALIBRATION OF THE G2V2	If a company has an LCV fitted with a tachograph before the 1st of July, can it wait to calibrate and activate it?	The obligation to fit a G2V2 in LCV will start to apply from 01 July 2026. Hence the tachograph can be calibrated until 30 June 2026. It is important that from 01 July 2026 the tachograph is activated and used.
ATTESTATION FORMS/LETTERS	Will letters of attestation still be recognised?	If drivers are engaged in mixed activities – meaning they perform activities both within and outside the scope of Regulation (EC) No 561/2006, then: <i>For in-scope activities the driver must record their in-scope activities by inserting their driver card in the tachograph.</i> <i>For out-of-scope activities they must record the out-of-scope driving and any work other than driving as “other work”. They must also record any</i>

		<i>periods of availability</i>. And it is recommended that they also record any <i>breaks and rest</i> taken during this out-of-scope period. - Where out-of-scope activities are performed using an LCV equipped with a tachograph, then <u>it is recommended</u> that drivers insert their card in the tachograph and select the “out-of-scope” condition. In this way the tachograph can easily record the out-of-scope activities and the drivers can also indicate any breaks or rests taken during the out-of-scope period. This method makes it easier for the driver to create a record (preventing tedious manual entries) and helps compliance checks. - When drivers do not have access to a tachograph while performing an out-of-scope activity OR where the above recommendation is not followed, the record must be created: - o <i>Either by making manual entries on the driver card when it is next inserted into a tachograph following the completion of the out-of-scope activity, or</i> - o <i>By making manual entries on a record sheet/printout. The use of attestation forms is also allowed for this purpose, but it is recommended that standard form indicated by EU is used.</i>
3rd COUNTRY DRIVERS	Do LCVs with third country driver need driver attestation according to Article 5 1072/2009?	Yes, this requirement applies from 21 May 2022.

LEGAL TEXT AND REFERENCES

Key provisions in the order of appearance in the discussion above

1. [Article 2.1 of Regulation \(EC\) No 561/2006](#) – This Regulation shall apply to the carriage by road: (a) of goods where the maximum permissible mass of the vehicle, including any trailer, or semi-trailer, exceeds 3,5 tonnes, or (aa) from 1 July 2026, of goods in international transport operations or in cabotage operations, where the maximum permissible mass of the vehicle, including any trailer, or semi-trailer, exceeds 2,5 tonnes, or (b) of passengers by vehicles which are constructed or permanently adapted for carrying more than nine persons including the driver, and are intended for that purpose.
2. [Article 3\(1\) of Regulation \(EU\) No 165/2014](#) – Tachographs shall be installed and used in vehicles registered in a Member State which are used for the carriage of passengers or goods by road and to which Regulation (EC) No 561/2006 applies.
3. [Article 3\(ha\) of Regulation \(EC\) No 561/2006](#) – This Regulation shall not apply to carriage by road by vehicles with a maximum permissible mass, including any trailer, or semi-trailer exceeding 2,5 tonnes but not exceeding 3,5 tonnes that are used for the transport of goods, where the transport is not effected for hire or reward, but on the own account of the company or the driver, and where driving does not constitute the main activity of the person driving the vehicle;
4. [Article 1\(5\) \(d\) of Regulation \(EC\) No 1072/2009](#) – The following types of carriage and unladen journeys made in conjunction with such carriage shall not require a Community licence and shall be exempt from any carriage authorisation: carriage of goods in motor vehicles provided the following conditions are fulfilled: (i) the goods carried are the property of the undertaking or have been sold, bought, let out on hire or hired, produced, extracted, processed or repaired by the undertaking; (ii) the purpose of the journey is to carry the goods to or from the undertaking or to move them, either inside or outside the undertaking for its own requirements; (iii) motor vehicles used for such carriage are driven by personnel employed by, or put at the disposal of, the undertaking under a contractual obligation; (iv) the vehicles carrying the goods are owned by the undertaking, have been bought by it on deferred terms or have been hired provided that in the latter case they meet the conditions of Directive 2006/1/EC of the European Parliament and of the Council of 18 January 2006 on the use of vehicles hired without drivers for the carriage of goods by road; and (v) such carriage is no more than ancillary to the overall activities of the undertaking;
5. [Article 2\(2\) of Regulation \(EC\) No 561/2006](#) – This Regulation shall apply, irrespective of the country of registration of the vehicle, to carriage by road undertaken: (a) exclusively within the Community; or (b) between the Community, Switzerland and the countries party to the Agreement on the European Economic Area.
6. [Article 2\(3\) of Regulation \(EC\) No 561/2006](#) – The AETR shall apply, instead of this Regulation, to international road transport operations undertaken in part outside the areas mentioned in paragraph 2, to: (a) vehicles registered in the Community or in countries which are contracting parties to the AETR, for the whole journey; (b) vehicles registered in a third country which is not a contracting party to the AETR, only for the part of the journey on the territory of the Community or of countries which are contracting parties to the AETR. The provisions of the AETR should be aligned with those of this Regulation, so that the main provisions in this Regulation apply, through the AETR, to such vehicles for any part of the journey made within the Community.

