

The LeasePlan logo is a stylized, abstract shape composed of several overlapping, rounded, teardrop-like forms in shades of orange and yellow, resembling a large, modern letter 'W' or a similar symbol.

LeasePlan

EV Readiness Index 2023

International Consultancy Services



EV Readiness Index 2023

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| 23 | Austria | 57 | Poland |
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| 32 | Denmark | 63 | Slovakia |
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EV Readiness Index 2023

Background

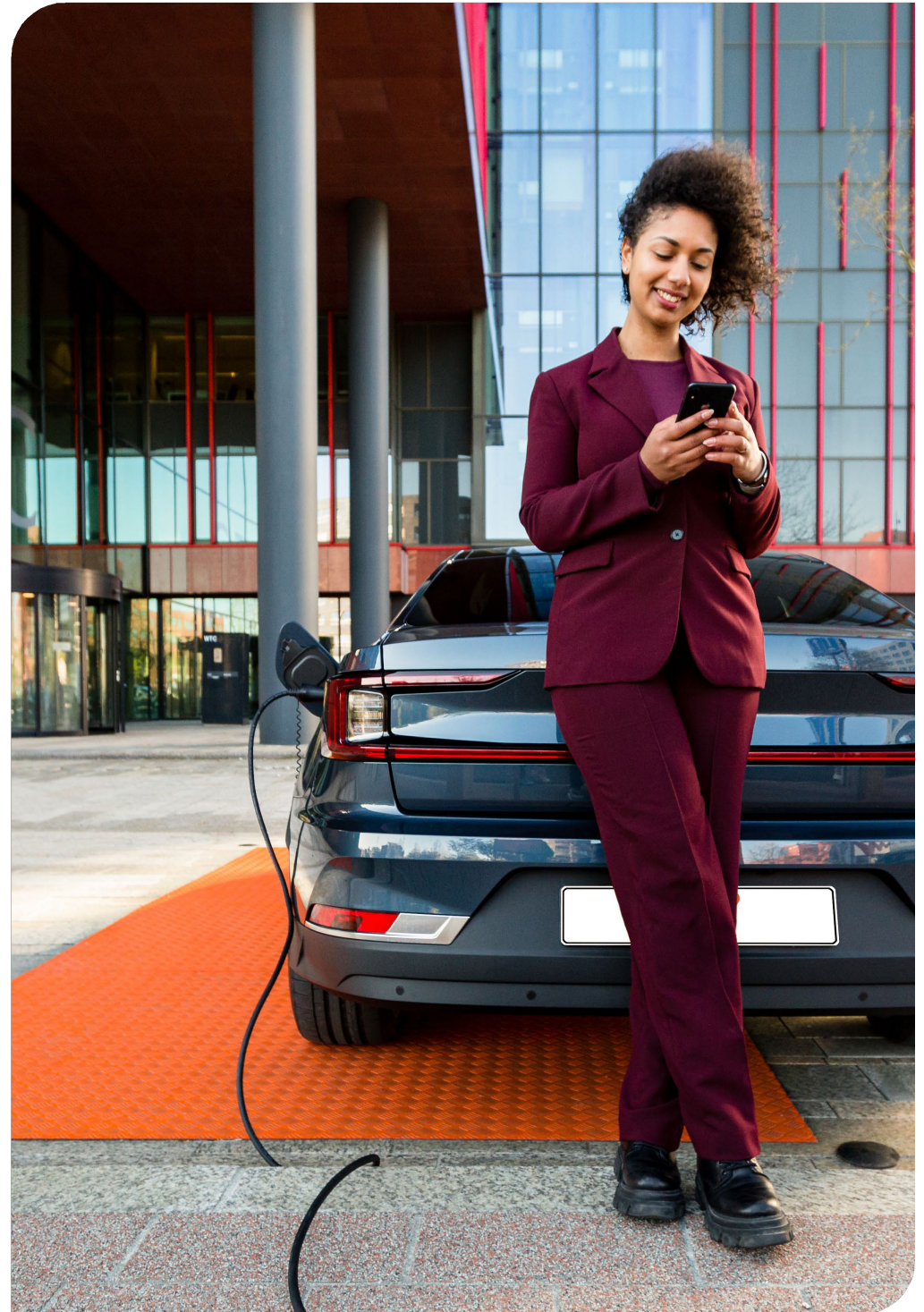
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Background

Transport is the fastest-growing contributor to climate change, with **road transport accounting for approximately 20% of carbon dioxide emissions in the EU alone.**

Approximately 50% of vehicles on the road today are registered to corporate organisations. **Corporates are therefore incredibly important in leading the transition** to a more sustainable transport system.




Making the switch to a low-emission fleet is one of the **easiest ways for businesses to lower their overall emissions footprint** and to help tackle climate change. It can be done with the stroke of a pen: no change of strategy is required.



About

This is the sixth edition of LeasePlan's EV Readiness Index, a comprehensive analysis of the preparedness of 22 European countries for the electric vehicle (EV) transition.

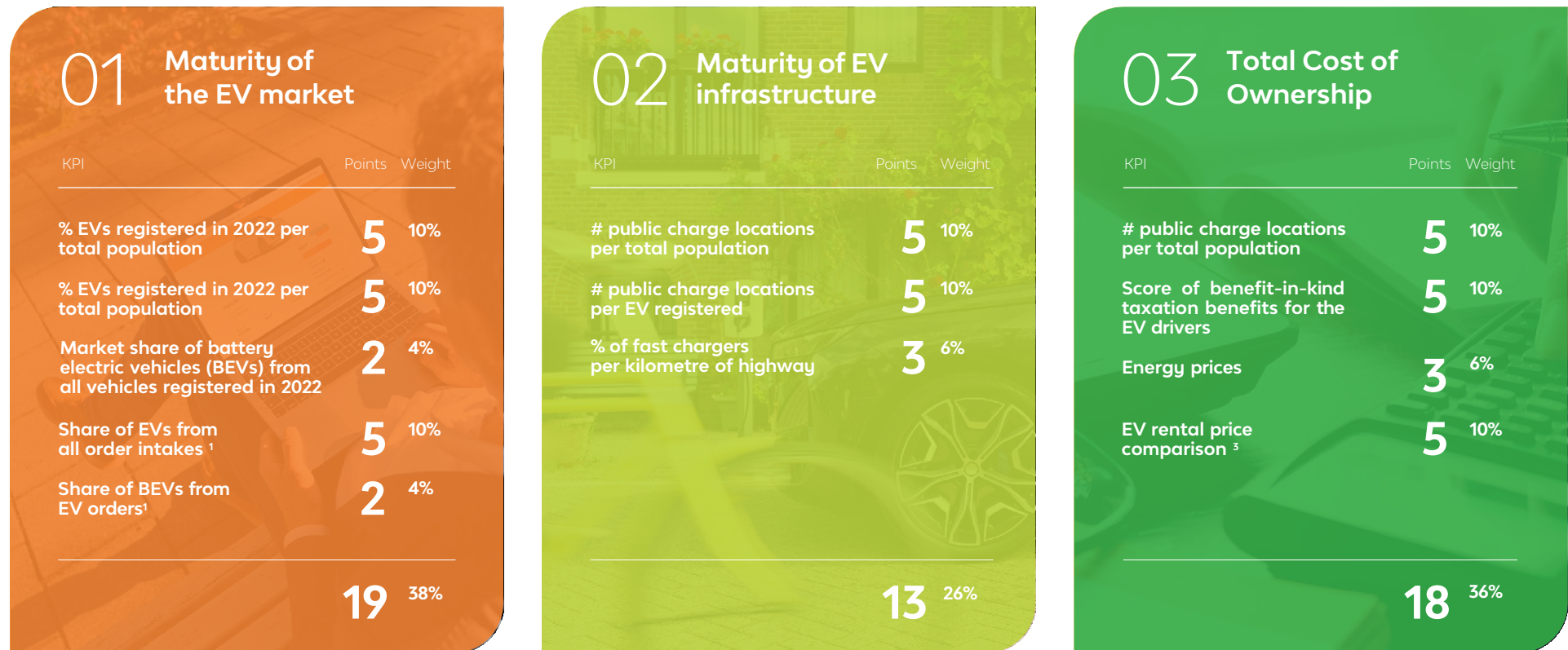
The index is based on three factors:

-  **01 The maturity of the EV market (including plug-in hybrids)**
-  **02 The maturity of the EV infrastructure**
-  **03 Total cost of ownership (TCO) of an EV**

The 22 countries included in LeasePlan's EV Readiness Index 2023 are: Austria, Belgium, the Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Luxembourg, the Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Spain, Sweden, Switzerland and the United Kingdom.

The index provides much more than an overall country ranking: the detailed data for each of the key factors provide actionable insights into each market's EV readiness. This helps international fleet and mobility managers make the right decisions when it comes to electrifying their fleets.

Calculating EV readiness



Maximum score **50** 100%

¹ LeasePlan orders / ² This score is given by LeasePlan by comparing all government incentives and scoring them against each other / ³ Lease price of a full electric vehicle compared to a petrol vehicle
 Sources: ACEA - European Automobile Manufacturers' Association, EAFO - European Alternative Fuels Observatory, Eco-Movement, Eurostat, LeasePlan Consultancy Services

A photograph of two women sitting in the back seat of a car, looking at a laptop. The woman on the left has curly dark hair and is wearing a light blue button-down shirt. The woman on the right has long red hair and is wearing a light blue button-down shirt. They are both smiling and looking at the laptop screen. The car's interior is visible, including the seats and windows. The background shows a blurred outdoor scene with trees and a building.

EV Readiness Index 2023

Results 2023

The LeasePlan logo, consisting of a stylized orange and yellow 'W' shape followed by the text 'LeasePlan' in white.

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Key findings

All 22 countries combined scored **72 additional points (+12%) in 2023** compared to 2022 highlighting the general improvement in EV maturity across Europe.

The maturity of the EV market increased in almost all markets, scoring **42 additional points (+19%)**; this reflects the overall improved penetration of EVs in European countries.

Charging infrastructure improved considerably, with an increase of **45 points (+43%)**. A mature infrastructure contributes to a smooth EV transition.

Although EVs are still more affordable in most European countries than internal combustion engine (ICE), **the TCO maturity of EVs decreased slightly by -14 points (-6%)**. This has mostly been driven by rising energy prices in 2022.

Country highlights

The top three in the index remained the same as previous years, with 🇳🇴 **Norway #1**, 🇳🇱 **the Netherlands #2** and 🇬🇧 **the UK #3**.

The mid-segment¹ countries from previous years caught up with **the top three**. The difference **between #3 and the #12 is only 6 points**.

🇩🇰 **Denmark improved the most**, from 27 to 35 points. This is mostly driven by an increased EV infrastructure and an increased EV market share.

The charging infrastructure maturity of both 🇩🇪 **Germany (+3 points) and** 🇫🇷 **France (+4 points) increased significantly**. This is crucial as a mature infrastructure contributes to a smooth EV transition.

¹ Mid-segment countries refer to the countries in positions 4-12 in last year's index



Overview: EV country readiness

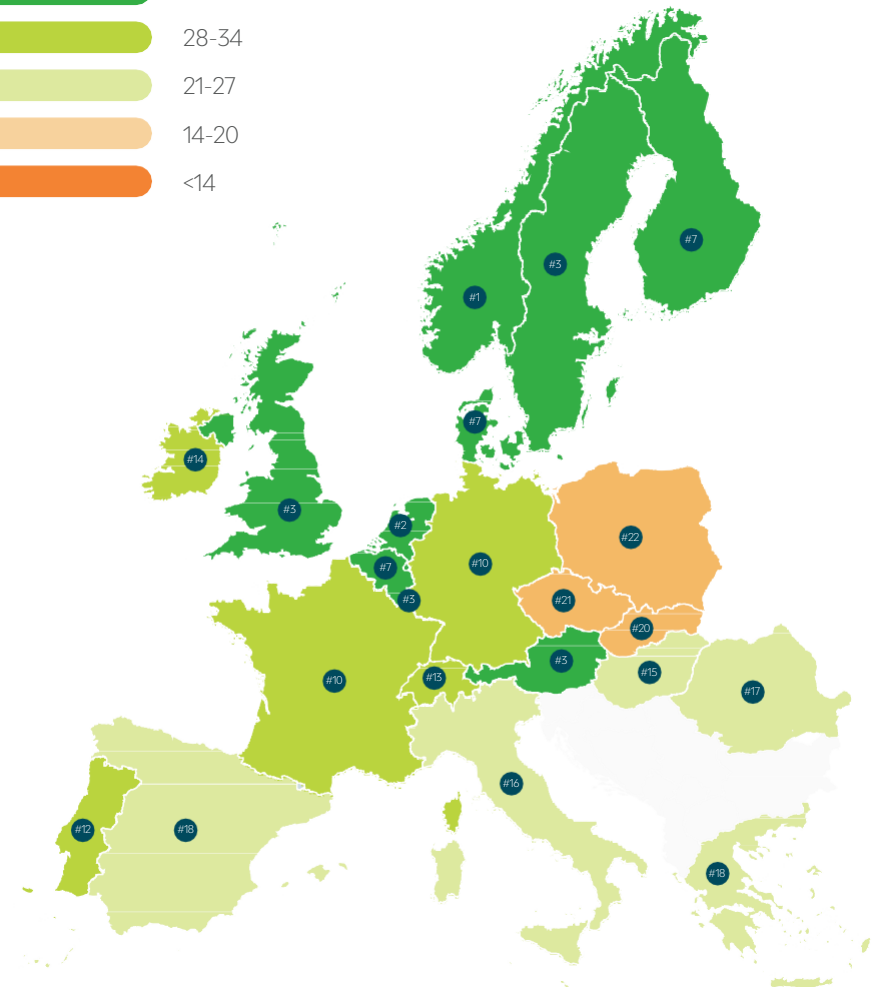
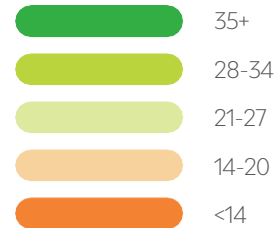
LeasePlan's EV Readiness Index 2023 is a comprehensive analysis of the preparedness of 22 European countries for the EV transition.

