Ayvens European Mobility Guide

Navigating the electric ecosystem in the European market

Low-emission powertrains
Electric vehicle maturity
Local taxation & specificities

May 2026

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Wired for success: a country-by-country guide to Electric readiness

Welcome to the 2026 Ayvens Mobility Guide, our annual publication to help fleet managers translate fast-moving ecosystem into fleet decisions. This year's edition provides a comprehensive overview of the automotive leasing sector across European markets and offers strategic insights to help organizations adapt their mobility policies according to their geographical footprint and sustainability objectives.

A new structure for a transforming market

In response to the accelerating pace of changes in the European markets, for the first time, the 2026 Mobility Guide is structured in two editions, one for Europe, in this release, and one for the rest of world, that will be published in the last quarter of 2026. Additionally, we have refined the methodology for assessing the Electric (EV) maturity of countries. As electrification has moved from trend to mainstream reality, certain KPIs, such as vehicle availability, have been removed, given that electric models are now widely accessible across Europe.

One market, multiple speeds

Taxation as a strategic driver

Car taxation remains a complex and fast evolving aspect of fleet management. Shifting local tax regimes and EU policy developments are reshaping the balance between powertrains, making taxation and regulations a central driver of fleet strategy and cost optimisation.

2025 have marked a structural turning point in European fleet taxation. Policymakers started transitioning from broad subsidies toward targeted, long-term fiscal measures designed to accelerate the adoption of zero-emission vehicles while gradually phasing out preferential treatment for combustion engine or plug-in hybrid in some markets. Across major European markets, governments revised rules on benefits in kind, registration and road taxes, and incentives for low- and zero-emission vehicles, redefining the attractiveness of full electric, plug-in hybrid and internal combustion engine (ICE) models at the local level.

2026 follows the route started the previous year, with a tightening of ICE penalties and a gradual normalization of electric cars. This trend can be seen across major EU countries, for instance in the Netherlands, where the financial benefit for employees for the benefit in kind tax will be continued for BEV's in 2026 (discount of 5%) and 2027 (discount of 4%) and then it will disappear in 2028.

In France, as of July 1, 2026, battery electric vehicles (BEVs) will also be subject to the vehicle weight tax (malus), with a 600kg relief. The malus threshold has also lowered to 1.500kg vs 1.600kg in 2025, with also higher cost per kg. In addition, there is a tightening on CO_2 malus with lower limit to 108g CO_2/km. . . .

In Belgium where zero-emission vehicles registered as of January 1, 2026 are subject to an annual road tax and a registration tax (BIV) and only zero-emission vehicles remain 100% deductible. All other non-zero emission vehicles are no longer deductible and include a multiplier that increases the solidarity contribution (CO_2 tax) significantly.

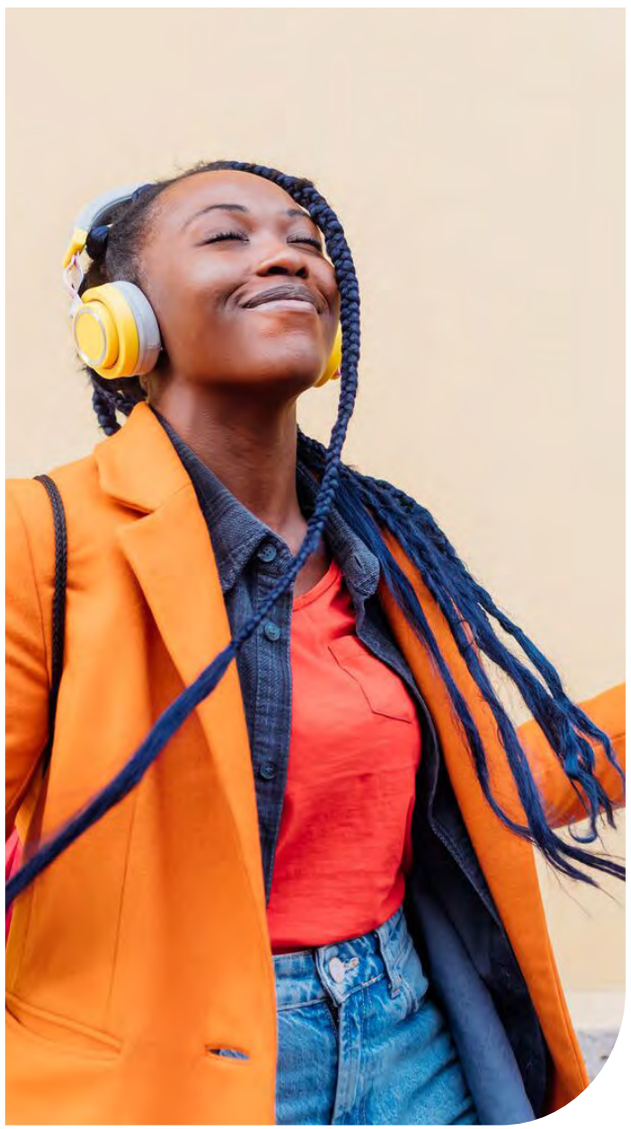
Europe's EV transition is uneven. Countries are progressing on a different pace in promoting the electrification. Norway has effectively become Europe's first near full electric new car market (~96% BEV share in 2025), setting the benchmark for what a mature policy and infrastructure ecosystem can deliver. In contrast, Southern-Eastern markets—such as Italy and Spain—continue to trail Northern and Western Europe (Netherlands, Belgium, France), reflecting differences in incentive programs, model mix, charging readiness and consumers' trends. Beyond national regimes, European-level regulation continues to shape the environment in which both car manufacturers and fleet operators make their decisions.

