

TAX BENEFITS AND PURCHASE INCENTIVES

Electric commercial vehicles | 27 EU member states (2023)

→ GLOSSARY

BEV Battery electric vehicle	M2 Vehicle for carriage of passengers, mass ≤ 5t
PHEV Plug-in hybrid electric vehicle	M3 Vehicle for carriage of passengers, mass > 5t
HEV Hybrid electric vehicle	N1 Vehicle for carriage of goods, mass ≤ 3.5t
EREV Extended-range electric vehicle	N2 Vehicle for carriage of goods, mass > 3.5t and ≤ 12t
FCEV Fuel cell electric vehicle (hydrogen)	N3 Vehicle for carriage of goods, mass > 12t

✗ No benefit or incentive available

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Purchase	Infrastructure
AUSTRIA			
VAT deduction and exemption from tax for commercial vehicles, including business use BEVs, FCEVs, PHEVs, HEVs, and EREVs.	Tax exemption for all zero-emission commercial vehicles (eg BEVs and FCEVs).	<p>Bonus until the end of 2023 for purchasing (business use) commercial vehicles (importers' bonus + federal bonus):</p> <ul style="list-style-type: none"> • €2,000 + €18,000 for e-buses (M2) • €0 + €52,000 for e-buses (M3, ≤ 39 persons including driver) • €0 + €78,000 for e-buses (M3, 40-120 persons including driver) • €0 + €130,000 for e-buses (M3, > 120 persons including driver) • €2,000 + €4,000 for e-vehicles (N1, 2-2.5t) • €2,000 + €8,000 for e-vehicles (N1, > 2.5t) • €2,000 + €22,000 for e-vehicles (N2) • €7,000 + €65,000 for e-vehicles (N3) <p>Additional incentives can be granted by provinces and communities. For more details: www.umweltfoerderung.at</p>	<p>Bonus until the end of 2023 for purchasing (commercial use) the following loading infrastructure:</p> <ul style="list-style-type: none"> • Public access: <ul style="list-style-type: none"> - €2,500 for AC-normal charging point (≤ 22 kW) - €15,000 for DC-quick charging point (< 100 kW) - €30,000 for DC-quick charging point (≥ 100 kW) • Private access only: <ul style="list-style-type: none"> - €900 for AC-normal charging point (≤ 22 kW) - €4,000 for DC-quick charging point (< 50 kW) - €10,000 for DC-quick charging point (50-100 kW) - €20,000 for DC-quick charging point (≥ 100 kW) <p>Additional incentives can be granted by provinces and communities. For more details: www.umweltfoerderung.at</p>

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BELGIUM			
×	<ul style="list-style-type: none"> Brussels and Wallonia: minimum rates for BEVs and FCEVs (€38.64/year for N1). Flanders: BEVs and FCEVs (N1) are exempt. 6% VAT (instead of 21%) for electricity consumption. 	<ul style="list-style-type: none"> Federal level: 35% deduction of investment in new BEVs and FCEVs (N1-N3) and in related charging and fuelling infrastructure. Brussels: for micro or small companies, up to €15,000 to replace max three N1 vehicles/year. <p>For more details: www.economie-emploi.brussels/prime-lez</p> <ul style="list-style-type: none"> Flanders (for SMEs): <ul style="list-style-type: none"> - 40% of additional cost up to €400,000/vehicle for max two BEVs (N2 and/or N3). - 27.5% of additional cost up to €600,000/vehicle for max two BEVs (M2 and/or M3). - 22.5% of additional cost up to €350,000/vehicle for max two FCEVs (N2 and/or N3). <p>For more details: Ecology premium plus Agentschap Innoveren en Ondernemen (vlaio.be)</p>	×
BULGARIA			
×	Exemption for electric vehicles.	×	×
CROATIA			
No excise duties for electric vehicles.	Exemption from special environmental tax for electric vehicles.	<p>Incentive scheme (once per year, limited funds):</p> <ul style="list-style-type: none"> N1: <ul style="list-style-type: none"> - up to €5,309 for PHEVs - up to €9,291 for BEVs or FCEVs N2, N3, M2 and M3: <ul style="list-style-type: none"> - max €53,089 by company for BEVs, PHEVs, or FCEVs - up to 40% of funds per vehicle - the max amount depends on the category <p>There is a 12-month deadline to purchase the vehicle and submit a grant request. The vehicle must be kept for two years.</p>	×
CYPRUS			
Exemption for vehicles emitting ≤ 120g CO2/km.	Minimum rate for vehicles emitting ≤ 120g CO2/km.	<ul style="list-style-type: none"> Up to €12,000 to scrap and replace with a vehicle emitting < 50g CO2/km and costing ≤ €80,000. Up to €100,000 for e-buses. €20,000 for e-trucks. 	×

