

Mobility Guide 2022

Green Powertrains
EV Maturity
Local Taxation & Specificities

November 2022 edition



ALD
Automotive



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Increased EV demand requires an end-to-end solution

2022 has been a year characterised by a multitude of unforeseen challenges, which has pushed overall new car registrations down. However electric car sales was the one sector to show a very high level of resilience.

In the first half of the calendar year **the worldwide registration volume of fully-electric cars grew by more than 70% vs 2021, topping 5 million cars.** This same level of resilience has also been demonstrated by our partners and clients who successfully navigated this challenging context and increased the level of demand for electric cars by **58% in the first nine months of 2022.** Increasing demand in this sector is evidence of how organisations and fleet managers are putting the environment at the forefront of their business.

At ALD Automotive, we are doing our part to make the energy transition easier. Through our partnership with ChargePoint, the global leader in charging infrastructure, we are offering an end-to-end solution to our clients in many countries. For fleet managers, this initiative translates into streamlined operations, interacting with one single point of contact for all topics related to vehicle and charging infrastructure, and enhanced control and monitoring for costs.

Providing a one-stop-shop solution for electrification goes hand in hand with accompanying our clients in this journey, jointly supporting the achievement of their corporate climate goals. With this purpose in mind, we have developed a set of consulting tools that allow joint navigation through this complex environment, characterised by various taxation and incentive schemes, and by different regulations and country specificities.

Volume of fully electric cars in the first 3 quarters of 2022

5 million

Demand increase for electric cars in the first 3 quarters of 2022

58%

Glossary

- AC refers to Alternating current • BEV refers to Battery Electric Vehicles • BIK refers to Benefit-in-kind • CNG refers to compressed natural gas • DC refers to Direct Current
- EV refers to Electrified Vehicles (incl. full electric and plug-in hybrids) • FCEV refers to fuel cell electric vehicle • FSL refers to Full Service Leasing • ICE refers to Internal combustion engine • LCV refers to Light Commercial Vehicle • HEV refers to Hybrid vehicles • LEZ refers to Low-emission-zones • LPG refers to Liquefied Petroleum Gas
- LTZ refers to Limited Traffic Zone • OCPP refers to Open Charge Point Protocol • PHEV refers to to plug-in hybrids vehicles • SME refers to Small and Mid-size Enterprises
- TCO refers to Total Cost of Ownership



Energy transition made easy with our bespoke consultancy services

With ALD Automotive we leverage on **big data coming from 1.7 million vehicles across the globe**. We provide an **end-to-end solution** to electrify your fleets with our offer ALD Electric available in 22 markets, in combination with **broad consultancy expertise** in all our markets. We accompany you throughout your overall transition:

- Design a strategy that can be implemented from day 1
 - Set up an evolutionary roadmap tailored to your operational needs, defining the pace of your renewal per country and driver type.
- All this without sacrificing efficiency and considering your budget.

Our 5-step methodology includes practical and efficient tools, developed together with several of our clients who have already started the transition journey.



ALD's Mobility Guide served as a foundational pillar within our strategy that

allowed the translation of our framework at a country level. Thank you for your valuable support in this journey.

*Jan-Hendrik Rauhut,
Global Head of Mobility at Bayer*

Fleet analysis, marketing intelligence & benchmarking

Put your fleet in perspective, benchmarking it to competitors in your industry.

1

Driver Assessment

Jointly design a survey for your drivers that will highlight those who are **Fit 4 Green**.

2

Green Scorecard

Carry out projections of your fleet CO₂ emissions in tons, what is needed to reach your company's goals via our **Net Zero Programme** and the pace of renewals per country. Using our **Green Scorecard** tool, the right cars will be identified, providing a compelling view of real TCO quotations and the charging solutions that will be needed to run your operations smoothly.

Mobility Policy Recommendations & Optimization

Update the rules governing your fleet using our **Mobility Policy Designer** and ensure that the right cars are included in your car-list while addressing all employee-related questions, including when/where to charge their EVs.

4

Follow-up & operations

Follow-up the **implementation** plan, adapting as needed in the event of contextual changes. Change management support and trainings, fleet & infrastructure optimization.

5

The broadest geographic coverage

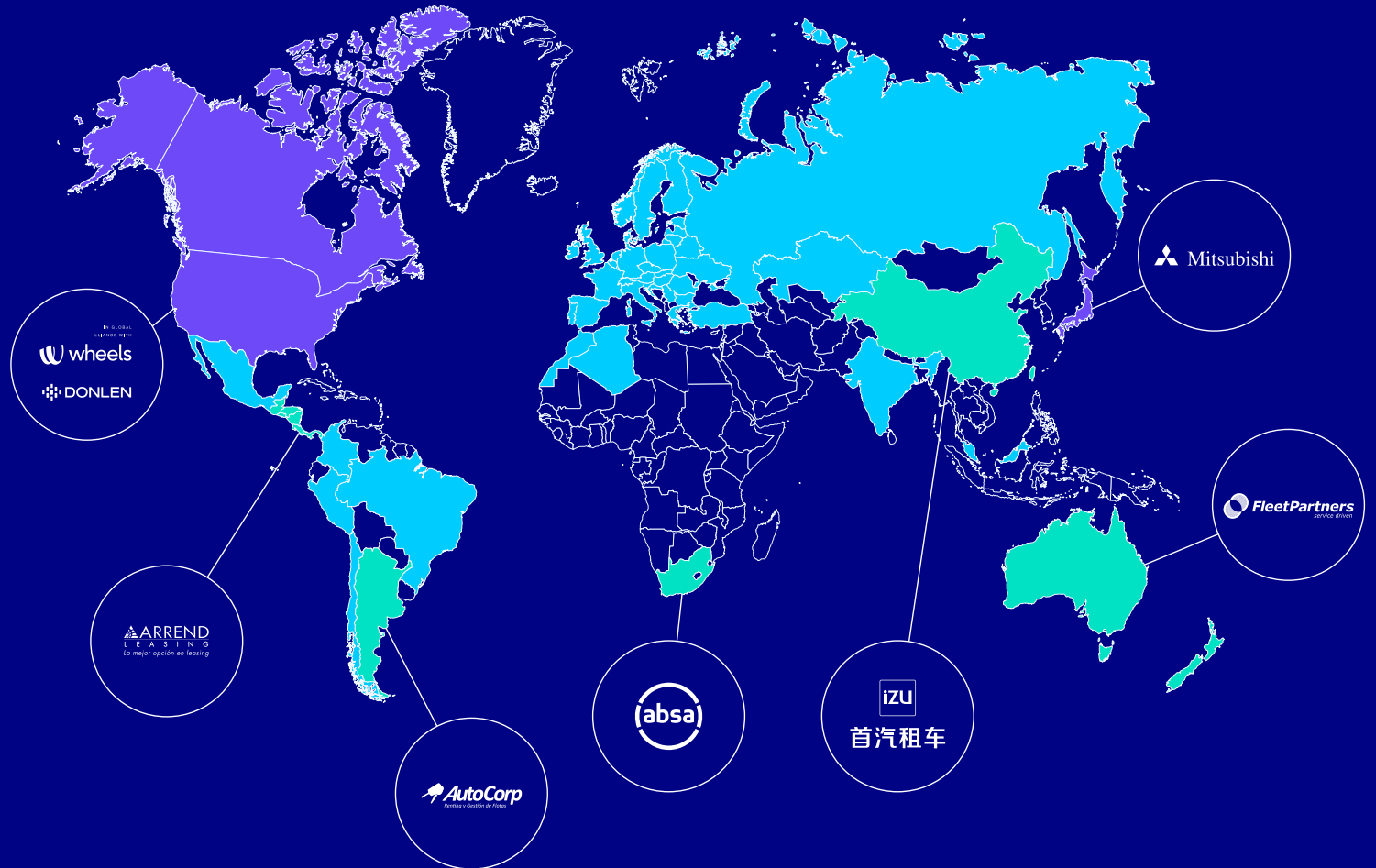
43 Countries
with ALD Automotive
direct presence



3 Countries
covered by



7 countries
covered by commercial partners



EV Maturity Scoring

Our Mobility Guide scores countries according to their level of EV Maturity on an annual basis. **Our aim is to support global fleet managers in their journey towards electrification, providing a snapshot of EV maturity for each country.**

This scoring allows you to answer legitimate questions as where to start the energy transition and at which pace.

● Countries with scoring above 60 points

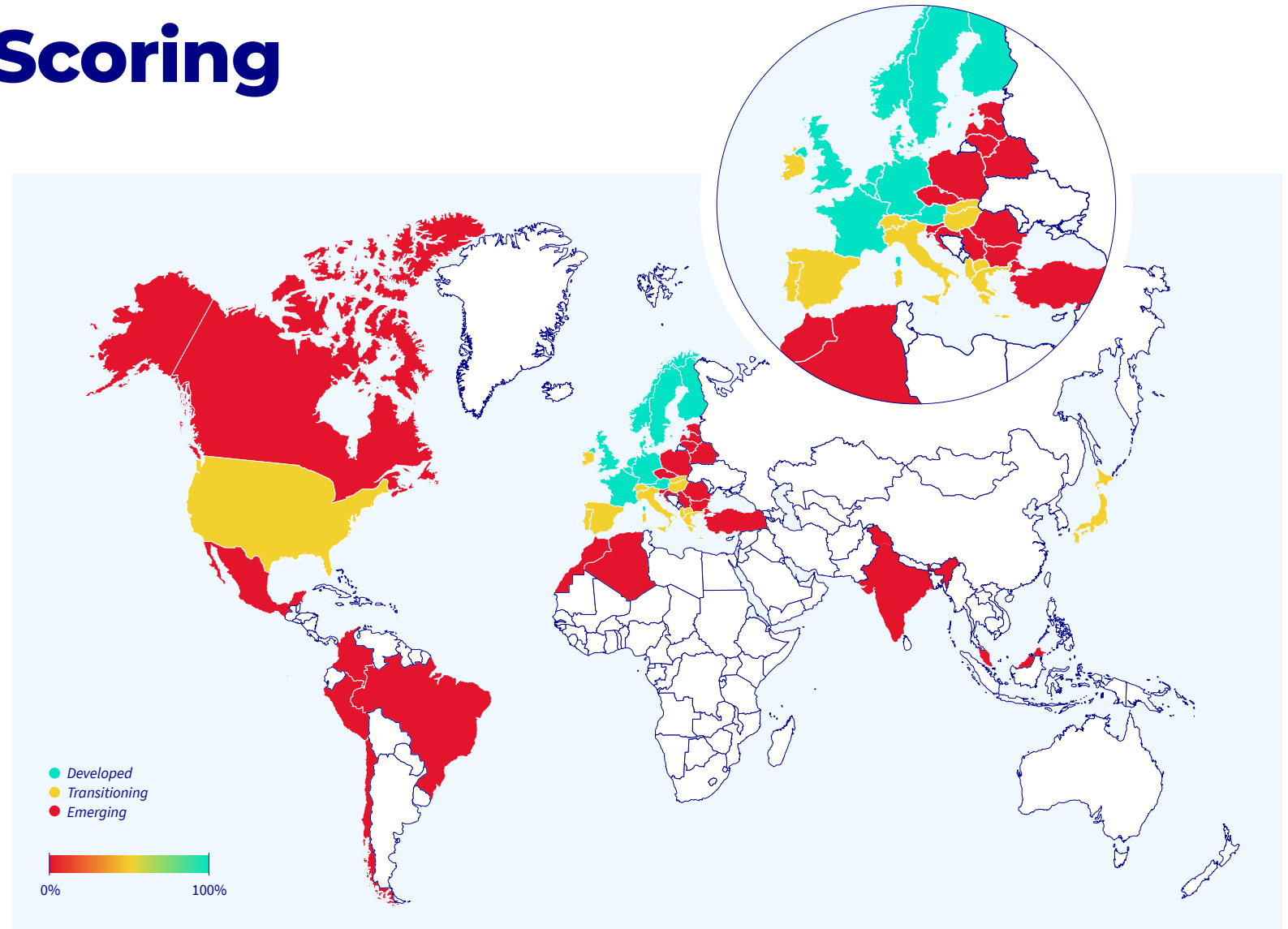
Austria, Belgium, Denmark, Finland, France, Germany, Luxembourg, Netherlands, Norway, Sweden, United Kingdom

● Countries with scoring above 35 points

Greece, Hungary, Ireland, Italy, Japan, Portugal, Slovenia, Spain, Switzerland, USA

● Countries with scoring below 35 points

Algeria, Brazil, Bulgaria, Canada, Chile, Colombia, Croatia, Czech Republic, Estonia, India, Latvia, Lithuania, Malaysia, Mexico, Morocco, Peru, Poland, Romania, Serbia, Slovakia, Turkey



Sources: [EV Volumes](#) - [EAFO-European Alternative Fuels Observatory](#) - [ACEA](#) - [electricitymaps](#)

Our Scoring Rationale

The scoring methodology we have used for the 2022 edition of the Mobility Guide takes into consideration several **factors and hurdles when transitioning** to an electrified fleet.

The **main barriers to BEV adoption** are **range anxiety, charging infrastructure complexity** and **affordability**.

In this guide, our aim is to **provide an unbiased view of these barriers**, focusing on **6 pillars**, highlighted here with the **metrics taken into consideration**.

The sum of these pillars produces the total country score.

1. EV Adoption

Assessment of the electrified sales volumes and market share versus the total industry volume. A greater weighting is added to the BEV share versus other electrified powertrains.

2. Charging Infrastructure

Metrics take into consideration the quality, quantity and complexity of public charging stations, relative to the number of electric cars that will need to charge and the relative coverage per 100 km.

3. Taxation and Regulation

Countries identified where the government or main cities apply subsidies and/or incentives to adopt greener powertrains.

4. Green Powertrain Offering

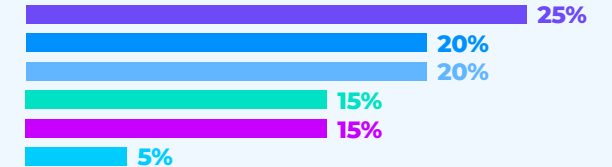
Analysis and measurement on the breadth of BEV model choices available to customers. Consideration is applied to unique models sold over the past 12 months to ensure there is appetite in the market.

5. BEV TCO Parity

When measuring the competitiveness of operating a BEV, direct segment comparisons are completed, or when BEV alternatives are not available a basket of ICE competitors is used.

6. Sustainability Relevance

Measurement of carbon intensity at the grid. A greater weighting is added to the higher proportion of renewables sources and the share of low carbon.

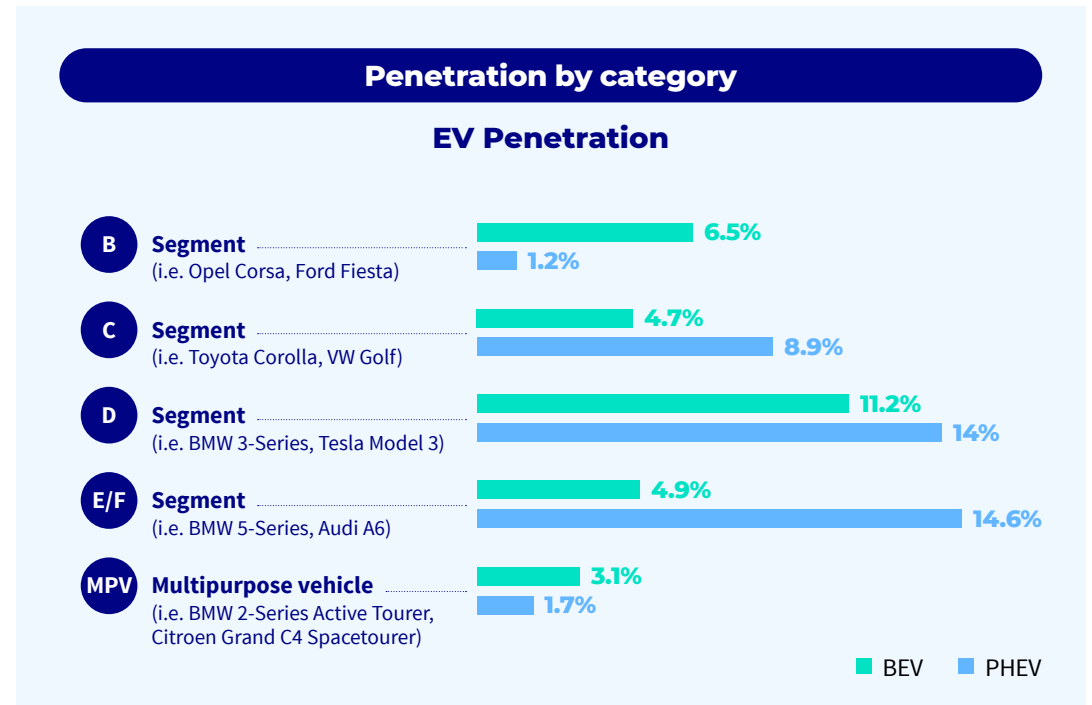
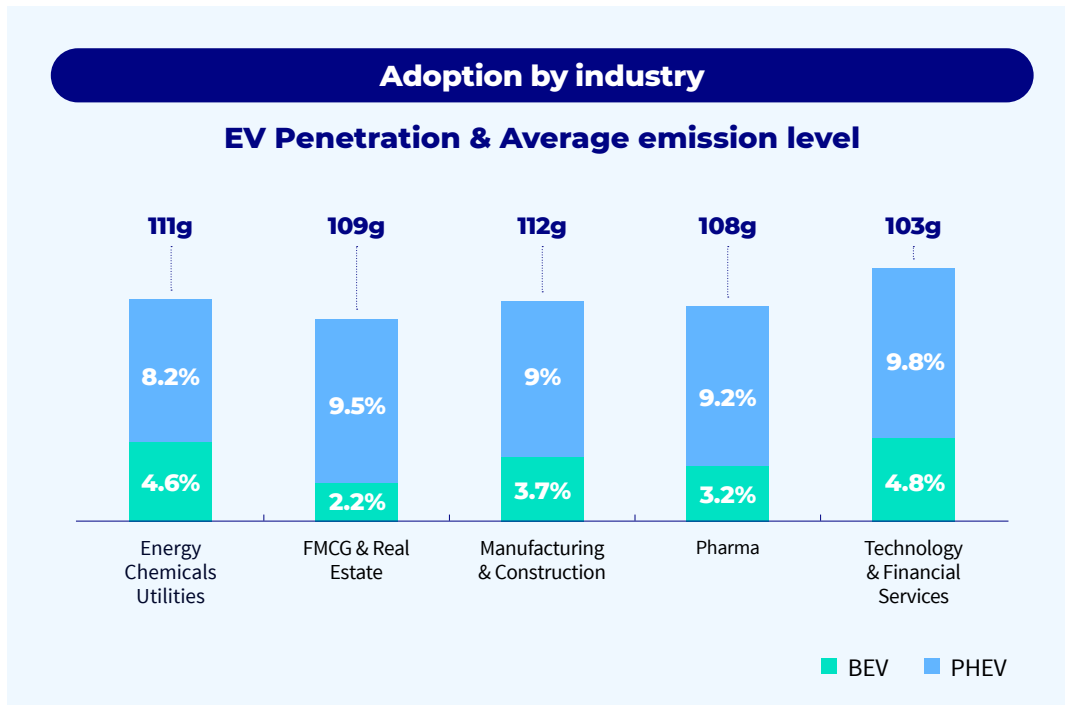


KPI	Sub Category
EV Adoption	<ul style="list-style-type: none"> • 2021 EV registration / Running country fleet Powertrain mix passenger cars & light commercial vehicles - all market • Share of EVs / Total 2021 new car registrations • Share of PHEVs / Total 2021 new EVs car registrations • Share of BEVs / Total 2021 new EVs car registrations
Charging Infrastructure	<ul style="list-style-type: none"> • Number of public chargers / EV Running country fleet • Number of public chargers / EV 2021 registrations • Number of normal, fast & ultra fast chargers / Number of chargers • Number of chargers per 100 km • Number of chargers per 100,000 inhabitants
Taxation and Regulation	<ul style="list-style-type: none"> • Incentives on EV purchase or ownership • Incentives on driver benefit-in-kind • Low Emission Zones or Diesel ban • Incentives on EV Infrastructure
Green Powertrain Offering	<ul style="list-style-type: none"> • Number of unique BEV models sold in the past 12 months
BEV TCO Parity	<ul style="list-style-type: none"> • TCO comparison between BEV and comparable ICE model
Sustainability Relevance	<ul style="list-style-type: none"> Snapshot of: <ul style="list-style-type: none"> • Grid CO₂ Carbon intensity • Share of low carbon • Share of renewables

Sources: EV Volumes - EAFO-European Alternative Fuels Observatory - ACEA - electricity maps - ALD Automotive internal databases. Metrics highlighted in **bold** have been represented in the country individual scorecards.

EV Adoption by Industry and Passenger Car Segment

The Technology and Financial services sector leads the way in terms of EV adoption, considering the proportion of fully electric and plug-in hybrid. The D Segment is the car category with a higher proportion of fully electric vehicles.