In December 2025, the European Commission tabled an Automotive Package to support the European automotive industry's transition to clean mobility while preserving competitiveness, industrial resilience, and technological sovereignty.

The proposal suggests to recalibrate the 2035 target for new vehicles from a 100% to 90% reduction in the emissions of manufacturers' new vehicles sales compared to their 2021 baseline. Under the revised framework, fleets should retain access to plug-in hybrids (PHEV), full hybrids (HEV), mild hybrids (MHEV) and range extended electric vehicles after 2035 – provided that car manufacturers would be able to compensate such emissions via the use of low-carbon steel Made in Europe, or from e-fuels and biofuels, in addition to full battery electric and hydrogen powered models. The European Commission also suggests to lower its adoption targets for electric light commercial vehicles, by reducing its requirements for a cut in carbon emissions from 50% to 40% by 2030.

The package also proposes a Clean Corporate Vehicles Regulation. Where large corporate fleets in EU Member States will face mandatory national targets to ensure a specific share of their new cars and vans are zero- or low-emission from 2030. Additionally, this Regulation proposes limitations to Member States financial support of cars that are not zero- or low-emission, whilst the cars should be built in Europe as per requirements set out in the draft Industrial Accelerator Act.

We note that none of these European regulations or updates have been finally approved. In this context, fleet managers must stay up to date on national tax rules and European level developments to anticipate cost impacts and ensure compliance. Effective fleet management in 2026 and onwards will depend on navigating both local taxation and the broader European mobility strategy.



Other KPI for our Mobility Guide

While taxation remains the most decisive lever for fleet economics in Europe, our analysis also considers a set of complementary KPIs to capture the broader market conditions shaping fleet decisions.

Total cost of ownership (TCO)

A TCO analysis is crucial to define the vehicle or powertrain more convenient in a specific country. Regarding BEVs competitiveness, our internal analysis, shows how the TCO is beneficial in Northern and Western European countries, while Eastern countries are still behind, and ICE remains more competitive.

European powertrain mix

In 2025, the car market in Europe (including Norway & the UK) underwent a clear acceleration of the transition to lower emissions, with electrification becoming the dominant direction of travel. Electrified powertrains (battery-electric, plug-in hybrid and hybrid) accounted for 60% of all new passenger-car registrations. While conventional petrol and diesel models fell roughly one third of the market. Hybrid cars have been the most delivered powertrain in EU 27 plus UK/Norway representing 33% of the registrations. However, full battery vehicles have grown by 4 points between 2024 & 2025, and represents 20% of the share with Norway remaining the global benchmark, with almost all new cars fully electric.

Public charging: a capacity race that is now scaling

Infrastructure has scaled materially ahead of 2030 targets (2 millions public charging points). Within the EU, public recharging points grew to more than 1.2 million by late 2025 when including EU 27 plus UK/Norway data with 20% growth between 2024 and 2025. However, the distribution it is not homogenous contributing to a different speed in the electric vehicles' adoption. Charging infrastructure availability has increased substantially, yet access does not automatically translate into confidence. Recent study results by Ayvens and BCG* show that more than 30% of drivers remain uncertain whether home or public charging would be sufficient to support their daily work requirements.