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CZECH REPUBLIC			
BEVs and FCEVs emitting ≤ 50g CO2/km exempt from registration charges (with a special number plate).	<ul style="list-style-type: none"> BEVs and HEVs exempt from road tax. Vehicles emitting ≤ 50g CO2/km exempt from road tolls. Reduction of the depreciation period for charging stations for electric vehicles from 10 to five years (wallboxes and standalone charging stations). Accelerated depreciation for BEVs and PHEVs below 50g CO2/km. 	Purchase incentive for low- and zero-emission vehicles by state and local government bodies.	Support from the Ministry of Transport for the development of charging infrastructure.
DENMARK			
Zero-emission vehicles (max 4,000kg total weight): <ul style="list-style-type: none"> Pay 40% of registration tax Additional DKK 77,500 registration tax deduction DKK 900 deduction of taxable value per kWh battery capacity (max 45 kWh) Low-emission vehicles emitting < 50g CO2/km (max 4,000kg total weight): <ul style="list-style-type: none"> 55% of the full registration tax Additional DKK 47,500 registration tax deduction DKK 900 deduction of taxable value 	Taxes on ownership are based on CO2 emissions. Zero-emission vehicles and vehicles with CO2 emissions of max 58g/km pay the minimum semi-annual tax rate of DKK 370.	×	×
ESTONIA			
×	×	New N1 BEVs and FCEVs (purchase and leasing): <ul style="list-style-type: none"> €5,000/vehicle for individuals €4,000/vehicle for legal persons 	×
FINLAND			
Zero-emission vans are exempt from registration tax as of 1 October 2021.	×	<ul style="list-style-type: none"> Purchase incentive of €2,000-6,000 for electric vans from 2022-2025. Purchase incentive of €6,000-50,000 for electric trucks from 2022-2025. 	×

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FRANCE			
<ul style="list-style-type: none"> Regions provide an exemption (either total or 50%) for alternatively powered vehicles (ie BEVs, HEVs, CNG, LPG, and E85). BEVs, FCEVs, and PHEVs (with a range of > 50km) are exempt from the mass-based malus. 	×	Bonus for a new N1 BEV or FCEV: <ul style="list-style-type: none"> €6,000 for households, if vehicle ≤ €45,000 €4,000 for legal persons if vehicle ≤ €45,000 Scrappage scheme for a second-hand or new zero-emission vehicle (BEV or FCEV), based on weight: <ul style="list-style-type: none"> N1 class I: €5,000 N1 class II: €7,000 N1 class III or N2 (with weight exemption): €9,000 	×
GERMANY			
×	<ul style="list-style-type: none"> 10-year exemption for BEVs and FCEVs registered until 31 December 2025. Exemption granted until 31 December 2030. Exemption from the annual circulation tax for vehicles emitting ≤ 95g CO₂/km. 	KsNI programme (until the end of 2026): <ul style="list-style-type: none"> For the purchase of new N1, N2 and N3 BEVs/FCEVs For the retrofit of N2 and N3 vehicles into BEVs/FCEVs 80% of the additional investment costs per vehicle Max €25 million per company per calendar year for vehicles, infrastructure, and feasibility studies (subsidised by 50%). For more details: www.balm.bund.de/EN/FundingPrograms/KSNI/Ksni_node.html	KsNI programme (until the end of 2026): <ul style="list-style-type: none"> For electric charging and hydrogen tank infrastructure 80% of project-related expenditure Max €25 million per company per calendar year for vehicles, infrastructure, and feasibility studies (subsidised by 50%). For more details: www.balm.bund.de/EN/FundingPrograms/KSNI/Ksni_node.html
GREECE			
0% registration tax for battery electric or plug-in hybrid vans, lorries, and trucks.	×	30% on the net retail price (NRP) cashback for BEV vans (up to €8,000), plus €1,000 for scrapping.	×
HUNGARY			
×	×	×	×
IRELAND			
€5,000 relief for BEVs up to €40,000. The relief tapers off after €40,000 and ends at €50,000.	<ul style="list-style-type: none"> Minimum rate (€120 per year) for BEVs. Reduced rate (€140 per year) for PHEVs ≤ 50g CO₂/km. 	Purchase incentives for individuals in 2021: <ul style="list-style-type: none"> Up to €5,000 for BEVs Up to €5,000 for PHEVs with ≤ 50g CO₂/km and full-electric range of ≥ 50km Up to €3,800 for battery electric vans 	×
ITALY			
×	<ul style="list-style-type: none"> BEVs: Five-year exemption from the date of the first registration. After this period, 75% reduction of the tax rate applied to equivalent petrol vehicles. HEVs: Application of a minimum flat rate (€2.58/kW). Some regions apply discounts on tax ownership. 	N1: <ul style="list-style-type: none"> €4,000 for a BEV/PHEV ≤ 1.5t €6,000 for a BEV/PHEV > 1.5t N2: <ul style="list-style-type: none"> €12,000 for a BEV/PHEV ≤ 7t €14,000 for a BEV/PHEV > 7t 	×