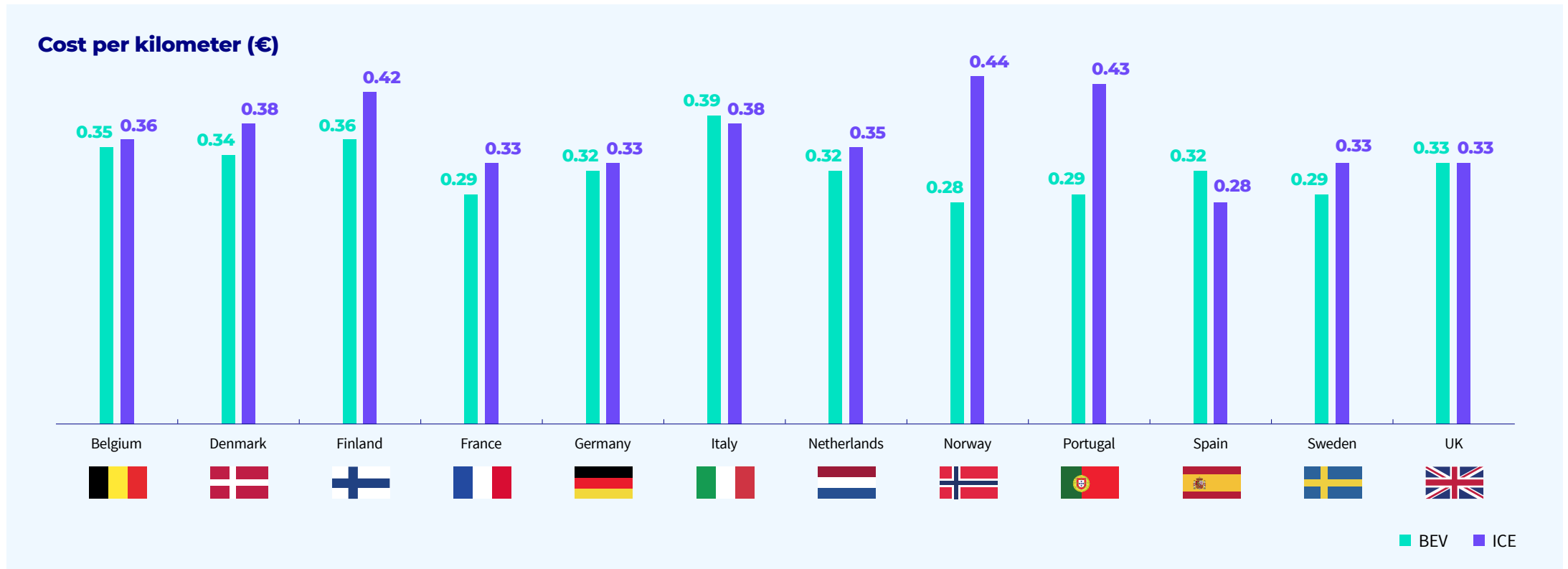


Data sources: ALD Automotive internal databases on running fleet. Analysis performed on passenger cars, under Full-service Lease or Financial lease. Analysis performed during the course of 2022.

Want to know more about how your fleet performs versus your peers? [Contact our consultancy team](#)

Going fully electric is now cheaper than a comparable petrol car in many countries

TCO comparison between BEV and ICE - **C** Segment / 48 months / 120,000 km



Data sources: Analysis performed on ALD Automotive internal databases during the course of 2022.

The material and the information provided in this document does not constitute a professional advice per se. The above is an illustrative reference of a constantly evolving TCO. ALD Automotive is not responsible for modifications and is under no obligation to provide additional information nor to update this material. ALD Automotive reserves the right to amend the information provided.

3 levels of maturity across our global scope

Category 1: Developed

For the first category, we selected the TOP 11 countries where EVs have either established a strong presence or where there are favorable conditions towards their adoption in the coming future.

Country Scoring above 60 points



Category 2: Transitioning

Within this second category, we have countries that have shown a concrete interest in electrification. However, due to local challenges, we foresee the transition happening in the mid-term for these markets.

Country scoring above 35 points



Category 3: Emerging

In the Emerging category, we included countries where the hurdles of charging, affordability and availability are still difficult to overcome.

Countries with scoring below 35 points



Algeria

ALD Fleet Size at end 2021
3,670

EV MATURITY SCORING

6/100



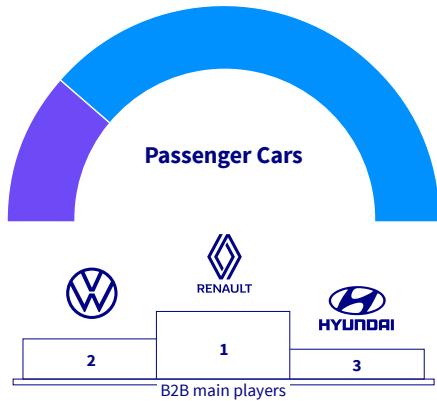
EV Adoption

6/25

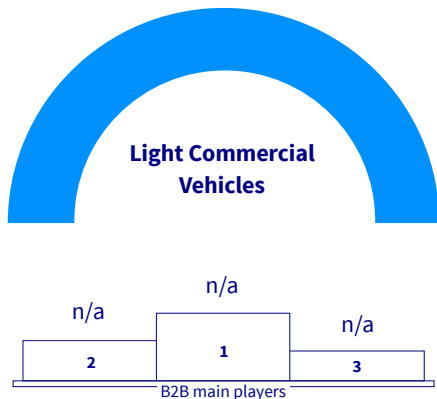
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0%
PHEV	0%
HEV	0%
PETROL	23%
DIESEL	77%
OTHER	0%



BEV & PHEV	0%
HYBRID	0%
ALT FUEL	0%
PETROL	0%
DIESEL	100%



GROWTH 2021 VS 2020

All Market PC

BEV	n/a
PHEV	n/a
ICE	n/a

TOP 3 BEV

All Market PC

- 1 Renault Zoe
- 2 n/a
- 3 n/a

TOP 3 e-LCV

All Market LCV

- 1 n/a
- 2 n/a
- 3 n/a

EV TCO Parity

0/15

n/a

Charging infrastructure

0/20

n/a

Green Powertrain Offer

0/15

n/a

Sustainability Relevance

0/5

n/a

Taxation and Regulation

0/20

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Austria

ALD Fleet Size at end 2021
7,757

EV MATURITY SCORING

67/100

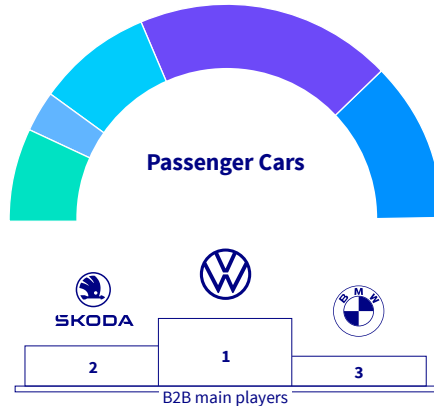
EV Adoption

15/25

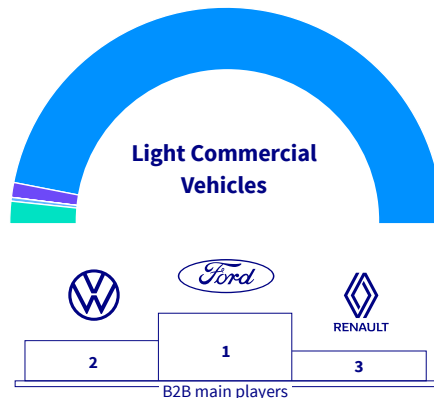
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	13.9%
PHEV	6.1%
HEV	17.5%
PETROL	38.1%
DIESEL	24.3%
OTHER	0%



BEV & PHEV	3.5%
HYBRID	0.4%
ALT FUEL	0.3%
PETROL	2.2%
DIESEL	94%



GROWTH 2021 VS 2020

All Market PC

BEV	+108.8%
PHEV	+91.4%
ICE	-25%

TOP 3 BEV

All Market PC

1. Tesla Model 3
2. VW ID.3
3. Skoda Enyaq

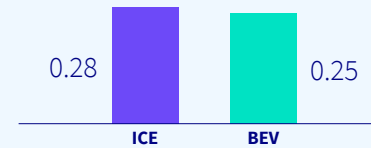
TOP 3 e-LCV

All Market LCV

1. Peugeot e-Expert
2. Opel/Vxh. Vivaro-e
3. Renault Kangoo

EV TCO Parity

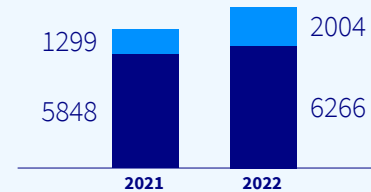
13/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

9/20



6.1 Charging points per 100 km
92 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

11/15

87 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

4/5

Carbon intensity at 187g (g CO₂ eq/kWh), with 80% low carbon and 71% renewable.

Taxation and Regulation

15/20

www.oesterreich.gv

Austria

Taxation and Regulation

15/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- From 2023, all cars below 106g CO₂/km (WLTP value) are registration tax-free, no NoVA.
- On ownership tax, BEVs are 100% tax-exempt from all relevant federal taxes, except VAT.
- Circulation tax (motorbezogene Versicherungssteuer): The tax is calculated on the basis of the engine's horsepower. PHEVs have to pay only for the ICE part.



EMPLOYEE BENEFIT

- The private usage of company cars calculation for Benefit-in-kind is at 0% for BEVs.



EV INFRASTRUCTURE SUBSIDY

- Subsidy scheme supporting the installation and purchase of public charging stations.
- The subsidy to companies depends on the type of charging stations and its usage, ranging from as low as €900 (if AC and not publicly available) and can be up to €30,000 (DC ≥100 kW and publicly available).
- The scheme for private individuals grants €600 per charging station (non OCPP compliant and single or two-family dwellings), but can go up to €1,800 per smart charging station (OCPP compliant) and if in multi-use installation.



COMPANY TAX BENEFIT

- Input tax reduction (Vorsteuerabzug) possible. It is possible for companies to reduce the input tax when purchasing a BEV. The purchase price limit for this (partial) reduction is €80,000 (including VAT).



PURCHASE SUBSIDY

- For private individuals, companies and municipalities, the subsidy amounts up to €5,000 per BEV & FCEV and up to €2,500 per PHEV on conditions that purchase price is below €60,000 (incl. VAT) & with a pure electric range of 50km or more. Diesel-Hybrids are not eligible.
- eLCVs (category N1) can get a grant of up to €12,500 (depending on permissible maximum weight).



REGULATION

- BEVs are exempt from paying parking fees in several cities.
- Some highways allows higher speed limits for BEV.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Belgium

 ALD Fleet Size at end 2021
85,050

EV MATURITY SCORING

62/100 

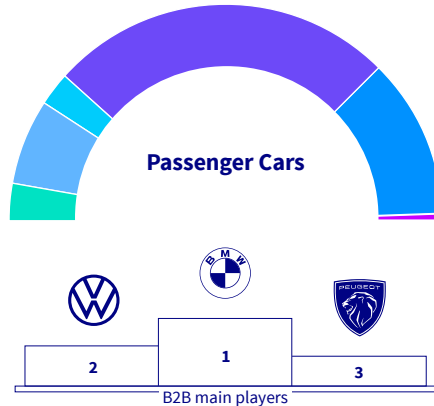
EV Adoption

14/25

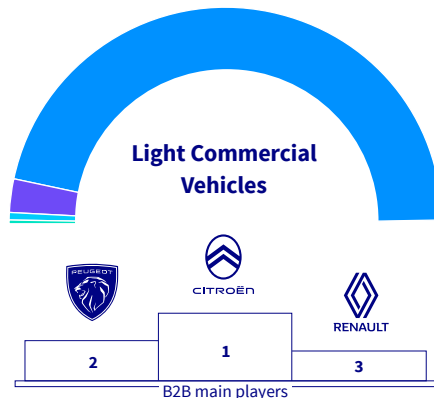
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	5.9%
PHEV	12.5%
HEV	5.1%
PETROL	52%
DIESEL	23.7%
OTHER	0.8%



BEV & PHEV	1.1%
HYBRID	0%
ALT FUEL	1%
PETROL	4.8%
DIESEL	93%



GROWTH 2021 VS 2020

All Market PC

BEV	+51.2%
PHEV	+50.7%
ICE	-21%

TOP 3 BEV

All Market PC

1. Tesla Model 3
2. BMW iX3
3. Tesla Model Y

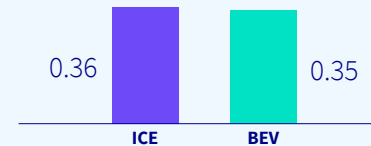
TOP 3 e-LCV

All Market LCV

1. Renault Kangoo
2. Mercedes eVito Van
3. Peugeot e-Expert

EV TCO Parity

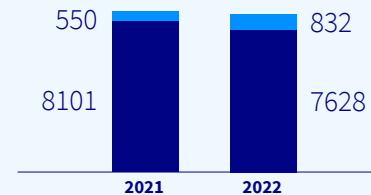
7/15





Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

10/20



8.8 Charging points per 100 km
73 Public charging stations per 100,000 inhabitants

 Fast & Ultrafast stations (>22kW)
 Normal stations (<22kW)

Green Powertrain Offer

12/15

98 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

4/5

Carbon intensity at 219g (g CO₂ eq/kWh), with 60% low carbon and 22% renewable.

Taxation and Regulation

15/20

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Belgium

Taxation and Regulation

15/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- In the Flanders region, BEVs are exempted from vehicle registration taxes and annual circulation tax.
- In Wallonia and the Brussels Capital Region, BEVs pay the minimum registration tax (BIV) of €61.50 and the minimum annual circulation tax of €85.27.



EMPLOYEE BENEFIT

- Benefit-in-kind is defined by the fiscal list price of the company car, its CO₂-emissions and its age.
- Minimal annual benefit-in-kind of 4% list value of vehicles (private use allowed) with ≤ 87g CO₂/km.



EV INFRASTRUCTURE SUBSIDY

- For companies, charging infrastructure costs related to the installation and/or the purchase are 150% deductible from company taxes in 2023.
- Conditions on letting the commercial EV charger available to third parties and being OCPP compliant.
- For private individuals, personal income tax relief scheme for private individual (up to 1.5k€). Tax deduction in 2023 is reduced to 30%.



COMPANY TAX BENEFIT

- BEV company cars related expenses are deductible from company taxes.
- Maximum deductibility of 100% of expenses for vehicles with ≤ 42g CO₂/km.



PURCHASE SUBSIDY

n/a



REGULATION

- Regional Low Emission Zones (LEZ). Exclusion of most polluting vehicles in main cities. Brussels, Antwerp and Ghent, based on the Euro standard.
- Regional obligations for companies in specific cities to draft a “Company Mobility Plan”. Promotion of alternative means of transportation, if certain requirements are met.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Brazil

ALD Fleet Size at end 2021
36,848

EV MATURITY SCORING

17/100 

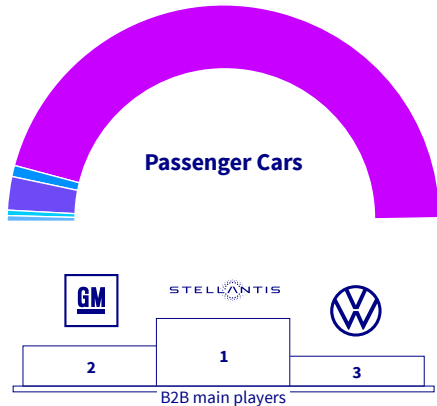
EV Adoption

3/25

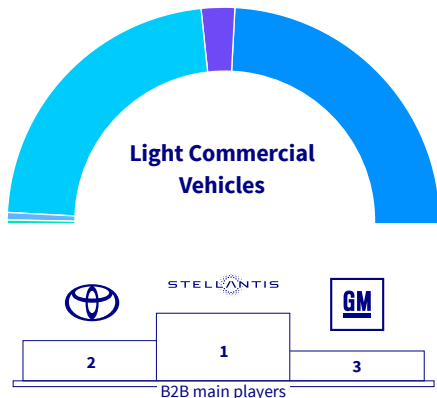
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0.2%
PHEV	1%
HEV	1%
PETROL	4.8%
DIESEL	2%
OTHER	91%



BEV & PHEV	1%
HYBRID	1%
ALT FUEL	45%
PETROL	5%
DIESEL	48%



GROWTH 2021 VS 2020

All Market PC

BEV	+315%
PHEV	+19%
ICE	+13%

TOP 3 BEV

All Market PC

- Volvo XC 40
- Volvo C40
- JAC E-JS1

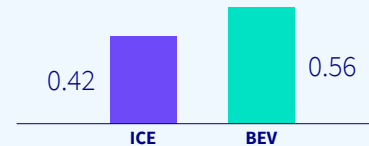
TOP 3 e-LCV

All Market LCV

- Renault Kangoo
- Citroen e-Jumpy
- PSA e-Expert

EV TCO Parity

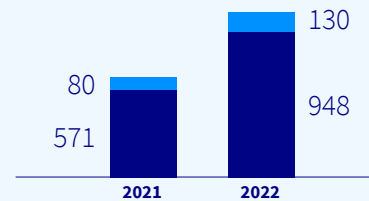
0/15





Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

3/20



n/a
Charging points per 100 km
1 Public charging stations per 100,000 inhabitants

 Fast & Ultrafast stations (>22kW)
 Normal stations (<22kW)

Green Powertrain Offer

4/15

25 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

5/5

Carbon intensity from 32 to 143g (g CO₂ eq/kWh), with up to 100% low carbon and up to 100% renewable.

Taxation and Regulation

2/20

n/a

Bulgaria

ALD Fleet Size at end 2021
4,051

EV MATURITY SCORING

24/100 

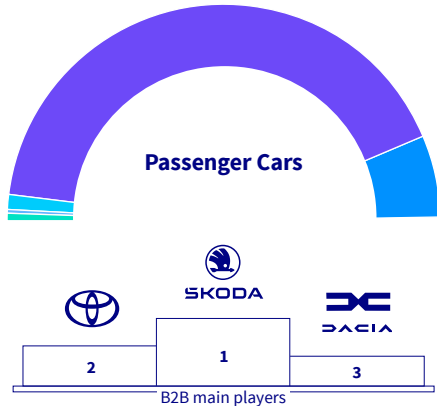
EV Adoption

7/25

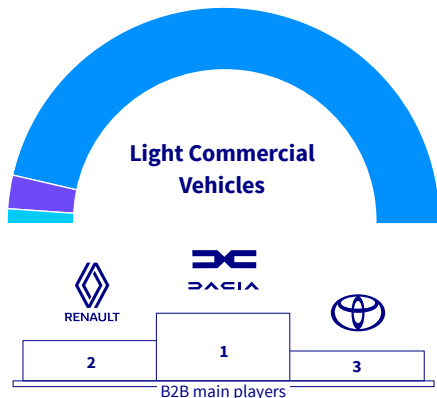
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	1.3%
PHEV	0.4%
HEV	2.5%
PETROL	83%
DIESEL	12.1%
OTHER	0.4%



BEV & PHEV	0.1%
HYBRID	0%
ALT FUEL	2.5%
PETROL	4.7%
DIESEL	93%



GROWTH 2021 VS 2020

All Market PC

BEV	+131%
PHEV	+137%
ICE	+10%

TOP 3 BEV

All Market PC

- Hyundai-Ioniq-5
- Kia e-Niro
- BMW i3

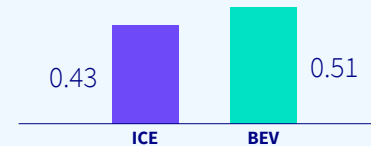
TOP 3 e-LCV

All Market LCV

- Nissan e-NV200
- Citroen e-Berlingo Van
- Ford Transit Custom EREV

EV TCO Parity

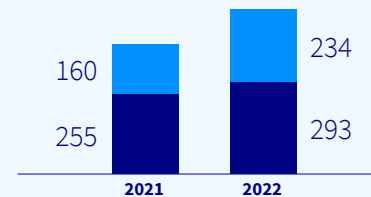
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

7/20



2.3 Charging points per 100 km
10 Public charging stations per 100,000 inhabitants

Fast & Ultrafast stations (>22kW)
 Normal stations (<22kW)

Green Powertrain Offer

8/15

44 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

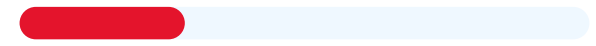
2/5

Carbon intensity at 387g (g CO₂ eq/kWh), with 52% low carbon and 18% renewable.