The Mobility Guide 2026 aims to provide a comprehensive overview of the European mobility market. By delving into the intricacies of market trends, and policy developments, this guide seeks to empower fleet managers to make informed decisions and drive the transition towards a more sustainable and innovative mobility future.

* *Electric vehicle charging – Global EV Outlook 2025 – Analysis - IEA*

Supporting you wherever you need us

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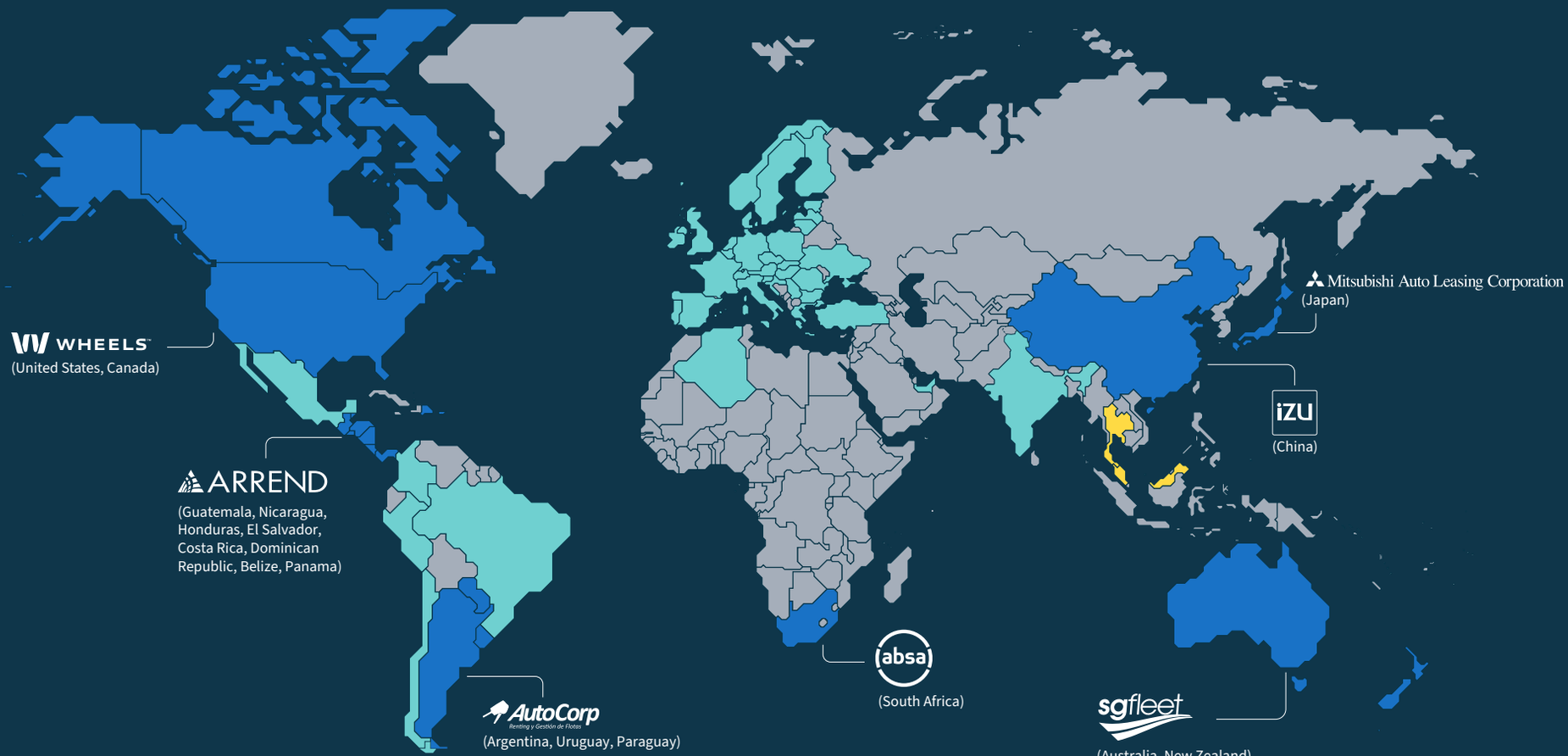
- Alliance partner
- Subsidiaries in joint venture with Mitsubishi HC Capital



~3.1 million vehicles in **41** subsidiaries

18 Alliance partners

Annex

Consolidated Acronym List (All Countries)