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LATVIA			
Exemption from first registration costs for BEVs.	Exemption for N1 vehicles emitting ≤ 50g CO2/km.	×	×
LITHUANIA			
Exemption for electric vehicles (first registration only).	×	×	×
LUXEMBOURG			
Only 50% of administrative tax.	Minimum rate of €30 per year for zero-emission vehicles.	×	×
MALTA			
Minimum rate for vehicles emitting ≤ 100g CO2/km.	Minimum rate for vehicles emitting ≤ 100g CO2/km.	BEVs for individuals: <ul style="list-style-type: none"> • N1: €11,000 per BEV • M2 and N2: 40% of selling price, capped at €70,000 BEVs for companies: <ul style="list-style-type: none"> • N1: up to €20,000 • M2 and N2: up to €70,000 • M3 and N3: up to €400,000 • Additional incentive if established in and operating from certain localities Additional grant to scrap a vehicle of ≥ 10 years. For more details: www.transport.gov.mt/land/sustainable-transport/financial-incentives-2023/new-electric-vehicles-6188	×
NETHERLANDS			
×	×	<ul style="list-style-type: none"> • Subsidy scheme (SEBA) for entrepreneurs to buy/lease a new commercial vehicle (N1 or N2 weighing up to 4,250kg). • Environmental investment deduction (MIA) for BEV and FCEV light commercial vehicles. • For more details: www.rvo.nl/subsidie-en-financieringswijzer 	×
POLAND			
<ul style="list-style-type: none"> • Exemption for BEVs. • Exemption for PHEVs up to 2,000cc until end 2029. 	Depreciation: <ul style="list-style-type: none"> • up to PLN 225,000 for BEVs and FCEVs • up to PLN 150,000 for vehicles emitting 0-50g CO2/km • up to PLN 100,000 for vehicles emitting > 50g CO2/km 	Purchase incentives for individuals: <ul style="list-style-type: none"> • PLN 18,750-27,000 for BEVs and FCEVs of a max price of PLN 225,000 Incentives for legal persons (purchase, leasing): <ul style="list-style-type: none"> • up to PLN 70,000 for N1 BEVs and FCEVs 	Up to 50% of the eligible costs for hydrogen stations.