The index ranks the countries based on three factors:

- 01 **Maturity of the EV market**
- 02 **Maturity of EV infrastructure**
- 03 **Total Cost of Ownership**

The EV Readiness Index shows that the Netherlands, Norway and the United Kingdom are now the best-prepared countries in Europe for the EV transition.

EV country readiness score



Overview: EV country readiness

Country	2023 score	Factor 1: Maturity of the EV market	Factor 2: Maturity of EV infrastructure	Factor 3: Total Cost of Ownership	2022 position	2022 points
1 Norway	42	19	10	13	# 1	43
2 Netherlands	38	16	12	10	# 2	37
3 United Kingdom	36	14	8	14	# 3	35
3 Austria	36	14	9	13	# 3	35
3 Sweden	36	18	8	10	# 5	34
3 Luxembourg	36	16	8	12	# 8	29
7 Belgium	35	15	8	12	# 6	31
7 Denmark	35	15	9	11	# 11	27
7 Finland	35	14	8	13	# 7	30
10 France	33	12	8	13	# 11	27
10 Germany	33	16	6	11	# 8	29
12 Portugal	32	12	5	15	# 11	27
13 Switzerland	30	15	8	7	# 14	25
14 Ireland	29	13	4	12	# 10	28
15 Hungary	25	7	5	13	# 17	20
16 Italy	23	8	6	9	# 15	23
17 Romania	22	9	2	11	# 19	18
18 Greece	21	7	1	13	# 15	23
18 Spain	21	7	7	7	# 18	19
20 Slovakia	20	7	8	5	# 20	14
21 Czech Republic	18	4	7	7	# 21	13
22 Poland	16	6	3	7	# 21	13



Factor 1: Maturity of the EV market

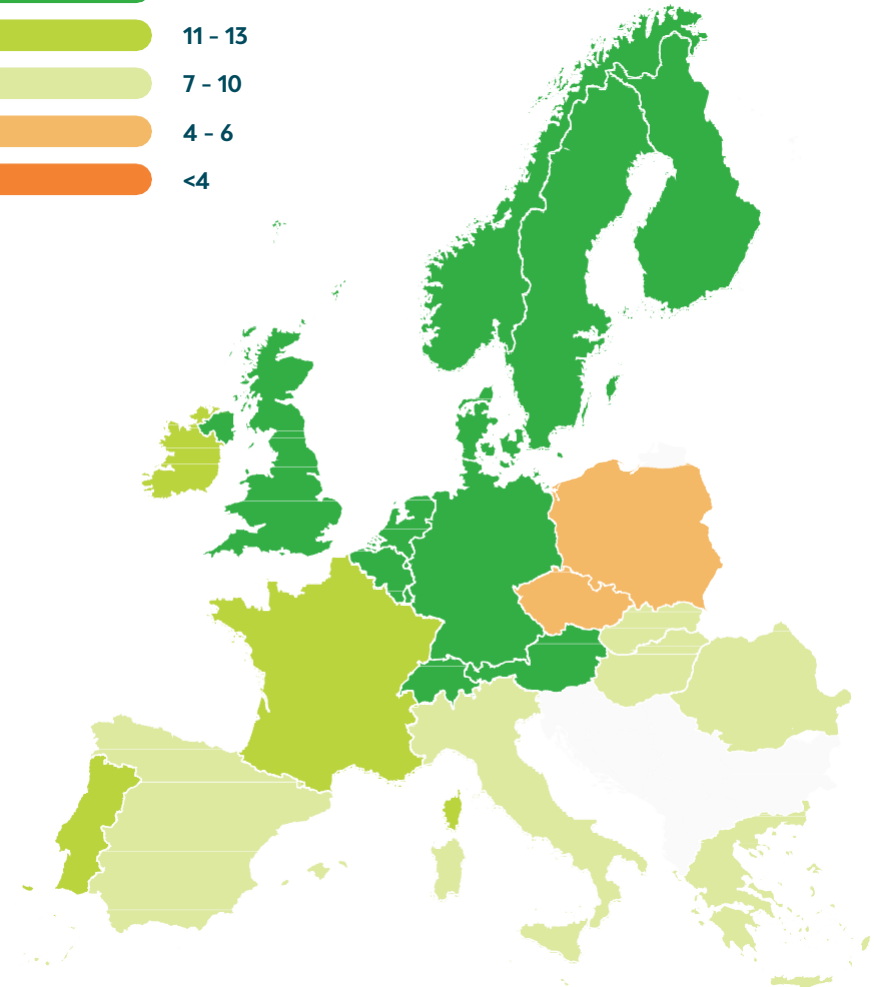
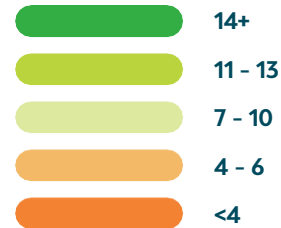
One of the key factors in EV maturity is the actual uptake of EV registrations in a country.

This factor includes the following elements:

- ✓ EV uptake relative to the population
- ✓ The EV market share for general market (incl. consumer market)
- ✓ The EV order share from LeasePlan customers

The Nordics and Western Europe show the highest maturity in terms of uptake of EV registrations.

EV market maturity score



Factor 1: Maturity of the EV market

Country	EVs per population			EV market share				LeasePlan orders			
	EV registrations ¹	EV registrations per inhabitant (x1,000)	Scoring % EV per population	Total car registrations	EV market share ²	Scoring % EV market share	BEV sales ³	% of BEV of EV orders	Scoring BEV share	Scoring LeasePlan EV orders	Scoring LeasePlan BEV share of orders
Austria	47,447	5.28	3	215,050	22%	3	34,179	72%	2	4	2
Belgium	96,919	8.33	4	366,303	26%	4	37,638	39%	1	4	2
Czech Republic	7,455	0.71	1	192,016	4%	1	3,895	52%	1	0	1
Denmark	57,297	9.76	4	148,323	39%	4	30,855	54%	1	4	2
Finland	30,701	5.53	3	81,694	38%	4	14,530	47%	1	5	1
France	329,669	4.86	3	1,529,035	22%	3	203,122	62%	2	4	0
Germany	833,487	10.01	5	2,651,358	31%	4	471,394	57%	1	4	2
Greece	8,320	0.78	1	105,283	8%	2	2,827	34%	1	3	0
Hungary	9,584	0.99	1	111,531	9%	2	4,710	49%	1	3	0
Ireland	23,356	4.62	3	105,253	22%	3	15,678	67%	2	3	2
Italy	114,759	1.95	2	1,316,921	9%	2	49,179	43%	1	3	0
Luxembourg	10,240	15.87	5	42,094	24%	3	6,393	62%	2	4	2
Netherlands	107,906	6.13	4	312,138	35%	4	73,394	68%	2	4	2
Norway	154,411	28.46	5	174,329	89%	5	138,287	90%	2	5	2
Poland	20,998	0.56	1	419,747	5%	2	11,334	54%	1	0	2
Portugal	33,843	3.27	3	156,304	22%	3	17,817	53%	1	4	1
Romania	18,520	0.97	1	129,328	14%	3	11,638	63%	2	2	1
Slovakia	2,947	0.54	1	78,841	4%	1	1,391	47%	1	2	2
Spain	78,333	1.65	2	813,396	10%	2	30,545	39%	1	2	0
Sweden	161,649	15.47	5	288,087	56%	5	95,035	59%	1	5	2
Switzerland	58,600	6.71	4	225,934	26%	4	40,245	69%	2	3	2
United Kingdom	368,617	5.46	3	1,614,063	23%	3	267,203	72%	2	4	2



¹ Definition EV: BEV + FCEV + PHEV. Period Q1 - Q4 2022 / ² Definition market share: entire car market; including B2C sales / ³ Definition BEV: full electric vehicle
Source: ACEA, Eurostat

Factor 2: Maturity of EV infrastructure

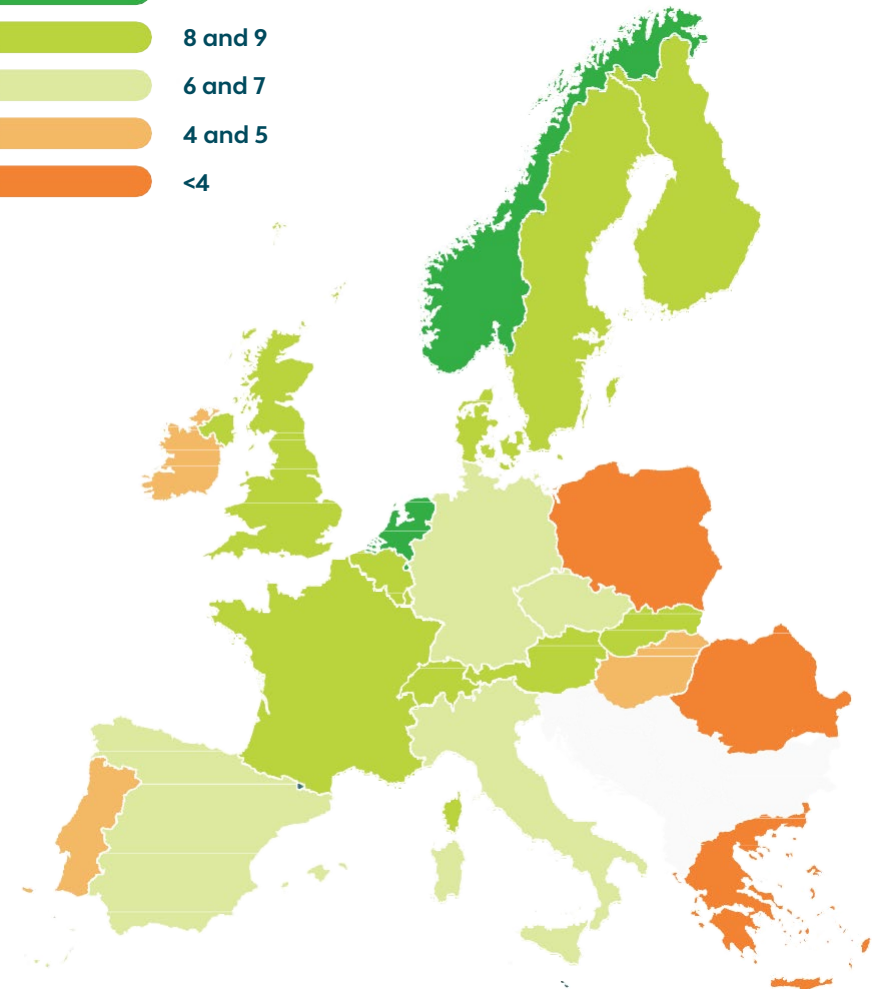
Overall, charging infrastructure continues to be the bottleneck factor holding back the EV transition, once again being the worst-scoring EV Readiness category.

This factor includes the following elements:

- ✓ **Public charge points relative to the population**
- ✓ **Public charge points relative to the EV registrations market**
- ✓ **Availability of (DC) fast chargers relative to the size of available highways**

Markets such as Germany, France and the United Kingdom have increased their charging infrastructure significantly compared to the previous year.