7. [**Article 2\(2\)\(a\) of Regulation \(EC\) No 1072/2009**](#) – ‘international carriage’ means: (a) a laden journey undertaken by a vehicle the point of departure and the point of arrival of which are in two different Member States, with or without transit through one or more Member States or third countries; (b) a laden journey undertaken by a vehicle from a Member State to a third country or vice versa, with or without transit through one or more Member States or third countries; (c) a laden journey undertaken by a vehicle between third countries, with transit through the territory of one or more Member States; or (d) an unladen journey in conjunction with the carriage referred to in points (a), (b) and (c);
8. [**Article 462 of the EU-UK Trade and Cooperation Agreement**](#) – Transport operations include journeys undertaken from the territory of a Party to the same territory with transit through the territory of the other Party.
9. [**Article 466\(2\) of the EU-UK Trade and Cooperation Agreement**](#) – Vehicles engaged in transport operations referred to in Article 462 shall be equipped with a tachograph.
10. [**Article 1 of Directive \(EU\) 2022/2561**](#) – This Directive shall apply to the activity of driving carried out by: (a) nationals of a Member State, and (b) nationals of third countries who are employed or used by an undertaking established in a Member State (hereinafter referred to as ‘drivers’) engaged in road transport within the Union, on roads open to the public, using: vehicles for which a driving licence of category C1, C1 + E, C or C + E, as defined in Directive 2006/126/EC, or a driving licence recognised as equivalent, is required, vehicles for which a driving licence of category D1, D1 + E, D or D + E, as defined in Directive 2006/126/EC, or a driving licence recognised as equivalent, is required. For the purposes of this Directive, the references to categories of driving licences containing a plus sign (+) shall be read in accordance with the correspondence table set out in Annex III to this Directive.
11. [**Article 33\(1\) of Regulation \(EU\) No 165/2014**](#) – Transport undertakings shall be responsible for ensuring that their drivers are properly trained and instructed as regards the correct functioning of tachographs, whether digital or analogue, shall make regular checks to ensure that their drivers make correct use thereof, and shall not give to their drivers any direct or indirect incentives that could encourage the misuse of tachographs. Transport undertakings shall issue a sufficient number of record sheets to drivers of vehicles fitted with analogue tachographs, taking into account the fact that record sheets are personal in character, the length of the period of service and the possible need to replace record sheets which are damaged or have been taken by an authorised control officer. Transport undertakings shall issue to drivers only record sheets of an approved model suitable for use in the equipment installed in the vehicle. Where a vehicle is fitted with a digital tachograph, the transport undertaking and the driver shall ensure that, taking into account the length of the period of service, the printing of data from the tachograph at the request of a control officer can be carried out correctly in the event of an inspection.
12. [**Article 36\(1\) of Regulation \(EU\) No 165/2014**](#) – The driver shall be able to produce, whenever an authorised control officer so requests, the record sheets for the current day and those used by the driver in the previous 56 days, or the data stored on the driver card.
13. [**Article 6\(5\) of Regulation \(EC\) No 561/2006**](#) – A driver shall record as other work any time spent as described in point (e) of Article 4 as well as any time spent driving a vehicle used for commercial operations that do not fall within the scope of this Regulation, and shall record any periods of availability, as defined in point (b) of Article 3 of Directive 2002/15/EC, in accordance with point (b)(iii) of Article 34(5) of Regulation (EU) No 165/2014 of the European

Parliament and of the Council. This record shall be entered either manually on a record sheet or printout or by use of manual input facilities on recording equipment.

14. [Article 3\(a\) of Directive 2002/15/EC](#) – (a) "working time" shall mean: 1. in the case of mobile workers: the time from the beginning to the end of work, during which the mobile worker is at his workstation, at the disposal of the employer and exercising his functions or activities, that is to say: the time devoted to all road transport activities. These activities are, in particular, the following: (i) driving; (ii) loading and unloading; (iii) assisting passengers boarding and disembarking from the vehicle; (iv) cleaning and technical maintenance; (v) all other work intended to ensure the safety of the vehicle, its cargo and passengers or to fulfil the legal or regulatory obligations directly linked to the specific transport operation under way, including monitoring of loading and unloading, administrative formalities with police, customs, immigration officers etc.,
15. [Article 5 of Regulation \(EC\) No 1072/2009](#) – A driver who is a national of a third country shall hold a driver attestation when carrying out carriage operations.
16. [Relevant recital of Directive \(EU\) 2018/645](#) – Generally, driving is deemed not to be the driver's principal activity where it occupies less than 30 % of the rolling monthly working time.
17. [European Commission Questions and Answers on Tachograph Provisions of Mobility Package I \(including interpretation of national carriage, transit and tachograph obligations\).](#)
18. [European Commission Standard Form for Attestation of Activities \(used for recording periods without tachograph records\).](#)
19. **European Commission Clarification Note 5** – “Recording of mixed ‘in-scope’ and ‘out-of-scope’ driving activities.”
20. **European Commission Clarification Note 7** – “Recording and control of activities and inactivity periods of drivers when away from a vehicle.”
21. [Internal Market Information System \(IMI\) for administrative cooperation between Member States.](#)
22. [European Commission Road Transport Enforcement and Cooperation Guidance \(including liaison bodies\).](#)

DISCLAIMER: This CORTE document consolidates existing knowledge and provides recommendations to support national authorities and the road transport community in harmonized enforcement of road transport rules. It remains for National Courts and ultimately the European Court of Justice to interpret the Law