Taxation and Regulation

0/20

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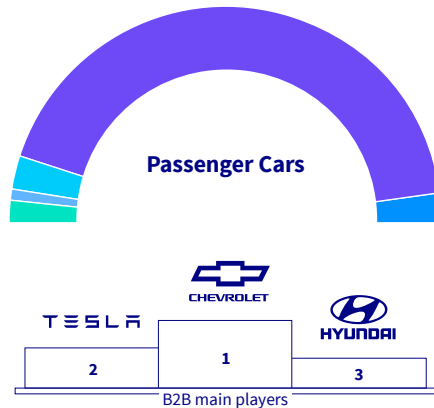
EV Adoption

9/25

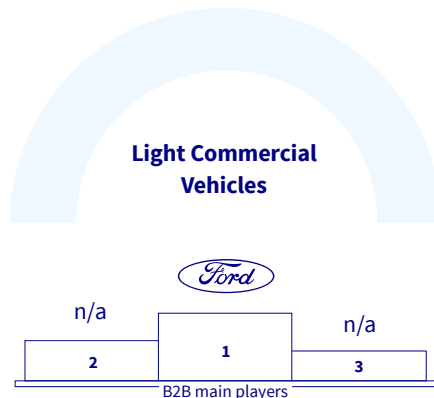
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	3.6%
PHEV	1.7%
HEV	4.8%
PETROL	86%
DIESEL	4%
OTHER	0%



BEV & PHEV	n/a
HYBRID	n/a
ALT FUEL	n/a
PETROL	n/a
DIESEL	n/a



GROWTH 2021 VS 2020

All Market PC

BEV	+50%
PHEV	+78%
ICE	+91%

TOP 3 BEV

All Market PC

- 1 Tesla Model 3
- 2 Tesla Model Y
- 3 Ford Mustang Mach-E

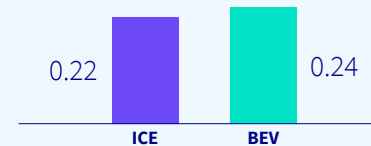
TOP 3 e-LCV

All Market LCV

- 1 n/a
- 2 n/a
- 3 n/a

EV TCO Parity

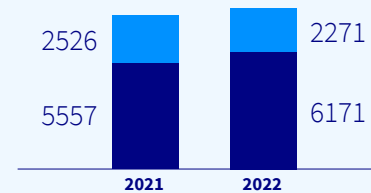
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

5/20



0.6 Charging points per 100 km
22 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

5/15

30 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

3/5

Carbon intensity from 24 to 462g (g CO₂ eq/kWh), with up to 100% low carbon and up to 100% renewable.

Taxation and Regulation

7/20

www.canada.ca



ALD Fleet Size at end 2021
4,455

EV MATURITY SCORING

17/100

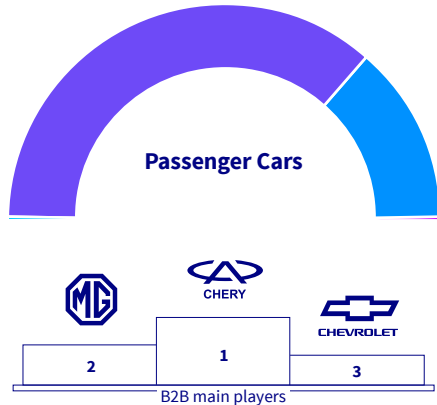
EV Adoption

5/25

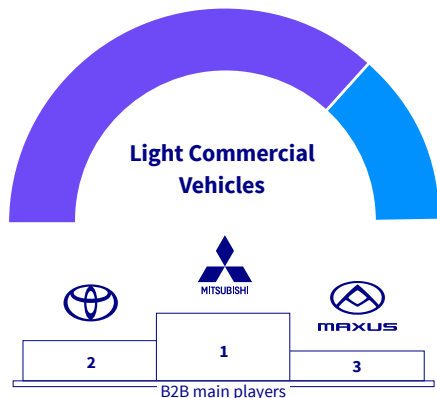
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0.1%
PHEV	0.1%
HEV	0.6%
PETROL	72.48%
DIESEL	26.48%
OTHER	0.24%



BEV & PHEV	0.24%
HYBRID	0%
ALT FUEL	0%
PETROL	73.1%
DIESEL	26.66%



GROWTH 2021 VS 2020

All Market PC

BEV	+254%
PHEV	+280%
ICE	+61%

TOP 3 BEV

All Market PC

- Hyundai Ioniq
- Mini Cooper SE
- MG ZS

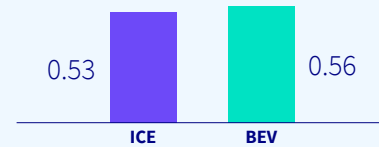
TOP 3 e-LCV

All Market LCV

- Maxus EV30 / e-Deliver 3
- Maxus EV80
- Renault Kangoo ZE L1

EV TCO Parity

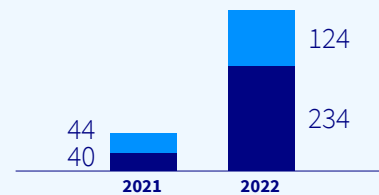
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

4/20



17.9 Charging points per 100 km
4,24 Public charging stations per 100,000 inhabitants

Green Powertrain Offer

5/15

27 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 261g (g CO₂ eq/kWh), with 39% low carbon and 39% renewable.

Taxation and Regulation

1/20

www.sii.cl

Colombia

ALD Fleet Size at end 2021
4,740

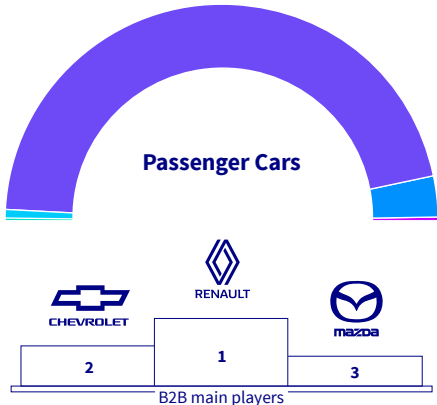
EV MATURITY SCORING
24/100

EV Adoption 5/25

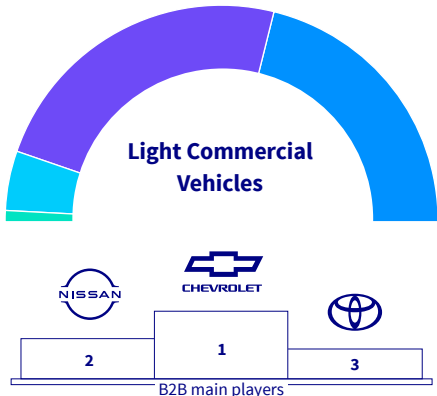
POWERTRAIN MIX

All Market new cars registrations 2021

- BEV 0.3%
- PHEV 0%
- HEV 1.6%
- PETROL 92%
- DIESEL 6%
- OTHER 0.3%



- BEV & PHEV 1.8%
- HYBRID 0%
- ALT FUEL 9.2%
- PETROL 47%
- DIESEL 42%



GROWTH 2021 VS 2020

- All Market PC
- BEV +160%
 - PHEV +1433%
 - ICE +57%

TOP 3 BEV

- All Market PC
- 1 Mini Cooper SE
 - 2 Dongfeng Rich-6
 - 3 Renault Zoe

TOP 3 e-LCV

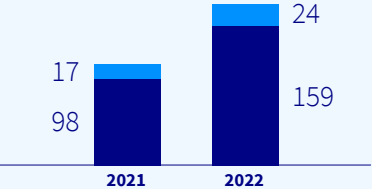
- All Market LCV
- 1 BYD T3
 - 2 Dongfeng E-Van
 - 3 JAC eSunray

EV TCO Parity 0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure 3/20



0.1 Charging points per 100 km

0 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer 7/15

39 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 0/5

n/a

Taxation and Regulation 9/20

taxsummaries.pwc.com



Colombia

Taxation and Regulation

9/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Road tax calculation is based on the list price, and it can vary from 1.5% to 3.5%. BEVs have a reduced percentage amounting to 1%.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

- Mandatory connections for new habitational projects.



COMPANY TAX BENEFIT

- Consumption tax is set between 8% and 16% of the list price of the vehicle.
- In terms of company tax benefit, the operational lease grant (100% deductibility) on the lease installment and the related services (maintenance, tyres, gasoline, etc.).
- Reduce VAT for BEVs, PHEVs and HEVs is 5% (vs 19%).
- For FSL the VAT is calculated depending on the monthly fee and the car price (between 7% to 9%).



PURCHASE SUBSIDY

n/a



REGULATION

- Environmental mobility restrictions in main cities except BEVs, PHEVs and Mild Hybrid.
- For BEVs there is a 10% discount on SOAT (Mandatory Transit Accidents Insurance - TPL).

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.



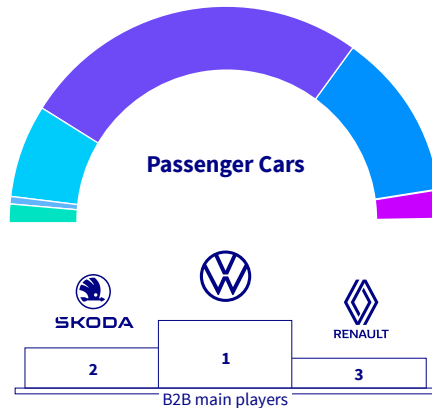
EV Adoption

9/25

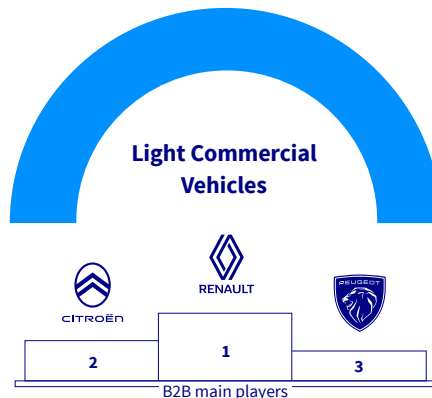
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	3.2%
PHEV	0.9%
HEV	14%
PETROL	52%
DIESEL	25.2%
OTHER	4.3%



BEV & PHEV	0%
HYBRID	0%
ALT FUEL	0.2%
PETROL	0.2%
DIESEL	99.6%



GROWTH 2021 VS 2020

All Market PC

BEV	+177%
PHEV	+179%
ICE	+9%

TOP 3 BEV

All Market PC

- 1 Renault Twingo
- 2 Opel/Vxh. Corsa-e
- 3 Tesla Model 3

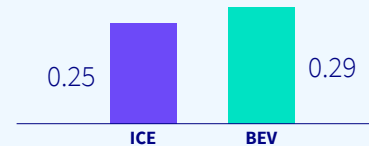
TOP 3 e-LCV

All Market LCV

- 1 Renault Kangoo e-tech
- 2 Peugeot e-expert
- 3 Opel Zafira-e life

EV TCO Parity

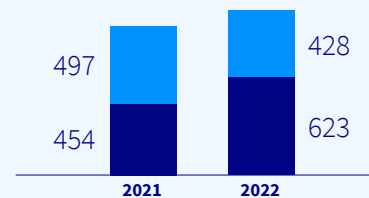
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

6/20



6 Charging points per 100 km
26 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

8/15

44 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

1/5

Carbon intensity at 386g (g CO₂ eq/kWh), with 23% low carbon and 17% renewable.

Taxation and Regulation

2/20

www.porezna-uprava.hr

Czech Rep.

ALD Fleet Size at end 2021
25,659

EV MATURITY SCORING

27/100



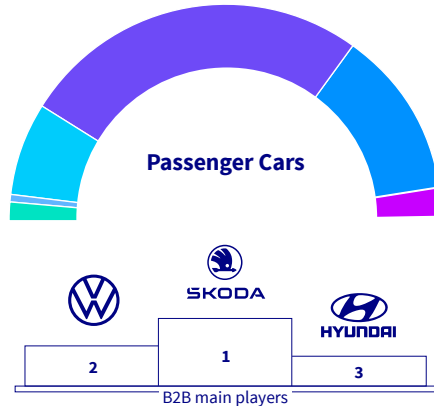
EV Adoption

6/25

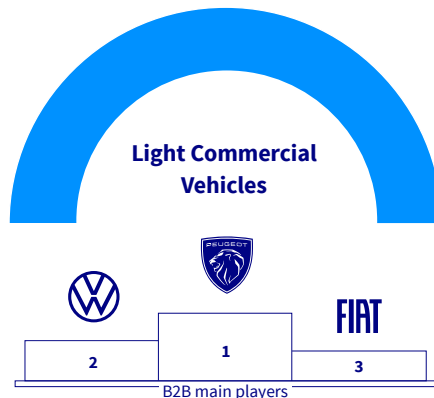
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	1.3%
PHEV	1.9%
HEV	12.3%
PETROL	59%
DIESEL	23.9%
OTHER	1.5%



BEV & PHEV	0.9%
HYBRID	0%
ALT FUEL	2.4%
PETROL	4.3%
DIESEL	92%



GROWTH 2021 VS 2020

All Market PC

BEV	-18%
PHEV	+97%
ICE	-6%

TOP 3 BEV

All Market PC

- 1 Skoda Enyaq
- 2 Hyundai Kona
- 3 Tesla Model 3

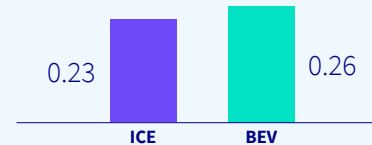
TOP 3 e-LCV

All Market LCV

- 1 Renault Kangoo
- 2 Mercedes eVito Van
- 3 Mercedes eSprinter Van

EV TCO Parity

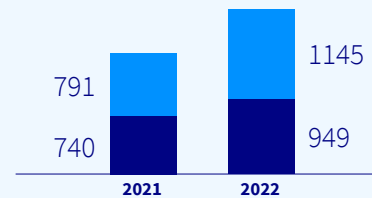
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

6/20



0.9 Charging points per 100 km
20 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

10/15

72 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

1/5

Carbon intensity at 401g (g CO₂ eq/kWh), with 49% low carbon and 18% renewable.

Taxation and Regulation

4/20

www.aldautomotive.cz



Czech Rep.

Taxation and Regulation

4/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Road tax exemption if CO₂ emission level lower than 50g/km.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

- Incentive scheme in place supporting the private charging station installation and purchase for private infrastructure.
- The subsidy amount can go up to CZK 30,000, on condition to be smart chargers and located in a private property.



COMPANY TAX BENEFIT

- No road tax for companies, for all alternative powertrains (CNG, LPG, PHEV, HEV, BEV).



PURCHASE SUBSIDY

n/a



REGULATION

- The highway toll exemption for vehicles with CO₂ emission level lower than 50g/km.
- Vehicles with the special registration number (ELX XX XX) can park for free or with a reduction in the big cities.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Denmark

ALD Fleet Size at end 2021
18,508

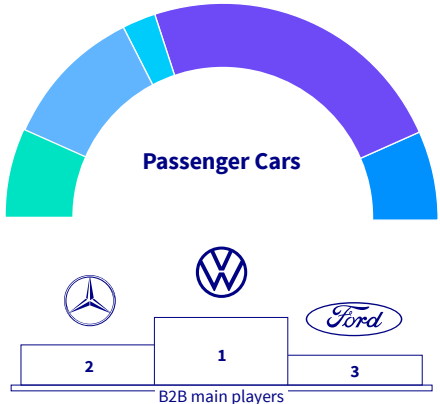
EV MATURITY SCORING
60/100

EV Adoption 16/25

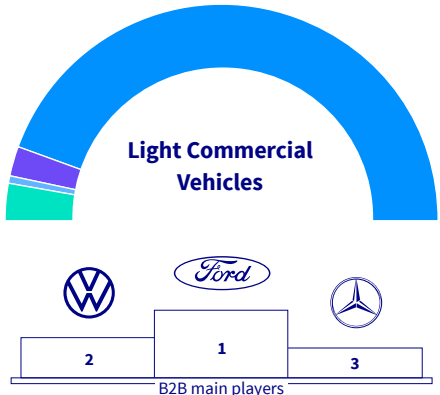
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	13.5%
PHEV	21.8%
HEV	4.8%
PETROL	47%
DIESEL	12.9%
OTHER	0%



BEV & PHEV	5.6%
HYBRID	1.1%
ALT FUEL	0%
PETROL	4.5%
DIESEL	89%



GROWTH 2021 VS 2020

All Market PC

BEV	+75%
PHEV	+122%
ICE	-29%

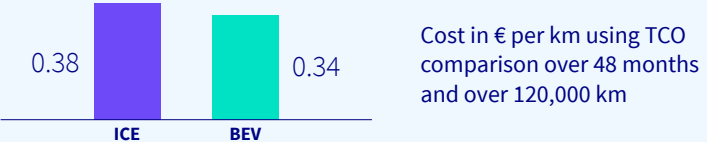
TOP 3 BEV

- All Market PC
- 1 VW ID.4
 - 2 Tesla Model Y
 - 3 Audi Q4 e-tron

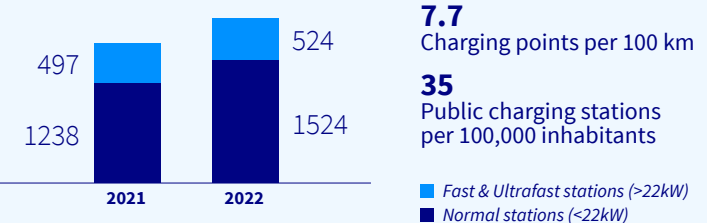
TOP 3 e-LCV

- All Market LCV
- 1 Citroen e-Jumpy
 - 2 Maxus EV30 / e-Deliver 3
 - 3 Peugeot e-Expert

EV TCO Parity 14/15



Charging infrastructure 5/20



Green Powertrain Offer 12/15

94 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 4/5

Carbon intensity from 97 to 127g (g CO₂ eq/kWh), with up to 92% low carbon and up to 80% renewable.

Taxation and Regulation 9/20

www.aldautomotive.dk

Denmark

Taxation and Regulation

9/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- 100% Registration tax exemption for BEVs in 2023, with a list price below DKK 400,000.
- A temporary battery deduction applies to company cars being BEV or PHEV. From January 1st, 2023 the battery deduction is up to DKK 900 per kWh (up to 45kWh). will slowly be phased out until 2025.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

n/a



COMPANY TAX BENEFIT

- Scheme in place to grant a tax exemption for commercial charging. Companies that supply EV charging for commercial purposes can receive a grant of around 1 DKK per kilowatt-hour or charge.



PURCHASE SUBSIDY

- The legislation put in place at beginning of 2021 favours the choice of BEVs and PHEVs with CO₂ emission < 50 g/km, especially premium PHEV.
- However the PHEV taxation will slowly increase making PHEV gradually more expensive.
- Taxation for BEVs will remain stable until 2026.



REGULATION

- BEVs benefit of parking for free exempt in several cities, with a limit of DKK 5,000 yearly per vehicle.

*Some exemptions might apply in specific business/operational context.
Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.*

Estonia

ALD Fleet Size at end 2021
1,487

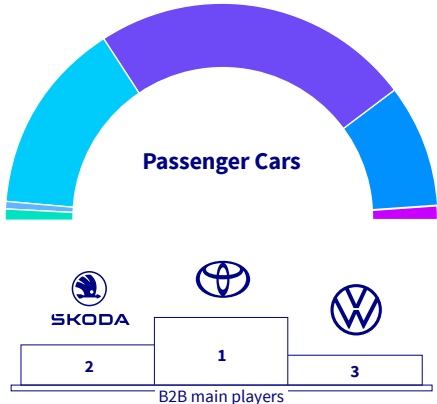
EV MATURITY SCORING
23/100

EV Adoption 9/25

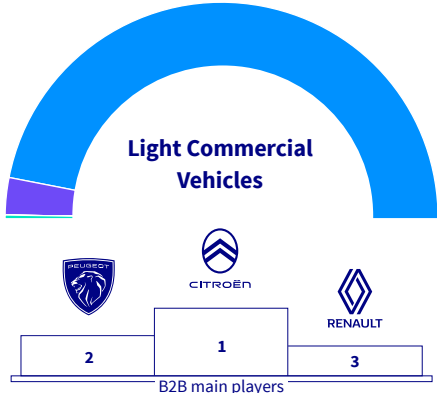
POWERTRAIN MIX

All Market new cars registrations 2021

- BEV 2.2%
- PHEV 0.7%
- HEV 29%
- PETROL 48%
- DIESEL 18%
- OTHER 2.1%



- BEV & PHEV 0.6%
- HYBRID 0.1%
- ALT FUEL 0%
- PETROL 5.5%
- DIESEL 94%



GROWTH 2021 VS 2020

- All Market PC
- BEV +41.5%
 - PHEV +123%
 - ICE -1%

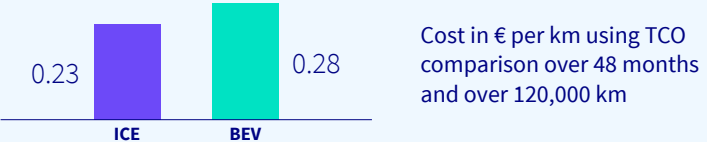
TOP 3 BEV

- All Market PC
- 1 Skoda Enyaq
 - 2 Audi e-tron Quattro
 - 3 Hyundai-Ioniq-5

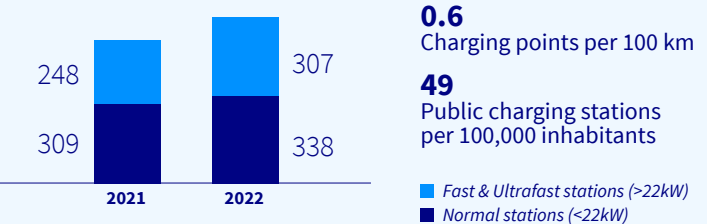
TOP 3 e-LCV

- All Market LCV
- 1 Renault e-Master
 - 2 Peugeot e-Partner
 - 3 Mercedes e-Sprinter

EV TCO Parity 0/15



Charging infrastructure 6/20



Green Powertrain Offer 7/15

39 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 1/5

Carbon intensity at 343g (g CO₂ eq/kWh), with 78% low carbon and 51% renewable.