EV infrastructure maturity score



Factor 2: Maturity of EV infrastructure

Country	Charge points per population				Scoring charging points per population	Charge points per EV		Fast chargers	
	# total public charge locations	# standard speed public charge locations ¹	# of fast charge locations ²	# charging plugs per inhabitant (x1,000)		# of stations per EV registered in 2022	Scoring charge stations per EV	# of fast charging locations per 100 km highway	Scoring # fast chargers per km highway
Austria	23,385	20,186	3,199	2.60	4	4.93	3	183	2
Belgium	29,831	28,331	1,500	2.56	4	3.08	3	85	1
Czech Republic	4,665	2,797	1,868	0.44	1	6.26	4	139	2
Denmark	14,359	12,871	1,488	2.44	4	2.51	3	110	2
Finland	7,781	6,095	1,686	1.40	3	2.53	3	179	2
France	120,204	106,036	14,168	1.77	3	3.65	3	121	2
Germany	96,964	78,791	18,173	1.16	3	1.16	1	138	2
Greece	1,174	1,100	74	0.11	0	1.41	1	4	0
Hungary	4,537	3,587	950	0.47	1	4.73	3	51	1
Ireland	2,756	2,237	519	0.54	2	1.18	1	52	1
Italy	40,239	34,772	5,467	0.68	2	3.51	3	79	1
Luxembourg	2,916	2,786	130	4.52	4	2.85	3	80	1
Netherlands	136,347	131,850	4,497	7.75	5	12.64	5	161	2
Norway	31,215	21,340	9,875	5.75	5	2.02	2	1487	3
Poland	4,479	3,045	1,434	0.12	0	2.13	2	81	1
Portugal	8,180	5,532	2,648	0.79	2	2.42	2	86	1
Romania	1,841	1,111	730	0.10	0	0.99	1	78	1
Slovakia	2,906	2,006	900	0.53	2	9.86	4	181	2
Spain	42,953	33,576	9,377	0.91	2	5.48	4	59	1
Sweden	30,040	25,860	4,180	2.87	4	1.86	2	191	2
Switzerland	15,716	13,167	2,549	1.80	3	2.68	3	165	2
United Kingdom	71,576	58,300	13,276	1.06	3	1.94	2	346	3



¹ Definition standard speed: AC charging between 3.6 kw and 22 kw / ² Definition fast speed: DC charging above 22 kw
Source: Eco-movement

Factor 3: Total Cost of Ownership

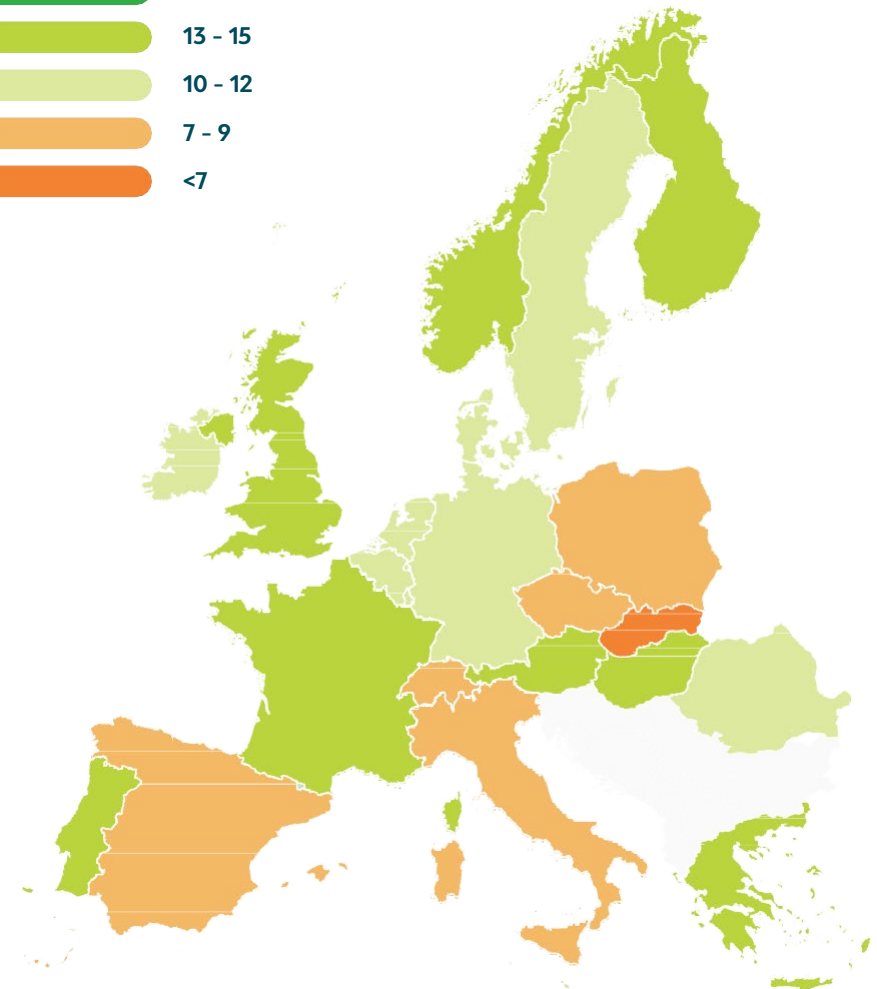
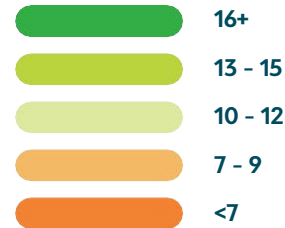
EV uptake is largely driven by the affordability of driving an EV within the market.

This factor includes the following elements:

- ✓ **Government incentives**
- ✓ **Driver taxation**
- ✓ **Energy prices**
- ✓ **Monthly rental of lease vehicle**

The index shows that many countries provide strong government incentives, including lower taxation, that already make EVs cost competitive with ICEs.

TCO score



Factor 3: Total Cost of Ownership

Government incentives ¹

Country	Purchase subsidies	Registration tax benefits	Ownership tax benefits	Company tax benefits	VAT benefits	Other financial benefits	Local incentives	Infrastructure incentives	Total points	Scoring government incentives
Austria	Excellent	Excellent	Good	Good	Good	Good	Medium	Excellent	18	4
Belgium	None	Excellent	Excellent	Excellent	None	Excellent	None	Excellent	15	4
Czech Republic	Good	None	Good	Good	None	None	Medium	Good	9	2
Denmark	None	Excellent	Good	Excellent	None	Excellent	Medium	None	12	3
Finland	Medium	Good	Good	Excellent	None	Good	Medium	Medium	12	3
France	Excellent	Good	Medium	Excellent	None	Good	Medium	Good	14	3
Germany	Good	None	Excellent	Excellent	None	Medium	Good	Good	13	3
Greece	Good	None	Excellent	Excellent	None	Good	Good	Medium	13	3
Hungary	None	Excellent	Excellent	Excellent	None	None	Good	None	11	3
Ireland	Medium	Excellent	Excellent	None	None	None	None	Excellent	10	3
Italy	Excellent	None	Excellent	Medium	None	Medium	None	Excellent	11	3
Luxembourg	Good	None	Good	Excellent	None	None	None	Good	9	2
Netherlands	Good	Excellent	Excellent	Medium	None	None	None	Medium	10	3
Norway	None	Good	None	None	Good	Good	Good	Good	10	3
Poland	Excellent	None	None	None	None	None	Medium	None	4	1
Portugal	Excellent	Excellent	Good	Good	Good	Good	Medium	None	15	4
Romania	Excellent	Good	Good	None	None	None	None	Medium	8	2
Slovakia	None	None	Good	Good	None	Good	Medium	None	7	2
Spain	Excellent	Excellent	Good	None	None	None	Good	Medium	11	3
Sweden	Medium	None	Good	Excellent	None	None	Medium	Good	9	2
Switzerland	Good	Good	None	None	None	Medium	None	Good	7	2
United Kingdom	Good	Excellent	Excellent	Excellent	Good	Good	Excellent	Good	20	5




¹ See chapter 3 for details on what changed per country compared to previous year
 Source: EAFO with LeasePlan validation

Factor 3: Total Cost of Ownership

Country	Driver taxation		Energy prices					EV monthly rental comparison		
	Driver taxation index 2022 (BEV vs ICE)	Scoring driver taxation	Fuel price (litre of petrol in EUR) ¹	Average fuel price per 100 km ²	Energy prices (average kWh in EUR) ³	Average electricity price per 100 km ⁴	Energy price Index (lower is better)	Scoring energy prices	EV rental index (petrol vs BEV; lower is better) ⁵	Scoring TCO 2023
Austria	0%	5	€ 1.57	€ 7.87	€ 0.63	€11.37	145%	0	99%	4
Belgium	36%	5	€ 1.74	€ 8.72	€ 0.56	€10.07	116%	0	101%	3
Czech Republic	62%	3	€ 1.59	€ 7.94	€ 0.43	€ 7.81	98%	0	120%	2
Denmark	73%	3	€ 2.00	€ 9.98	€ 0.56	€10.16	102%	0	90%	5
Finland	59%	4	€ 1.92	€ 9.61	€ 0.37	€ 6.66	69%	1	83%	5
France	51%	4	€ 1.87	€ 9.37	€ 0.31	€ 5.62	60%	1	84%	5
Germany	23%	5	€ 1.77	€ 8.86	€ 0.65	€11.61	131%	0	105%	3
Greece	0%	5	€ 1.90	€ 9.48	€ 0.34	€ 6.08	64%	1	90%	4
Hungary	0%	5	€ 1.63	€ 8.13	€ 0.24	€ 4.34	53%	2	102%	3
Ireland	19%	5	€ 1.63	€ 8.15	€ 0.53	€ 9.54	117%	0	91%	4
Italy	66%	3	€ 1.86	€ 9.28	€ 0.71	€12.75	137%	0	109%	3
Luxembourg	28%	5	€ 1.57	€ 7.85	€ 0.34	€ 6.07	77%	1	93%	4
Netherlands	68%	3	€ 1.84	€ 9.20	€ 0.52	€ 9.41	102%	0	97%	4
Norway	75%	3	€ 2.05	€ 10.26	€ 0.27	€ 4.94	48%	2	87%	5
Poland	62%	3	€ 1.40	€ 6.99	€ 0.30	€ 5.34	76%	1	115%	2
Portugal	0%	5	€ 1.67	€ 8.34	€ 0.32	€ 5.74	69%	1	69%	5
Romania	0%	5	€ 1.34	€ 6.70	€ 0.26	€ 4.66	70%	1	103%	3
Slovakia	104%	0	€ 1.57	€ 7.84	€ 0.35	€ 6.28	80%	0	106%	3
Spain	121%	0	€ 1.63	€ 8.15	€ 0.33	€ 5.97	73%	1	108%	3
Sweden	57%	4	€ 1.80	€ 8.98	€ 0.43	€ 7.71	86%	0	97%	4
Switzerland	117%	0	€ 1.85	€ 9.25	€ 0.36	€ 6.45	70%	1	91%	4
United Kingdom	6%	5	€ 1.68	€ 8.39	€ 0.48	€ 8.66	103%	0	99%	4



¹ Gasoline prices per February 2023, source globalpetrolprices.com / ² Based on average consumption of 4.5 litre/100km. / ³ Source globalpetrolprices.com with latest update February 2023 with a mix charging profile of home-, workplace- and public charging. / ⁴ Based on average consumption of 18 kWh/100km / ⁵ Based on a basket of in total 960 quotes of BEV and Petrol vehicles

A close-up photograph of a person's hand in a light blue shirt plugging a black charging cable into the front of a white electric vehicle. The car's headlight and side mirror are visible. The background is a blurred outdoor setting with greenery.

EV Readiness Index 2023

Progress compared to 2022

The LeasePlan logo, consisting of a stylized orange 'W' shape with the word 'LeasePlan' in white text to its right.

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Progress compared to 2022

Government incentives

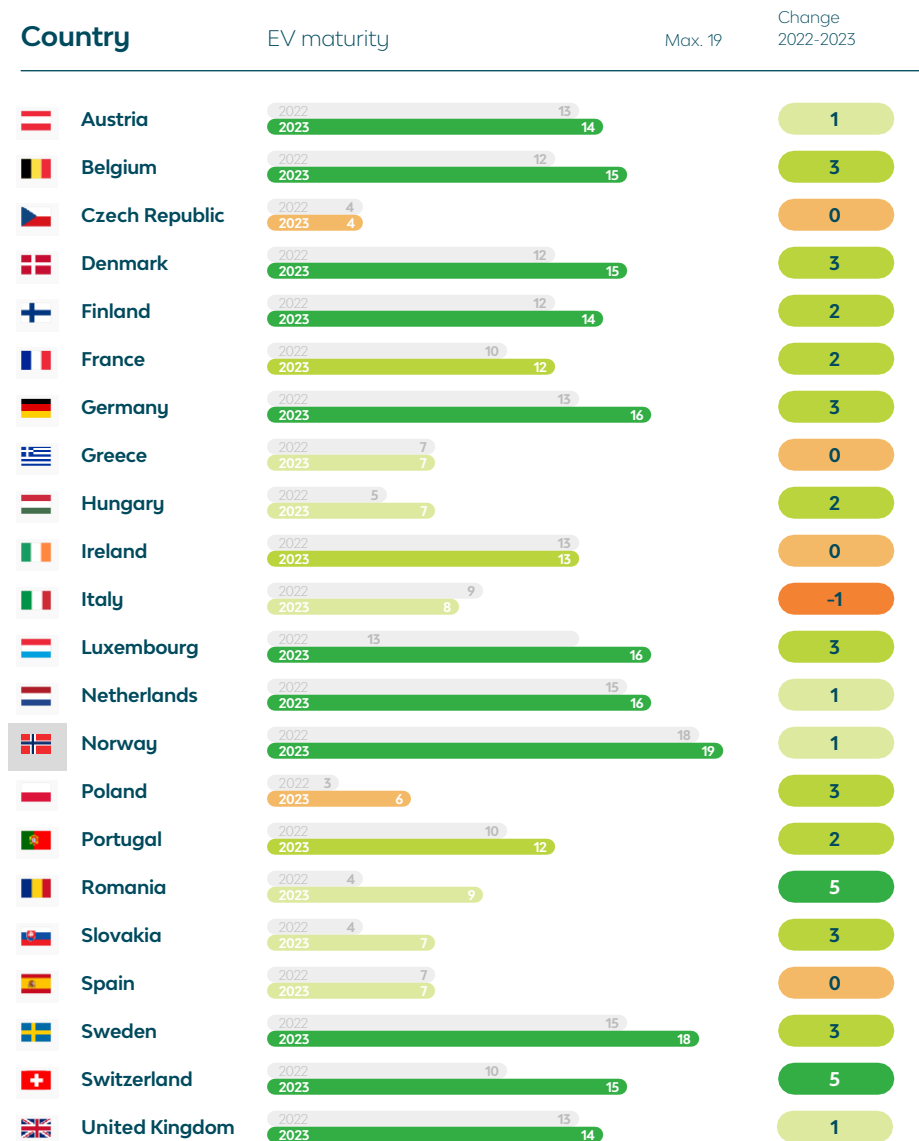
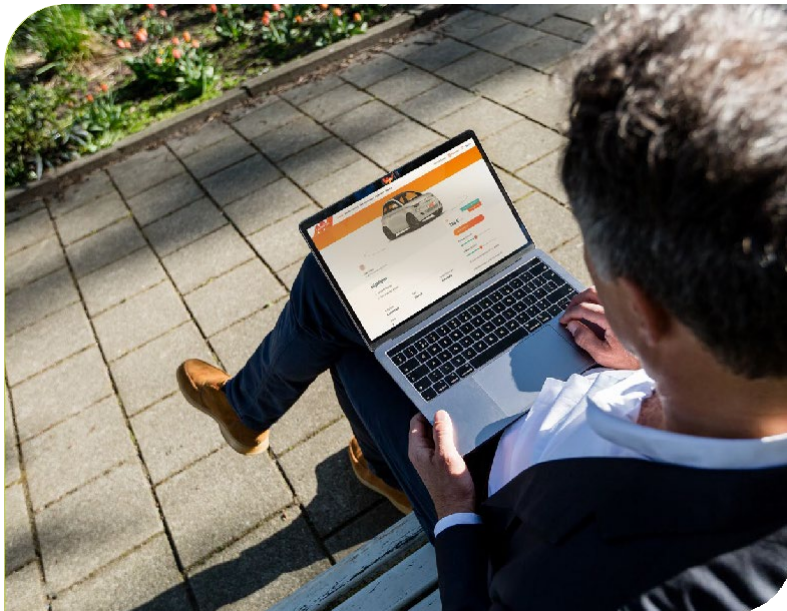
Several new and improved incentives were added in many European countries compared to last year. In the most EV-ready countries – like Norway, the Netherlands and the UK – the incentives remained the same or were reduced.

