



ACEA

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OVERVIEW OF TAX INCENTIVES FOR ELECTRIC VEHICLES IN THE EU

COUNTRY	TAX INCENTIVES
AUSTRIA	<p>A fuel consumption tax (Normverbrauchsabsage or NoVA) is levied upon the first registration of a passenger car. It is calculated as follows:</p> <ul style="list-style-type: none">- <u>Petrol cars</u>: 2% of the purchase price x (fuel consumption in litres – 3 litres)- <u>Diesel cars</u>: 2% of the purchase price x (fuel consumption in litres – 2 litres) <p>Under a bonus-malus system, cars emitting less than 120g/km receive a maximum bonus of € 300.</p> <p>Alternative fuel vehicles including hybrid electric vehicles attract an additional bonus of maximum € 500. This bonus regime is valid from 1 July 2008 until 31 August 2012. Electric vehicles are exempt from the fuel consumption tax and from the monthly vehicle tax.</p> <p>The Austrian automobile club ÖAMTC publishes the incentives granted by local authorities on its website (www.oeamtc.at/elektrofahrzeuge).</p>
BELGIUM	Purchasers of electric cars receive a personal income tax reduction of 30% of the purchase price (with a maximum of € 9,000).
CYPRUS	A premium of € 700 is granted for the purchase of an electric car (maximum 7 cars per company/person).

CZECH REPUBLIC	Electric, hybrid and other alternative fuel vehicles are exempt from the road tax (this tax applies to cars used for business purposes only).
DENMARK	<p>Electric vehicles weighing less than 2,000 kg are exempt from the registration tax. This exemption does not apply to hybrid vehicles.</p> <p>The registration tax is based on the price of the vehicle. It is calculated as follows: (105% x vehicle price up to DKK 79,000) + (180% x vehicle price above DKK 79,000).</p>
GERMANY	Electric vehicles are exempt from the annual circulation tax for a period of five years from the date of their first registration. Subsequently, they will pay a tax amounting to € 11.25 (up to 2,000 kg), € 12.02 (up to 3,000 kg) or € 12.78 (up to 3,500 kg) per 200 kg of weight or part thereof.
SPAIN	<p>Various regional governments grant tax incentives for the purchase of alternative fuel vehicles including electric and hybrid vehicles:</p> <ul style="list-style-type: none"> - Aragon, Asturias, Baleares, Madrid, Navarra, Valencia, Castilla la Mancha, Murcia, Castilla y León: € 2,000 for hybrids, € 6,000 for electric vehicles - Andalucia: up to 70% of the investment
FRANCE	<p>Under a bonus-malus system, a premium is granted for the purchase of a new car when its CO2 emissions are 125 g/km or less. The maximum premium is € 5,000 for vehicles emitting 60 g/km or less. This incentive will remain in place until 2012. For such vehicles, the amount of the incentive cannot exceed 20% of the vehicle purchase price including VAT, increased with the cost of the battery if this is rented.</p> <p>Hybrid vehicles emitting 135 g/km or less receive an incentive of € 2,000.</p>
GREECE	<p>Electric and hybrid vehicles are exempt from the registration tax.</p> <p>If their engine capacity is 1929 cc or less, they are also totally exempt from the annual circulation tax. Above 1929 cc, the exemption is limited to 50%.</p>

IRELAND	Electric and hybrid vehicles benefit from a reduction of maximum € 2,500 of the registration tax. This benefit is valid from 1 July 2008 until 31 December 2010.
THE NETHERLANDS	Hybrid vehicles with an energy efficiency label A benefit from a maximum reduction of € 6,400 of the registration tax. For hybrid vehicles with a B label, the maximum bonus is € 3,200. These incentives will remain in place until 1 July 2010. The registration tax is based on price and CO2 emissions.
PORTUGAL	Electric vehicles are totally exempt from the registration tax. Hybrid vehicles benefit from a 50% reduction of the registration tax. This registration tax is based on engine capacity and CO2 emissions.
ROMANIA	Electric and hybrid cars are exempt from the special pollution tax (registration tax). This tax is based on CO 2 emissions, cylinder capacity and compliance with Euro emission standards.
SWEDEN	<p>Hybrid vehicles with CO 2 emissions of 120 g/km or less and electric cars with an energy consumption of 37 kwh per 100 km or less are exempt from the annual circulation tax for a period of five years from the date of their first registration.</p> <p>For electric and hybrid vehicles, the taxable value of the car for the purposes of company car taxation is reduced by 40% compared with the corresponding or comparable petrol or diesel car. The maximum reduction of the taxable value is SEK 16,000 per year.</p>
UNITED KINGDOM	<p>Electric vehicles are exempt from the annual circulation tax. This tax is based on CO2 emissions and all vehicles with emissions below 100 g/km are exempt from it.</p> <p>As from 1 April 2010, electric cars receive a five-year exemption from company car tax and electric vans a five-year exemption from the van benefit charge (£ 3,000).</p> <p>As from 2011, purchasers of electric vehicles (including plug-in hybrids) will receive a discount of 25% of the vehicle's list price up to a maximum of £ 5,000. The government has set aside £ 230m for this incentive programme.</p>