AC/GAP: Optional insurance covering vehicle damage and Guaranteed Asset Protection

BEV: Battery Electric Vehicle

BIK: Benefit In Kind

CAFE: Corporate Average Fuel Economy

CIT: Corporate Income Tax

$C0_2$: Carbon Dioxide

EV: Electric Vehicle

FCEV: Fuel Cell Electric Vehicle

GNC / GN / GNL: Natural gas (Compressed / Natural / Liquefied)

HEV: Hybrid Electric Vehicle

hp: Horsepower

ICE: Internal Combustion Engine

kW: Kilowatt

kWh: Kilowatt-hour

LCV: Light Commercial Vehicle

LEA: Low Emission Area

LEZ: Low Emission Zone

MHEV: Mild Hybrid Electric Vehicle

MTPL / OC: Motor Third Party Liability (mandatory insurance)

NOx: Nitrous Oxides

NO_2: Nitrogen dioxide

NZEV: Non Zero Emission Vehicle

PC: Passenger Car

PHEV: Plug-in Hybrid Electric Vehicle

TCO: Total Cost of Ownership

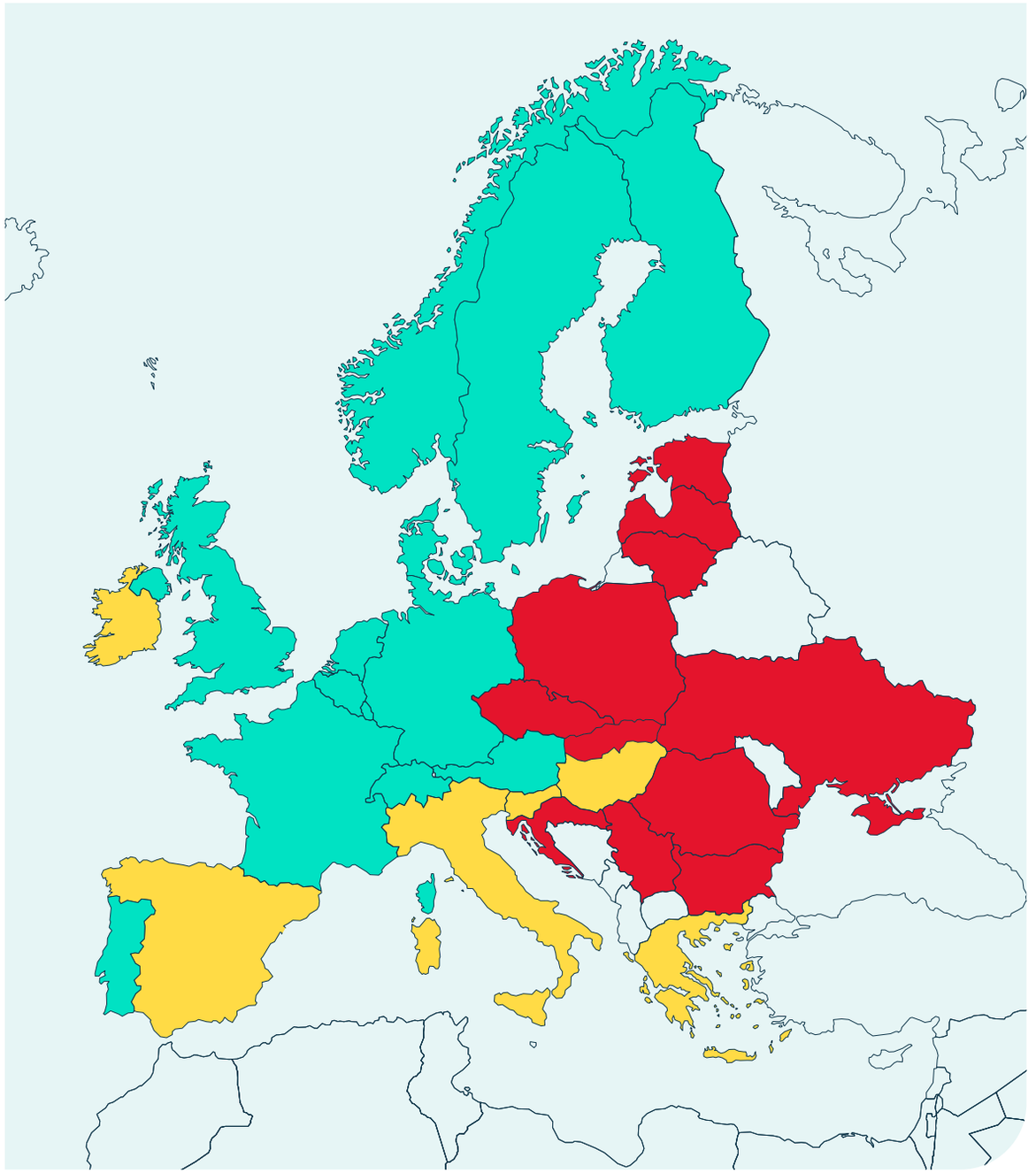
VAT: Value Added Tax

WLTP: Worldwide Harmonized Light Vehicles Test Procedure

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 such as at what pace I should electrify my fleet.



Countries with scoring above 60 points

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

Countries with scoring above 40 points

Greece, Hungary, Ireland, Italy, Slovenia, Spain

Countries with scoring below 40 points

Bulgaria, Croatia, Czech Republic, Estonia, Latvia, Lithuania, Poland, Romania, Serbia, Slovakia, Ukraine

Developed *Transitioning* *Emerging*

0% 100%

Sources: EV Volumes - European Alternative Fuels Observatory - ACEA - electricitymaps

Our scoring rationale