Country	Purchase subsidies	Registration tax benefits	Ownership tax benefits	Company tax benefits	VAT benefits	Other financial benefits	Local incentives	Infrastructure incentives
Austria	Same	Same	Same	Improved	Same	Improved	Same	Same
Belgium	Same	Same	Same	Same	Same	Same	Same	Same
Czech Republic	Improved	Same	Same	Improved	Same	Same	Reduced	Reduced
Denmark	Same	Same	Same	Same	Same	Same	Same	Reduced
Finland	Reduced	Same	Same	Same	Same	Same	Same	Same
France	Same	Same	Same	Same	Same	Same	Same	Same
Germany	Reduced	Same	Same	Same	Same	Improved	Same	Same
Greece	Improved	Same	Same	Same	Same	Same	Same	Same
Hungary	Reduced	Same	Same	Same	Same	Same	Same	Same
Ireland	Same	Same	Same	Same	Same	Same	Same	Same
Italy	Same	Same	Same	Improved	Same	Improved	Same	Same
Luxembourg	Reduced	Same	Same	Same	Same	Same	Same	Reduced
Netherlands	Same	Same	Same	Same	Same	Same	Same	Same
Norway	Same	Reduced	Same	Reduced	Reduced	Same	Same	Same
Poland	Same	Same	Same	Same	Same	Same	Same	Reduced
Portugal	Same	Same	Same	Same	Same	Same	Same	Same
Romania	Same	Same	Same	Same	Same	Same	Same	Same
Slovakia	Same	Reduced	Same	Same	Same	Same	Same	Same
Spain	Same	Same	Same	Same	Same	Same	Same	Same
Sweden	Reduced	Same	Same	Same	Same	Same	Same	Same
Switzerland	Same	Same	Same	Same	Same	Same	Same	Same
United Kingdom	Same	Same	Same	Same	Same	Same	Same	Same

Progress compared to 2022

Maturity of the EV market

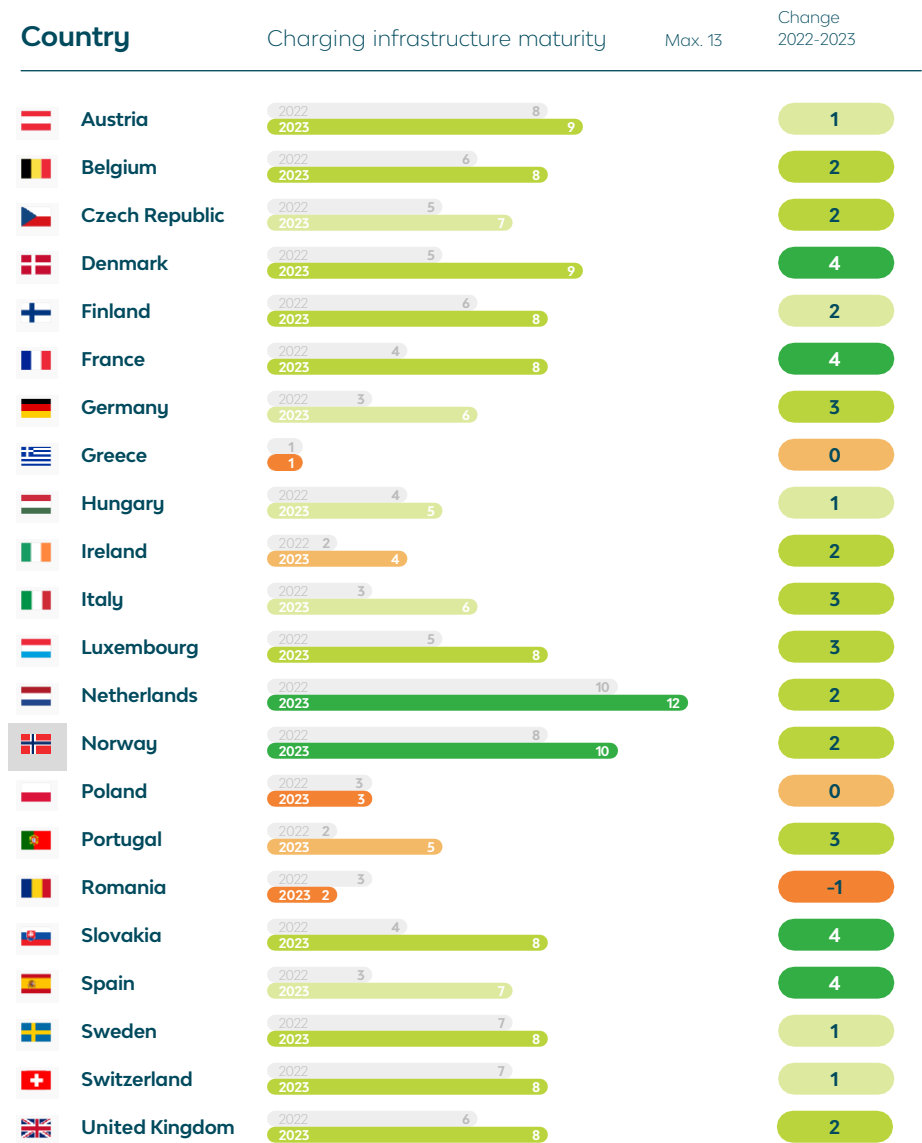
Switzerland and Romania show the highest increase in EV maturity when compared to 2022. In general, all countries saw an increase in maturity or remained constant, except for Italy.



Progress compared to 2022

Maturity of EV infrastructure

Countries like Denmark, France, Germany, Slovakia and Spain scored higher on charging development when compared to 2022. However, there are still several European countries that continue to score relatively low.

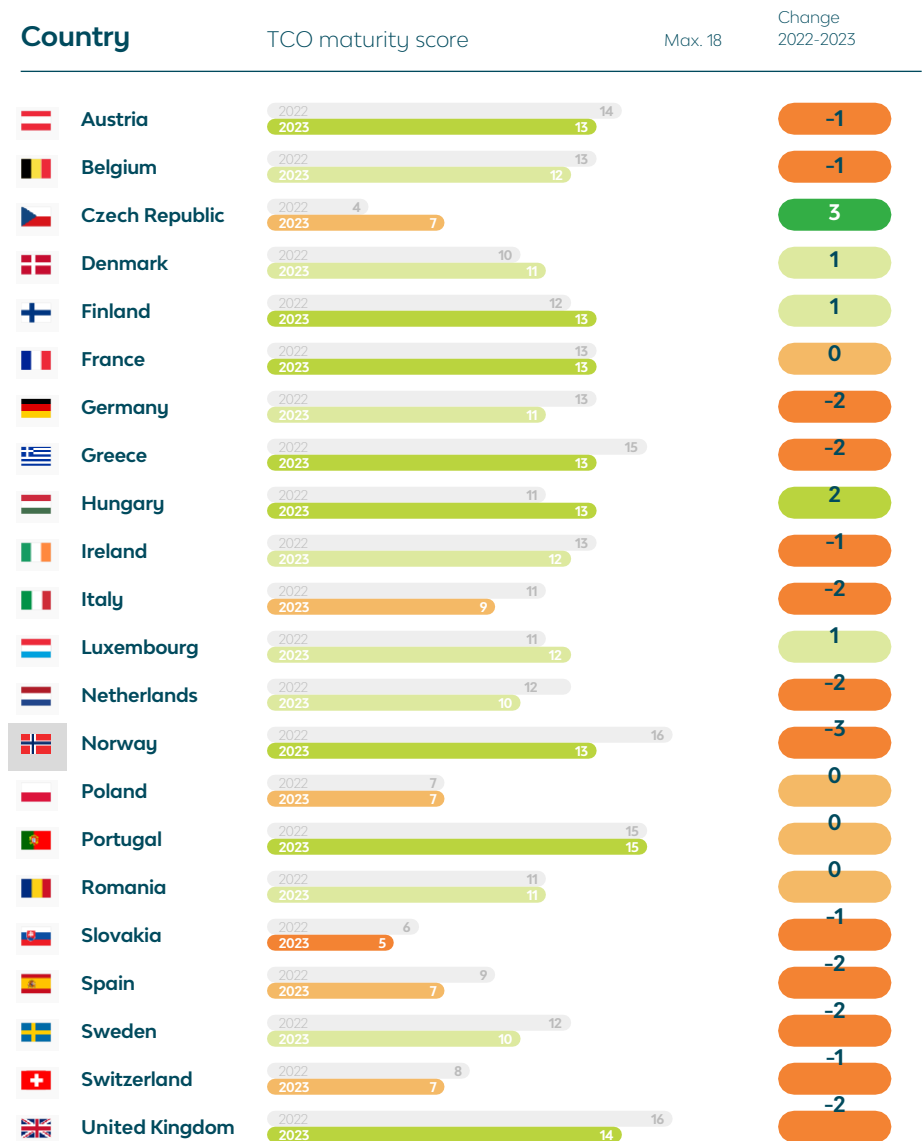


Progress compared to 2022

Total Cost of Ownership

TCO maturity only increased significantly in the Czech Republic and Hungary compared to 2022. For the remaining countries, the TCO maturity stayed constant or decreased slightly. The main driver for this was the rising energy prices in 2022.

In general, EVs are still more affordable than a comparable ICE model.





EV Readiness Index 2023

Results and government incentives per country



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Austria

Overall score

36

50

01 Maturity of the EV market

Score

14

EV registrations

47,447

EV market share

22%

BEV of EV orders

72%

02 Maturity of EV infrastructure

Score

9

Total public charge locations

23,385

Stations per EV registered in 2021

4.93

Fast charger locations

183

Per 100 km highway

03 Total cost of ownership

Score

13

Driver taxation index BEV vs ICE

0%

Average electricity price

€11.37

18 kWh / 100 km

EV rental index Petrol vs BEV

99%

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





Austria

Government incentives 2023

Purchase subsidies

EVs and charging infrastructure facilities are eligible for subsidies. The application for this is submitted after the implementation of the measure.

The subsidy is calculated in the form of a lump sum depending on the type of vehicle, up to a maximum of 30% of the environmentally relevant investment costs (net costs of the vehicle according to the invoice, but excluding special equipment).

Subject of subsidy	Vehicle class	Importers' share	Federal subsidy
Passenger cars, small LCVs (BEV)	Vehicles with purely electric drive (BEV) and fuel cell (FCEV) (M1, N1) ≤ 2.0 to* (only applies to N1)**	€1,000	-
Passenger cars, small LCVs (PHEV)	Plug-in hybrids (PHEV) and REX, REEV (M1, N1) ≤ 2.0 to (applies only to N1)**	€500	-
E-mini buses	M1 (min. 7+1 persons) > 2.0 and ≤ 2.5 to*	€2,000	€4,000
	M1 (min. 7+1 persons) > 2.5 to*	€2,000	€8,000
	M2	€2,000	€18,000
LCVs	N1 > 2.0 and ≤ 2.5 to*	€2,000	€4,000
	N1 > 2.5 to*	€2,000	€8,000

* Weight specification "to" corresponds to tons maximum permissible total weight
 ** Diesel-powered PHEVs, REEVs and REXs and vehicles whose all-electric range is less than 50 km according to WLTP or vehicles whose gross list price (base model) exceeds € 60,000 are not eligible.

Registration tax benefits

- > Registration tax (NOVA) is calculated based on the CO₂ emissions of the vehicle.
- > Since EVs have zero CO₂ emissions, no NOVA is charged.

Ownership tax benefits

- > EVs are exempt from motor-related insurance tax (Motorbezogene Versicherungssteuer - linked to the vehicle's engine size and CO₂ emissions.
- > This does not apply to range extenders and hybrid cars, where the calculation is based on the ICE part of these types of vehicles.

