

# TAX BENEFITS AND INCENTIVES

Zero-emission commercial vehicles (vans, trucks, and buses)  
27 EU member states (2024)

→ GLOSSARY

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

✗ No benefit or incentive available

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>AUSTRIA</b>			
VAT deduction and tax exemption for commercial vehicles, including BEVs, FCEVs, PHEVs, HEVs, and EREVs used for business purposes.	Tax exemption for all zero-emission commercial vehicles (eg BEVs and FCEVs).	<p>Bonus for acquiring commercial vehicles (importer + federal bonus) until the end of 2024:</p> <ul style="list-style-type: none"> <li>• €2,000 + €18,000 for e-buses (M2)</li> <li>• €0 + €52,000 for e-buses (M3, ≤ 39 persons, including driver)</li> <li>• €0 + €78,000 for e-buses (M3, 40 – 120 persons including driver)</li> <li>• €0 + €130,000 for e-buses (M3, &gt; 120 persons including driver)</li> <li>• €2,000 + €4,000 for e-vehicles (N1, 2-2.5t)</li> <li>• €2,000 + €8,000 for e-vehicles (N1, &gt; 2.5t)</li> <li>• €2,000 + €22,000 for e-vehicles (N2)</li> <li>• €7,000 + €65,000 for e-vehicles (N3)</li> </ul> <p>Provinces and communities can grant additional incentives. More details: <a href="http://www.umweltfoerderung.at">www.umweltfoerderung.at</a>.</p>	<p>Bonus (until the end of 2024) for acquiring the following charging infrastructure:</p> <ul style="list-style-type: none"> <li>• Public access: <ul style="list-style-type: none"> <li>• €1,000 for AC-normal charging points (≤ 22 kW)</li> <li>• €9,000 for DC-quick charging points (&lt; 100 kW)</li> <li>• €18,000 for DC-quick charging points (100–300 kW)</li> <li>• €30,000 for DC-quick charging points (≥ 300 kW)</li> </ul> </li> <li>• Private access: <ul style="list-style-type: none"> <li>• €500 for AC-normal charging points (≤ 22 kW)</li> <li>• €3,000 for DC-quick charging points (&lt; 50 kW)</li> <li>• €7,500 for DC-quick charging points (50–100 kW)</li> <li>• €15,000 for DC-quick charging points (≥ 100 kW)</li> </ul> </li> </ul> <p>Provinces and communities can grant additional incentives. More details: <a href="http://www.umweltfoerderung.at">www.umweltfoerderung.at</a>.</p>

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TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>BELGIUM</b>			
×	Brussels and Wallonia: minimum rates for BEVs and FCEVs (€38.64/year for N1). Flanders: N1 BEVs and FCEVs are exempt. 6% VAT (instead of 21%) for electricity consumption.	All regions: 35% investment deduction in new BEVs and FCEVs (N1–3) and related charging and refilling infrastructure. Brussels: for micro or small companies, up to €15,000 to replace maximum three N1 vehicles/year. More details: <a href="http://www.economie-emploi.brussels/prime-utilitaire-electrique">www.economie-emploi.brussels/prime-utilitaire-electrique</a> . Flanders (for SMEs): <ul style="list-style-type: none"> <li>• 40% of additional cost of up to €400,000/vehicle for maximum two BEVs (N2 and/or N3)</li> <li>• 27.5% of additional cost of up to €600,000/vehicle for maximum two BEVs (M2 and/or M3)</li> <li>• 22.5% of additional cost of up to €350,000/vehicle for maximum two FCEVs (N2 and/or N3)</li> <li>• More details: <a href="https://ecology.premiumplus.vlaio.be">Ecology premium plus   Agentschap Innoveren en Ondernemen (vlaio.be)</a></li> </ul> Flanders (for natural persons, non-profit organisations and vehicle sharing platforms): <ul style="list-style-type: none"> <li>• €5,000 premium in 2024 for new zero-emission vans (N1) with a price cap of €40,000 (including VAT).</li> <li>• Used zero-emission vans of at least three years old and with a list price below €60,000 can also benefit from this grant, with an amount of €3,000.</li> </ul>	×
<b>BULGARIA</b>			
×	Exemption for electric vehicles.	×	×
<b>CROATIA</b>			
No excise duties for electric vehicles.	Exemption from special environmental tax for electric vehicles.	Incentive scheme (once per year, limited funds): <ul style="list-style-type: none"> <li>• N1 (≤ €50,000): <ul style="list-style-type: none"> <li>• up to €5,000 for PHEVs</li> <li>• up to €9,000 for BEVs or FCEVs</li> </ul> </li> <li>• N2, N3, M2, M3: <ul style="list-style-type: none"> <li>• maximum €53,089 per company for BEVs, PHEVs, or FCEVs</li> <li>• up to 40% of funds per vehicle</li> <li>• the maximum amount depends on the category</li> </ul> </li> </ul> The acquisition deadline is 31 December 2024. The vehicle must be kept for two years.	×