The scoring methodology we used for the 2026 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 **5 pillars,** highlighted here with the **metrics taken into consideration.**

In the Mobility Guide 2026, we simplify the way we build our KPIs by reducing the number of measures. Moreover, as the offering of BEV models has become standardized over European countries and the number of models have significantly increased, we consider the KPI "Electric Powertrain offering" as no longer relevant to appreciate the EV readiness in the region.

The sum of these pillars produces the total country score.

1. EV adoption

The share of BEV sales volumes is compared to the total industry volume.

2. Charging infrastructure

The quantity of the public charging infrastructure relative to the number of BEV on the road.

3. Taxation and regulation

We measure the impact of the taxation and their consequences impact on the adoption of lower emission powertrains by comparing the advantages in terms of benefit in kind between a combustion car and its BEV version.

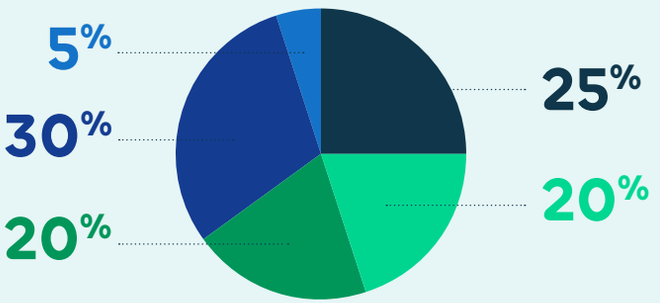
4. BEV vs ICE total cost of ownership (TCO) comparison

Measuring the cost competitiveness of battery electric vehicles compared to their internal combustion engine counterparts.
A country that is at cost parity receives a score of 17 out of 30. The cheaper is to run a BEV compared to an ICE, the higher the score is.

5. Sustainability relevance of the electricity

Looks at the carbon intensity in the energy grid. A higher score indicates lower carbon emissions and a higher proportion of energy coming from renewable sources.