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PORTUGAL			
×	Exemption for BEVs.	Companies (limited to N1 vehicles): €6,000 to buy a new BEV.	×
ROMANIA			
×	Exemption for electric vehicles.	×	×
SLOVAKIA			
<ul style="list-style-type: none"> BEV registration is subject to a max charge of €33. BEVs, or PHEVs combined with other fuel types or energy sources, are depreciated for two years. 	<ul style="list-style-type: none"> Exemption for BEVs. 50% for FCEVs and HEVs. 	×	×
SLOVENIA			
Minimum additional tax rate (0.5%) for BEVs.	×	×	×
SPAIN			
<ul style="list-style-type: none"> Exemption from 'special tax' for vehicles emitting ≤ 120g CO2/km. Canary Islands: VAT exemption for alternatively powered vehicles (eg BEVs, FCEVs, PHEVs, EREVs, and HEVs) emitting ≤ 110g CO2/km. 	<ul style="list-style-type: none"> Reduction of 75% for BEVs in main cities (eg Barcelona, Madrid, Valencia, Zaragoza, etc). 	<p>Incentive scheme (MOVES III) in 2021-2023:</p> <ul style="list-style-type: none"> Vans (N1): €7,000-9,000 for private individuals, depending on scrapping Additional €1,000 from manufacturers Different incentives for SMEs and large companies (+ MOVES FLOTAS) <p>For more details:</p> <ul style="list-style-type: none"> www.idae.es/ayudas-y-financiacion/para-movilidad-y-vehiculos/programa-moves-iii www.idae.es/ayudas-y-financiacion/para-movilidad-y-vehiculos/programa-moves-flotas <p>Incentive scheme (MOVES MITMA) for N2, N3, M2, and M3 vehicles:</p> <ul style="list-style-type: none"> Scrapping of a vehicle registered before January 2019 (€2,500-25,000 depending on Euro class and type of vehicle) Acquisition of new alternatively fuelled vehicles (BEVs, PHEVs, HEVs, and also gas for buses) Incentives from €15,000-190,000, depending on the vehicle type and the company size <p>For more details: www.mitma.gob.es/el-ministerio/sala-de-prensa/noticias/mar-16112021-1646</p>	<p>Incentive scheme (MOVES III) in 2021-2023:</p> <ul style="list-style-type: none"> Self-employed, individuals, neighbouring communities, and administration: 70% of the eligible cost Companies and public charging points (power ≤ 50 kW): 35% of the eligible cost for a large, 45% for a medium, and 55% for a small enterprise Companies and public charging points (power > 50 kW): 30% of the eligible costs <p>These amounts are increased if the location is in municipalities with less than 5,000 inhabitants.</p>

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🇸🇪 SWEDEN			
✗	N1: Low annual road tax (SEK 360) for zero-emission vehicles and PHEVs.	<p>Environmental trucks*:</p> <ul style="list-style-type: none"> • For companies, municipalities, and regions • Max 20% of the vehicle's purchase price <p>Electric bus premium:</p> <ul style="list-style-type: none"> • For BEVs, PHEVs, FCEVs, and trolleybuses with a capacity of > 14 passengers • For a public transport authority, municipality, or limited company (authorised to procure public transport), the premium is 20% of the purchase price (max 100% of the purchase price difference with the closest diesel bus) • For a transport company, the premium is 40% of the difference with the closest diesel bus • Plug-in hybrid buses receive half the premium amount 	<ul style="list-style-type: none"> • Grants for various types of charging infrastructure (residents, businesses, and organisations) from the Swedish Environmental Protection Agency. • Support from <i>Klimatklivet</i> for DC charging for business vehicles. <p>For more details: www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/elbilsaddning-och-laddinfrastruktur/ </p>

* Environmental trucks are heavy trucks (> 3.5t) powered solely by bioethanol, gas or electrical energy from a fuel cell, a battery, or an external source. Trucks powered by a combination of the above fuels are also eligible for support (eg a plug-in hybrid powered by electricity and bioethanol or gas).

EFTA member states and the United Kingdom (2023)

TAX BENEFITS		INCENTIVES	
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🇮🇸 ICELAND			
Minimum tax rate: 5% of the custom value.	×	BEVs and HEVs: <ul style="list-style-type: none"> • Custom clearance: VAT waiver (€8,800/ISK 1,320,000). • No VAT on the retail price ≤ €36,600 (ISK 5,500,000); full VAT above that. Special discount for battery electric trucks: the total amount is max €2,600,000 (ISK 400,000,000) in 2023.	VAT waiver on charging stations and the installation of charging stations.
🇨🇭 SWITZERLAND			
×	Vehicles with more than 3.5t total weight driven by an electric motor are exempt from the distance-related heavy vehicle fee (HVF).	×	Various cantons and municipalities contribute to the installation costs for electromobility.
🇬🇧 UNITED KINGDOM			
×	×	Small vans: <ul style="list-style-type: none"> • 35% discount (max £2,500) • < 2,500kg gross vehicle weight • < 50g/km CO2 emissions and be able to travel ≥ 96km without any emissions Large vans: <ul style="list-style-type: none"> • Max £5,000 • 2,500-4,250kg gross vehicle weight • < 50g/km CO2 emissions and be able to travel ≥ 96km without any emissions Trucks: <ul style="list-style-type: none"> • 20% discount (max £16,000) • 4,250-12,000kg gross weight • CO2 emissions of ≥ 50% less than the equivalent conventional Euro VI vehicle that can carry the same capacity and be able to travel ≥ 96km without any emissions For more details: www.gov.uk/plug-in-vehicle-grants/trucks	×