

TAX BENEFITS AND INCENTIVES

Zero-emission commercial vehicles (vans, trucks, and buses) 27 EU member states (2025)

→ GLOSSARY

BEV Battery-electric vehicle	M2 Vehicle for carriage of passengers, mass ≤ 5t
FCEV Fuel-cell electric vehicle (hydrogen)	M3 Vehicle for carriage of passengers, mass > 5t
PHEV Plug-in-hybrid electric vehicle	N1 Vehicle for carriage of goods, mass ≤ 3.5t
HEV Hybrid-electric vehicle	N2 Vehicle for carriage of goods, mass > 3.5t and ≤ 12t
EREV Extended-range electric vehicle	N3 Vehicle for carriage of goods, mass > 12t
M1 Vehicle for carriage of passengers, ≤ nine seats including the driver's seat	× No benefit or incentive available

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
AUSTRIA			
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 31 May 2025:</p> <ul style="list-style-type: none"> • €2,000 + €4,000 for e-buses (M1, minimum 8 persons including the driver, 2–2.5t) • €2,000 + €8,000 for e-buses (M1, minimum 8 persons including the driver, > 2.5t) • €2,000 + €18,000 for e-buses (M2) • €0 + €52,000 for e-buses (M3, ≤ 39 persons, including the driver) • €0 + €78,000 for e-buses (M3, 40–120 persons including the driver) • €0 + €130,000 for e-buses (M3, > 120 persons including the 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>Provinces and communities can grant additional incentives. More details: www.umweltfoerderung.at.</p>	<p>Bonus (until 31 May 2025) for acquiring the following charging infrastructure:</p> <ul style="list-style-type: none"> • Public access: <ul style="list-style-type: none"> • €1,000 for AC-normal charging points (≤ 22kW) • €9,000 for DC-quick charging points (< 100kW) • €18,000 for DC-quick charging points (100–300kW) • €30,000 for DC-quick charging points (≥ 300kW) • Private access: <ul style="list-style-type: none"> • €500 for AC-normal charging points (≤ 22kW) • €3,000 for DC-quick charging points (< 50kW) • €7,500 for DC-quick charging points (50–100kW) • €15,000 for DC-quick charging points (≥ 100kW) <p>Provinces and communities can grant additional incentives. More details: www.umweltfoerderung.at.</p>

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BELGIUM			
×	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 refuelling infrastructure. Brussels: for micro or small companies, up to €16,000 to replace maximum three N1 vehicles/year (including charging stations). More details: www.economie-emploi.brussels/prime-lez . Flanders (for SMEs): <ul style="list-style-type: none"> • 40% of additional cost of up to €400,000/vehicle for maximum two BEVs (N2 and/or N3) • 27.5% of additional cost of up to €600,000/vehicle for maximum two BEVs (M2 and/or M3) • 22.5% of additional cost of up to €350,000/vehicle for maximum two FCEVs (N2 and/or N3) • More details: Ecology premium plus Agentschap Innoveren en Ondernemen (vlaio.be). Flanders (for natural persons, non-profit organisations and vehicle sharing platforms): <ul style="list-style-type: none"> • €5,000 premium for new zero-emission vans (N1) with a price cap of €40,000 (including VAT). • 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. 	×
BULGARIA			
Exemption for electric vehicles.	Exemption for electric vehicles.	×	×
CROATIA			
No excise duties for electric vehicles.	Exemption from special environmental tax for electric vehicles.	Incentive scheme (once a year, limited funds): <ul style="list-style-type: none"> • N1: <ul style="list-style-type: none"> • up to €5,000 for PHEVs • up to €9,000 for BEVs or FCEVs • N2, N3, M2, M3: <ul style="list-style-type: none"> • up to 40% of funds per vehicle • the maximum amount depends on the category There is a 12-month deadline to purchase the vehicle and submit a request for a grant. The vehicle must be kept two years.	Co-financing the installation of charging stations for legal entities and the public (limited funds). Planned for the first half of 2025.