Weight of each KPI



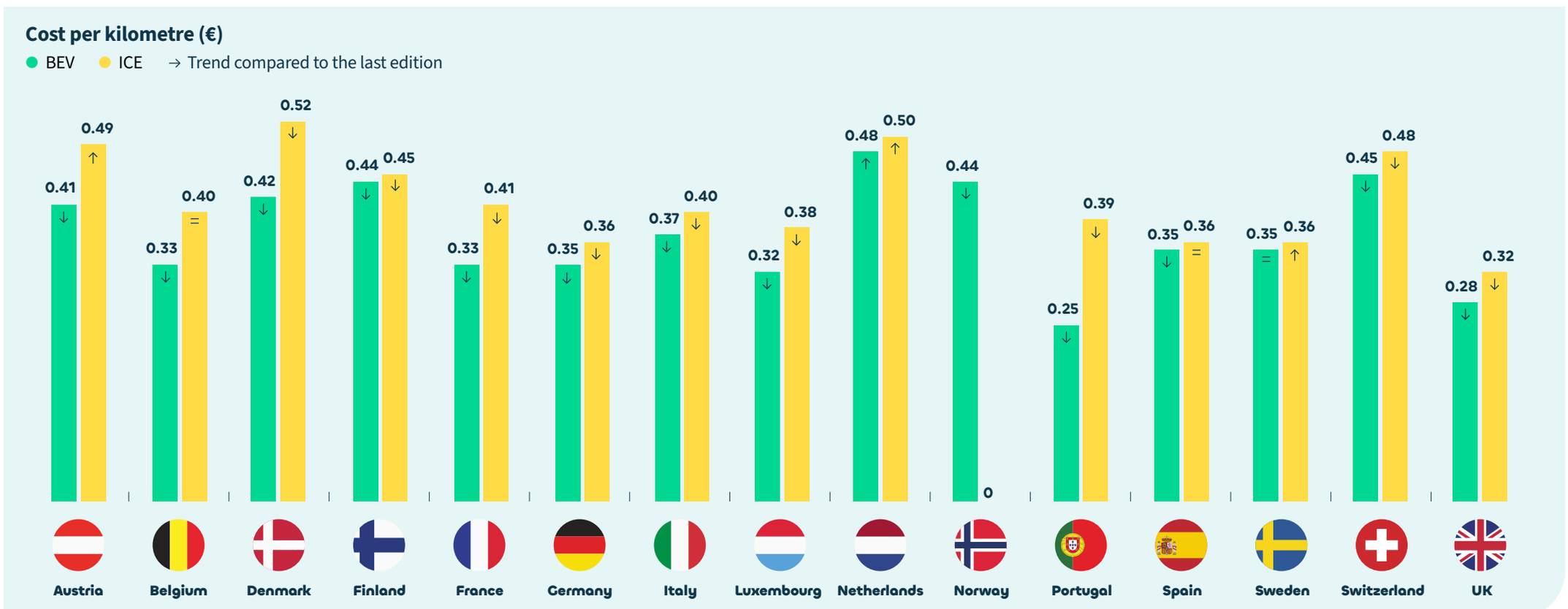
KPI	Sub category
BEV adoption (25%)	• 2025 BEV registrations of passenger cars / Running country fleet
Charging infrastructure (20%)	• Number of public charging stations / BEV Running country fleet • Number of public charging points / 1.000 inhabitants
Taxation and regulation (20%)	• Monthly benefit in kind of Petrol BMW X1 / Monthly benefit in kind of a BEV BMW iX1
BEV vs ICE TCO comparison (30%)	• **TCO comparison between a basket of BEV reference models and comparable models in ICE powertrain**
Sustainability relevance of electricity (5%)	Snapshot of: • **Grid CO_2 Carbon intensity** • **Share of low carbon** • **Share of renewables**

Sources: EV Volumes - European Alternative Fuels Observatory - ACEA - electricity maps - Ayvens internal databases.

BEV TCO is more competitive than ICE in 15 Western EU markets. General downward trend compared to 2024.

However, in some mature markets like the Netherlands the gap between BEV and ICE TCO has reduced between 2024 and 2025.

Cost per Km for 48 months/120,000 Km, BEV VS ICE TCO Benchmark Q4 2025 – all passenger car models in scope excluding Top Mgmt (from B to SUV-D segments).



TCO: Total Cost of Ownership

Category 1: **Developed**

Least EV ready — *Most EV ready*

	Final score 2025	EV Adoption	Charging Infrastructure	Taxation & Regulation	TCO comparison	Sustainability relevance of electricity	Vs 2024
Norway	**93**	25	13	20	30	5	+11
Belgium	**78**	20	16	16	23	3	+8
Netherlands	**74**	20	20	11	20	3	-6
Austria	**71**	15	13	20	20	3	-3
Sweden	**69**	20	13	14	17	5	+7
Finland	**68**	20	13	14	17	4	-6
Denmark	**67**	25	13	0	25	4	-2
Portugal	**67**	15	13	10	25	4	+7
France	**65**	15	13	16	17	4	+5
Luxembourg	**65**	15	8	16	23	3	-5
United Kingdom	**64**	15	10	16	20	3	+1
Germany	**61**	15	10	16	17	3	-2
Switzerland	**61**	15	13	11	17	5	-3

Category 2: **Transitioning**

Least EV ready — *Most EV ready*

	Final score 2025	EV Adoption	Charging Infrastructure	Taxation & Regulation	TCO comparison	Sustainability relevance of electricity	Vs 2024
Ireland	59	15	10	14	17	3	+8
Greece	58	5	13	20	17	3	+9
Italy	54	5	13	16	17	3	0
Spain	53	5	13	14	17	4	+8
Slovenia	46	10	13	20	0	3	+5
Hungary	41	5	13	20	0	3	-2

3 levels of maturity across our global scope

Category 1: **Developed**

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

Countries scoring above 60 points


Austria


Belgium


Denmark


Finland


France


Germany


Luxembourg


Netherlands


Norway


Portugal


Sweden


Switzerland


UK

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.