Company tax benefits

1/2

Vehicle

- > The benefit-in-kind for the private usage of zero-emission company cars is taxed at 0%.

Charging costs and infrastructure (at home)

- > For employees, there is the possibility of a tax-free lump-sum reimbursement for charging costs of € 30 per month (if the charging device used by the employee is demonstrably not able to show the amount of charging). The regulation is therefore of great benefit to all (older) already existing charging devices, for which there is still no possibility to precisely record the charged amount of electricity. This flat-rate regulation is applicable for a limited period for all pay periods ending after December 31, 2022 and before January 1, 2026. Thus, in the case of these charging facilities, €30 per month (i.e. €360 per year) can be reimbursed to employees tax free until the end of 2025.



Austria

Government incentives 2023

Company tax benefits

2/2

- > For all other models of charging facilities that already allow for an exact recording of the charging quantity, the average price for electricity (calculated on the basis of the average electricity price in the previous year) announced by E-Control and published by the BMF before the end of each year is to be used to calculate the reimbursement of costs as of January 1, 2023.
- > The reimbursement of costs for the acquisition of the charging device/charging infrastructure at the employee's premises, which is exempt from remuneration in kind, is a maximum of €2,000.

Important for implementation:

- > The applicable average price for 2023 (thus applicable for all those employees who own charging facilities that show the amount of electricity charged) has already been set in the SBVV published on December 30, 2022 and amounts to 22.247 cents/kWh. This price is therefore already to be applied for the wage payment period January 2023 and to be multiplied by the charged electricity quantity (unless no exact recording can be made due to the lack of charging quantity recording for the existing charging device; then, as described here above, there is the possibility of a lump-sum replacement of €30 per month).

VAT benefits

- > VAT deductibility of EVs at a purchase value up to €40,000.
- > Partially VAT deductible at a purchase value up to €80,000.
- > Above a purchase value of €80,000 there is no VAT deductibility.
- > The cost of the charging electricity is fully deductible for VAT, regardless of the purchase value.

Other financial benefits

THG Quota

- > In Austria, suppliers of fuels (e.g. mineral oil companies) are legally obliged to reduce the emissions of greenhouse gases of the fossil fuels they are selling (gasoline, diesel and gaseous fuels) by a certain percentage.
- > One of the possible ways of doing this reduction is by offsetting renewable electricity for BEVs and the CO₂ savings this generates.
- > Starting in 2023, owners of BEVs (not PHEVs) will be allowed to sell their saved greenhouse gas emissions (CO₂) to the quota-obligated parties (e.g. mineral oil companies).
 - Since THG quotas are only certified and thus tradable by the Federal Environment Agency for electric power starting at 100,000 kWh, the legislature offers the possibility of having service providers handle this THG quota trading.
 - A complex formula gives a maximum THG premium of €896 for the vehicle owner (i.e. our customer)/year.

Local incentives

ENIN (Emissionsfreie Nutzfahrzeuge und Infrastruktur)

The "Emission-free commercial vehicles and infrastructure" subsidy programme supports companies in converting to non-fossil-fuel commercial vehicles (N1, N2, N3) and in setting up the charging or refuelling infrastructure required for these commercial vehicles. Requests for proposals under the ENIN funding programme take the form of a competitive process. All projects submitted on time are evaluated in the course of a jury meeting. The jury's evaluation results in an order (ranking) of the funding applications. Depending on the amount of funding announced, the best projects are funded.

Currently, operating leasing variants are excluded for this purpose:

- > Leasing variants, in which the object is in the economic property of the lessee, are possible.
- > Vehicles acquired by rent purchase must become the property of the project applicant before the end of the project term.



Austria

Government incentives 2023

Infrastructure incentives

1/2

The subsidy is calculated in the form of a lump sum depending on the type of vehicle, up to a maximum of 30% of the environmentally relevant investment costs (net costs).

Type of facility	Power supply type	Power	Federal Subsidy
Open to the public	AC	11 to ≤ 22 kW	€2,500
	DC	< 100 kW	€15,000
	DC	≥ 100 kW	€ 30,000
Not open to public	AC	≤ 22 kW	€ 900
	DC	< 50 kW	€4,000
	DC	≥ 50 bis < 100 kW	€10,000
	DC	≥ 100 kW	€20,000

Subsidies are available for publicly accessible and non-publicly accessible fixed charging stations (stationary charging stations or wallboxes). Mobile wallboxes and smart charging cables are not eligible for funding.

The operational charging infrastructure is eligible for subsidies regardless of the vehicle purchase, but must be installed by a licensed electrical specialist company and registered with the grid operator for ≥ 3.6 kVA. Furthermore, the charging infrastructure must be able to communicate and be integrated into a charge management system.

A charge management system is a power control system for charging stations of electric cars. All charging stations must meet the requirements of the Open Charge Point Protocol (OCPP).

In addition, the following applies to all publicly accessible charging points: Each charging point must be entered in the E-Control register and the ad-hoc price must be displayed at the charging point or on the web. In order to enable comprehensible and transparent billing of the charging costs at the subsidised infrastructure, this is to be implemented in such a way that in the future billing can take place according to the unit of measurement kilowatt hour (kWh). For this purpose, AC charging stations must

be equipped with at least one MID-certified metering device and DC charging stations must be prepared at least for retrofitting with a certified metering device. Any further requirements for future kWh billing are also to be taken into account, if possible.

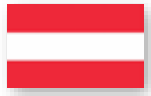
Furthermore, a non-discriminatory roaming capability as well as a fair and non-discriminatory design of roaming charges shall be ensured. This can be done by posting an Offer To All (OTA) on a roaming platform to create the precondition that a roaming contract can be concluded with any interested roaming partner within a reasonable period of time and at fair conditions. It is recommended that public DC charging stations be prepared to support the implementation of ISO 15118. Where possible, accessibility requirements should also be met, including: appropriate operating heights and adequate movement space. On public roads, RVS 03.07.21 Charging infrastructure for electric vehicles in public spaces is to be applied.

At the subsidised charging stations above 50kW charging capacity, payment must be ensured via common debit cards or credit cards (terminal) or via contactless payment without prior registration via NFC (Near Field Communication).

The subsidiser reserves the right to adapt the guidelines during the term and to define additional conditions for charging by kilowatt hour (kWh). In this context, the companies offering the service are free to charge other price components independent of consumption, such as a one-time fee per charging process or compensation for "keeping the charging station occupied" in the form of a parking fee or similar, in addition to charging electricity by kWh.

Eligible for subsidies:

- Charging station/wallbox
- Installation costs (material and assembly costs for e.g. electricians and digging work) that directly affect the charging station
- Costs of the basic constructional infrastructure
- Planning costs (up to a maximum of 10% of the eligible investment costs)



Austria

Government incentives 2023

Infrastructure incentives

2/2

Not eligible for subsidies:

- Mobile wallboxes
- Rented wallboxes
- Charging stations for which there is a legal or official mandate for installation
- Intelligent charging cables
- Charging infrastructure provided free
- Own contributions
- Grid access fees and charges
- Costs for transformers
- Financing costs
- Costs for electricity-producing plants
- Newly constructed feeder lines
- Software licences
- Sockets of all kinds
- (Information) signs
- Repair and maintenance costs
- Any taxes and fees
- Property and development costs
- Foliation for the charging station
- Ground marking work



Belgium

Overall score

35

50

01 Maturity of the EV market

Score

15

EV registrations

96,919

EV market share

26%

BEV of EV orders

39%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

29,831

Stations per EV registered in 2021

3.08

Fast charger locations

85

Per 100 km highway

03 Total cost of ownership

Score

12

Driver taxation index BEV vs ICE

36%

Average electricity price

€10.07

18 kWh / 100 km

EV rental index Petrol vs BEV

101%

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





Belgium

Government incentives 2023

Registration tax benefits

Flemish region:

- > EVs registered in the name of a private person, company or leasing company registered in the Flemish region are exempt from vehicle registration taxes.

Walloon region and Brussels-Capital region:

- > EVs registered to a private person, company or leasing company in the Walloon and Brussels-Capital regions pay the minimum rate of vehicle registration tax, i.e., €61.50.

Ownership tax benefits

Flemish region:

- > EVs registered in the name of a private person, company or leasing company in the Flemish region are exempt from annual circulation taxes.

Walloon region and Brussels-Capital region:

- > EVs registered to a private person, company or leasing company in the Walloon and Brussels-Capital regions pay the minimum rate of circulation taxes, i.e., €85.27.

Company tax benefits

- > Expenses related to the use of zero-emission vehicles are 100% deductible from company taxes.
- > Minimal annual benefit in kind for BEVs, FCEVs and PHEVs (M1): 4% of the list value.

Other financial benefits

The charging cost for a fully electric vehicle is 100% deductible from company taxes.

Infrastructure incentives

The costs for charging infrastructure (purchase and installation of charging points) are 100% deductible from company taxes.

! NEW: extra temporary incentives (September 1, 2021 to September 1, 2024) to stimulate the further expansion of the charging network in Belgium:

Companies that have publicly accessible charging stations installed to benefit from an increased investment deduction from company taxes:

- > 200% cost deduction if the investment is made and installation executed between 09/01/2021 and 03/31/2023 (period extended).
- > 150% cost deduction if the investment is made, and installation executed between 04/01/2023 and 08/31/2024.

Condition: the charging station must be publicly accessible for third parties at least during or after opening hours.

Private individuals who have a charge point installed can benefit from one-off tax relief (maximum €1,500) in personal income tax of:

- > 45% (installations between 09/01/2021 and 12/31/2022)
- > 35% (installations between 01/01/2023 and 12/31/2023)
- > 15% (installations between 01/01/2024 and 08/31/2024)

Conditions:

- The charging point must be smart/intelligent
- A professional company must execute the installation
- The charging point must be powered by green energy



Czech Republic

Overall score

18

50

01 Maturity of the EV market

Score

4

EV registrations

7,455

EV market share

4%

BEV of EV orders

52%

02 Maturity of EV infrastructure

Score

7

Total public charge locations

4,665

Stations per EV registered in 2021

6.26

Fast charger locations

139

Per 100 km highway

03 Total cost of ownership

Score

7

Driver taxation index BEV vs ICE

62%

Average electricity price

€7.81

18 kWh / 100 km

EV rental index Petrol vs BEV

120%

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





Czech Republic

Government incentives 2023

Purchase subsidies

Purchase subsidies available only for public sector (requests can be placed from June 6, 2022 until December 15, 2023. Maximum 50% of vehicle price and CZK 300,000 (in case of passenger vehicles - M1).

(Source: State Environmental Fund of the Czech Republic: NZU - New Green Savings Programme).

Company tax benefits*

- > Exemption from road tax (BEV, PHEV, HEV, CNG) – applicable to category N2, N3 (since 2022 all other categories are exempt from the road tax no matter the fuel type).
- > The private use of a company car is treated as taxable income in the Czech Republic and measured at a flat monthly rate of X% of the vehicle's gross purchase price: 1% in the case of ICEs, 0.5% for low-emission vehicles (CO₂ emissions <50 g/km, since 2022).

** Legal acts issued in July 2022 with retrospective effectiveness January 1, 2022.*

Local incentives

- > Exempt from toll system for cars on the highway, started in 2020 (in 2023: yearly ticket price CZK 1,500).
- > Free parking in city centres of big cities. Prague initiated this in 2018, some other cities apply a discount on parking, etc.

Infrastructure incentives

- > Public infrastructure incentives for energy companies and similar providers are running.
- > Private incentive in 2022 for purchase and installation of home chargers: Incentives for private infrastructure (CZK 30,000 per charging point for a maximum of two charging points; need to be smart chargers and only in private properties (Source: State Environmental Fund of the Czech Republic: NZU - New Green Savings Programme).



Denmark

Overall score

35

50

01 Maturity of the EV market

Score

15

EV registrations

57,297

EV market share

39%

BEV of EV orders

54%

02 Maturity of EV infrastructure

Score

9

Total public charge locations

14,359

Stations per EV registered in 2021

2.51

Fast charger locations

110

Per 100 km highway

03 Total cost of ownership

Score

11

Driver taxation index BEV vs ICE

73%

Average electricity price

€10.16

18 kWh / 100 km

EV rental index Petrol vs BEV

90%

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





Denmark

Government incentives 2023

Registration tax benefits

The registration tax system is all about the EV and PHEV. Registration taxes still benefit zero-emission and low-emission vehicles (<58 g CO₂/km). The registration tax fee on zero-emission vehicles (private or company) in 2023 is DKK 0 to DKK 449,000; hereafter, the registration tax will be 60%.

Ownership tax benefits

Road tax max. DKK 740 per year due for zero-emission vehicles. Green tax for PHEV is lower than a comparable ICE vehicle.

Company tax benefits

LCVs above 3,000 kg have a fixed registration taxation fee. This means that these vehicles are exempt from the additional CO₂ supplement of DKK 253 per gram of CO₂/km.

Extra basic taxation deduction of DKK 78,750.

Other financial benefits

- > As part of the green politics for Denmark, the government allows a discount when charging an EV or PHEV.
- > When charging an EV or PHEV at home, the owner is reimbursed at a rate of DKK 0.78 per kWh.

Local incentives

Free parking initiatives for EVs in five big cities in Denmark.