Taxation and Regulation 0/20

www.aldautomotive.ee

+ Finland

ALD Fleet Size at end 2021
23,225

EV MATURITY SCORING

66/100

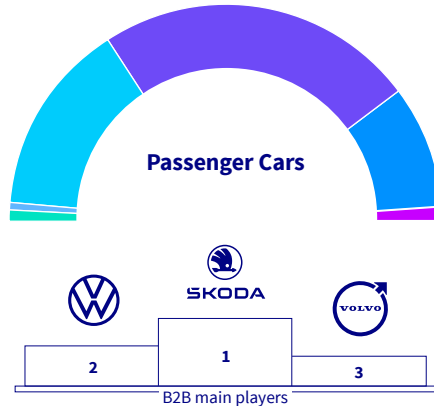
EV Adoption

17/25

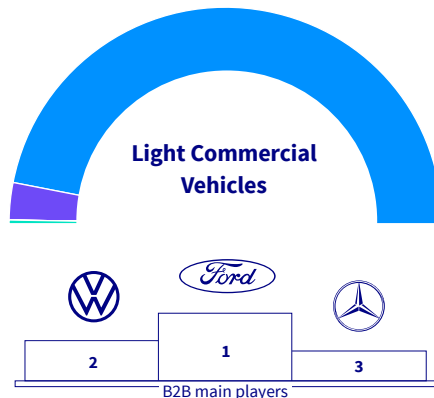
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	10.3%
PHEV	20.5%
HEV	28.5%
PETROL	31.2%
DIESEL	8.5%
OTHER	0.9%



BEV & PHEV	2.9%
HYBRID	2.2%
ALT FUEL	0.1%
PETROL	1.1%
DIESEL	94%



GROWTH 2021 VS 2020

All Market PC

BEV	+139%
PHEV	+52%
ICE	-33%

TOP 3 BEV

All Market PC

- 1 VW ID.4
- 2 Tesla Model 3
- 3 Skoda Enyaq

TOP 3 e-LCV

All Market LCV

- 1 Opel/Vxh. Vivaro-e
- 2 Peugeot e-Expert
- 3 Ford Transit Custom EREV

EV TCO Parity

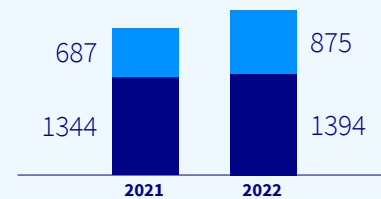
15/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

9/20



4.8 Charging points per 100 km
41 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

10/15

70 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

4/5

Carbon intensity at 55g (g CO₂ eq/kWh), with 96% low carbon and 55% renewable.

Taxation and Regulation

11/20

www.aldautomotive.fi

+ Finland

Taxation and Regulation

11/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- BEVs registration tax exemption from beginning of 2022.
- Road tax calculation based on CO₂ & Max weight, favouring BEVs and PHEVs.



EMPLOYEE BENEFIT

- Users will be able to charge BEVs and PHEVs at the workplace and at public charging points tax-free. The tax value of on-the-job charging is currently €30 per month. This benefit will also be valid for a limited period, 2021-2023.
- BIK benefits for drivers will remain unchanged 2022-2025, being reduced for:
 - BEV, unlimited benefit €290 per month
 - BEV, limited benefit €170 per month
 - PHEV or gas car < 100g/km, unlimited benefit €145 per month
 - PHEV or gas car < 100g/km, limited benefit €85 per month
 - PHEV or gas car > 100g/km, unlimited benefit €60 per month
 - HEV or MHEV < 100g/km, unlimited or limited benefit €85 per month
 - Hydrogen vehicle, 0g/km, unlimited or limited benefit €170 per month



EV INFRASTRUCTURE SUBSIDY

- 30% subsidy for building > 11kW public charging stations and 35% subsidy for building > 22kW fast charging stations.
- Public charging is supported by €750 per operative charging station. Companies can apply between 2022-2023.



PURCHASE SUBSIDY

- Scheme dedicated to private individuals amounting to 2k€ for a BEV priced below 50k€ threshold.
- e-LCV subsidy scheme applies to both private individuals and companies amount up to 6k€. Limit of 5 e-LCV purchase or lease per companies.



COMPANY TAX BENEFIT

- Dedicated scheme for company cars, with Benefit-in-kind reduction up to €170 per month.



REGULATION

- Government is supporting companies to provide bikes as mobility solution to employees.
- Employee can also be offered (limited value) tickets for public transportation, travels between home and work.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

France

ALD Fleet Size at end 2021
480,000

EV MATURITY SCORING

60/100

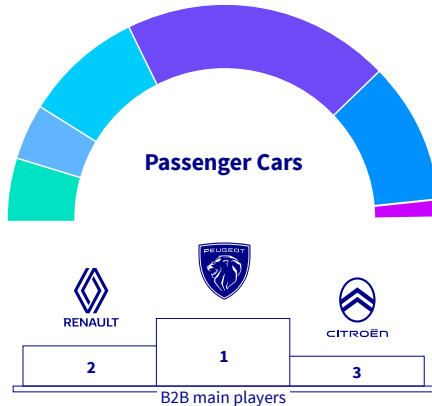
EV Adoption

13/25

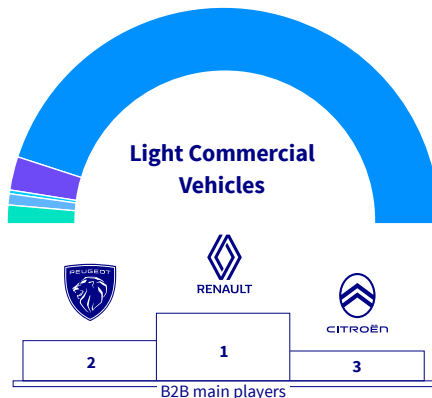
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	9.8%
PHEV	8.5%
HEV	17.5%
PETROL	40%
DIESEL	21.1%
OTHER	3%



BEV & PHEV	3%
HYBRID	1.5%
ALT FUEL	0.7%
PETROL	5.2%
DIESEL	90%



GROWTH 2021 VS 2020

All Market PC

BEV	+46%
PHEV	+89%
ICE	-20%

TOP 3 BEV

All Market PC

1. Tesla Model 3
2. Renault Zoe
3. Peugeot e-208

TOP 3 e-LCV

All Market LCV

1. Renault Kangoo
2. Citroen e-Jumpy
3. Peugeot e-Expert

EV TCO Parity

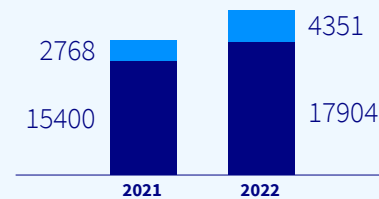
15/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

7/20



3.4 Charging points per 100 km

34 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

12/15

92 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

4/5

Carbon intensity at 124g (g CO₂ eq/kWh), with 81% low carbon and 28% renewable.

Taxation and Regulation

9/20

www.aldautomotive.com



France

Taxation and Regulation

9/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Registration tax is based on vehicle fiscal power. Regions provide an exemption (either total or 50%) for alternatively-powered vehicles (electric, HEVs, CNG, LPG and E85).
- Yearly ownership tax calculated on CO₂ performance, favouring BEVs and PHEVs.



EMPLOYEE BENEFIT

- Benefit-in-kind based on 9% of car purchase price, or 30% for leasing cost, till Dec-2022. 50% reduction of BIK tax, capped at 1,8k€/year.



EV INFRASTRUCTURE SUBSIDY

- For companies and public entities, subsidy up to 20% of the cost of charging point through the Advenir program (max: €600 per charging point). For residential condo, up to 50% (max: €960 per charging point).



COMPANY TAX BENEFIT

- Exemption from CO₂-based tax component (TVS, Taxe sur les véhicules des sociétés, and NTU, Nouvelles Taxes à l'Utilisation) for vehicles emitting less than 20g CO₂/km.



PURCHASE SUBSIDY

- Bonus to buy car or van with ≤ 20g CO₂/km (4k€ subsidy if under 47k€, 2k€ if between 47k€ and 60k€). Some regions offer additional bonuses. Gradual decrease planned but did not yet materialized and several time the extended.
- Purchase scheme for individual persons can go up to 7k€ for BEV purchase, depending on household income.
- Recoverable VAT on energy differs according to the vehicle type (100% for BEVs).



REGULATION

- Traffic regulation in main cities during pollution peak (Crit'air and LEZ. EVs benefit from government incentives.
- Diesel ban in Paris from 2024, and ICE car sales banned by 2035.
- New quotas of low emission cars to be considered in the renewals starting form 2022 (Fleets >= 100 vehicles)
- Regarding mobility, companies must ensure and facilitate the mobility of all the employees if the company employees more than 50 employees.
- Significant network and availability of public Shared Mobility Means (carsahring, bikesharing...).

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Germany

 ALD Fleet Size at end 2021
128,171

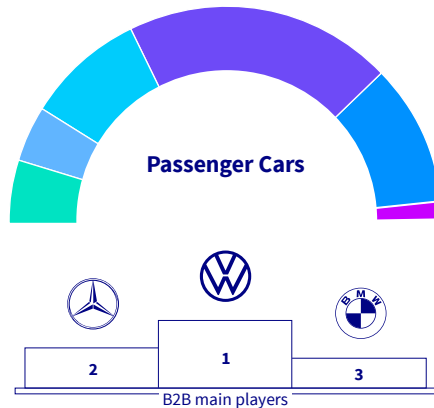
EV MATURITY SCORING
60/100 

EV Adoption 14/25

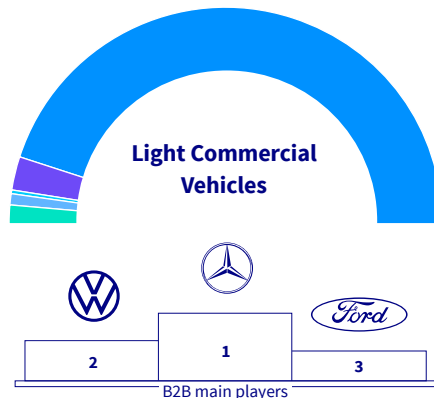
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	13.6%
PHEV	12.4%
HEV	16.4%
PETROL	37%
DIESEL	20%
OTHER	0.5%



BEV & PHEV	4.8%
HYBRID	0.6%
ALT FUEL	1.1%
PETROL	4.1%
DIESEL	89%



GROWTH 2021 VS 2020

All Market PC

BEV	+83.3%
PHEV	+62.3%
ICE	-31%

TOP 3 BEV

All Market PC

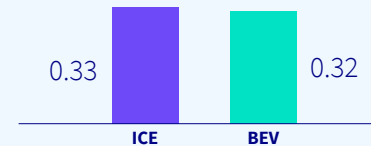
- 1 Tesla Model 3
- 2 VW e-Up!
- 3 Renault Zoe

TOP 3 e-LCV

All Market LCV

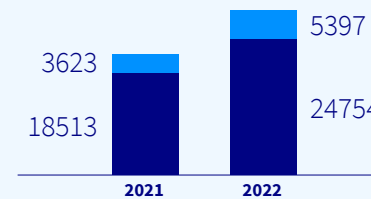
- 1 StreetScooter Work
- 2 Mercedes eVito Van
- 3 Mercedes eSprinter Van

EV TCO Parity 7/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure 12/20



25.8 Charging points per 100 km
36 Public charging stations per 100,000 inhabitants

Fast & Ultrafast stations (>22kW)
 Normal stations (<22kW)

Green Powertrain Offer 12/15

94 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 2/5

Carbon intensity at 404g (g CO₂ eq/kWh), with 48% low carbon and 41% renewable.

Taxation and Regulation 13/20

www.acea.be



Germany

Taxation and Regulation

13/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Tax exemption for a period of 10 years for purely electric BEV and Fuel cell vehicles (FCEV).



COMPANY TAX BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

- Charging of electric vehicles is tax-exempt until 2030.
- Local authorities and municipal companies supporting scheme on regional basis.
- €900 (up to max €45,000) subsidy for companies for the installation of non-public charging points
- Greenhouse gas reduction quota ("THG-Quote") can be applied for all BEV which means ~ €320 per BEV per year.



EMPLOYEE BENEFIT

- BEV and FCEV with a gross list price < €60,000 receive an additional reduction, with only a quarter of the monetary advantage being taxed (0.25%).
- BEV and FCEV with a gross list price > €60,000 receive an additional reduction, with only the half of the monetary advantage being taxed (0.5%).
- Reductions for PHEV based on minimum pure electric range basis. If range > 60km => 0.5%.



PURCHASE SUBSIDY

- State subsidy for BEV/FCEV and PHEV. Subsidy is divided between state share and manufacturer share in the ratio 2:1.

BEV and FCEV:

- Net list price < €40,000 => €9,000
- Net list price > €40,000 & < €65,000 => €7,500

PHEV:

- Net list price < €40,000 => €6,750
- Net list price > €40,000 & < €65,000 => €5,625

From 01/01/2023

BEV and FCEV:

- Net list price < €40,000 => €6,750
- Net list price > €40,000 & < €65,000 => €4,500

For PHEV there will be No subsidy anymore.

From 01/09/2023

Subsidy will be limited to private individuals (small businesses and non-profit organizations are currently being examined).



REGULATION

- Free parking, reserved parking spot and usage of bus lanes are offered in some cities.
- Significant amount of players in carsharing; ridesharing; ridehailing; e-scooter, focused on bigger cities > 100,000 inhabitants.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Greece

ALD Fleet Size at end 2021
5,781

EV MATURITY SCORING



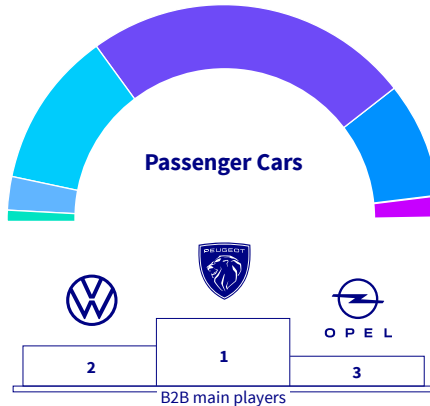
EV Adoption

8/25

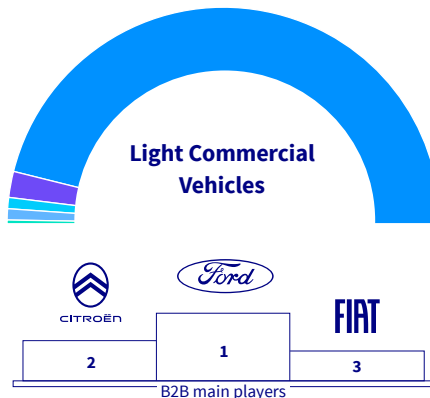
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	2.2%
PHEV	4.7%
HEV	23.2%
PETROL	49%
DIESEL	17.4%
OTHER	3.4%



BEV & PHEV	1%
HYBRID	1.7%
ALT FUEL	1.6%
PETROL	3.8%
DIESEL	92%



GROWTH 2021 VS 2020

All Market PC

BEV	+220%
PHEV	+229%
ICE	+3%

TOP 3 BEV

All Market PC

1. Tesla Model 3
2. VW ID.3
3. VW ID.4

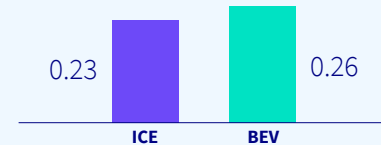
TOP 3 e-LCV

All Market LCV

1. Mercedes eVito Van
2. Citroen e-Jumpy
3. Nissan e-NV200

EV TCO Parity

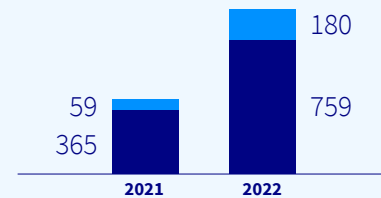
5/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

8/20



0.4 Charging points per 100 km
9 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

8/15

55 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 393g (g CO₂ eq/kWh), with 34% low carbon and 34% renewable.

Taxation and Regulation

9/20

www.acea.auto

Taxation and Regulation

9/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Registration tax based on CO₂ emission level, favouring BEVs and PHEVs.
- Road tax benefits for vehicles with emission level lower than 50g/km of CO₂.



EMPLOYEE BENEFIT

- For the driver of a leased vehicle, Benefit-in-kind calculation is based on retail price (before taxes).
- BIK exemption for vehicles with CO₂ emissions lower than 50g/km and with the retail price (before taxes) lower than €40,000.



EV INFRASTRUCTURE SUBSIDY

- Companies can be subsidized for the purchase and installation of smart chargers, provided that they serve purely the company's purposes.



COMPANY TAX BENEFIT

- Company tax benefit consists in asset depreciation, and of a more beneficial tax relief of leasing costs for companies.
- The costs of energy used for charging vehicles is excluded from company taxable income.



PURCHASE SUBSIDY

- For BEVs in 2023 the incentive scheme is covering 30% of vehicle price, with a maximum total amount of €8,000
- Additional subsidy possible for private individual categories, scrapping, and In the context of the GR-Eco Islands initiative, additional €4,000 per car on all the islands of the country.
- The scheme applies to private individuals and companies.



REGULATION

- Free circulation to the centre of Athens & free pass to priority bus line for BEVs & PHEVs with CO₂ below 50g/km.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Hungary

ALD Fleet Size at end 2021
13,835

EV MATURITY SCORING

38/100

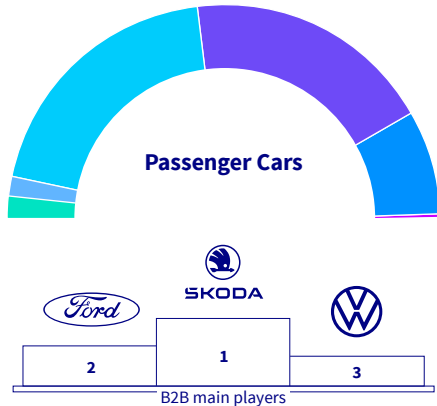
EV Adoption

9/25

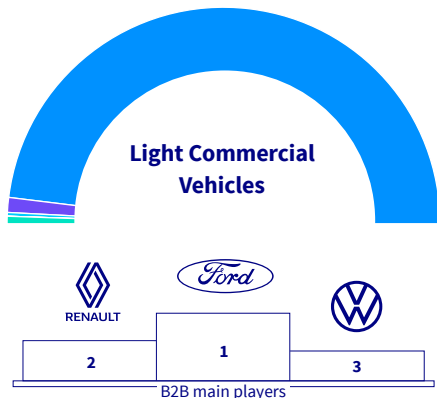
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	3.5%
PHEV	3.5%
HEV	39.5%
PETROL	37.3%
DIESEL	15.6%
OTHER	0.6%



BEV & PHEV	1.3%
HYBRID	0.2%
ALT FUEL	0.4%
PETROL	2.2%
DIESEL	96%



GROWTH 2021 VS 2020

All Market PC

BEV	+41%
PHEV	+41%
ICE	-28%

TOP 3 BEV

All Market PC

- 1 KIA e-Niro
- 2 Nissan Leaf
- 3 Hyundai Kona

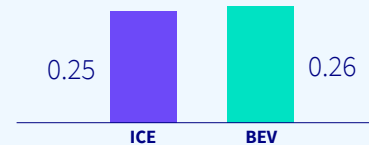
TOP 3 e-LCV

All Market LCV

- 1 Ford Transit Custom EREV
- 2 Nissan e-NV200
- 3 Opel/Vxh. Vivaro-e

EV TCO Parity

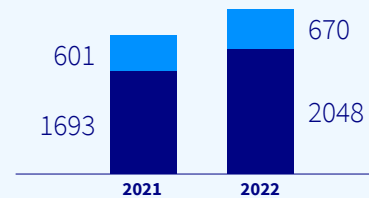
1/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

9/20



1.1 Charging points per 100 km
28 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

9/15

63 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

3/5

Carbon intensity at 256g (g CO₂ eq/kWh), with 62% low carbon and 16% renewable.

Taxation and Regulation

7/20

www.acea.auto

Hungary

Taxation and Regulation

7/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Property tax exemption for BEVs & PHEVs.
- Weight tax exemption for BEVs & PHEVs.
- Cars with green plates (environmentally friendly cars) have environmental classifications of “5E” (100% electric), “5N” (plug-in hybrid), “5P” (100% electric for at least 50km), or “5Z” (zero emission cars), which are exempt for paying registration tax.
- Registration tax for regular hybrids is €209.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

n/a



COMPANY TAX BENEFIT

- Company car tax exemption for BEVs & PHEVs.



PURCHASE SUBSIDY

- Government scheme in place granting 21% of net price of the BEVs, with a maximum of up to 1,5 million HUF in 2021.
- No subsidy in place in 2022.