Countries scoring between 40-59 points


Greece


Hungary


Ireland


Italy


Slovenia


Spain

Category 3: **Emerging**

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

Countries scoring below 40 points


Bulgaria


Croatia


Czech Rep.


Estonia


Latvia


Lithuania


Poland


Romania


Serbia


Slovakia


Ukraine

Austria

Ayvens Fleet Size at end 2025
40,492

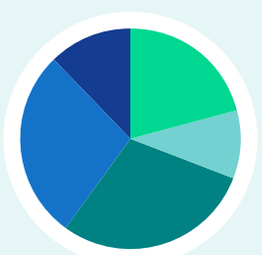
EV maturity scoring (71/100)
71

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

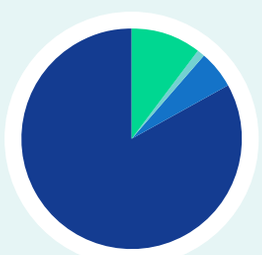
Passenger cars (PC)

21%	BEV
10%	PHEV
29%	HEV
28%	Petrol
12%	Diesel
0%	Other



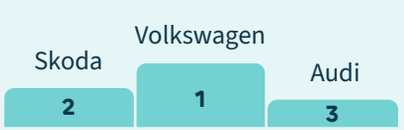
Light commercial vehicles (LCV)

10.4%	BEV & PHEV
1%	Hybrid
0.1%	Alt fuel
5.5%	Petrol
83%	Diesel
0%	Other

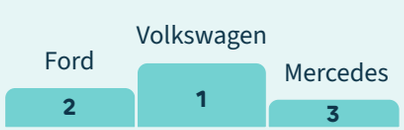


B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+41%	BEV
+64%	PHEV
+16%	ICE

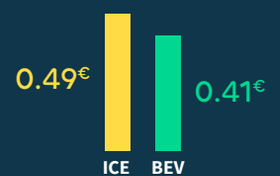
TOP 3 BEV
All market PC

1. Tesla Model Y
2. Skoda Elroq
3. Skoda Enyaq

Top 3 e-LCV
All market LCV

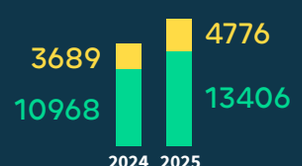
1. Mercedes eSprinter Van
2. VW ID.BUZZ Cargo
3. Maxus EV30 / e-Deliver 3

BEV vs ICE TCO — Score 20/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



3.3
Charging points
per 1,000 inhabitants

9
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 161g ($gCO_2.eq/kWh$), with 82% low carbon and 76% renewable.

Taxation and regulation — Score 20/20

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Austria

Taxation & regulation

Registration tax & ownership benefits

- All PCs below 91gCO_2/km (WLTP value) are registration tax-free, No VAT, no NoVA (Normverbrauchsabgabe).
- All LCVs below 147gCO_2/km (WLTP value) are registration tax-free, No VAT, no NoVA.
- As of July 2025 there is no NoVA to be paid for LCVs.

NoVA for 2026 for PC is calculated as follows:
(CO_2-emissions in g/km - 91) / 5
The tax calculated in this way is to be reduced by a deduction of €350 (cannot lead to a bonus)

- Cars that emit more than 155gCO_2/km have to pay a fine. This fine is set at €80 for each gCO_2 emitted over the limit.

Circulation tax (motorbezogene Versicherungssteuer). For ICE-vehicles the tax is calculated on the basis of the engine's horsepower. PHEV's have to pay only for the ICE part. The circulation tax for ICE- and PHEV for 2025 is calculated as follows:
(kW - 60) * 0,72 + (CO_2-emissions in g/km - 100) * 0,72 = monthly tax to pay

For BEV as of April 1, 2025 the circulation tax is based on weight and continuous power rating (not max power).