Finland

Overall score

35

50

01 Maturity of the EV market

Score

14

EV registrations

30,701

EV market share

38%

BEV of EV orders

47%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

7,781

Stations per EV registered in 2021

2.53

Fast charger locations

179

Per 100 km highway

03 Total cost of ownership

Score

13

Driver taxation index
BEV vs ICE

90%

Average electricity price

€6.66

18 kWh / 100 km

EV rental index
Petrol vs BEV

83%

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





Finland

Government incentives 2023

Purchase subsidies

- > E-LCV purchase subsidy (for private individuals and companies). The amount of incentive is based on the size of the e-LCV; it can be €2,000 (small vans, max. purchase price €50,000), €4,000 (medium-sized van) or €6,000 (large van). Subsidy for max. one e-LCV per calendar year for private individuals and max. five E-LCVs per calendar year for companies. The e-LCV must be new.
- > The e-LCV subsidy also applies to leasing. The subsidy is max. 40% of the difference in lease costs between the electric and diesel version of the vehicle. For vehicles below 2.5t, the subsidy is capped at a maximum purchase price of €50,000 and an incentive amount of €2,000. For vehicles above 3.5t different subsidies apply.
- > E-trucks= incentives are based on truck size and vary between €8,000 and €50,000. Subsidy for max. five e-trucks per calendar year and company.

Registration tax benefits

The vehicle tax, which is paid at the time of purchase and as a part of the vehicle's price, is €0 for BEVs.

Ownership tax benefits

- > Yearly vehicle tax is based on CO₂ and driving power. Driving power tax is based on the car's total mass.
 - BEVs: 1.5 cents/day, starting at 100 kg.
 - Diesel PHEVs: 4.9 cents/day.
 - Petrol PHEVs: 0.5 cents/day.
- > The taxable entity is the car holder; i.e. an individual (private leasing or own car) or company (company cars), but not a company car driver.

Company tax benefits

Only for company car drivers:

- 1 If the company car driver has a BEV, which is first registered in Finland in 2020 or later, there is a deduction of €170 /month in benefit in kind.
- 2 If the company car driver has a BEV and an unlimited benefit in kind, there is an additional deduction of €120 /month in benefit in kind.
- 3 If the driver has a company car whose CO₂ is between 1 and 100 g/km, and the vehicle is first registered in Finland in 2021 or later, there is a deduction of €85 /month in benefit in kind.
- 4 If the driver has a PHEV as a company car and has unlimited benefit in kind, there is an additional deduction of €60 /month in benefit in kind.

Other financial benefits

With the Limited Car Benefit, employees driving a company car or their own car, can have their charging costs paid for by their employer, at the workplace or at public charging points. Charging at home is not paid for by the employer.

It is tax free for the driver. The benefit depends on whether or not the employer wants to pay for it.

Local incentives

Low-CO₂-emission cars can receive a 50% discount for parking in roadside places in Helsinki city.



Finland

Government incentives 2023

Infrastructure incentives

- > Subsidy to housing associations for the construction of charging infrastructure for electric cars.
- > Subsidy to companies to construct charging infrastructure for their employees' electric cars at the workplace.



France

Overall score

33

50

01 Maturity of the EV market

Score

12

EV registrations

329,669

EV market share

22%

BEV of EV orders

62%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

120,204

Stations per EV registered in 2021

3.65

Fast charger locations

121

Per 100 km highway

03 Total cost of ownership

Score

13

Driver taxation index BEV vs ICE

51%

Average electricity price

€5.62

18 kWh / 100 km

EV rental index Petrol vs BEV

84%

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





France

Government incentives 2023

Purchase subsidies

Bonus system for long-term purchase or financial lease (> two years) for passenger cars and LCVs with CO₂ emissions between 0 and 20 g/km:

- > This purchase incentive for EVs is €3,000 for vehicles under €47,000 (passenger cars).
- > Those over €47,000 will not receive any compensation (passenger cars).
- > The purchase incentive for e-LCVs is €4,000 (e-LCV and hydrogen LCV).

Environmental bonus is higher for private customers:

- > Electric passenger car with 0 g CO₂ /km < €47,000: €5,000 (capped at 27% of the purchase price).
- > Electric or hydrogen LCV with 0 g CO₂ /km < €47,000: €6,000 (capped at 27% of the purchase price).

For individuals whose taxable income per tax unit is €14,089 or lower, bonus is €7,000.

Registration tax benefits

Fully electric vehicles and plug-in hybrids are partially or fully exempt from registration fees.

Ownership tax benefits

The accounting depreciation ceiling is raised for EVs at €30,000 versus € 18,300. For ICE vehicles and PHEVs, the ceiling is raised to €20,300 versus €18,300.

Company tax benefits

- > Corporate vehicle tax is only applicable to passenger cars and is based on two components. The first component is based on CO₂, and the second component is based on fuel type and age of vehicle. EVs & PHEVs are exempt from this tax.
- > A reduction of 50% on the benefit-in-kind (BIK) tax. The amount of this allowance is capped at €1,800 per year.
- > The BIK calculation is based on 9% of the acquisition price of the car or 30% for leasing cost until end 2024.

Other financial benefits

- > Electricity costs paid by the employer are not considered in the calculation of BIK tax until end 2024.
- > Non-deductible depreciation: For passenger cars and some mixed-use vehicles with a value including VAT that is higher than the cap, the part of the lease price corresponding to the excess depreciation must be added back in the tax income or loss. But batteries of electric and electric hybrid vehicles are not considered if their price appears on the vehicle's invoice.

Non-deductible depreciation cap is determined by two elements: date of purchase and CO₂ emissions per km.

Local incentives

Some regions offer additional bonuses to SMEs and private owners.

Infrastructure incentives

Advenir premium stopped for corporates, 30% tax credit and reduced VAT (5.5%) on installation of charging infrastructure (for single house and condominiums) for individuals.



Germany

Overall score

33

50

01 Maturity of the EV market

Score

16

EV registrations

833,487

EV market share

31%

BEV of EV orders

57%

02 Maturity of EV infrastructure

Score

6

Total public charge locations

96,964

Stations per EV registered in 2021

1.16

Fast charger locations

138

Per 100 km highway

03 Total cost of ownership

Score

11

Driver taxation index BEV vs ICE

23%

Average electricity price

€11.61

18 kWh / 100 km

EV rental index Petrol vs BEV

105%

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





Germany

Government incentives 2023

Purchase subsidies

- > For pure electric cars with a list price below €40,000, the grant is €4,500.
- > For pure electric cars with a list price between €40,000 and €65,000, the grant is €3,000.
- > The promotion is only for a certain number of vehicles. The promotion is only valid for registered vehicles until August 31, 2023. After that date, only private car holders will receive promotions.
- > Funding programme for e-LCV: Reimbursement of up to 80% of the difference in list price between an e-LCV and a comparable diesel model (KSNI)/subsidy pot can be applied for directly by the leasing company.

Ownership tax benefits

Exemption (car tax) until December 31, 2030.

Company tax benefits

- > The car tax benefit is valid until 2030.
- > For BEVs and PHEVs procured from January 2020 to December 2030, the monetary advantage should be reduced to 50% of the gross list price.
- > BEVs with a list price below €60,000 receive an additional reduction to 25% of the gross list price.
- > For PHEVs, there is the restriction that the car must have a range of 60 km, or the CO₂ emission is less than 50 g/km.

Other financial benefits

There is a yearly incentive for the reduction of CO₂ emission for BEV only until 12/2030 ("THG-Quote").

Local incentives

Benefits such as reserved parking spots and bus lane usage for BEVs may apply, depending on region. Additional subsidies are possible in federal states and emission-polluted cities and regions, but these subsidies cannot be combined with state subsidies.

Support programmes for the e-LCVs of craftsmen in certain federal states.

Infrastructure incentives

Depending on the region, there might be incentives for charging equipment.



Greece

Overall score

21

50

01 Maturity of the EV market

Score

7

EV registrations

8,320

EV market share

8%

BEV of EV orders

34%

02 Maturity of EV infrastructure

Score

1

Total public charge locations

1,174

Stations per EV registered in 2021

1.41

Fast charger locations

4

Per 100 km highway

03 Total cost of ownership

Score

13

Driver taxation index BEV vs ICE

0%

Average electricity price

€6.08

18 kWh / 100 km

EV rental index Petrol vs BEV

90%

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





Greece

Government incentives 2023

Purchase subsidies

- > Incentive 30%, max. €8,000 per vehicle for 1-20 BEVs and max. €6,000 per vehicle for 21+ BEVs per account.
- > €1,000 for specific categories of the population.
- > €1,000 per child for families who have at least three children.
- > €4,000 euros for companies that are based in the Greek islands.
- > €1,000 for returning your old car.

Ownership tax benefits

There is no benefit-in-kind taxation for vehicles with CO₂ emissions ≤50 g/km with the retail price before taxes up to €40,000.

Company tax benefits

- > Tax benefit in asset depreciation.
- > Charging costs to be excluded from taxable income.
- > +50% tax relief on lease costs of BEVs.
- > +30% tax relief on lease costs of PHEVs and HEVs.

Other financial benefits

Electric and hybrid vehicles are exempt from luxury tax and luxury living tax.

Local incentives

- > Free circulation to the centre of Athens and free pass to priority bus lane for BEVs and PHEVs with CO₂ below 50 g/km.
- > BEV benefits:
 - Free parking.
 - Reserved parking spots.
 - No parking fees and free entrance to the citycentre.

Infrastructure incentives

- > €500 incentive for installing charging infrastructure for individuals and €400 for companies.
- > Additional corporate incentives for the installation of charging infrastructure.



Hungary

Overall score

25

50

01 Maturity of the EV market

Score

7

EV registrations

9,584

EV market share

9%

BEV of EV orders

49%

02 Maturity of EV infrastructure

Score

5

Total public charge locations

4,537

Stations per EV registered in 2021

4.73

Fast charger locations

51

Per 100 km highway

03 Total cost of ownership

Score

13

Driver taxation index BEV vs ICE

0%

Average electricity price

€4.34

18 kWh / 100 km

EV rental index Petrol vs BEV

102%

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





Hungary

Government incentives 2023

Registration tax benefits

- > Cars with green plates (environmentally friendly vehicles) are exempt from paying registration tax. Classifications with no registration tax:
 - "5E" (100% electric).
 - "5N" (plug-in hybrid).
 - "5P" (100% electric for at least 50 km).
 - "5Z" (zero-emission cars).
- > For other vehicles, the system is progressive, with different levels of technical properties (engine capacity and environmental classification) that pay different amounts of registration tax.

The registration tax for regular hybrids is €209.

Ownership tax benefits

Cars with green plates are exempt from paying vehicle tax and property transfer tax. Other cars pay vehicle tax and transfer tax regressively, based on the age of the vehicle and its engine power.

Company tax benefits

Environmentally friendly cars are excluded from the scope of the law for company car tax.

Local incentives

- > Free parking in public places in numerous towns.
- > Traffic allowance during smog alerts.



Ireland

Overall score

29

50

01 Maturity of the EV market

Score

13

EV registrations

23,356

EV market share

22%

BEV of EV orders

67%

02 Maturity of EV infrastructure

Score

4

Total public charge locations

2,756

Stations per EV registered in 2021

1.18

Fast charger locations

52

Per 100 km highway

03 Total cost of ownership

Score

12

Driver taxation index BEV vs ICE

4.34%

Average electricity price

€9.54

18 kWh / 100 km

EV rental index Petrol vs BEV

91%

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





Ireland

Government incentives 2023

Purchase subsidies

- > €5,000 grant for private buyers issued via the SEAI (Sustainable Energy Authority of Ireland).
- > There is no longer any additional SEAI grant for corporate buyers of passenger vehicles.
- > New commercial vehicles can obtain SEAI grants of between €3,800 and €7,600, but this is subject to a rolling three-year / €200,000 (de minimis state aid) per company.

Ownership tax benefits

- > Reduced motor tax rates based on CO₂ emissions table for passenger cars.
- > Commercial electric vehicles can also obtain a lower rate of road tax where the vehicle weight is under 1,500 kg; otherwise, the standard rates apply.
- > As of January 1, 2023, there were big changes around BIK in Ireland, which has now moved to an emissions-based system with lower-emitting vehicles benefiting from the lowest BIK rates. However, until December 31, 2022, BIK on EVs costing below €50,000 was zero. Now the Open Mobility Security Project of an EV is reduced by €35,000 (in 2023 only) and the remaining balance in OMSP is subject to BIK at the new lowest rate of 22.5%. This can be further reduced if the driver does higher business mileage on a scaled basis, reducing the BIK rate to 9%.
- > The OMSP reduction is also now tiered by year. In 2023, OMSP can be reduced by €35,000 only; in 2024 it can be reduced by €20,000 only; in 2025 it can be reduced by €10,000 only; and in 2025 no reductions will apply.
- > There are also toll incentives in the form of rebates for EVs, Passenger vehicles can reclaim up to €500 per vehicle per calendar year; commercial vehicles can reclaim up to €1,000 per vehicle per calendar year.

Company tax benefits

There are none for leased vehicles. For company-purchased vehicles, there are accelerated capital allowances available.

Registration tax benefits

VRT relief—all purchasers:

- > The government has continued the up to €5,000 reduction in VRT (Vehicle Registration Tax) although changes are expected in Q3 2023.
- > EVs qualify for VRT reliefs (purchase tax) of up to €5,000 where the original market value (OMV) of the vehicle is under €40,000. Over this amount, reliefs are still available but at reduced rates to an upper ceiling of €49,999. Any vehicle with an OMV above this amount does not qualify for VRT relief.