REGULATION

- Exemption of parking fees for BEVs in most cities.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

India

ALD Fleet Size at end 2021
15,678

EV MATURITY SCORING

22/100

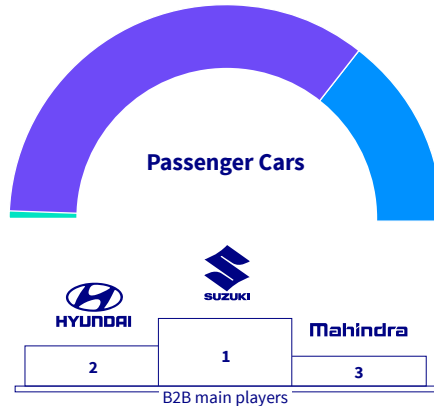
EV Adoption

5/25

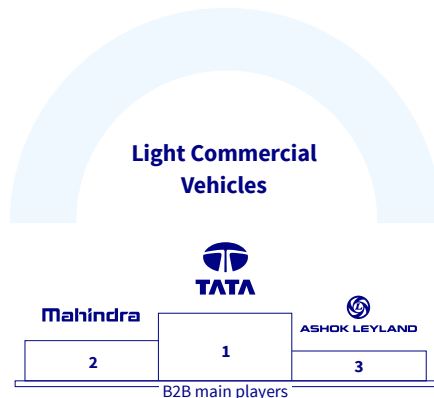
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	1.2%
PHEV	0%
HEV	0.2%
PETROL	69.9%
DIESEL	28.7%
OTHER	0%



BEV & PHEV	n/a
HYBRID	n/a
ALT FUEL	n/a
PETROL	n/a
DIESEL	n/a



GROWTH 2021 VS 2020

All Market PC

BEV	n/a
PHEV	n/a
ICE	n/a

TOP 3 BEV

All Market PC

1. Tata Nexon
2. Tata Tigor / Tiago
3. MG EZS

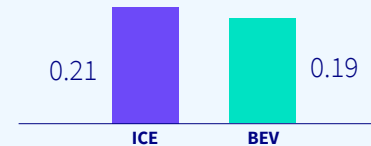
TOP 3 e-LCV

All Market LCV

1. BYD T3
2. Piaggio
3. Altgreen

EV TCO Parity

8/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

0/20

n/a

Green Powertrain Offer

2/15

13 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

0/5

Carbon intensity from 94 to 750g (g CO₂ eq/kWh), with up to 90% low carbon and 90% renewable.

Taxation and Regulation

7/20

morth.nic.in



Taxation and Regulation

7/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Different road taxes in each state, mandating the cost independently and in some cases favouring BEV.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

n/a



COMPANY TAX BENEFIT

n/a



PURCHASE SUBSIDY

- Introduction of Bharat Stage VI emission.
- Electric Vehicle promotion with tax incentives and additional subsidy to BEV.



REGULATION

- No ban on ICE vehicles yet implemented but rather continuous efforts from the government towards electrification. For example, all vehicles used by the government will be BEV by 2025.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Ireland

ALD Fleet Size at end 2021
8,500

EV MATURITY SCORING

46/100

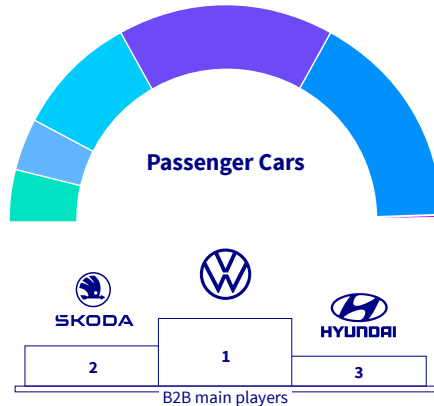
EV Adoption

13/25

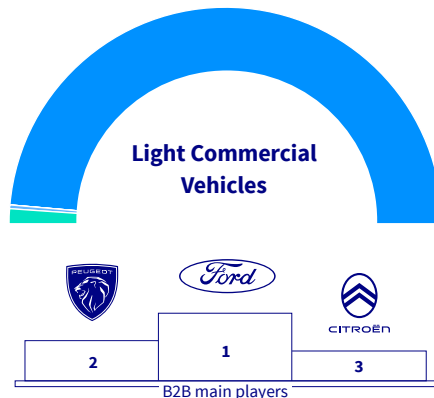
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	8.2%
PHEV	7.5%
HEV	18.3%
PETROL	32.1%
DIESEL	33%
OTHER	0.6%



BEV & PHEV	2.4%
HYBRID	0.7%
ALT FUEL	0%
PETROL	0.2%
DIESEL	97%



GROWTH 2021 VS 2020

All Market PC

BEV	+115.4%
PHEV	+216.7%
ICE	-3%

TOP 3 BEV

All Market PC

1. VW ID.4
2. Hyundai-Ioniq-5
3. VW ID.3

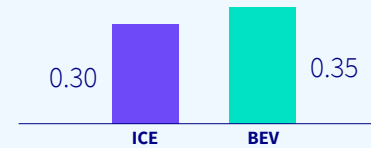
TOP 3 e-LCV

All Market LCV

1. Renault Kangoo
2. Nissan e-NV200
3. Opel/Vxh. Vivaro-e

EV TCO Parity

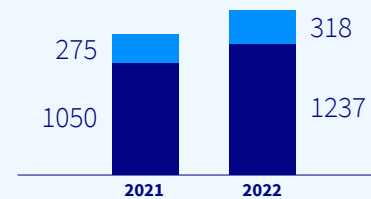
5/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

7/20



1 Charging points per 100 km
31 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

9/15

67 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 341g (g CO₂ eq/kWh), with 45% low carbon and 45% renewable.

Taxation and Regulation

10/20

www.revenue.ie



Ireland

Taxation and Regulation

10/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Up to €5,000 for BEVs in vehicle registration tax relief, if the Original Market Value (OMV) of the BEV vehicle is below the €50,000 threshold.



EMPLOYEE BENEFIT

- Starting from 2023, the Original Market Value (OMV) will decrease from €50,000 to €35,000.
- Original Market Values above this threshold constitutes the basis for the calculation of the 22% benefit-in-kind rate.



EV INFRASTRUCTURE SUBSIDY

- The Sustainable Energy Authority of Ireland (SEAI) provides an Electric Vehicle Home Charger Grant with up to €600 towards the purchase and installation of an electric vehicle home charger unit.



COMPANY TAX BENEFIT

n/a



PURCHASE SUBSIDY

- Grant support scheme where the private individual can receive up to €5,000 off the cost price of the BEV vehicle.
- When it comes to commercial vehicles, companies can apply for a grant up to €3,800.



REGULATION

- Low-Emission-Zones proposed for major cities and to be implemented by 2026.
- 50% reduction on tolls for BEVs.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Italy

ALD Fleet Size at end 2021
153,471

EV MATURITY SCORING

45/100

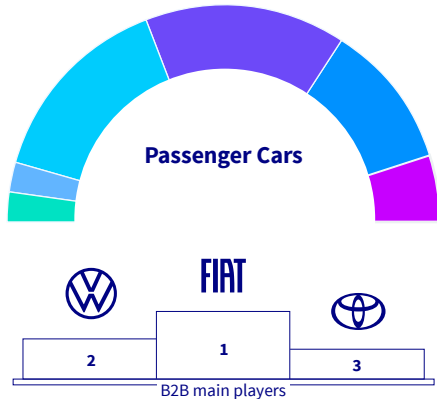
EV Adoption

10/25

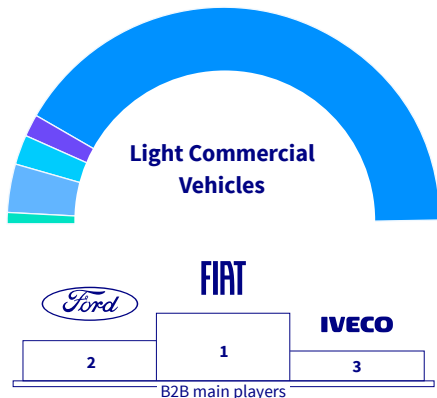
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	4.6%
PHEV	4.8%
HEV	29%
PETROL	30%
DIESEL	22.2%
OTHER	9.5%



BEV & PHEV	2.2%
HYBRID	6.8%
ALT FUEL	4.8%
PETROL	3%
DIESEL	83%



GROWTH 2021 VS 2020

All Market PC

BEV	+107%
PHEV	+157%
ICE	-22%

TOP 3 BEV

All Market PC

- 1 Fiat 500
- 2 Smart Fortwo
- 3 Dacia Spring

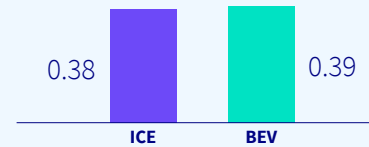
TOP 3 e-LCV

All Market LCV

- 1 Mercedes eSprinter Van
- 2 Renault Kangoo
- 3 Nissan e-NV200

EV TCO Parity

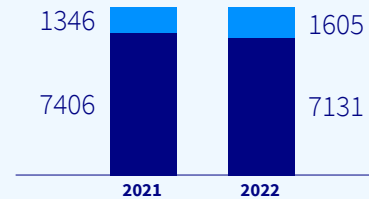
3/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

8/20



9.2 Charging points per 100 km
14 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

13/15

104 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity from 315 to 502g (g CO₂ eq/kWh), with up to 55% low carbon and up to 54% renewable.

Taxation and Regulation

9/20

www.acea.auto



Taxation and Regulation

9/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Registration tax is based on vehicle types and horsepower + registration fees (€150 for new vehicles) + CO₂ based bonus/malus scheme.
- BEVs are exempt from the annual ownership tax for a period of five years from the date of their first registration. After this five-year period, BEVs benefit from a 75% reduction of the tax rate applied to equivalent petrol vehicles in many regions.
- In many regions, vehicles exclusively powered by LPG and CNG are exempted from 75% of the ownership tax five years after the first registration.



COMPANY TAX BENEFIT

n/a



EMPLOYEE BENEFIT

- Benefit-in-kinds are based on CO₂ emission levels, to encourage lower CO₂ emissions vehicles as BEVs and PHEVs.
- BIK calculation is based on the emission level for all the vehicles (Up to a 60g/km CO₂ being at 25%, from 61g/km to 160g/km CO₂ being 30%, from 161g/km to 190g/km CO₂ being 50%, for more than 191g/km being 60%.



PURCHASE SUBSIDY

- For vehicles emitting less than 20g/km of CO₂, and a list price below €35,000, the bonus amount with a scrapping is up to €7,500, and up to €4,500 if without scrapping.
- For vehicles emitting between 21 and 60g/km of CO₂, and a list price below 45k€ the bonus amount with scrapping is up to €6,000, up to €3,000 if without scrapping.
- The bonuses are also extended to 'legal persons who rent cars as long as they retain ownership for at least 12 months.



EV INFRASTRUCTURE SUBSIDY

- Tax credit granted to taxpayers who install EV charging infrastructures up to 22kW.
- Companies can obtain a 40% subsidy related to the installation and/or purchase of recharging station.



REGULATION

- No parking fee for EV and hybrid vehicles in several cities.
- Free entry in LTZ for EV & Hybrid vehicles.
- Companies with more than 100 employees located in cities with more than 50,000 inhabitants must draw up a mobility plan for employees in order to reduce the use of personal/company cars for the home-office journey.

Some exemptions might apply in specific business/operational context. Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Japan

ALD Fleet Size at end 2021
260,000

EV MATURITY SCORING

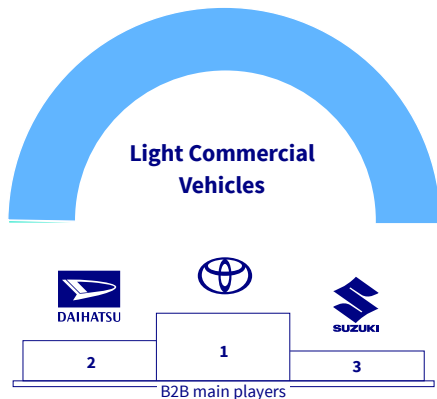
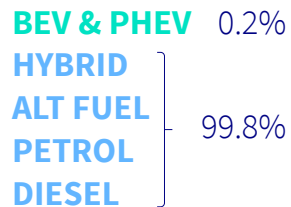
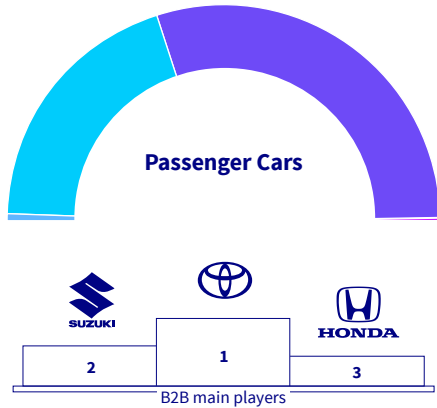
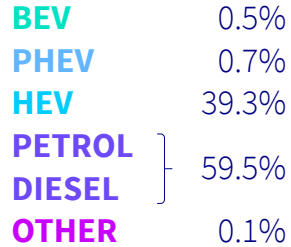
43/100

EV Adoption

8/25

POWERTRAIN MIX

All Market new cars registrations 2021



GROWTH 2021 VS 2020

All Market PC



TOP 3 BEV

All Market PC

- 1 Nissan Leaf
- 2 Tesla Model 3
- 3 Nissan Ariya

TOP 3 e-LCV

All Market LCV

- 1 Mitsubishi Minicab-MiEV
- 2 n/a
- 3 n/a

EV TCO Parity

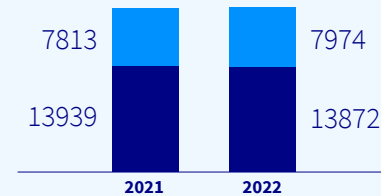
10/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

9/20



10 Charging points per 100 km
17 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

6/15

33 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

1/5

Carbon intensity from 480 to 572g (g CO₂ eq/kWh), with 29% low carbon and 13% renewable.

Taxation and Regulation

9/20

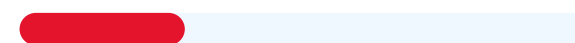
www.mlit.go.jp

Latvia

ALD Fleet Size at end 2021
2,015

EV MATURITY SCORING

29/100



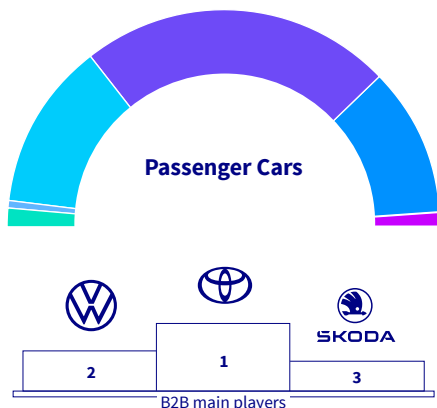
EV Adoption

9/25

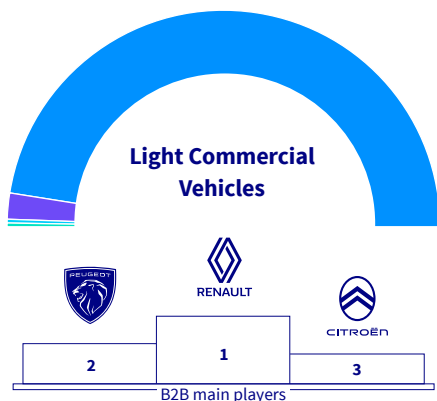
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	2.9%
PHEV	1%
HEV	25.1%
PETROL	47%
DIESEL	22.5%
OTHER	1.9%



BEV & PHEV	1%
HYBRID	0%
ALT FUEL	0.3%
PETROL	4.1%
DIESEL	95%



GROWTH 2021 VS 2020

All Market PC

BEV	+38%
PHEV	+97%
ICE	-10%

TOP 3 BEV

All Market PC

- 1 Skoda Enyaq
- 2 Porsche Taycan
- 3 Hyundai Kona

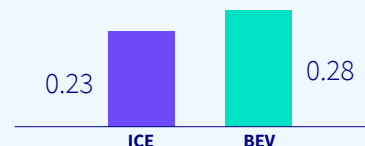
TOP 3 e-LCV

All Market LCV

- 1 VW e-Crafter
- 2 Citroen e-Jumpy
- 3 Mercedes eSprinter Van

EV TCO Parity

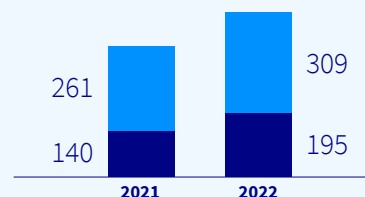
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

6/20



0.7 Charging points per 100 km
27 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

8/15

42 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 297g (g CO₂ eq/kWh), with 72% low carbon and 51% renewable.

Taxation and Regulation

4/20

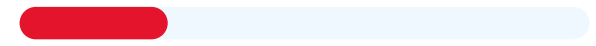
www.aldautomotive.lv

Lithuania

ALD Fleet Size at end 2021
2,545

EV MATURITY SCORING

26/100



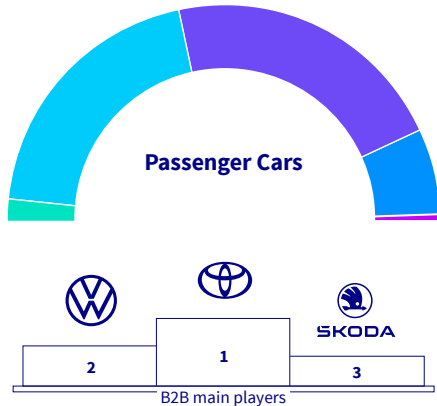
EV Adoption

8/25

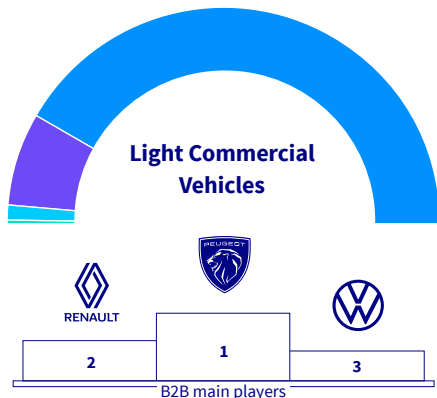
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	3.7%
PHEV	0%
HEV	40%
PETROL	43%
DIESEL	13%
OTHER	1%



BEV & PHEV	1%
HYBRID	0%
ALT FUEL	2%
PETROL	14%
DIESEL	83%



GROWTH 2021 VS 2020

All Market PC

BEV	+155%
PHEV	n/a
ICE	-44%

TOP 3 BEV

All Market PC

- 1 Peugeot e-2008
- 2 Fiat 500
- 3 Renault Zoe

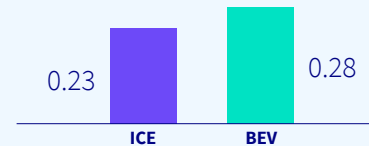
TOP 3 e-LCV

All Market LCV

- 1 Nissan e-NV200
- 2 Renault e-Master
- 3 VW e-Crafter

EV TCO Parity

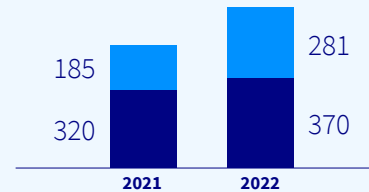
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

5/20



0.2 Charging points per 100 km
24 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

7/15

36 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 270g (g CO₂ eq/kWh), with 61% low carbon and 48% renewable.

Taxation and Regulation

4/20

www.aldautomotive.lv

Luxembourg

ALD Fleet Size at end 2021
16,000

EV MATURITY SCORING

60/100

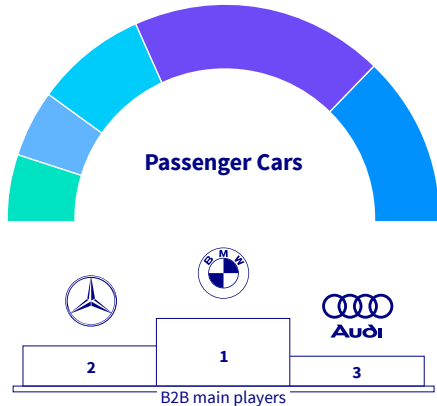
EV Adoption

14/25

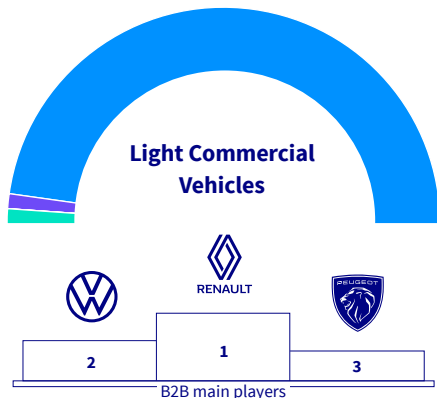
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	10.5%
PHEV	10%
HEV	16.3%
PETROL	38%
DIESEL	25.2%
OTHER	0%



BEV & PHEV	2.5%
HYBRID	0%
ALT FUEL	0.1%
PETROL	2.2%
DIESEL	95.2%



GROWTH 2021 VS 2020

All Market PC

BEV	+88%
PHEV	+66%
ICE	-23%

TOP 3 BEV

All Market PC

- 1 Fiat 500
- 2 Tesla Model 3
- 3 Tesla Model Y

TOP 3 e-LCV

All Market LCV

- 1 Renault Kangoo
- 2 Mercedes eVito Van
- 3 Opel/Vxh. Vivaro-e

EV TCO Parity

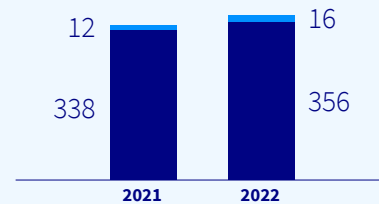
14/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

9/20



57.9 Charging points per 100 km
59 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

11/15

94 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 336g (g CO₂ eq/kWh).

Taxation and Regulation

10/20

legilux.public.lu

Luxembourg

Taxation and Regulation

10/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- The annual amount of the road is based on CO₂ emissions: www.acl.lu
- For BEVs, a minimum tax of €30 is applied: this represents a significant incentive for BEVs.



