

# EV Readiness Index 2023

International Consultancy Services

LeasePlan



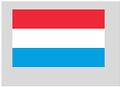


EV Readiness Index 2023

# Results and government incentives per country : Luxembourg

22

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# Luxembourg

Overall score

36

50

## 01 Maturity of the EV market

Score

1

EV registrations

10,240

EV market share

24%

BEV of EV orders

62%

## 02 Maturity of EV infrastructure

Score

8

Total public charge locations

2,916

Stations per EV registered in 2021

2.85

Fast charger locations

80

Per 100 km highway

## 03 Total cost of ownership

Score

1

BEV vs ICE Driver taxation index

28%

Average electricity price

€6.07

18 kWh / 100 km

EV rental index Petrol vs BEV

93%

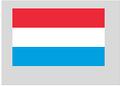
Lower is better

Government incentives 2023

- Purchase subsidies
- Registration tax benefits
- Ownership tax benefits
- Company tax benefits
- VAT benefits
- Other financial benefits
- Local incentives
- Infrastructure incentives

Location





# Luxembourg

## Government incentives 2023

### Purchase subsidies

Government subsidy to the owner of the car (individuals and legal entities of private law-residents or non-residents) of €8,000 for fully electric vehicles: premium included in the quote. The vehicle must be subject to a leasing contract of a minimum duration of 12 months. The premium has been extended and is graduated according to the vehicle's consumption:

BEV (ordered between 01/04/2021 and 31/03/2022 and delivered before 31/12/2022):

- The €8,000 premium is thus extended for 100% electric vehicles with up to 18 kWh/100km (e.g., ID3, Fiat 500 EV, Enyaq, etc.).
- For electric vehicles with more than 18 kWh/100km consumption, the premium is reduced to €3,000.

PHEV (ordered between 01/04/2021 and 31/12/2021 and delivered before 31/12/2022):

- Plug-in hybrid vehicles (PHEV) with WLTP CO<sub>2</sub> emissions ≤ 50 g/km are seen as a transitional technology. The premium has been reduced from €2,500 to €1,500.
- The original delivery date will have to be indicated on the sales contract or, in the case of leasing, on the vehicle rental or leasing contract.

Luxembourg initially planned to discontinue subsidies for plug-in hybrids at the end of 2021. However, the chip crisis and the associated delivery problems at car manufacturers were the reasons for the extension until 2022.

### Ownership tax benefits

Road tax reduction is CO<sub>2</sub> based.

### Company tax benefits

- The calculation of the benefit in kind for the driver is taxed based on the powertrain type and CO<sub>2</sub> emissions. With an electric vehicle, the driver takes advantage of a benefit in kind calculated at only 0.5% or 0,6 % (depending on the consumption) of the net value of the new vehicle.
- For gasoline vehicles from 0,8% to 1.8% (depending on CO<sub>2</sub> emissions)
- For diesel vehicles from 1% to 1.8 (depending on CO<sub>2</sub> emissions)

### Infrastructure incentives

Subsidy up to €1,200 for the installation of a private charge point or up to 1650 € for a private charge point integrated in a collective smart charging system (purchase between 07/01/2020 and 06/30/2023) and only for private individuals.



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What's next?