Infrastructure incentives

- > A €600 SEAI grant is available towards purchasing and installing a home charger. Now available to any homeowner regardless of whether or not they have an EV.
- > Introduction of a grant scheme tapered specifically to apartment owners/management companies. Previously apartments were excluded from the €600 grant funding.
- > The Irish Electric Supply Board supplied €10 million in funding to upgrade and expand the public charging network.
- > Funding announced for local authorities to roll out more on street EV charging points: up to €1,000 per local authority over the next five years. These chargers will be either "charging posts" or "lamp post" chargers.
- > New €100 million strategy launched in 2023 that aims to install charging points every 60 km along motorway routes and at taxi ranks, tourist sites, hospitals and sports clubs.
- > Scheme ongoing currently to convert old telephone boxes to fast EV charging points across the country.



Italy

Overall score

23

50

01 Maturity of the EV market

Score

8

EV registrations

114,759

EV market share

9%

BEV of EV orders

43%

02 Maturity of EV infrastructure

Score

6

Total public charge locations

40,239

Stations per EV registered in 2021

3.51

Fast charger locations

79

Per 100 km highway

03 Total cost of ownership

Score

9

Driver taxation index
BEV vs ICE

66%

Average electricity price

€12.75

18 kWh / 100 km

EV rental index
Petrol vs BEV

109%

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





Government incentives 2023

Purchase subsidies

The 2023 car eco-incentives have been redistributed, thanks to the allocation of a total of €630 million for state contributions aimed at the purchase of non-polluting vehicles of category M1 (motor vehicles), L1e-L7e (motorcycles and mopeds) and N1-N2 (commercial vehicles).

Regarding the requirements:

- > vehicles (M1) cannot have an emission class lower than Euro 6 and the list price cannot exceed €35,000 plus VAT for those that produce up to 135 g/km of CO₂, with a maximum cost ceiling that rises to €45,000 for vehicles with emissions between 21 and 60 g CO₂/km;
- > motorcycles (L1e-L7e) must be new and of at least Euro 5 class;
- > commercial vehicles (N1-N2) must be electric and purchased by SMEs that carry out transport activities on their own or on behalf of third parties.
- > New car (M1)
 - €190 million in the 0-20 g CO₂/km range (electric vehicles)*
 - €235 million in the 21-60 g CO₂/km range (plug-in hybrids)*
 - €150 million in the 61-135 g CO₂/km (low emissions)

* 5% is reserved for purchases of legal entities for commercial car sharing or rental activities.

Ownership tax benefits

- > Electric vehicles are exempt from the annual ownership tax for a period of five years from the date of their first registration.
- > After this five-year period, they benefit from a 75% reduction of the tax rate applied to equivalent petrol vehicles in many regions.

Company tax benefits

Starting from 2020, fringe benefit cars emitting up to 60 g/km CO₂ are taxed at a lower rate (25% on conventional parameters related to an average journey and cost per km) compared to the previous taxation (30% applied to all vehicles on the basis of the above-mentioned parameters).

At the same time, the new legislation introduces different rates based on car emissions:

- 30% for cars emitting from 61 to 160 g/km CO₂;
- 40% for cars emitting from 161 to 190 g/km CO₂;
- 50% for cars emitting from 191 g/km CO₂ upwards.

VAT benefits

4% reduced VAT for disabled persons who purchase cars.

Other financial benefits

Free access to the limited traffic zone (LTZ) and free parking in many urban centres for hybrid/electric cars.



Government incentives 2023

Infrastructure incentives

1/2

The Decree of January 12, 2023 of the Ministry of the Environment and Energy Security - MASE - establishes the criteria and methods for granting benefits in favour of new charging infrastructures for fast and ultrafast electric vehicles to be built in urban centres. The goal is to build at least 7,500 fast charging infrastructures.

The incentives are non-repayable and cannot be combined with other public facilities (or incentives that qualify as State aid) for the construction of charging infrastructures such as those covered by the decree.

The resources available total €359,943,750 and are allocated annually as follows:

- year 2023: €149,352,660;
- year 2024: €143,017,650;
- year 2025: €67,573,440.

The facilities shall be granted in the form of a capital grant not exceeding 40% of eligible expenditure; the beneficiaries are companies or temporary business groupings that, at the date of submission of the application for admission to the benefit, demonstrate that they have managed charging infrastructures operating on the territory of the European Union, equal to at least 5% of the number of charging infrastructures for which they have submitted an application.

The expenses covered by the incentive are those incurred for:

- > the purchase and implementation of charging infrastructures with at least 175 kW of power, including the costs for the installation of columns, electrical systems, construction works strictly necessary for the installation of infrastructures and devices for monitoring them. For a maximum specific eligible cost of €81,000 per charging infrastructure;
- > the connection to the electricity grid as identified by the connection estimate issued by the network operator, up to a maximum of 40% of the total eligible cost for the supply and implementation of the charging infrastructure;
- > design, construction supervision, safety and testing and costs incurred to obtain the relevant authorisations, up to a maximum of 10% of the total eligible cost for the provision and deployment of the charging infrastructure.

For private individuals there has been extended a contribution equal to 80% of the costs of purchasing and installing charging stations connected to domestic or condominium users, with the following contribution ceilings:

- > up to €1,500 for individuals in self-contained homes (fully incentivised expenditure ceiling €1,875, net of VAT and other taxes)
- > up to €8,000 for condominiums (fully incentivised spending ceiling €10,000, net of VAT and other taxes).

CO₂ emissions	21-60 g/km
Discount with scrapping	€4,000
Discount without scrapping	€2,000
Reserved for	individuals, rental and car sharing companies
Spending limit	€45,000 (excluding VAT, IPT and roading) [€54,900 including VAT]
Maintenance of ownership of new car	At least 12 months for individuals and rental companies At least 24 months for car sharing companies
Features cars to be scrapped	- M1 - registered for at least 12 months to the same owner of the new vehicle - homologated to Euro Classes from 0 to 4
Deadline for enrolment	Within 180 days of booking the incentive
Initial fund available	€235 million

The time limit of 180 days (six months), as has already happened in the past, risks being too tight due to delays in deliveries of new cars. To solve the problem, an extension of the registration deadlines up to 270 days (nine months) may be necessary, an extension that the government has already granted in 2021 and 2022.



Italy

Government incentives 2023

Infrastructure incentives

2/2

CO₂ emissions	0-20 g/km
Discount with scrapping	€5,000
Discount without scrapping	€3,000
Reserved for	individuals, rental and car sharing companies
Spending limit	€35,000 (excluding VAT, IPT and roading) [€42,700 including VAT]
Maintenance of ownership of new car	At least 12 months for individuals and rental companies At least 24 months for car sharing companies
Features cars to be scrapped	- M1 - registered for at least 12 months to the same owner of the new vehicle - homologated to Euro Classes from 0 to 4
Deadline for enrolment	Within 180 days of booking the incentive
Initial fund available	€150 million



Luxembourg

Overall score

36

50

01 Maturity of the EV market

Score

16

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

12

Driver taxation index BEV vs ICE

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 04/01/2021 and 03/31/2022 and delivered before 12/31/2022):

- > 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 04/01/2021 and 12/31/2021 and delivered before 12/31/2022):

- > Plug-in hybrid vehicles (PHEV) with WLTP CO₂ 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.

Ownership tax benefits

Road tax reduction is CO₂ based.

Company tax benefits

- > The calculation of the benefit in kind for the driver is taxed based on the powertrain type and CO₂ emissions. With an electric vehicle, the driver takes advantage of a benefit in kind calculated at only 0.5% of the net value of the new vehicle.
- > For gasoline vehicles from 1% to 1.7% (depending on CO₂ emissions)
- > For diesel vehicles from 1% to 1.8 (depending on CO₂ emissions)

There will be changes in the calculation of the benefit in kind for 2022 (to be confirmed): currently, the highest BIK is applied for vehicles with CO₂ emissions over 150 g/km - this will be decreased by 20 g to 130 g/km from 01/01/2022 on (new orders).

Infrastructure incentives

Subsidy up to €1,200 for the installation of a private charge point (purchase between 07/01/2020 and 06/30/2023) and only for private individuals.



Netherlands

Overall score

38

50

01 Maturity of the EV market

Score

16

EV registrations

107,906

EV market share

35%

BEV of EV orders

68%

02 Maturity of EV infrastructure

Score

12

Total public charge locations

136,347

Stations per EV registered in 2021

12.64

Fast charger locations

161

Per 100 km highway

03 Total cost of ownership

Score

10

Driver taxation index BEV vs ICE

68%

Average electricity price

€9.41

18 kWh / 100 km

EV rental index Petrol vs BEV

97%

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





Netherlands

Government incentives 2023

Purchase subsidies

- > For private persons, a subsidy for electric vehicles is in place: SEPP, at a value of €2,000 for a second-hand full EV and €2,950 for a new full EV. This subsidy, introduced in 2020, can be obtained with a private purchase or private lease.
- > For LCVs, a subsidy was introduced in 2021 called SEBA. The incentive provides, for new full electric LCVs, a refund of 10% of the list price excl. tax with a max of €5,000.

Registration tax benefits

The registration tax is based on CO₂ emissions, and zero-emission cars are exempt from paying registration tax. Due to low WLTP CO₂ emissions for PHEVs, the registration tax is low.

Infrastructure incentives

- > When residents of a municipality need a charging point, the municipality provides a public charging point free of charge (under certain conditions).
- > Based on the "Klimaat akkoord" on national, country and local levels, various initiatives exist to expand charging infrastructure. The goal is 1.8 million charging points in 2030.
- > Based on the "Klimaat akkoord", measures have been taken to make the energy prices of charging points more transparent and comparable for consumers/users.
- > Investments are made in hydrogen solutions (e.g., buses and garbage trucks) and hydrogen filling stations.
- > Home charge points, paid for by the employer, are not taxed separately but deemed to be included in the fringe benefit on the EV.

Ownership tax benefits

Zero-emission cars are exempt from paying road taxes. For PHEV, there is a 50% discount on road tax.

Company tax benefits

- > The Netherlands has a system of facilitating investments in clean technology by providing an additional deduction from corporate and business income taxes. As in 2022, the 2023 list contains investment benefits including:
 - e-LCVs (45% additional deduction for investments over €11,000)
 - H² LCVs (45% additional deduction for investments up to €125,000)
 - e-taxis (27% additional deduction for investments up to €40,000)
 - e-taxis for wheelchair transport (36% additional deduction for investments up to €100,000)
 - H² personal vehicles (45% additional deduction for investments up to €75,000)
 - The conditions for the deduction for charge points (45% additional deduction) are somewhat eased. The charge points may be used for all own-use vehicles (instead of 'owned' vehicles as in 2022)
- > Fringe benefits tax is levied on the private use of company cars, and this benefit is valued at 22% of the total catalogue value of the vehicle.
- > Fully electric vehicles, with the first registration in 2023, have a reduced tax. The benefit-in-kind taxation is based on 16% for the first €30,000 of the catalogue price. Above this cap, 22% of the remainder of the catalogue price is taken into the tax calculation.
- > Zero-emission hydrogen and solar cell cars have a benefit-in-kind taxation of 16% based on the whole purchase price.



Norway

Overall score

42

50

01 Maturity of the EV market

Score

19

EV registrations

154,411

EV market share

89%

BEV of EV orders

90%

02 Maturity of EV infrastructure

Score

10

Total public charge locations

31,215

Stations per EV registered in 2021

2.02

Fast charger locations

1487

Per 100 km highway

03 Total cost of ownership

Score

13

Driver taxation index
BEV vs ICE

75%

Average electricity price

€4.94

18 kWh / 100 km

EV rental index
Petrol vs BEV

87%

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





Norway

Government incentives 2023

Registration tax benefits

From January 1, 2023, two changes have been made:

- > Introduction of a new weight component for all new cars: NOK 12.50 per kg exceeding 500 kg. This is the first tax introduced on BEVs.
- > VAT on EVs – 25% VAT on the value exceeding NOK 500,000.

Company tax benefits

From January 1, 2023, there is no longer a reduction in company car tax for EVs.

VAT benefits

There is still no VAT for EVs where the price is lower than NOK 500,000, but values over NOK 500,000 are taxed at 25%.

Other financial benefits

An incentive scheme remains in place for eLCVs.

Local incentives

- > Urban toll exemption will be reduced in some cities, but the fee for EVs will not exceed 50% of the cost for an ICE vehicle.
- > The 50% rule also applies for county and state ferries, road tolls and public parking.

Infrastructure incentives

Several local initiatives are supporting the installation of chargers. The support is generally between NOK 5,000 and 10,000.



Poland

Overall score

16

50

01 Maturity of the EV market

Score

6

EV registrations

20,998

EV market share

5%

BEV of EV orders

54%

02 Maturity of EV infrastructure

Score

3

Total public charge locations

4,479

Stations per EV registered in 2021

2.13

Fast charger locations

81

Per 100 km highway

03 Total cost of ownership

Score

7

Driver taxation index
BEV vs ICE

62%

Average electricity price

€5.34

18 kWh / 100 km

EV rental index
Petrol vs BEV

115%

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





Poland

Government incentives 2023

Purchase subsidies

Subsidies in Poland are aimed at purchasing new zero-emission cars only and apply to private individuals and companies.