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>CYPRUS</b>			
Exemption for vehicles emitting ≤ 120g CO2/km.	Minimum rate for vehicles emitting ≤ 120g CO2/km.	Up to €12,000 to scrap and replace it with a vehicle emitting < 50g CO2/km costing ≤ €80,000. Up to €100,000 for e-buses and €20,000 for e-trucks.	×
<b>CZECHIA</b>			
BEVs, FCEVs, and PHEVs emitting ≤ 50g CO2/km are exempt from registration charges (with a special number plate).	BEVs, FCEVs, and PHEVs exempt from road tax. Road toll: • BEVs exempt • PHEVs emitting ≤ 50g CO2/km pay 25% A reduced depreciation period for charging stations from 10 to five years (wallboxes and standalone charging stations). Accelerated depreciation for BEVs and FCEVs. Reduced levy: • BEVs: 0.25% • PHEVs: 0.5% until end of 2025	Acquisition incentives for zero-emission vehicles and charging infrastructure for state and local government bodies. Guaranteed discounted loans on BEVs and FCEVs (N1 and N2 up to 4.5 tonnes (t)) and charging stations for SMEs, with a total budget of CZK 1.95bn.	Ministry of Transport support for developing public charging and refilling infrastructure for BEVs and FCEVs, with a total budget of CZK 6bn. Ministry of Environment support for developing non-public infrastructure (municipalities, residential buildings, and houses).
<b>DENMARK</b>			
Zero-emission vehicles (maximum 4,000kg): • Pay 40% of the registration tax • Additional DKK 76,250 registration tax deduction • DKK 500 deduction of taxable value per kWh battery capacity (maximum 45 kWh) Low-emission vehicles emitting < 50g CO2/km (maximum 4,000kg total weight): • 60% of the registration tax • Additional DKK 46,250 registration tax deduction • DKK 500 taxable value deduction	Ownership taxes are based on CO2 emissions. Zero-emission vehicles and vehicles with CO2 emissions of maximum 58g/km pay the minimum semi-annual tax rate of DKK 390.	×	×
<b>ESTONIA</b>			
×	×	New N1 BEVs and FCEVs (acquisition and leasing): • €5,000/vehicle for individuals • €4,000/vehicle for legal persons	×
<b>FINLAND</b>			
Zero-emission vans are exempt from registration taxes as of 1 October 2021.	×	€2,000–6,000 for electric and fuel cell electric vans (2022-24). €6,000–50,000 for electric and fuel cell electric trucks (2022-24).	×

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>FRANCE</b>			
Regions exempt (either total or 50%) for alternatively powered vehicles (ie electric, hybrid electric, 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 (or N2 ≤ 3.5t after deduction of the exemption weight), BEV or FCEV: <ul style="list-style-type: none"> <li>• €8,000 for low-income households</li> <li>• €5,000 for other households</li> <li>• €3,000 for legal entities</li> </ul> A scrappage scheme for second-hand or new BEVs or FCEVs), based on weight: <ul style="list-style-type: none"> <li>• N1 class I: €4,000</li> <li>• N1 class II: €6,000</li> <li>• N1 class III or N2 (with weight exemption): €8,000</li> </ul>	×
<b>GERMANY</b>			
×	10-year exemption for BEVs and FCEVs registered until 31 December 2025. An exemption is granted until 31 December 2030. Exemption from the annual circulation tax for vehicles emitting ≤ 95g CO <sub>2</sub> /km.	×	×
<b>GREECE</b>			
No registration tax for battery-electric vans, lorries, and trucks.	×	30% on net retail price (NRP) cashback for battery-electric vans (up to €8,000), plus €1,000 for scrapping.	×
<b>HUNGARY</b>			
×	×	×	×
<b>IRELAND</b>			
€5,000 relief for BEVs up to €40,000. The relief tapers off after €40,000 and ends at €50,000.	Minimum rate (€120 per year) for BEVs. Reduced rate (€140 per year) for PHEVs ≤ 50g CO <sub>2</sub> /km.	For individuals in 2021: <ul style="list-style-type: none"> <li>• Up to €5,000 for BEVs</li> <li>• Up to €5,000 for PHEVs with ≤ 50g CO<sub>2</sub>/km and full-electric range of ≥ 50km</li> <li>• Up to €3,800 for battery-electric vans</li> </ul>	×
<b>ITALY</b>			
×	BEV: Five-year exemption from first registration. After this period, a 75% tax reduction rate applied to equivalent petrol vehicles. HEV: Application of a minimum flat rate (€2.58/kW). Some regions apply discounts on tax ownership.	For N1 and N2 vehicles (SMEs only): <ul style="list-style-type: none"> <li>• BEV/FCEV: <ul style="list-style-type: none"> <li>• 0-1.49t: €2,200 (without scrappage); €4,000 (with scrappage Euro 0-4)</li> <li>• 1.5-2.5t: €4,500 (without scrappage); €8,000 (with scrappage Euro 0-4)</li> <li>• 2.51-3.49t: €10,000 (without scrappage); €12,000 (with scrappage Euro 0-4)</li> </ul> </li> </ul>	×