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CYPRUS			
Exemption for vehicles emitting ≤ 120g CO2/km. Increased deduction from 25 to 33% for capital expenditure incurred in purchasing commercial electric vehicles, buses, and taxis.	Minimum rate for vehicles emitting ≤ 120g CO2/km.	€15,000 to buy a new battery-electric N1. €25,000 to buy a new battery-electric N2. €40,000 to buy a new battery-electric M2. More details: www.mcw.gov.cy/mcw/rtd/rtd.nsf/All/BE564B-967D6AC569C2258ABD002B1C66 .	20% deduction for capital expenditures incurred for the installation of electric vehicle recharging stations.
CZECHIA			
×	BEVs, FCEVs, and PHEVs are exempt from business registration fees and road tax. Road toll: • BEVs exempt • PHEVs emitting ≤ 50g CO2/km pay 25% Accelerated depreciation for BEVs and FCEVs until 2028. Reduced levy: • BEVs: 0.25% until end of 2028 • PHEVs: 0.5% until end of 2025	Acquisition incentives for zero-emission vehicles and charging infrastructure for state and local government bodies.	A reduced depreciation period for charging stations from 10 to five years (wallboxes and standalone charging stations). Ministry of Transport support for the installation of public charging and refuelling infrastructure for BEVs and FCEVs. Ministry of Environment support for the installation of non-public infrastructure (municipalities, residential buildings, and houses).
DENMARK			
Zero-emission vans (BEVs and FCEVs of maximum 4t): • Pay 40% of the registration tax • Additional DKK 77,500 registration tax deduction Low-emission vans (PHEVs and EREVs of maximum 4t) emitting < 50g CO2/km: • 65% of the registration tax • Additional DKK 45,000 registration tax deduction	Ownership taxes are based on CO2 emissions. For vehicles of maximum 3.5t: BEVs, FCEVs, and vehicles with CO2 emissions of maximum 58g/km pay the minimum semi-annual tax rate of DKK 420.	×	×
ESTONIA			
N1: basic amount of €200.	Basic amount of €30.	×	×
FINLAND			
Zero-emission vans are exempt from registration taxes as of 1 October 2021.	×	×	Energy Authority support (public tender) for the development of charging/refuelling infrastructure (electricity and renewable hydrogen) for heavy-duty vehicles.

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FRANCE			
<p>Since March 2025, Regions can provide an exemption on registration tax (either totally or 50%) to BEVs or FCEVs.</p> <p>A system of «overamortisation» allows companies to deduct the BEV or FCEV additional cost of acquisition (compared to the equivalent conventional combustion engine vehicle) from their taxable income:</p> <ul style="list-style-type: none"> • 40% for vehicles weighing 2.6–3.5t • 115% for vehicles weighing 3.5–16t • 75% for vehicles over 16t 	×	<p>Financing system based on Energy Saving certificates. The support depends on:</p> <ul style="list-style-type: none"> • the vehicle category; • the customer category; and • the price of the MWh Cumac (unit of measurement for saved energy). <p>More details: https://www.service-public.fr/particuliers/vosdroits/F35584.</p>	<p>Advenir programme (led by Avere France) to support the installation of charging stations on the French territory for heavy-duty vehicles and coaches:</p> <ul style="list-style-type: none"> • charging infrastructure below 500kVA: 50% aid rate of €2,200–15,000 depending on recharge power • charging infrastructure above 500kVA: €100,000–960,000 depending on recharge power and number of charging points <p>More details: https://advenir.mobi/borne-flottes-poids-lourds/.</p>
GERMANY			
×	<p>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 CO2/km.</p>	×	×
GREECE			
<p>No registration tax for battery-electric vans, lorries, and trucks.</p>	×	<p>30% on net retail price (NRP) cashback for battery-electric vans (up to €6,000), plus €2,000 for scrapping.</p>	<p>€500 subsidy for the purchase of a wallbox.</p>
HUNGARY			
×	×	<p>Subsidy scheme for companies to buy BEVs:</p> <ul style="list-style-type: none"> • €9,500 for N1, N2, or M2 vehicles of maximum €44,800 and a battery capacity of ≤ 49kWh • €10,000 for N1, N2, or M2 vehicles of maximum €58,000 and a battery capacity of 49–74kWh • €10,500 for N1, N2, or M2 vehicles of maximum €66,000 and a battery capacity of > 74kWh <p>Applications for this subsidy scheme will close end of March 2025.</p>	<p>The total cost of electric charging stations is deductible from corporate income tax base.</p>

