

## OVERVIEW OF PURCHASE AND TAX INCENTIVES FOR ELECTRIC VEHICLES IN THE EU IN 2016

<b>AUSTRIA</b>	<p>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 (<a href="http://www.oeamtc.at/elektrofahrzeuge">www.oeamtc.at/elektrofahrzeuge</a>).</p>
<b>BELGIUM</b>	<p>In the Flemish Region, electric and plug-in hybrid (emitting no more than 50g CO<sub>2</sub>/km) vehicles are exempt from registration tax. Moreover, incentives for electric and hydrogen-powered cars (Zero Emission Bonus) were introduced as of 1 January 2016.</p> <p>Electric vehicles pay the lowest rate of tax under the annual circulation tax in all three regions.</p> <p>The deductibility rate from corporate income of expenses related to the use of company cars is 120% for zero-emissions vehicles and 100% for vehicles emitting between 1 and 60g CO<sub>2</sub>/km. Above 60g CO<sub>2</sub>/km, the deductibility rate decreases from 90% to 50% progressively.</p>
<b>BULGARIA</b>	Electric vehicles are exempt from the annual circulation tax.
<b>CROATIA</b>	None
<b>CYPRUS</b>	None
<b>CZECH REPUBLIC</b>	Electric, hybrid and other alternative fuel vehicles are exempt from the road tax (this tax applies to cars used for business purposes only).
<b>DENMARK</b>	Electric cars and vans are exempt from registration tax. Hydrogen and fuel cell-powered vehicles are exempt from registration tax until the end of 2018.

<b>ESTONIA</b>	None
<b>FINLAND</b>	Pure electric vehicles always pay the minimum rate of the CO <sub>2</sub> based registration tax.
<b>FRANCE</b>	<p>Regions have the option to provide an exemption from the registration tax (either total or 50%) for alternative fuel vehicles (ie electric, hybrids, CNG, LPG, and E85).</p> <p>Under a bonus-malus system, a premium is granted for the purchase of a new electric or hybrid electric vehicle:</p> <ul style="list-style-type: none"> <li>- From 1 January 2016, for a car (not applicable to LCV) emitting between 61 and 110g CO<sub>2</sub>/km, the amount of the bonus is €750.</li> <li>- For a vehicle (car or LCV) emitting between 21 and 60g CO<sub>2</sub>/km, the bonus amounts to €1,000.</li> <li>- For a vehicle (passenger car or LCV) emitting 20g CO<sub>2</sub>/km or less, the bonus amounts to €6,300.</li> </ul> <p>Electric vehicles are exempt from the company car tax. Hybrid vehicles emitting less than 110g CO<sub>2</sub>/km are exempt during the first two years after registration.</p>
<b>GERMANY</b>	Electric vehicles are exempt from the annual circulation tax for a period of ten years from the date of their first registration.
<b>GREECE</b>	Electric and hybrid vehicles are exempt from the registration tax, the luxury tax and the luxury living tax. Electric cars and hybrid cars (with an engine capacity of up to 1,549cc) are also exempt from circulation tax.
<b>HUNGARY</b>	Electric vehicles are exempt from registration tax, annual circulation tax and company car tax.

<b>IRELAND</b>	<p>Until December 2016, electric vehicles benefit from VRT (vehicle registration tax) relief up to a maximum of €5,000. For plug-in hybrids, the maximum relief is €2,500. For conventional hybrid vehicles and other flexible fuel vehicles, the maximum relief is €1,500. In addition, electric and plug-in hybrid vehicles receive a grant of up to €5,000 on purchase.</p> <p>Electric vehicles pay the minimum rate (€120) of the road tax.</p>
<b>ITALY</b>	<p>In many regions, electric vehicles are exempt from the annual circulation tax (ownership tax) for a period of five years from the date of the first registration. After this five-year period, they benefit from a 75% reduction of the tax rate applied to equivalent petrol vehicles.</p>
<b>LATVIA</b>	<p>Electric vehicles are exempt from the registration tax and pay the lowest amount (€10) for the company car tax.</p>
<b>LITHUANIA</b>	<p>None</p>
<b>LUXEMBOURG</b>	<p>Electric vehicles pay the minimum rate (€30) of the annual circulation tax.</p>
<b>MALTA</b>	<p>None</p>
<b>NETHERLANDS</b>	<p>Electric vehicles are exempt from the registration tax BPM.</p> <p>Vehicles emitting maximum 50g CO<sub>2</sub>/km are exempt from the annual circulation tax.</p>
<b>POLAND</b>	<p>None</p>
<b>PORTUGAL</b>	<p>Electric vehicles are exempt from the registration tax (<i>Imposto Sobre Veículos</i> or <i>ISV</i>) and from the annual circulation tax. Hybrid vehicles only pay 25% of the registration tax.</p>

<b>ROMANIA</b>	<p>Electric and hybrid vehicles are exempt from the registration tax.</p> <p>Electric vehicle are exempt from the annual circulation tax (ownership tax).</p>
<b>SLOVAKIA</b>	<p>Electric vehicles are exempt from the annual circulation tax. Hybrid vehicles benefit from a 50% reduction of the annual circulation tax.</p>
<b>SLOVENIA</b>	<p>None</p>
<b>SPAIN</b>	<p>Main city councils (eg Madrid, Barcelona, Zaragoza, Valencia etc) are reducing the annual circulation tax (ownership tax) for electric and fuel efficient vehicles by 75%.</p>
<b>SWEDEN</b>	<p>A premium (<i>Supermiljöbilspremie</i>) is granted for the purchase of a new electric or hybrid electric vehicle:</p> <ul style="list-style-type: none"> <li>- SEK20,000 for cars with CO<sub>2</sub> emissions between 1 and 50g/km (plug-in hybrids)</li> <li>- SEK40,000 for cars with zero CO<sub>2</sub> emissions (electric cars)</li> </ul> <p>A five-year exemption from annual circulation tax applies for green cars (electric cars and plug-in hybrids, with electrical energy consumption per 100km which not exceed 37kWh).</p> <p>Reduction of company car taxation for electric vehicles and plug-in hybrids.</p>
<b>UNITED KINGDOM</b>	<p>Electric vehicles (with CO<sub>2</sub> emissions below 100g/km) are exempt from the annual circulation tax, while other alternative fuel cars receive a £10 discount on the paid rates.</p> <p>From 1 April 2010, pure electric cars are exempt from the company car tax, while all cars with CO<sub>2</sub> emissions lower than 50g/km pay 5% for the tax year 2015/2016.</p>