EMPLOYEE BENEFIT

- The powertrain and the CO₂ emission level are the basis for the calculation of the Benefit-in-kind Tax.
- For BEVs, the rate is reduced to 0.5% of the vehicle net value (vs Internal combustion that can go up to 1.8% BIK).



EV INFRASTRUCTURE SUBSIDY

- Scheme in place that allows Private individuals to apply for a grant of up to €1,200 covering the installation and/or purchase of the charge.
- SMEs can benefit from a subsidy of up to 50% of the costs related to charging stations and up to 60% of the costs related to the connection to the electricity grid. €60,000 for grid connection costs and €40,000 for costs related to the deployment per company.



COMPANY TAX BENEFIT

- Expenses related to the use of company cars can be fully deducted from company income. Monthly leasing payments are charged directly to “other external expenses”. These expenses are therefore fully deductible from the profit of the accounting year on the date of the invoice.



PURCHASE SUBSIDY

- For BEV passenger cars and e-LCVs, purchase subsidy scheme amounts to €8,000, for models with less than 7 seats, and with an electricity consumption of less than 18kWh 100km). Over those thresholds of seats and consumption, the subsidy is reduced to €3,000.



REGULATION

- New tramway for city center. Free public transports. New park & rides to avoid traffic to the city center.
- Regarding Electromobility, 800 public double charging stations (currently 700).

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Malaysia

ALD Fleet Size at end 2021
82

EV MATURITY SCORING
7/100

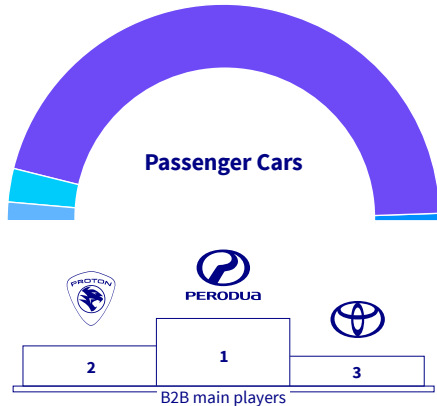
EV Adoption

2/25

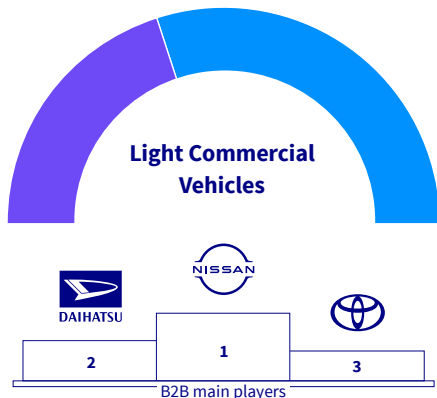
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0.5%
PHEV	2.5%
HEV	5%
PETROL	91%
DIESEL	1%
OTHER	0%



BEV & PHEV	0%
HYBRID	0%
ALT FUEL	0%
PETROL	40%
DIESEL	60%



GROWTH 2021 VS 2020

All Market PC

BEV	+100%
PHEV	+80%
ICE	+150%

TOP 3 BEV

All Market PC

- 1 Porsche Taycan
- 2 Tesla Model 3
- 3 Tesla Model Y

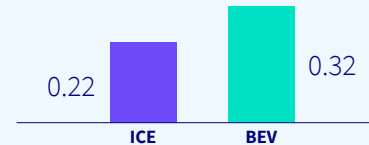
TOP 3 e-LCV

All Market LCV

- 1 Dong Feng EC35
- 2 n/a
- 3 n/a

EV TCO Parity

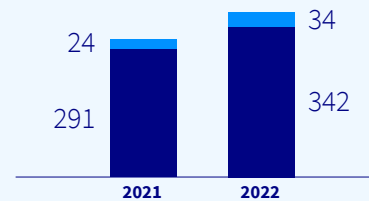
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

2/20



0.5 Charging points per 100 km
1 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

2/15

11 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

0/5

Carbon intensity at 694g (g CO₂ eq/kWh), with 5% low carbon and 5% renewable.

Taxation and Regulation

1/5

www.aseanbriefing.com

Mexico

ALD Fleet Size at end 2021
21,328

EV MATURITY SCORING

17/100

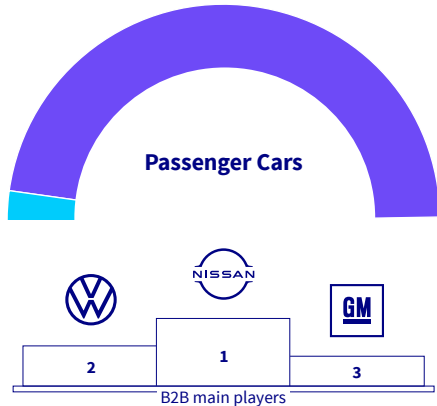
EV Adoption

4/25

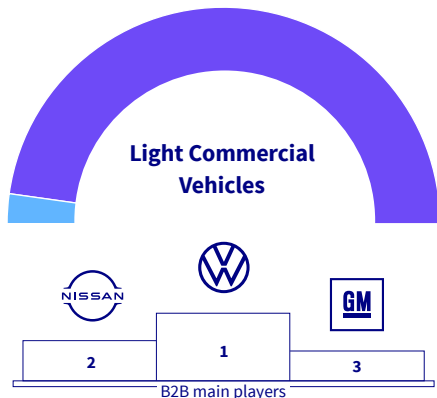
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0.1%
PHEV	0.3%
HEV	4.2%
PETROL	95.4%
DIESEL	0%
OTHER	0%



BEV & PHEV	0.5%
HYBRID	4.2%
ALT FUEL	0%
PETROL	95.3%
DIESEL	0%



GROWTH 2021 VS 2020

All Market PC

BEV	+33%
PHEV	-9%
ICE	+4%

TOP 3 BEV

All Market PC

- 1 Tesla Model Y
- 2 Tesla Model 3
- 3 Sehol E10X

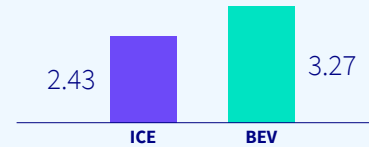
TOP 3 e-LCV

All Market LCV

- 1 Renault Kangoo
- 2 Ford E-Transit
- 3 JAC eSunray

EV TCO Parity

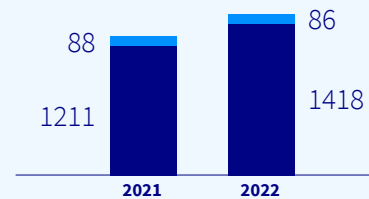
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

1/20



n/a
Charging points per 100 km
1 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

6/15

34 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

1/5

Carbon intensity at 461g (g CO₂ eq/kWh).

Taxation and Regulation

5/20

www.dof.gob.mx



Taxation and Regulation

5/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Road tax and ownership tax exemptions on hybrids and BEVs.



EMPLOYEE BENEFIT

- Some roads offers discounts on payments to EV vehicles.



EV INFRASTRUCTURE SUBSIDY

- Supporting schemes vary depending on the region and the rules set by the Comisión Federal de Electricidad (CFE).



COMPANY TAX BENEFIT

- Incentives for BEVs, operational lease grant tax benefits taking full monthly rental as a basis for calculation.
- For alternative powertrains (BEV/PHEV/FCEV/HEV), higher deductible amount to 250,000 pesos.
- Following the latest stimulus law, “Ley de Ingresos de la Federación”, the BEV and FCEV are exempted from the new vehicle TAX (ISAN, impuesto sobre automóviles nuevos).



PURCHASE SUBSIDY

n/a



REGULATION

- HEV/BEV/ PHEV are able to transit daily in Mexico city, even if a pollution phase applies.
- For HEVs, PHEVs and BEVs 20% discounts in urban tools.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Morocco

ALD Fleet Size at end 2021
10,300

EV MATURITY SCORING

11/100

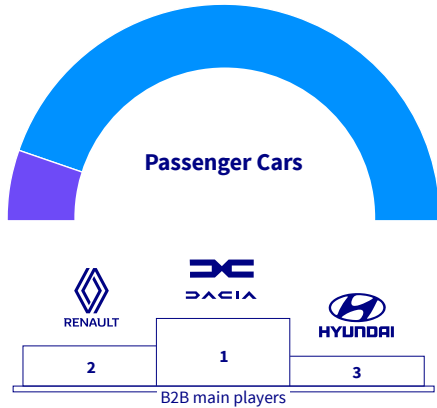
EV Adoption

6/25

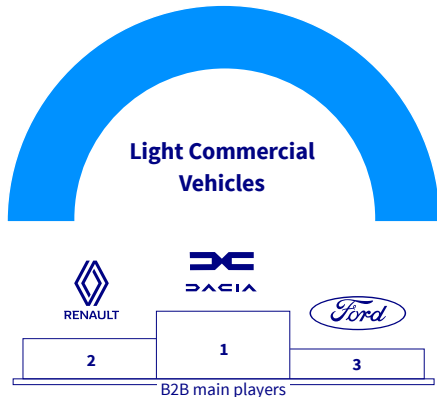
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0%
PHEV	0%
HEV	0%
PETROL	10.8%
DIESEL	89.2%
OTHER	0%



BEV & PHEV	0%
HYBRID	0%
ALT FUEL	0%
PETROL	0%
DIESEL	100%



GROWTH 2021 VS 2020

All Market PC

BEV	n/a
PHEV	n/a
ICE	n/a

TOP 3 BEV

All Market PC

- 1 Citroen Ami
- 2 Audi e-tron Quattro
- 3 Porsche Taycan

TOP 3 e-LCV

All Market LCV

- 1 n/a
- 2 n/a
- 3 n/a

EV TCO Parity

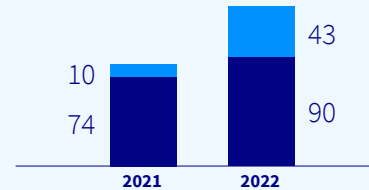
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

4/20



n/a Charging points per 100 km
0 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

1/15

8 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

0/5

n/a

Taxation and Regulation

0/5

n/a

Netherlands



ALD Fleet Size at end 2021

75,642

EV MATURITY SCORING

77/100



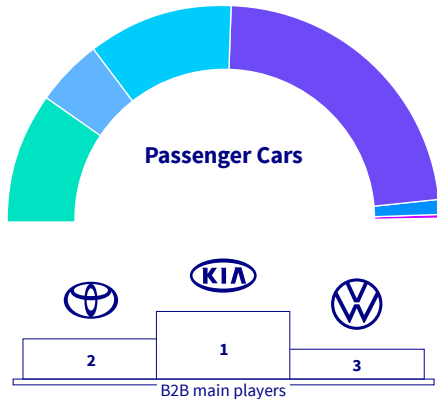
EV Adoption

18/25

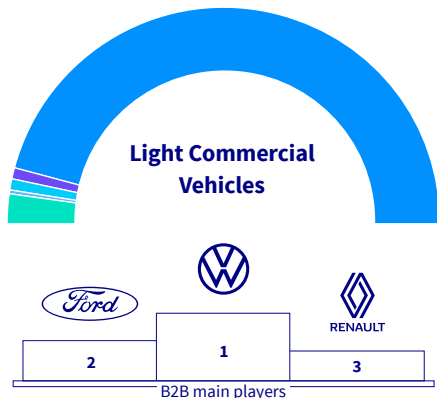
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	20%
PHEV	9.6%
HEV	22.2%
PETROL	45.5%
DIESEL	2.1%
OTHER	0.7%



BEV & PHEV	4.7%
HYBRID	0.7%
ALT FUEL	1.5%
PETROL	1.5%
DIESEL	92%



GROWTH 2021 VS 2020

All Market PC

BEV	-12%
PHEV	+108%
ICE	-29%

TOP 3 BEV

All Market PC

- 1 Skoda Enyaq
- 2 Kia e-Niro
- 3 VW ID.4

TOP 3 e-LCV

All Market LCV

- 1 Toyota Proace Van
- 2 Mercedes eVito Van
- 3 Opel/Vxh. Vivaro-e

EV TCO Parity

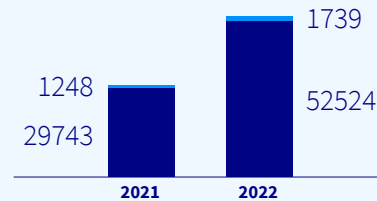
13/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

16/20



64.8 Charging points per 100 km

317 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

13/15

More than 100 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 361g (g CO₂ eq/kWh), with 33% low carbon and 30% renewable.

Taxation and Regulation

15/20

www.aldautomotive.nl

Netherlands

Taxation and Regulation

15/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- As registration tax is based on the level of CO₂ emissions, BEV are exempted, and PHEV benefits of a low registration tax.
- BEVs are exempted, and PHEVs benefit from a low registration tax.
- Luxury tax exemption for BEVs on purchase and leasing for private and corporate.



EMPLOYEE BENEFIT

- BEVs registered in 2002 have a reduced Benefit-in-kind. The first €35,000 of the catalogue price triggers a 16% BIK tax. The remaining part of the catalogue price, if any, is calculated at 22%.
- Starting from 2023, the €35,000 threshold will be decreased to €30,000.



EV INFRASTRUCTURE SUBSIDY

- Individuals can request to several municipalities for a free public charging point to be installed near their home and/or workplace.
- Using the Environmental Investment Allowance (EIA), companies can receive an investment deduction of up to 36% of the amount invested into a charging point.



COMPANY TAX BENEFIT

- Temporary reduction in VAT for businesses (till 31/12/2022) from 21% to 9% for all energy related costs.



PURCHASE SUBSIDY

- For passenger cars, the subsidy amount planned for 2023 is €2,950 for a new BEV, reduced to €2,000 for a used one.
- To be eligible for the subsidy, the list price of the passenger car needs to be between €12,000 and €45,000.
- For e-LCV, the subsidy is 10% of net list price, up to €5,000. For small businesses and non-profit institutions, it represents 12% of the net list price.



REGULATION

- Public car sharing widely available.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Norway

ALD Fleet Size at end 2021
17,000

EV MATURITY SCORING
82/100

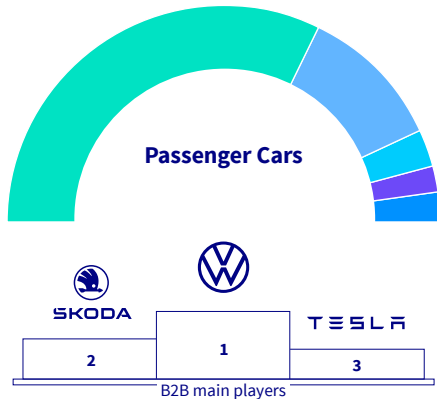
EV Adoption

22/25

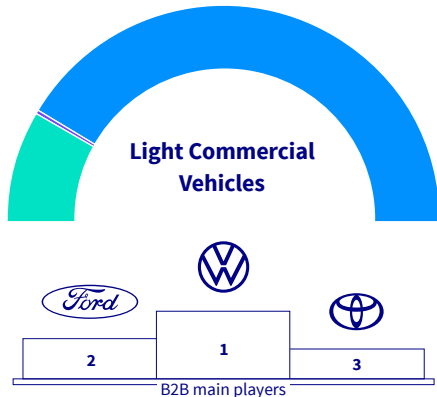
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	64,6%
PHEV	21,7%
HEV	5,5%
PETROL	4,2%
DIESEL	4%
OTHER	0%



BEV & PHEV	17%
HYBRID	0%
ALT FUEL	0%
PETROL	0,5%
DIESEL	82,5%



GROWTH 2021 VS 2020

All Market PC

BEV	+48%
PHEV	+32%
ICE	-38%

TOP 3 BEV

All Market PC

- 1 VW Id.4
- 2 Tesla Model Y
- 3 Skoda Enyaq

TOP 3 e-LCV

All Market LCV

- 1 Toyota Proace Van
- 2 Peugeot e-Expert
- 3 Maxus EV30 / e-Deliver 3

EV TCO Parity

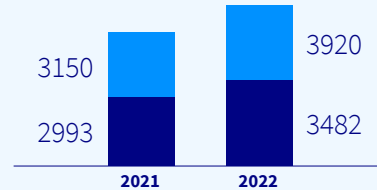
15/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

12/20



655

Charging points per 100 km

137

Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

13/15

More than 100 unique models with at least one unit sold in the last 12 months. Norway is the first target market for Chinese manufacturers entering the European market.

Sustainability Relevance

5/5

Carbon intensity from 24 to 61g (g CO₂ eq/kWh), with 99% low carbon and 99% renewable.

Taxation and Regulation

15/20

www.skatteetaten.no



Norway

Taxation and Regulation

15/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- BEVs are exempt from paying registration taxes. Apart from a wreckage fee of 2,400 NOK.
- The system of registration tax is progressive based on the levels of CO₂ emissions, hence favouring PHEV.
- No road tax for BEVs and a 50% reduction on the tax for PHEVs.



EMPLOYEE BENEFIT

- The deductible benefit of private use of a company car is determined at 30% of the car's list price as new, up to NOK 329,600, and 20% of the excess list price. New BEV benefits of a calculation base that takes into account only 80% of their list price.



EV INFRASTRUCTURE SUBSIDY

- Local subsidies scheme are in place supporting charging installation. The range is between 5,000 NOK to 10,000 NOK.



COMPANY TAX BENEFIT

- BEVs and PHEVs benefit from a 50% discount on corporate tax.



PURCHASE SUBSIDY

- VAT exemption for BEV purchase, expected to be phased out during the course of 2023. The VAT exemption is expected to be limited from 2023 to only vehicles with list price of 500,000 NOK.
- Subsidies between 10,000 NOK and 50,000 NOK for the acquisition of e-LCVs, with a scheme based on engine power.



REGULATION

- The scheme that has been granting urban toll exemption in some cities will be gradually phase-out. However BEV will not pay more than 50% of comparable ICE toll.
- Target from government is to sell only zero emission vehicles from 2025.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Peru

ALD Fleet Size at end 2021
2,630

EV MATURITY SCORING

12/100



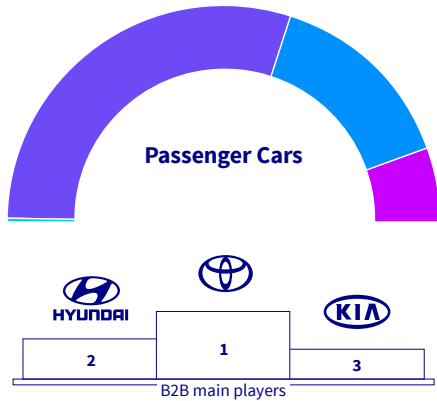
EV Adoption

6/25

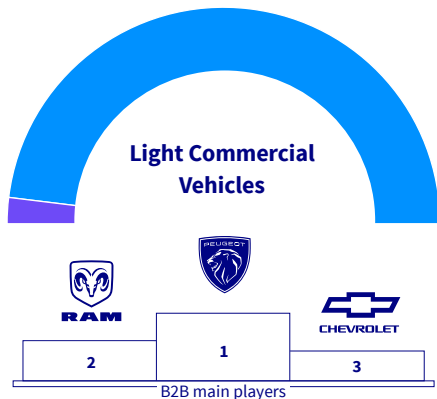
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0%
PHEV	0%
HEV	1%
PETROL	59%
DIESEL	29%
OTHER	11%



BEV & PHEV	0%
HYBRID	0%
ALT FUEL	0%
PETROL	4%
DIESEL	96%



GROWTH 2021 VS 2020

All Market PC

BEV	n/a
PHEV	n/a
ICE	+40%

TOP 3 BEV

All Market PC

- Hyundai Ioniq Electric
- Porsche Taycan
- BYD T3

TOP 3 e-LCV

All Market LCV

- BYD T3
- n/a
- n/a

EV TCO Parity

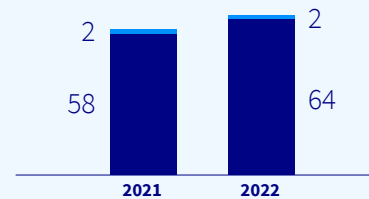
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

0/20



n/a Charging points per 100 km

n/a Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

0/15

3 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

3/5

Carbon intensity at 246g (g CO₂ eq/kWh), with 53% low carbon and 53% renewable.