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IRELAND			
€5,000 relief for BEVs up to €40,000. The relief tapers off after €40,000 and ends at €50,000.	Reduced amount for BEVs based on the unladen weight: <ul style="list-style-type: none"> • 0–1,500kg: €92 • 1,501–3,000kg: €333 • 3,001–4,000kg: €420 • 4,001–8,000kg: €500 	N1S category BEVs a maximum grant of €3,800 is available when purchased commercially for vehicles up to €60,000. N1L BEVs a purchase grant of up to €7,600 is available for vehicles up to €60,000. Zero-emission heavy-duty vehicle (ZEHDV) Grant Scheme for N2, M2, and M3: grant amounts are calculated as a percentage of the difference in price between a ZEHDV and its diesel equivalent.	ZEHDV Purchase Grant Scheme expanded to include the installation of depot charging points.
ITALY			
×	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.	×	×
LATVIA			
Registration fee exemption for BEVs (first registration only).	Exemption for vehicles emitting ≤ 50g CO2/km.	×	×
LITHUANIA			
Exemption for electric vehicles (first registration only).	×	×	×
LUXEMBOURG			
×	Minimum rate of €30/year for zero-emission vehicles.	Battery-electric new vans receive a €6,000 bonus. Second hand BEVs older than three years receive a purchase bonus of €1,500. The bonus cannot exceed 50% of the value of the vehicle. The vehicles must be kept for three years; two years for second hand vehicles. This counts for all vehicles ordered between 1 October 2024 and 30 June 2026, and registered before 1 July 2027.	×

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MALTA			
Minimum rate for vehicles emitting ≤ 100g CO2/km.	Minimum rate for vehicles emitting ≤ 100g CO2/km.	For new battery-electric N1 vehicles registered after 1 January 2025: <ul style="list-style-type: none"> • €8,000 if selling price ≤ €40,000 • €6,000 if selling price €40,000–100,000 Additional grant of €500–1,000 to scrap a vehicle of at least 10 years old. More details: www.transport.gov.mt/land/sustainable-transport/grant-schemes-on-new-electric-vehicles-and-pedelecs/2025-scheme-for-new-electric-vehicles-and-pedelecs-7136 .	×
NETHERLANDS			
N1 vehicles (in 2025): €74.41/g CO2. Zero-emission vans pay €0.	25% tariff for zero-emission N1 vehicles.	Zero-emission Truck Purchase Subsidy Scheme (AanZET) for entrepreneurs and non-profit organisations to buy/lease a new, zero-emission N2 or N3 vehicle weighing > 4,250kg. Clean and Emission-free Construction Equipment Grant Scheme (SSEB) for construction companies to buy, lease and/ or convert to zero-emission construction vehicles. Temporary (up to 1 October 2029) subsidy scheme (STour) to purchase zero-emission coaches.	Subsidy for public charging infrastructure (SPuLa) for entrepreneurs to install public charging infrastructure for heavy electric vehicles. SPriLa: Grant for entrepreneurs to install public charging infrastructure for their own electric vehicles or leased premises.
POLAND			
Exemption for BEVs and FCEVs. Exemption for PHEVs up to 2,000cc until end 2029.	×	×	×
PORTUGAL			
×	Exemption for BEVs.	Companies (limited to N1 vehicles): €6,000 to buy a new BEV.	×
ROMANIA			
×	Exemption for BEVs.	×	×
SLOVAKIA			
Registration fee: <ul style="list-style-type: none"> • BEV: maximum charge of €33 • PHEV: 50% reduction 	Road tax: <ul style="list-style-type: none"> • Exemption for BEVs • 50% for PHEVs Accelerated depreciation for BEVs and PHEVs from four to two years.	×	×