- > The amount of subsidy, for private individuals and companies, is based on vehicle types and price categories.
- > Companies and entrepreneurs have the additional possibility of up to 100% VAT deductibility. This is also based on various price categories.
- > The subsidies also apply for vehicle leasing:
 - Full electric cars (BEV) worth no more than PLN 225,000 in case of passenger cars. No investment limit for LCV.
 - The amount of subsidy is PLN 18,750 – 27,000 for passenger cars and up to PLN 50,000 – 70,000 for LCVs, plus 1.5% transfer fee.

Local incentives

- > BEVs are allowed to drive in bus lanes.
- > Electric vehicles can park free of charge.

Infrastructure incentives

Grant money for infrastructure development is no longer available.

Total support budget of PLN 870,000,000 between 2021 and 2028. For 2022, the deadline for submitting applications is no longer available between January 7 and March 31, and only while funds remained available. Subsidy applies for local government units, entrepreneurs, cooperatives, housing communities and individual farmers. 20% of the budget applies for micro, small and medium entrepreneurs.

1. Construction or reconstruction of a public charging station with a power of between 50 kW and 150 kW:
 - > Budget: up to PLN 315,000,000
 - > Amount of support: up to 30% of eligible costs
 - > Up to 45% of the eligible costs if the public charging station is situated in a municipality where:
 - the population does not exceed 100,000 inhabitants, or
 - fewer than 60,000 motor vehicles are registered, or
 - there are fewer than 400 motor vehicles per 1,000 inhabitants
 - > the support shall not apply to a public charging station near the motorway.
2. Construction or reconstruction of a public charging station with a power above 150 kW:
 - > Budget: up to PLN 315,000,000
 - > Amount of support: up to 50% of eligible costs.
3. Construction of a charging station with a capacity above 22 kW, other than a public charging station:
 - > Budget: up to PLN 70,000,000
 - > Amount of support: up to 25% of eligible costs
4. Construction or reconstruction of a hydrogen station open to the public:
 - > Budget: up to PLN 100,000,000 (up to 20% per applicant)
 - > Amount of support: up to 50% of eligible costs.



Portugal

Overall score

32

50

01 Maturity of the EV market

Score

12

EV registrations

33,843

EV market share

22%

BEV of EV orders

53%

02 Maturity of EV infrastructure

Score

5

Total public charge locations

8,180

Stations per EV registered in 2021

2.42

Fast charger locations

86

Per 100 km highway

03 Total cost of ownership

Score

15

Driver taxation index BEV vs ICE

0%

Average electricity price

€5.74

18 kWh / 100 km

EV rental index Petrol vs BEV

69%

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





Portugal

Government incentives 2023

Purchase subsidies

- > Subsidy of €4,000 for fully electric passenger vehicles for private individuals. The incentive is capped at €5,200,000 or 1300 applications.
- > Subsidy of €6,000 for e-LCVs only to companies. The incentive is capped at €900,000 or 150 applications.

Registration tax benefits

BEVs have no registration tax (ISV), and PHEVs have a 75% of reduction (only PHEVs that emit less than 50g CO₂/km and autonomy higher than 50km).

Ownership tax benefits

Road tax exemption for BEVs.

Company tax benefits

2022				2023			
Acquisition value	Passenger vehicles	PHEV	BEV	Acquisition value	Passenger vehicles	PHEV	BEV
< €27,500	10%	5%	0%	< €27,500	10%	2.5%	0%
€27,500 to €35,000	27.5%	10%	0%	€27,500 to €35,000	27.5%	7.5%	0%
€35,000 to €62,500	35%	17.5%	0%	€35,000 to €62,500	35%	15%	0%
> €62,500	25%	17.5%	0%	> €62,500	25%	15%	10%

The principal differences between 2022 and 2023 are the decrease value to all PHEV vehicles and the autonomous taxation of 10% to BEVs with investment value greater than €62,500.

VAT benefits

Full deductible VAT (only to financial depreciation) for BEVs whose investment value is less than €62,500 and for PHEVs whose investment value is less than €50,000.

Other financial benefits

Full VAT deduction of the energy consumed by BEVs and PHEVs.

Local incentives

Free parking in several cities in Portugal for BEVs (Lisbon, Beja, Guimarães and others).



Romania

Overall score

22

50

01 Maturity of the EV market

Score

9

EV registrations

18,520

EV market share

14%

BEV of EV orders

63%

02 Maturity of EV infrastructure

Score

2

Total public charge locations

1,841

Stations per EV registered in 2021

0.99

Fast charger locations

78

Per 100 km highway

03 Total cost of ownership

Score

11

Driver taxation index BEV vs ICE

0%

Average electricity price

€4.66

18 kWh / 100 km

EV rental index Petrol vs BEV

103%

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





Romania

Government incentives 2023

Purchase subsidies

- > The same subsidy for the acquisition remains valid because the euro exchange rate is less than previous years: €9,000 for electric cars and €4,000 for hybrids.

Scrapping bonus applies for vehicles older than eight years in combination with the acquisition of an EV, PHEV or HEV.

Registration tax benefits

Electric and hybrid vehicles are exempt from the registration tax.

Ownership tax benefits

Based on each local city tax decision, up to 95% discount from standard property tax. Taxation is based on the cylindrical capacity of the car engine.

Infrastructure incentives

Refund scheme applies for charging stations.



Slovakia

Overall score

20

50

01 Maturity of the EV market

Score

7

EV registrations

2,947

EV market share

4%

BEV of EV orders

47%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

2,906

Stations per EV registered in 2021

9.86

Fast charger locations

181

Per 100 km highway

03 Total cost of ownership

Score

5

Driver taxation index BEV vs ICE

104%

Average electricity price

€6.28

18 kWh / 100 km

EV rental index Petrol vs BEV

106%

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





Slovakia

Government incentives 2023

Ownership tax benefits

For companies, road tax is €0 for EVs and is decreased by 50% for PHEVs and hybrids.

Company tax benefits

EVs and PHEVs can be classified into a new "zero-depreciation group of assets" with the possibility of full depreciation within two years (standard is four years).

Other financial benefits

Lowest (cheapest) possible third-party liability insurance (similar to ICE vehicle up to 999 cm³).

Local incentives

EV licence plates are green and start with the letters EL.



Spain

Overall score

21

50

01 Maturity of the EV market

Score

7

EV registrations

78,333

EV market share

10%

BEV of EV orders

39%

02 Maturity of EV infrastructure

Score

7

Total public charge locations

42,953

Stations per EV registered in 2021

5.48

Fast charger locations

59

Per 100 km highway

03 Total cost of ownership

Score

7

Driver taxation index BEV vs ICE

121%

Average electricity price

€5.97

18 kWh / 100 km

EV rental index Petrol vs BEV

108%

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





Spain

Government incentives 2023

Purchase subsidies

Plan Moves III was launched in April 2021 with a budget amount of €400 million, extendable to €800 million for 2021-2023. The Spanish regions manage these funds. This Plan encourages the purchase of alternative vehicles and the installation of charging infrastructure. Details include:

- > Up to €4,500 for passenger vehicles (or €7,000 in combination with scrappage).
- > Up to €7,000 for LCV (or €9,000 in combination with scrappage). In 2023 there is a €235 million extension to the budget amount up to €635 million.

Ownership tax benefits

Road tax exemption/reduction depending on local policies.

Local incentives

- > Toll exemption on regional highways for electric vehicles.
- > Free parking in selected cities.
- > Traffic lanes reserved for high-occupancy circulation can only be used by BEVs.

Infrastructure incentives

Various of infrastructure incentives are included in Plan Moves III for private individuals and companies and for private and public charging.



Sweden

Overall score

36

50

01 Maturity of the EV market

Score

18

EV registrations

161,649

EV market share

56%

BEV of EV orders

59%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

30,040

Stations per EV registered in 2021

1.86

Fast charger locations

191

Per 100 km highway

03 Total cost of ownership

Score

10

Driver taxation index BEV vs ICE

57%

Average electricity price

€7.71

18 kWh / 100 km

EV rental index Petrol vs BEV

97%

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





Sweden

Government incentives 2023

Purchase subsidies

Since November 8, 2022, new orders no longer receive an upfront bonus. EVs ordered before November 8 and delivered after January 1, 2023 receive a bonus of SEK 50,000. PHEVs receive SEK 5,000-10,000 (max. 30 g CO₂). Due to long delivery times, this will apply to vehicles that are delivered up until March 31, 2024.

Ownership tax benefits

Road tax

- > SEK 360 road tax for vehicles with up to 75 g CO₂ (WLTP).
- > Diesel PHEVs are subject to a small tax addition due to diesel engine.
- > Increased road tax (Malus) for petrol and diesel vehicles. Malus remains, even though the bonus has been removed. Latest adjustment (increase) applicable from June 1, 2022.

BIK

- > EVs get a reduction in taxable list price of 50% (max. SEK 350,000). For example, an EV with a list price of SEK 600,000 has a taxable list price of SEK 300,000.
- > PHEVs get a reduction in taxable list price of SEK 140,000.
- > CNG vehicles get a reduction in taxable list price of SEK 100,000.

Company tax benefits

The lower road tax and reduction in taxable list price described above for EVs/PHEVs/CNG vehicles benefits the company through lower employer taxes on drivers, BIK compared to diesel/petrol vehicles.

Local incentives

As of 2020, municipalities can exempt vehicles with high emissions from specific areas. Only pre-EU5 vehicles are so far denied from certain streets in Stockholm. However, during Q3 2022, the city of Stockholm announced that during 2023 it will conduct an investigation in order to implement Environmental Zone 3 in certain areas of the city. For passenger cars and LCVs, this means that only EVs/fuel cell/CNG vehicles are allowed to enter. The regulations will be gradually implemented between 2024 and 2026, with details to come during 2023.

Infrastructure incentives

Support for home installations:

- > 50% reduction for labour and material costs per charge point. Only applicable for the property owner where the charge point is installed.

Support for office installations:

- > Max. 50% reduction for labour and material costs per charge point. Also applicable for housing cooperatives.

Support for public charging:

- > Possibility to receive up to 70% reduction of the investment in areas where additional public chargers are needed. Managed through tender process per geographical area.



Switzerland

Overall score

30

50

01 Maturity of the EV market

Score

15

EV registrations

58,600

EV market share

26%

BEV of EV orders

69%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

15,716

Stations per EV registered in 2021

2.68

Fast charger locations

165

Per 100 km highway

03 Total cost of ownership

Score

7

Driver taxation index BEV vs ICE

117%

Average electricity price

€6.45

18 kWh / 100 km

EV rental index Petrol vs BEV

91%

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





Switzerland

Government incentives 2023

Purchase subsidies

In Switzerland the incentives for EVs deviate strongly between cities and federal regions (Kantons). Subsidies can be up to CHF 5,000 per vehicle (e.g., in the city of Basel for companies purchasing a fully electric vehicle).

Registration tax benefits

Most federal regions exempt electric cars from road tax for the first three years.

Other financial benefits

On a national level there is an import tax discount of 4% on the value of the vehicle (for car traders).

Infrastructure incentives

Like with purchase subsidies, each federal region decides on incentives for charging. Incentives vary a lot between the cities and regions, but Bern (for example) provides an incentive for companies of CHF 1,500 for an AC charging point below 22 kW.



United Kingdom

Overall score

36

50

01 Maturity of the EV market

Score

14

EV registrations

368,617

EV market share

23%

BEV of EV orders

72%

02 Maturity of EV infrastructure

Score

8

Total public charge locations

71,576

Stations per EV registered in 2021

1.94

Fast charger locations

346

Per 100 km highway

03 Total cost of ownership

Score

14

Driver taxation index BEV vs ICE

6%

Average electricity price

€8.66

18 kWh / 100 km

EV rental index Petrol vs BEV

99%

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





United Kingdom

Government incentives 2023

Purchase subsidies

- > Purchase subsidies for cars have been withdrawn.
- > Small vans <2.5T, < 50 g/km CO₂ and travel at least 60 miles with zero emissions = 35% of the purchase price up to £2,500.
- > Large Vans >2.5T to 4.25T, < 50 g/km CO₂ and travel at least 60 miles with zero emissions = 35% of the purchase price up to £5,000.

Registration tax benefits

Zero-emission vehicles pay no registration tax.

Ownership tax benefits

Zero-emission vehicles pay no ownership tax.

Company tax benefits

Company cars are taxed on 2% of list price. Between 2025/26 and 2027/28 this will increase by one percentage point each year, reaching 5% in the year from April 2027.

VAT benefits

Domestic electricity attracts a reduced VAT rate, only 5% rather than 20% applicable elsewhere. Industry lobbying is also pushing for the rate to be reduced at public charge points.

Other financial benefits

Ultra-low emission vehicles (up to 75 g/km CO₂) are carved out of optional-remuneration arrangement regulations. This means company car drivers in a salary sacrifice scheme can contribute to their vehicle costs using gross salary, saving income tax and national insurance.

Local incentives

- > EVs get a 100% "cleaner vehicle discount" in the London Congestion Charge zone. It will continue on to be available until at least December 25, 2025.
- > A green licence plate is now available, making it easier for local authorities to provide incentives such as reduced parking fees or the use of bus lanes.

Infrastructure incentives

- > The EV charge point grant is available for homeowners who live in flats and people in rental accommodation. It subsidises the cost of a single charge point through a 75% discount (max. £350 inc VAT).
- > The local electric vehicle infrastructure (LEVI) fund is expanding, and will support local councils in the installation of tens of thousands of charge points. It will also enable councils to invest in their capability to assess where infrastructure is lacking, and where it can be installed most efficiently.



LeasePlan

Contact

LeasePlan International Consultancy Services

ics@leaseplan.com