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
×		<ul style="list-style-type: none"> <li>• 3.5-4.24t: €14,000 (without scrappage); €16,000 (with scrappage Euro 0-4)</li> <li>• 4.25-7.2t: €16,000 (without scrappage); €18,000 (with scrappage Euro 0-4)</li> <li>• PHEV/HEV (with scrappage Euro 0-4)</li> <li>• 0-1.49t: €1,500</li> <li>• 1.5-2.5t: €2,500</li> <li>• 2.51-3.49t: €3,000</li> <li>• 3.5-4.24t: €4,500</li> <li>• 4.25-7.2t: €5,500</li> </ul>	×
<b>LATVIA</b>			
Registration fee exemption for BEVs (first registration only).	Exemption for N1 vehicles emitting ≤ 50g CO2/km.	×	×
<b>LITHUANIA</b>			
Exemption for electric vehicles (first registration only).	×	×	×
<b>LUXEMBOURG</b>			
Only 50% of administrative tax.	Minimum rate of €30/year for zero-emission vehicles.	BEVs: • ≤ 18 kWh: €8,000 • > 18 kWh: €3,000	×
<b>MALTA</b>			
Minimum rate for vehicles emitting ≤ 100g CO2/km.	Minimum rate for vehicles emitting ≤ 100g CO2/km.	BEVs for individuals: • N1: €11,000 per BEV • M2 and N2: 40% of selling price, capped at €70,000 BEVs for companies: • N1: up to €20,000 • M2 and N2: up to €70,000 • M3 and N3: up to €400,000 • Additional incentive(s) if established in and operating from certain localities Additional grant to scrap a vehicle of ≥ 10 years. More details: <a href="http://www.transport.gov.mt/land/sustainable-transport/financial-incentives-2023/new-electric-vehicles-6188">www.transport.gov.mt/land/sustainable-transport/financial-incentives-2023/new-electric-vehicles-6188</a> .	×

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>NETHERLANDS</b>			
×	×	The Zero-emission Truck Purchase Subsidy Scheme (AanZET) for entrepreneurs and non-profit organisations to buy/lease a new, zero-emission truck (available from 26 March to 24 May 2024). Total budget: €45m (subject to approval by parliament). Subsidy scheme (SEBA) for entrepreneurs to buy/lease a new N1 or N2 vehicle weighing up to 4,250kg. Environmental investment deduction (MIA) for battery-electric and fuel-cell electric vans. More details: <a href="http://www.rvo.nl/subsidies-financiering">www.rvo.nl/subsidies-financiering</a> .	×
<b>POLAND</b>			
Exemption for BEVs and FCEVs. Exemption for PHEVs up to 2,000cc until end 2029.	Depreciation: <ul style="list-style-type: none"> <li>• up to PLN 225,000 for BEVs and FCEVs</li> <li>• up to PLN 150,000 for vehicles emitting 0–50g CO2/km</li> <li>• up to PLN 100,000 for vehicles emitting &gt; 50g CO2/km</li> </ul>	×	×
<b>PORTUGAL</b>			
×	Exemption for BEVs.	Companies (limited to N1 vehicles): €6,000 to buy a new BEV.	×
<b>ROMANIA</b>			
×	Exemption for BEVs.	×	×
<b>SLOVAKIA</b>			
Registration fee: <ul style="list-style-type: none"> <li>• BEV: maximum charge of €33</li> <li>• PHEV: 50% reduction</li> </ul>	Road tax: <ul style="list-style-type: none"> <li>• Exemption for BEVs</li> <li>• 50% for PHEVs</li> </ul> Accelerated depreciation for BEVs and PHEVs from four to two years.	×	×
<b>SLOVENIA</b>			
Minimum additional tax rate (0.5%) for BEVs.	×	×	×