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SLOVENIA			
Minimum additional tax rate (0.5%) for BEVs.	Legal entities can claim VAT deductions on the purchase, servicing, and spare parts of BEVs, up to a value of €80,000.	New N1: <ul style="list-style-type: none"> • up to €6,500 for new BEVs priced up to €45,000 (including VAT) • up to €4,500 for new BEVs priced €45,000–65,000 (including VAT) Used M1 or N1: <ul style="list-style-type: none"> • up to €3,000 for used/test BEVs priced up to €45,000 (including VAT) • up to €2,000 for used/test BEVs priced €45,000–65,000 (including VAT) 	×
SPAIN			
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.	Retroactive approval of an incentive scheme similar to MOVES III would be planned from 1 January 2025 to 30 June 2025 as follows: <ul style="list-style-type: none"> • Vans: €7,000-9,000 for private individuals, depending on scrapping • Additional €1,000 from vehicle manufacturers 	Retroactive approval of an incentive scheme similar to MOVES III would be planned from 1 January 2025 to 30 June 2025 as follows: <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 company • Companies and public charging points (power > 50 kW): 30% of the eligible costs Amount increased if the location is in municipalities with < 5,000 inhabitants.

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🇸🇪 SWEDEN			
<p>✘</p>	<p>N1: Low annual road tax (SEK 360) for zero-emission vehicles and PHEVs. Higher taxes for new 2025 PHEV models emitting > 75g CO2/km.</p>	<p>Electric light trucks (≤ 3.5t): for companies, municipalities, and regions; up to SEK 40,000 per truck until 1 July 2025 when it is reduced to SEK 30,000. The premium should be abolished on 1 October 2025.</p> <p>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:</p> <ul style="list-style-type: none"> • 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; • what the eligible cost is; and • who the beneficiary is. <p>Electric bus premium, based on the following eligibility:</p> <ul style="list-style-type: none"> • A public transport authority, municipality, or limited company (authorised to procure public transport) • A BEV, FCEV, PHEV, or another renewable fuel, with a capacity of ≥ 15 passengers • 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) • Public transport operators and companies that buy an electric bus have different support levels <p>The size of the electric bus premium is calculated based on its emission levels, the eligible cost, and who the beneficiary is.</p> <p>More details: www.energimyndigheten.se/klimat/transporter/transporteffektivt-samhalle/klimatpremie/.</p>	<ul style="list-style-type: none"> • "Ladda bilen": Swedish Environmental Protection Agency grants for various types of AC charging infrastructure (residents, employees, businesses, and organisations). • Support from "Klimatklivet" for DC charging for your own business vehicles. <p>More details: www.naturvardsverket.se/amne-somraden/klimatomstallningen/klimatklivet/elbilsaddning-och-lad-dinfrastruktur/.</p>

EFTA member states and the United Kingdom (2025)

TAX BENEFITS		INCENTIVES	
Acquisition	Ownership	Acquisition	Infrastructure
🇮🇸 ICELAND			
×	Minimum tax rate for BEVs and FCEVs: ISK 20,000 (bi-annual).	For N1: <ul style="list-style-type: none"> • €3,350/ISK 500,000 for a new BEV with a retail price < €67,000/ ISK 10m • €2,700/ISK 400,000 for a used BEV of < one-year old with a retail price of < €67,000/ISK 10m 	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. Electricity Act, No. 65/2003).
🇳🇴 NORWAY			
Tax deduction for vehicles emitting < 84g CO2/km.	×	×	×
🇨🇭 SWITZERLAND			
×	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.
🇬🇧 UNITED KINGDOM			
×	Benefits in kind for an electric company N1 vehicle is £0. More details: www.gov.uk/expenses-and-benefits-company-vans/work-out-the-value .	Small vans: <ul style="list-style-type: none"> • 35% discount (maximum £2,500) • < 2,500kg gross vehicle weight • < 50g/km CO2 emissions and able to travel ≥ 96km without emissions Large vans: <ul style="list-style-type: none"> • Maximum £5,000 • 2,500–4,250kg gross vehicle weight • < 50g/km CO2 emissions and able to travel ≥ 96km without emissions Trucks: <ul style="list-style-type: none"> • 20% discount (maximum £16,000) • 4,250–12,000kg gross weight • CO2 emissions of ≥ 50% less than the equivalent conventional Euro VI vehicle, carrying the same capacity and being able to travel ≥ 96km without emissions More details: www.gov.uk/plug-in-vehicle-grants/vans .	×