Taxation and Regulation

3/20

www.sat.gob.pe

Poland

ALD Fleet Size at end 2021
11,410

EV MATURITY SCORING

27/100

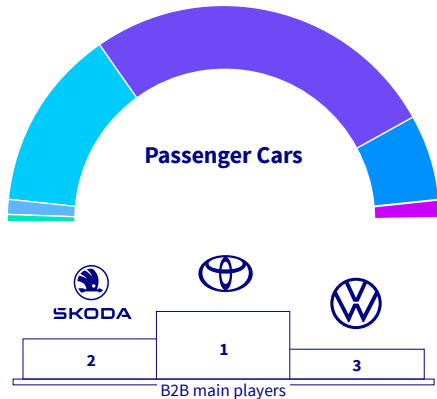
EV Adoption

7/25

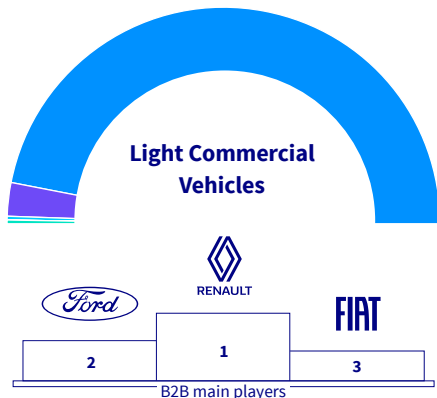
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	1.6%
PHEV	2.1%
HEV	27%
PETROL	53%
DIESEL	12.8%
OTHER	3%



BEV & PHEV	0.8%
HYBRID	0.2%
ALT FUEL	0.2%
PETROL	5.1%
DIESEL	94%



GROWTH 2021 VS 2020

All Market PC

BEV	+95%
PHEV	+106%
ICE	-15%

TOP 3 BEV

All Market PC

- 1 Tesla Model 3
- 2 Kia e-Niro
- 3 Nissan Leaf

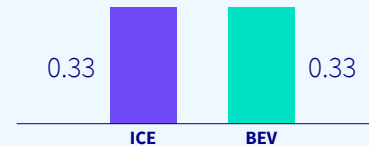
TOP 3 e-LCV

All Market LCV

- 1 Nissan e-NV200
- 2 Mercedes eVito Van
- 3 MAN TGE

EV TCO Parity

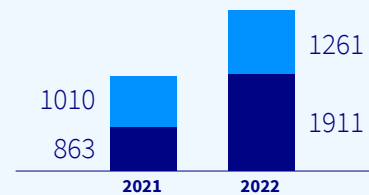
2/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

6/20



0.7 Charging points per 100 km
8 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

8/15

58 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

0/5

Carbon intensity at 688g (g CO₂ eq/kWh), with 17% low carbon and 16% renewable.

Taxation and Regulation

4/20

www.acea.auto



Poland

Taxation and Regulation

4/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Registration Tax: calculation is based on engine capacity.



EMPLOYEE BENEFIT

- Benefit-in-kind calculation is based on engine capacity and it can vary from 250 PLN to 400 PLN monthly.



EV INFRASTRUCTURE SUBSIDY

- Scheme expired on March-22 supporting the installation of public charge infrastructure.



COMPANY TAX BENEFIT

- Companies can deduct up to the entirety of VAT, depending on price range of the BEV/PHEV.
- Lease-related fees are tax deductible to different extents for business use and mixed use. The cap in terms of car value tax can be considered a tax cost depends on the powertrain. For ICE limit is set for 150,000 PLN and for EV the limit amounts to 225,000 PLN.



PURCHASE SUBSIDY

- Purchase subsidy scheme applicable for private individuals and companies.
- Scheme based on vehicle types and price categories, where the range of support for passenger cars is between 18,750 PLN and 27,000 PLN.
- The support for e-LCV can go up to a maximum of 70,000 PLN.
- BEV passenger cars need to be having a list price lower than 225,000 PLN to benefit. No price range set for e-LCV.



REGULATION

- Some cities allow usage of bus lanes to BEV drivers.
- In some cities, BEVs can benefit from free parking spots.
- Cities can establish Clean Transportation Zones on their territory.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Portugal

ALD Fleet Size at end 2021
20,704

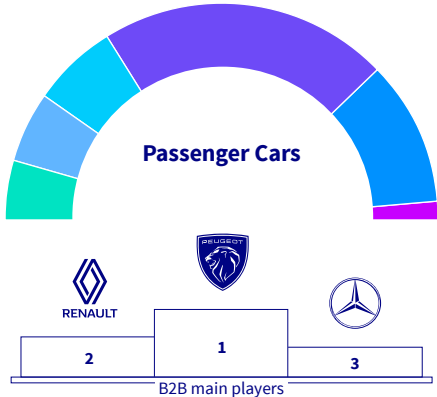
EV MATURITY SCORING
57/100

EV Adoption 11/25

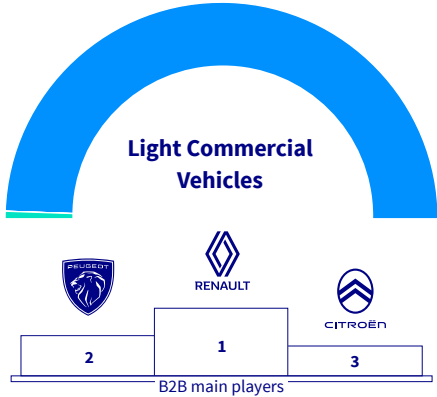
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	9%
PHEV	10.7%
HEV	13%
PETROL	43%
DIESEL	21.9%
OTHER	2.4%



BEV & PHEV	1.3%
HYBRID	0%
ALT FUEL	0%
PETROL	0.2%
DIESEL	98.5%



GROWTH 2021 VS 2020

All Market PC

BEV	+69%
PHEV	+32%
ICE	-15%

TOP 3 BEV

- All Market PC
1. Nissan Leaf
 2. Tesla Model 3
 3. Renault Zoe

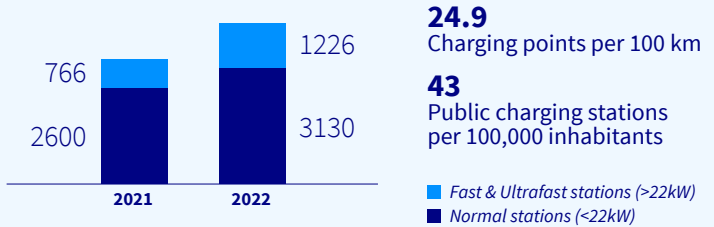
TOP 3 e-LCV

- All Market LCV
1. Renault Kangoo
 2. Peugeot e-Partner
 3. Nissan e-NV200

EV TCO Parity 15/15



Charging infrastructure 11/20



Green Powertrain Offer 10/15

77 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 3/5

Carbon intensity at 277g (g CO₂ eq/kWh), with 51% low carbon and 47% renewable.

Taxation and Regulation 7/20

www.acea.auto

Portugal

Taxation and Regulation

7/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- BEVs benefit from registration tax exemptions (ISV), PHEVs benefit from a 75% reduction, if emission level is lower than 50g CO₂/km and if the pure electric range is higher than 50km, and HEVs benefit from a 40% reduction.
- Yearly Autonomous Tax (TA) exemption for BEVs, PHEVs between 5% and 17.5%, if emission level is lower than 50g CO₂/km and if the pure electric range is higher than 50km and other powertrain from 10% to 35%.
- Road tax (IUC): Based on engine size and CO₂ emissions, so favouring BEVs.



COMPANY TAX BENEFIT

- Exemption of yearly Autonomous Tax (TA) for BEVs, and reduced tax percentage on PHEVs emitting less than 50g CO₂/km and with a pure electric range of more than 50 km.
- VAT deduction on the total monthly rental for LCV and e-LCV.
- VAT deduction on the financial rental for BEV with purchasing price lower than €62,500 without VAT and on PHEV with purchasing price lower than €50,000 without VAT.
- VAT deduction on Fuel/Energy: 50% on diesel and 100% on electricity.



EV INFRASTRUCTURE SUBSIDY

n/a



EMPLOYEE BENEFIT

n/a



PURCHASE SUBSIDY

- For Private individuals, subsidy of €4,000 to buy a new BEV passenger car, with purchasing price lower than €62,500 and €6,000 to buy a new e-LCV.
- For companies, scheme linked to e-LCV with €6,000 subsidy to purchase a new BEV e-LCV.



REGULATION

- City parking free for BEV cars.

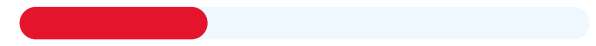
Some exemptions might apply in specific business/operational context. Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Romania

ALD Fleet Size at end 2021
 **10,309**

EV MATURITY SCORING

33/100



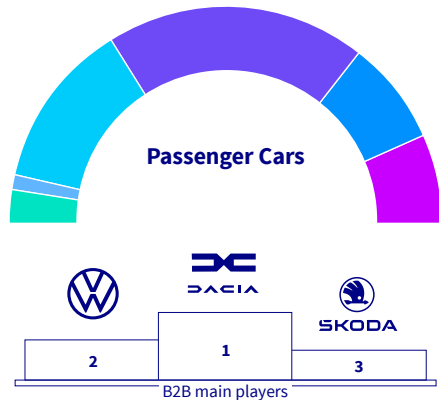
EV Adoption

9/25

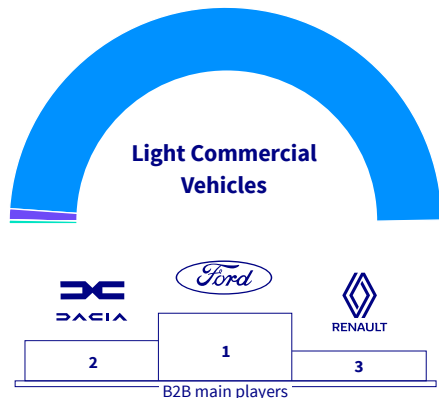
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	5.2%
PHEV	2.2%
HEV	25.1%
PETROL	38.7%
DIESEL	15.7%
OTHER	13.1%



BEV & PHEV	0.6%
HYBRID	0.3%
ALT FUEL	0%
PETROL	1.8%
DIESEL	97%



GROWTH 2021 VS 2020

All Market PC

BEV	+123%
PHEV	+154%
ICE	-33%

TOP 3 BEV

All Market PC

- 1 Dacia Spring
- 2 VW e-Up!
- 3 Tesla Model 3

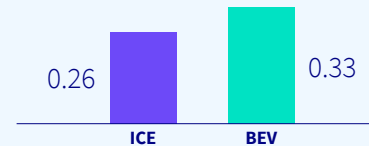
TOP 3 e-LCV

All Market LCV

- 1 Nissan e-NV200
- 2 Ford Transit Custom
- 3 Toyota Proace Van

EV TCO Parity

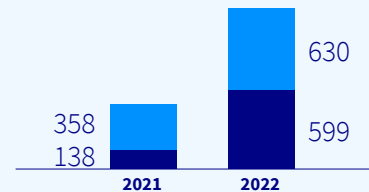
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

7/20



1.3 Charging points per 100 km
6 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
 ■ Normal stations (<22kW)

Green Powertrain Offer

9/15

66 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 300g (g CO₂ eq/kWh), with 57% low carbon and 33% renewable.

Taxation and Regulation

6/20

www.acea.auto



Romania

Taxation and Regulation

6/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Ownership tax is based on each local city tax entity, and it can grant a discount up to 95% of standard property tax (PHEVs) and full exemption for BEVs.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

n/a



COMPANY TAX BENEFIT

n/a



PURCHASE SUBSIDY

- Governmental incentive schemes available for full hybrid & BEVs. The incentive is one of the highest in Europe (€9,000 for BEVs and €4,000 for hybrids).
- The Scrappage incentives scheme is as follow: 51,000 RON for BEVs for scrapping a vehicle older than 6 years (plus 3,000 RON for scrapping 2 vehicles). 26,000 RON for new PHEVs (max 80g CO₂/km) for scrapping a vehicle older than 6 years (plus 3,000 RON for scrapping 2 vehicles).
- An additional incentives of 1,500 RON if vehicle is older than 15 years.



REGULATION

- BEVs benefit from free parking.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Serbia

ALD Fleet Size at end 2021
4,968

EV MATURITY SCORING

13/100

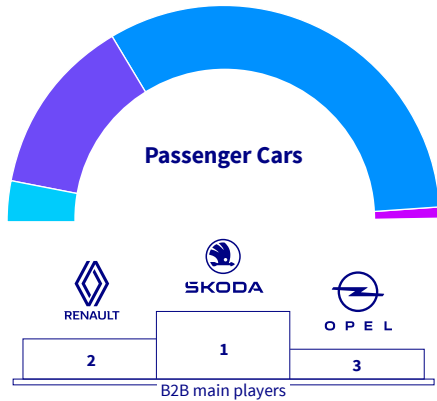
EV Adoption

3/25

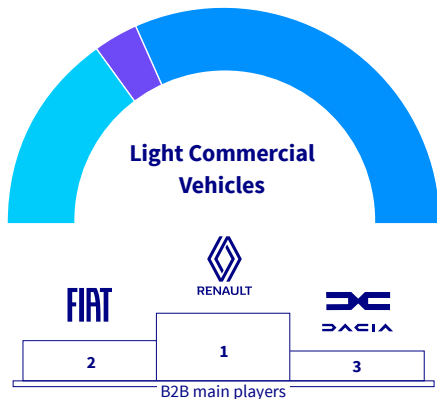
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0%
PHEV	0.1%
HEV	6.1%
PETROL	26.8%
DIESEL	64.9%
OTHER	2.1%



BEV & PHEV	0%
HYBRID	0%
ALT FUEL	30.5%
PETROL	6.5%
DIESEL	63%



GROWTH 2021 VS 2020

All Market PC

BEV	0%
PHEV	0%
ICE	+4.4%

TOP 3 BEV

All Market PC

- Hyundai Kona
- VW ID.3
- Kia e-Niro

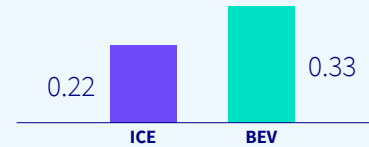
TOP 3 e-LCV

All Market LCV

- n/a
- n/a
- n/a

EV TCO Parity

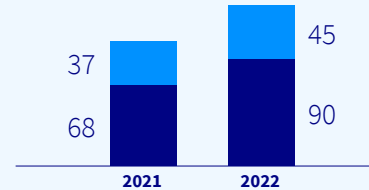
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

4/20



n/a Charging points per 100 km
2 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

2/15

11 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

1/5

Carbon intensity at 583g (g CO₂ eq/kWh), with 33% low carbon and 29% renewable.

Taxation and Regulation

3/20

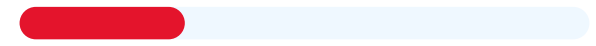
www.srbija.gov.rs

Slovakia

ALD Fleet Size at end 2021
5,682

EV MATURITY SCORING

29/100



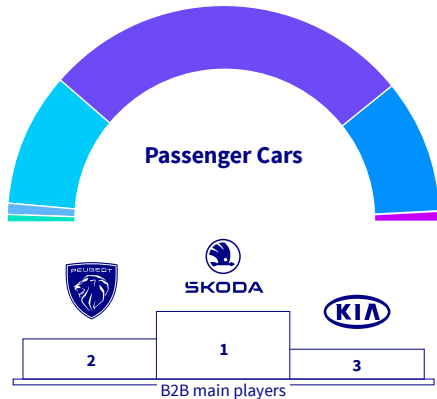
EV Adoption

5/25

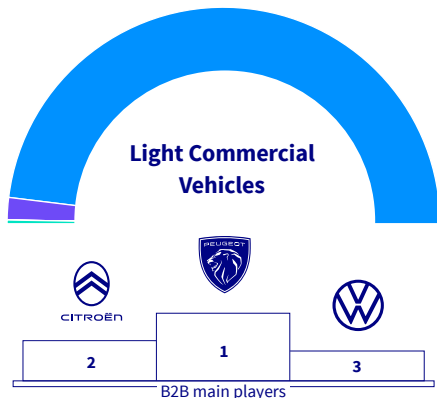
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	1.5%
PHEV	1.5%
HEV	20%
PETROL	55.7%
DIESEL	19.7%
OTHER	1.6%



BEV & PHEV	0.7%
HYBRID	0%
ALT FUEL	0.2%
PETROL	3.5%
DIESEL	95.7%



GROWTH 2021 VS 2020

All Market PC

BEV	+20%
PHEV	+35%
ICE	-14%

TOP 3 BEV

All Market PC

- 1 Skoda Enyaq
- 2 VW ID.4
- 3 Kia e-Niro

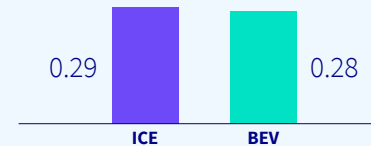
TOP 3 e-LCV

All Market LCV

- 1 Fiat E-Ducato
- 2 Nissan e-NV200
- 3 Mercedes eSprinter Van

EV TCO Parity

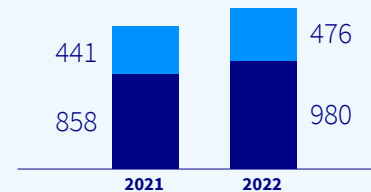
5/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

4/20



2.9 Charging points per 100 km
27 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

9/15

61 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

3/5

Carbon intensity at 284g (g CO₂ eq/kWh), with 65% low carbon and 16% renewable.

Taxation and Regulation

3/20

www.financnasprava.sk



Slovakia

Taxation and Regulation

3/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- BEVs and PHEVs benefit from reduced registration fees. For BEVs the amount is €33, for PHEVs there is a 50% reduction fee with a minimum of €33.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

n/a



COMPANY TAX BENEFIT

- BEVs & PHEVs vehicle can be classified as company asset within the scope of “zero depreciation group of assets”. This grants a full depreciation within two years instead of the normal period being four years.



PURCHASE SUBSIDY

n/a



REGULATION

- BEVs can use bus lanes in some cities.
- Soon to be expected low emission zones for hybrids/EV - in capital city.
- Parking discounts or for free for hybrids/EV - depends on parking strategy of individual cities.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Slovenia

ALD Fleet Size at end 2021
2,624

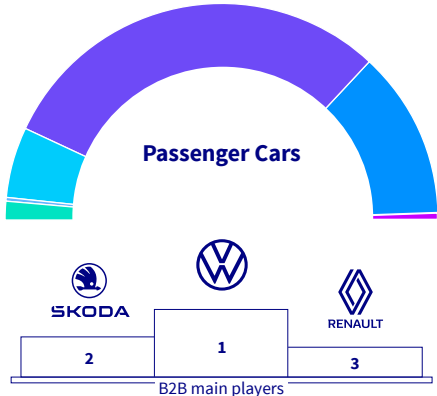
EV MATURITY SCORING
43/100

EV Adoption 9/25

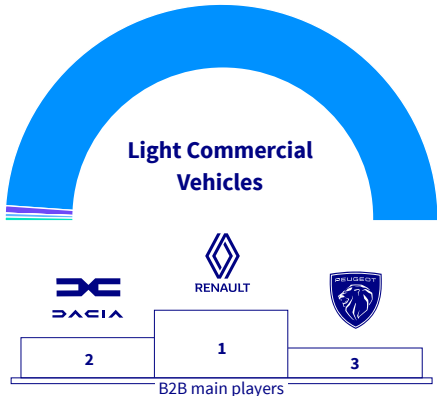
POWERTRAIN MIX

All Market new cars registrations 2021

- BEV** 3.2%
- PHEV** 0.4%
- HEV** 10.7%
- PETROL** 60%
- DIESEL** 24.7%
- OTHER** 1.1%



- BEV & PHEV** 0.6%
- HYBRID** 0.6%
- ALT FUEL** 0.3%
- PETROL** 1.2%
- DIESEL** 97.4%



GROWTH 2021 VS 2020

- All Market PC
- BEV** +4.6%
 - PHEV** +390%
 - ICE** -9%

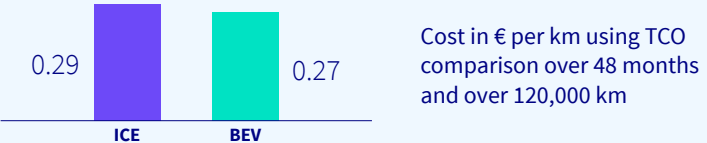
TOP 3 BEV

- All Market PC
- 1. VW ID.4
 - 2. Tesla Model 3
 - 3. Renault Zoe

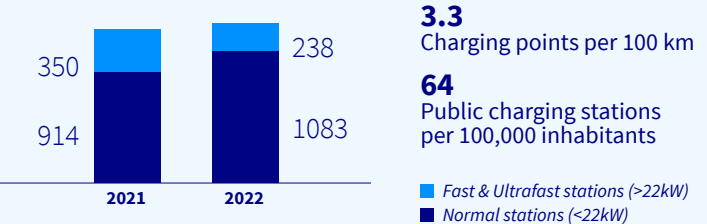
TOP 3 e-LCV

- All Market LCV
- 1. Renault Kangoo
 - 2. Citroen e-Jumpy
 - 3. Citroen e-Berlingo Van

EV TCO Parity 13/15



Charging infrastructure 6/20



Green Powertrain Offer 8/15

59 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 4/5

Carbon intensity at 248g (g CO₂ eq/kWh), with 70% low carbon and 42% renewable.