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>🇪🇸 SPAIN</b>			
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.	75% reduction for BEVs in main cities (eg Barcelona, Madrid, Valencia, Zaragoza, etc). Early amortisation for BEVs, PHEVs, FCEVs, and infrastructure investments.	Incentive scheme (MOVES III) until 31 July 2024: <ul style="list-style-type: none"> <li>Vans: €7,000-9,000 for private individuals, depending on scrapping</li> <li>Additional €1,000 from vehicle manufacturers</li> </ul> More details: <a href="http://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-iii</a>	Incentive scheme (MOVES III) until 31 July 2024: <ul style="list-style-type: none"> <li>Self-employed, individuals, neighbouring communities, and administration: 70% of the eligible cost</li> <li>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 company</li> <li>Companies and public charging points (power &gt; 50 kW): 30% of the eligible costs</li> </ul> Amount increased if the location is in municipalities with less than 5,000 inhabitants.
<b>🇸🇪 SWEDEN</b>			
✗	N1: Low annual road tax (SEK 360) for zero-emission vehicles and PHEVs.	Electric light trucks (≤ 3.5t): for companies, municipalities, and regions; up to SEK 50,000 per truck. Environmental heavy trucks (> 3.5t): for companies, municipalities, and regions; maximum 20% of the price. The size of this climate premium is calculated based on: <ul style="list-style-type: none"> <li>whether the truck is electric and emission-free, or an environmentally clean truck (hybrid vehicle powered by electricity and a renewable fuel), or a gas-powered truck;</li> <li>what the eligible cost is; and</li> <li>who the beneficiary is.</li> </ul> Electric bus premium, based on the following eligibility: <ul style="list-style-type: none"> <li>A public transport authority, municipality, or limited company (authorised to procure public transport)</li> <li>A BEV, FCEV, PHEV, or another renewable fuel, with a capacity of ≥ 15 passengers</li> <li>A vehicle registered as a class II or III bus in the Swedish Transport Agency's register (class I buses, ie city buses are not eligible)</li> <li>Public transport operators and companies that buy an electric bus have different support levels</li> </ul> The size of the electric bus premium is calculated based on its emission levels, the eligible cost, and who the beneficiary is. More details: <a href="http://www.energimyndigheten.se/klimat/transporter/transporteffektivt-samhalle/klimatpremie/">www.energimyndigheten.se/klimat/transporter/transporteffektivt-samhalle/klimatpremie/</a>	<ul style="list-style-type: none"> <li>"Ladda bilen": Swedish Environmental Protection Agency grants for various types of AC charging infrastructure (residents, employees, businesses, and organisations).</li> <li>Support from "Klimatklivet" for DC charging for your own business vehicles.</li> </ul> More details: <a href="http://www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/elbilsladdning-och-laddinfrastruktur/">www.naturvardsverket.se/amnesomraden/klimatomstallningen/klimatklivet/elbilsladdning-och-laddinfrastruktur/</a>

## EFTA member states and the United Kingdom (2024)

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
<b>🇮🇸 ICELAND</b>			
×	×	<p>For N1:</p> <ul style="list-style-type: none"> <li>• €3,350/ISK 500,000 for a new BEV with a retail price &lt; €67,000/ISK 10m</li> <li>• €2,700/ISK 400,000 for a used BEV of &lt; one-year old with a retail price of &lt; €67,000/ISK 10m</li> </ul> <p>The total amount allocated in subsidies for zero-emission vehicles (all categories) is €50,250,000/ ISK 7.5bn in 2024</p>	<p>A special subsidy is applied for zero-emission vehicle infrastructure, ships, and aircrafts. The total amount allocated is €6m/ISK 900m. Additional subsidies for connecting electricity to larger transport (M2 and M3) and transport equipment (cf. <a href="#">Electricity Act, No. 65/2003</a>).</p>
<b>🇳🇴 NORWAY</b>			
Tax deduction for vehicles emitting < 84g CO2/km.	×	×	×
<b>🇨🇭 SWITZERLAND</b>			
×	Vehicles with > 3.5t weight powered by an electric motor are exempt from the Distance-related Heavy Vehicle Fee (HVF).	×	Various cantons/municipalities contribute to electromobility installation costs.
<b>🇬🇧 UNITED KINGDOM</b>			
×	×	<p>Small vans:</p> <ul style="list-style-type: none"> <li>• 35% discount (maximum £2,500)</li> <li>• &lt; 2,500kg gross vehicle weight</li> <li>• &lt; 50g/km CO2 emissions and able to travel ≥ 96km without emissions</li> </ul> <p>Large vans:</p> <ul style="list-style-type: none"> <li>• Maximum £5,000</li> <li>• 2,500–4,250kg gross vehicle weight</li> <li>• &lt; 50g/km CO2 emissions and able to travel ≥ 96km without emissions</li> </ul> <p>Trucks:</p> <ul style="list-style-type: none"> <li>• 20% discount (maximum £16,000)</li> <li>• 4,250–12,000kg gross weight</li> <li>• CO2 emissions of ≥ 50% less than the equivalent conventional Euro VI vehicle, carrying the same capacity and being able to travel ≥ 96km without emissions</li> </ul> <p>More details: <a href="http://www.gov.uk/plug-in-vehicle-grants/trucks">www.gov.uk/plug-in-vehicle-grants/trucks</a>.</p>	×