Taxation and Regulation 3/20

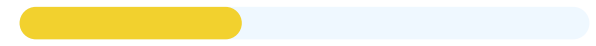
www.fu.gov.si

Spain

ALD Fleet Size at end 2021
142,509

EV MATURITY SCORING

39/100



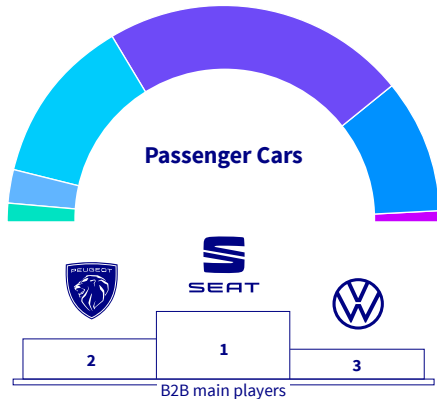
EV Adoption

9/25

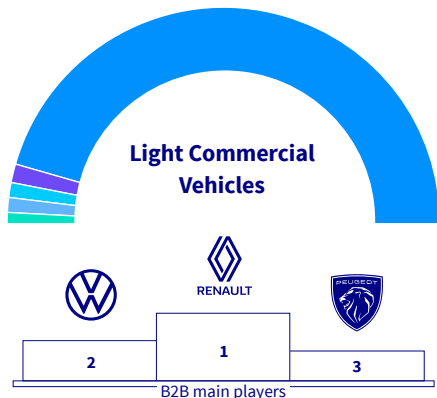
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	2.8%
PHEV	5%
HEV	25.5%
PETROL	45.1%
DIESEL	20%
OTHER	1.6%



BEV & PHEV	2.1%
HYBRID	2.3%
ALT FUEL	2.1%
PETROL	2.7%
DIESEL	91%



GROWTH 2021 VS 2020

All Market PC

BEV	+32%
PHEV	+85%
ICE	-15%

TOP 3 BEV

All Market PC

- 1 Tesla Model 3
- 2 Kia e-Niro
- 3 Fiat 500

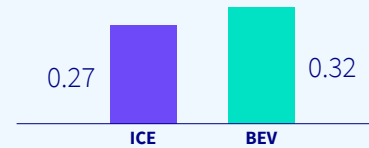
TOP 3 e-LCV

All Market LCV

- 1 Renault Kangoo
- 2 Mercedes eVito Van
- 3 Toyota Proace Van

EV TCO Parity

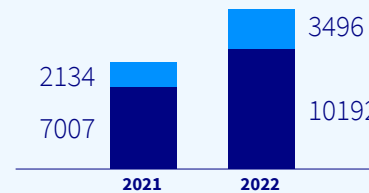
0/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

7/20



1.6 Charging points per 100 km
29 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

13/15

More than 100 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

3/5

Carbon intensity at 257g (g CO₂ eq/kWh), with 53% low carbon and 34% renewable.

Taxation and Regulation

7/20

www.acea.auto



Spain

Taxation and Regulation

7/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Every vehicle < 120 gr/km is exempted of registration tax.
- Exemption or reduction of 75% for BEVs in some cities.
- Road tax, BEV and PHEV has exemptions between 75% and 90% depending of the different regions.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

According to MOVES III plan

- Private and self-employees: they can receive 70% of the total cost of installation on general locations and up to 80% in towns < 5,000 population.
- Big companies > 50 KW charge point will receive 35% incentive, 55% for small companies and 45% for medium ones in general locations. Towns < 5,000 population will receive 40%, going up to 50% for medium enterprises and 60% for small ones.
- Big companies < 50 KW will receive incentives up to 30% on general locations and 40% in towns < 5,000 population.



COMPANY TAX BENEFIT

- CIT, Corporate Income Tax, Tax-deductible for companies and freelance workers.



PURCHASE SUBSIDY

According to MOVES III plan

- Fuel cell vehicles: €2,900 for SME companies and €2,200 for big companies with no price threshold.
- Passenger cars: with a limit of €45,000 purchase value and €53,000 (BEV from 8 to 9 seats) purchase value, they will receive €1,700 the SME companies and €1,600 big companies for cars between 30 and 90 km electric range. Over 90 km electric range and under same parameters of purchase value the amount goes up to €2,900 for SME companies and €2,200 for big companies.
- LCVs: electric range over 30 km will access to €3,600 for SME companies and €2,900 for big companies.
- All above with maximum limit of 50 vehicles per year.



REGULATION

- Free parking for BEVs in some cities.
- BEVs can use reserved traffic lanes in some cities.
- Regulation of traffic in main cities during pollution peak. Restricted traffic areas in main cities, except for EVs i.e. Madrid 360 & Barcelona ZBE.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Sweden

ALD Fleet Size at end 2021
28,589

EV MATURITY SCORING

67/100

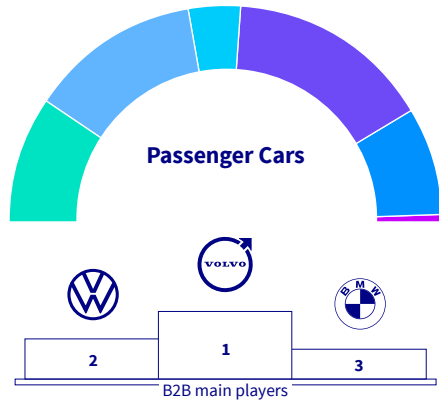
EV Adoption

18/25

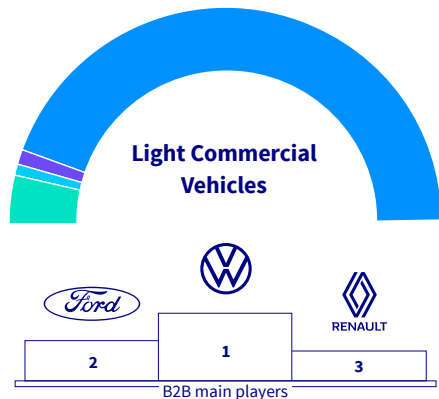
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	19.1%
PHEV	25.9%
HEV	7.4%
PETROL	30.7%
DIESEL	16.1%
OTHER	0.9%



BEV & PHEV	7.6%
HYBRID	0%
ALT FUEL	1.7%
PETROL	2.2%
DIESEL	88%



GROWTH 2021 VS 2020

All Market PC

BEV	+105%
PHEV	+18%
ICE	-18%

TOP 3 BEV

All Market PC

- 1 Kia e-Niro
- 2 VW ID.4
- 3 Tesla Model Y

TOP 3 e-LCV

All Market LCV

- 1 Renault Kangoo
- 2 Peugeot e-Expert
- 3 Maxus EV30 / e-Deliver 3

EV TCO Parity

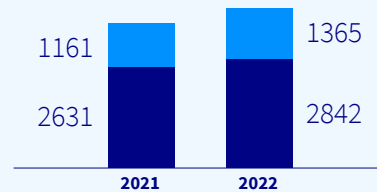
15/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

6/20



12.2 Charging points per 100 km
42 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

12/15

91 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

5/5

Carbon intensity at 23g (g CO₂ eq/kWh), with 100% low carbon and 67% renewable.

Taxation and Regulation

11/20

skatteverket.se



Sweden

Taxation and Regulation

11/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- Road tax for vehicles with emission up to 30g per km of CO₂ amount to 360 SEK (from January 2023).
- The scheme includes additional tax for PHEVs with diesel engine and a malus scheme for Internal combustion vehicles.



EMPLOYEE BENEFIT

n/a



EV INFRASTRUCTURE SUBSIDY

- With the Klimatklivet funding programme, companies can apply for funding for public charging for any electric vehicle.
- Additional scheme available supporting business in charging infrastructure, amounting up to to 50% of the eligible costs, capped at 15,000 SEK.



COMPANY TAX BENEFIT

- Benefit-in-kind calculation takes into account the road tax.
- Lower Benefit-in-kind value corresponds to lower taxes due by the employer.



PURCHASE SUBSIDY

- Bonus scheme based on CO₂ emission level, amounting up to 50,000 SEK for BEVs and up to 10,000 SEK for PHEVs if ordered before 8 November, 2022.
- “Climate bonus cars” must emit less than 30 grams of CO₂ per km or have a natural gas or biogas drive.



REGULATION

- First environmental zones implemented in Stockholm in January 2020, banning cars with a certain powertrain (diesel) from entering a certain zone/street.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.

Switzerland

ALD Fleet Size at end 2021
5,552

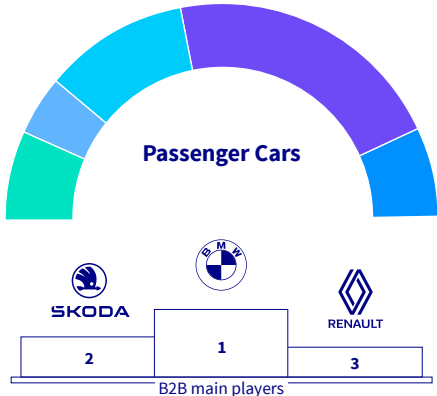
EV MATURITY SCORING
55/100

EV Adoption 11/25

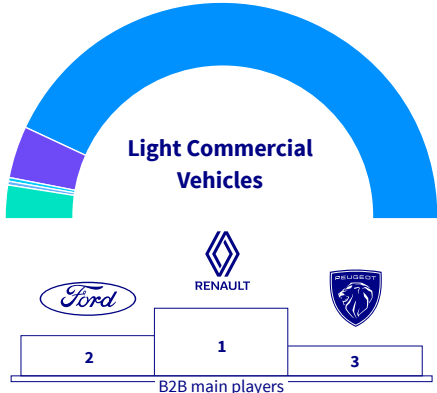
POWERTRAIN MIX

All Market new cars registrations 2021

- BEV** 13.4%
- PHEV** 9.1%
- HEV** 21.9%
- PETROL** 41.9%
- DIESEL** 13.6%
- OTHER** 0.1%



- BEV & PHEV** 5.2%
- HYBRID** 0.4%
- ALT FUEL** 0.6%
- PETROL** 7.7%
- DIESEL** 86.2%



GROWTH 2021 VS 2020

- All Market PC
- BEV** +68.2%
 - PHEV** +51%
 - ICE** -22%

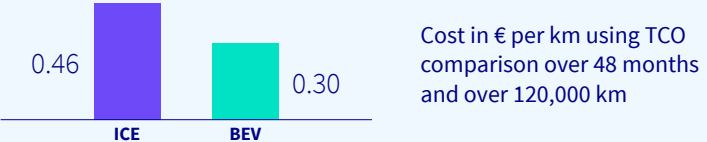
TOP 3 BEV

- All Market PC
- 1 Tesla Model 3
 - 2 Skoda Enyaq
 - 3 Tesla Model Y

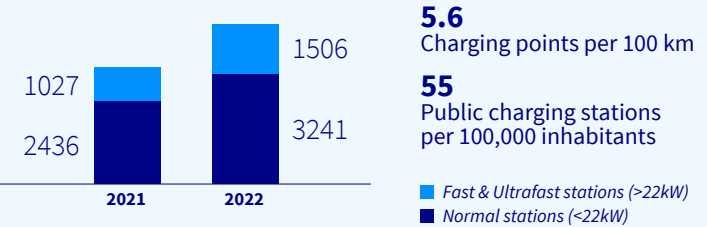
TOP 3 e-LCV

- All Market LCV
- 1 Renault Kangoo
 - 2 Peugeot e-Expert
 - 3 Nissan e-NV200

EV TCO Parity 15/15



Charging infrastructure 7/20



Green Powertrain Offer 12/15

95 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 5/5

Carbon intensity at 76g (g CO₂ eq/kWh), with 90% low carbon and 64% renewable.

Taxation and Regulation 5/20

www.ch.ch

Switzerland

Taxation and Regulation


5/20

 **REGISTRATION TAX & OWNERSHIP BENEFITS**

- Ownership Tax reductions are available depending on each canton.
- Majority of Canton provide exemption from road tax to BEV for the initial three years after registration.

 **EMPLOYEE BENEFIT**


n/a

 **EV INFRASTRUCTURE SUBSIDY**

- Incentive schemes to purchase and install a charging point are based on cities and cantons.
- For example, the Geneva scheme offers subventions up to 1,000 CHF for charging stations installations linked to individual parking places, and up to 2,000 CHF if the charging is available to additional parties.

 **COMPANY TAX BENEFIT**

n/a

 **PURCHASE SUBSIDY**

- Purchase subsidies for a BEV can go up to 5,000 CHF depending on the city/canton.

 **REGULATION**

n/a

*Some exemptions might apply in specific business/operational context.
Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.*

Turkey

ALD Fleet Size at end 2021
11,740

EV MATURITY SCORING

25/100

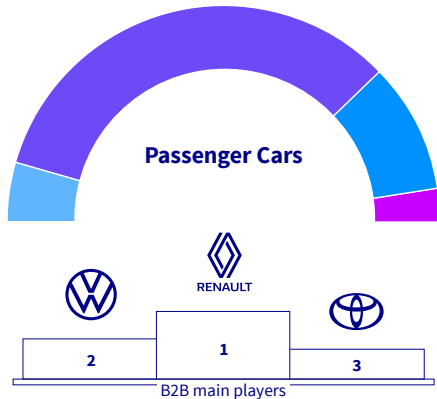
EV Adoption

4/25

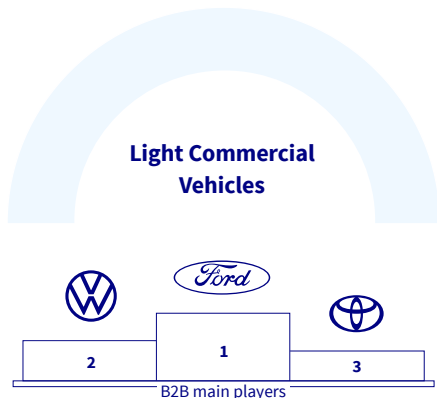
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	0.5%
PHEV	8.8%
HEV	
PETROL	66.5%
DIESEL	19.7%
OTHER	5%



BEV & PHEV	n/a
HYBRID	n/a
ALT FUEL	n/a
PETROL	n/a
DIESEL	n/a



GROWTH 2021 VS 2020

All Market PC

BEV	+237%
HEV	+105%
ICE	-13%

TOP 3 BEV

All Market PC

- 1 Renault Zoe
- 2 BMW iX3
- 3 BMW iX

TOP 3 e-LCV

All Market LCV

- 1 n/a
- 2 n/a
- 3 n/a

EV TCO Parity

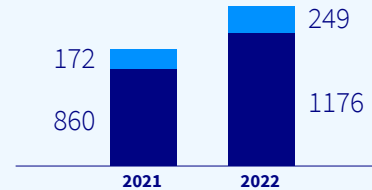
10/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

3/20



n/a Charging points per 100 km
2 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

4/15

25 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

2/5

Carbon intensity at 375g (g CO₂ eq/kWh), with 47% low carbon and 47% renewable.

Taxation and Regulation

2/20

www.gib.gov.tr



ALD Fleet Size at end 2021
156,009

EV MATURITY SCORING



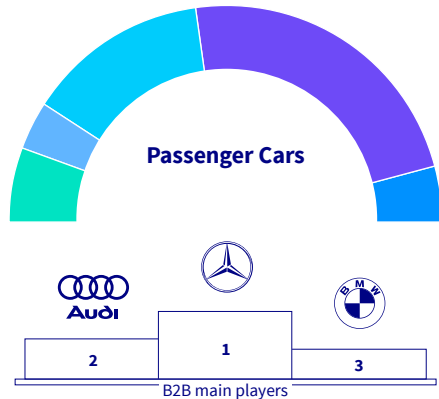
EV Adoption

13/25

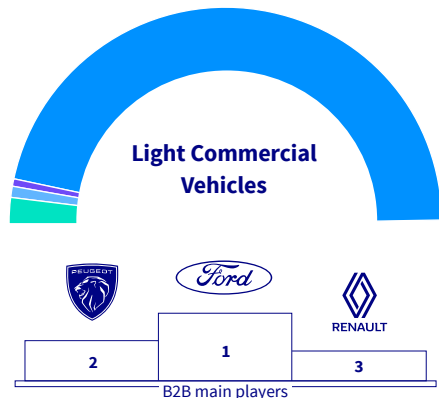
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	11.6%
PHEV	7%
HEV	27%
PETROL	46.3%
DIESEL	8.2%
OTHER	0%



BEV & PHEV	4.2%
HYBRID	1.6%
ALT FUEL	0%
PETROL	1.1%
DIESEL	93%



GROWTH 2021 VS 2020

All Market PC

BEV	+76%
PHEV	+71%
ICE	-23%

TOP 3 BEV

All Market PC

- 1 Tesla Model 3
- 2 Kia e-Niro
- 3 VW ID.3

TOP 3 e-LCV

All Market LCV

- 1 Opel/Vxh. Vivaro-e
- 2 Nissan e-NV200
- 3 Peugeot e-Expert

EV TCO Parity

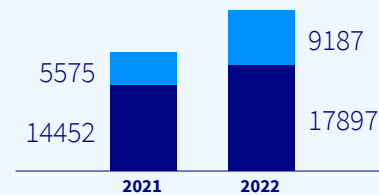
7/15



Cost in € per km using TCO comparison over 48 months and over 120,000 km

Charging infrastructure

12/20



3.1 Charging points per 100 km
40 Public charging stations per 100,000 inhabitants

■ Fast & Ultrafast stations (>22kW)
■ Normal stations (<22kW)

Green Powertrain Offer

11/15

85 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance

3/5

Carbon intensity at 274g (g CO₂ eq/kWh), with 51% low carbon and 35% renewable.

Taxation and Regulation

15/20

aldtaxguide.co.uk



Taxation and Regulation

15/20



REGISTRATION TAX & OWNERSHIP BENEFITS

- BEV costing less than 40k£ are exempt from payment of annual circulation tax (Vehicle excise duty).
- All BEVs are now exempt from Ownership tax.



EMPLOYEE BENEFIT

- Benefit-in-kind taxation is currently at 1% for BEV and will be raised to 2% from 2022/23.
- VAT on domestic electricity used for charging BEVs and PHEV is reduced from 20% to 5%.



EV INFRASTRUCTURE SUBSIDY

- EV chargepoint grant provides funding of up to 75% towards the cost of installing electric vehicle smart chargepoints at domestic properties.



COMPANY TAX BENEFIT

- Companies can write down 100% of the purchase price of their vehicle against their tax liability, if emitting less than 50g/km CO₂.



PURCHASE SUBSIDY

- Plug-in car grant scheme limited since June-22 to only LCV scope.
- LCV emitting less than 50g/km of CO₂ can still get a grant of up to 2.5k£.



REGULATION

- Free or discounted parking spot for BEVs in some cities.
- BEV benefits from 100% cleaner vehicle discount in London Congestion Charge zone.
- 9 Live Clean Air and Low-Emission-Zones, with 4 more due during 2022), regional incentives for parking and charging for zero emission vehicles.
- Early stages for trials of eScooters and ebikes in various cities to gain an understanding of the requirement for mobility and its legality.

Some exemptions might apply in specific business/operational context.

Regulation and subsidy might be subject of modification from government with no prior notice. Get in touch with your ALD Automotive consultant to get an ad-hoc study.



ALD Fleet Size at end 2021
620,000

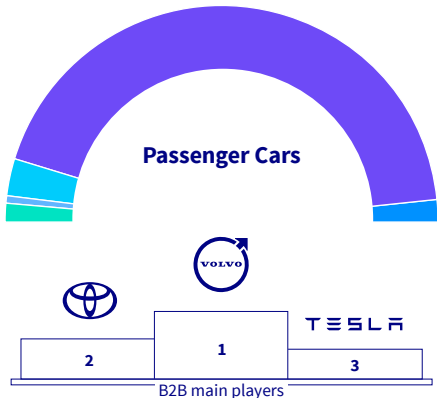
EV MATURITY SCORING
37/100

EV Adoption 9/25

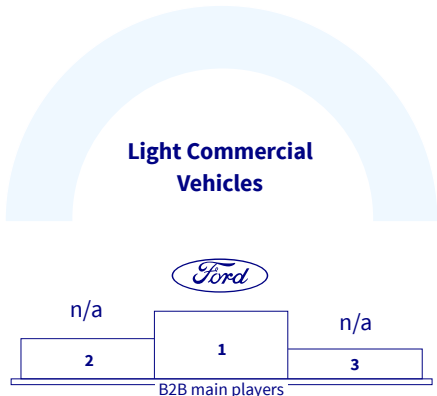
POWERTRAIN MIX

All Market new cars registrations 2021

BEV	3.2%
PHEV	1.2%
HEV	5.5%
PETROL	87.1%
DIESEL	3%
OTHER	0%



BEV & PHEV	n/a
HYBRID	n/a
ALT FUEL	n/a
PETROL	n/a
DIESEL	n/a



GROWTH 2021 VS 2020

All Market PC

BEV	+93%
PHEV	+151%
ICE	-2%

TOP 3 BEV

All Market PC

- 1 Tesla Model Y
- 2 Tesla Model 3
- 3 Tesla Model S

TOP 3 e-LCV

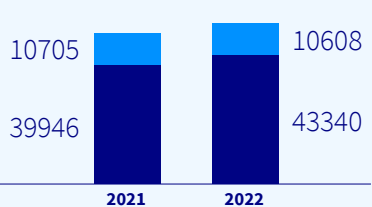
All Market LCV

- 1 Ford E-Transit
- 2 Brightdrop EV600
- 3 Rivian R1V

EV TCO Parity 10/15



Charging infrastructure 4/20



0.9 Charging points per 100 km
16 Public charging stations per 100,000 inhabitants

Green Powertrain Offer 8/15

41 unique models with at least one unit sold in the last 12 months.

Sustainability Relevance 1/5

Carbon intensity from 24g to 628g (g CO₂ eq/kWh), with up to 100% low carbon and up to 100% renewable.

Taxation and Regulation 5/20

home.treasury.gov

Ready to switch on

ALD Automotive is a global leader in mobility solutions providing full service leasing and fleet management services across 43 countries to a client base of large corporates, SMEs, professionals and private individuals. A leader in its industry, ALD Automotive places sustainable mobility at the heart of its strategy, delivering innovative mobility solutions and technology-enabled services to its clients, helping them focus on their everyday business.