Circulation tax for BEVs is calculated as follows:
Weight-share is calculated as follows:

- vehicle's own weight - 900kg = amount that tax needs to be paid for
- for the first 500kg after reduction -> €0.015/kg
- for the next 700kg -> €0.03/kg
- for every kg on top -> €0.045/kg
- minimum amount to declare: 200kg (i.e. 200kg x €0.015 = €3/month)

Power-share is calculated as follows:

- vehicle's continous power rating - 45kW = amount that tax needs to be paid for
- for the first 35kW after reduction -> €0.25/kW
- for the next 25kW -> €0.35/kW
- for every kW on top -> €0.45/kW

minimum amount to declare: 10kW (i.e. 10kW x €0.25 = €2.5/month)

On ownership tax, BEVs are 100% tax-exempt from all relevant federal taxes, except VAT.

Company tax benefit

Input tax reduction (Vorsteuerabzug) possible for BEVs. 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).

From January 1, 2023, an investment allowance of 15 percent of the purchase costs can be claimed for tax purposes when purchasing electric cars for business.

Employee benefit

Benefit in kind for company cars depends on CO_2 emissions. If the car emits more than 126gCO_2/km, benefit in kind is 2% of the car's gross purchase price (max. €960/month). If the car emits less than 126gCO_2/km, benefit in kind is 1.5% of the car's gross purchase price (max. €720/month).
For employees, the private use of a zero-emission company car, and the electricity to charge it publicly, are exempted from taxation as benefit in kind.
For charging in private homes, the used electricity can be reimbursed tax free to a certain amount (amount is set by the energy regulatory agency once a year; for 2026 the amount is €0.32086/kWh).

Purchase subsidy

No purchase subsidies.

EV infrastructure subsidy

Subsidy scheme supporting the installation and purchase of public and private charging stations.

The subsidy to companies depends on the type of charging stations and its usage, ranging from as low as €400 (if AC and not publicly available) and can go up to €22,500 (DC ≥300 kW and publicly available).
The scheme for private individuals grants €400 per charging station (non OCPP (Open Charge Point Protocol) compliant and single or two-family dwellings), but can go up to €1,500 per smart charging station (OCPP compliant) and if in multi-use installation.

Regulation

- BEVs are exempt from paying parking fees in several cities.
- Some highway-sections allows higher speed limits for BEV (IG-L 100).

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 Ayvens consultant to get an detailed study.

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Belgium

Ayvens Fleet Size at end 2025
158,014

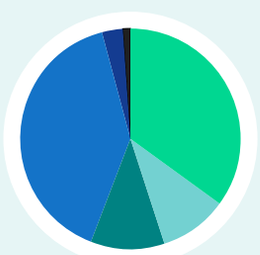
EV maturity scoring (78/100)
78

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

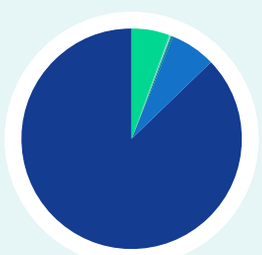
Passenger cars (PC)

35%	BEV
10%	PHEV
11%	HEV
40%	Petrol
3%	Diesel
1%	Other



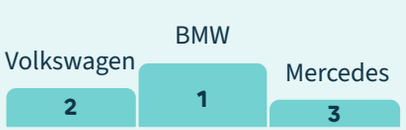
Light commercial vehicles (LCV)

5.8%	BEV & PHEV
0.3%	Hybrid
0.2%	Alt fuel
6.7%	Petrol
87%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

+12%	BEV
-47%	PHEV
-7%	ICE

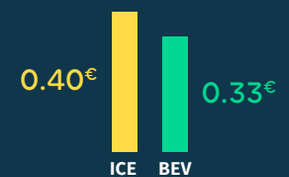
TOP 3 BEV
All market PC

1. BMW ix1
2. Audi Q6 e-tron
3. Tesla Model Y

Top 3 e-LCV
All market LCV

1. Ford E-Transit Van
2. Nissan Townstar Van
3. Peugeot e-Expert

BEV vs ICE TCO — Score 23/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 16/20

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

6.5
Charging points
per 1,000 inhabitants

18
Total EV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 179g ($gCO_2.eq/kWh$), with 73% low carbon and 39% renewable.

Taxation and regulation — Score 16/20

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Belgium

Taxation & regulation

Registration tax & ownership benefits

The registration tax (BIV) is claimed once, when passenger cars, dual-use cars, minibuses or motorcycles are put into service on public roads. If a vehicle is registered in the leasing company's name, BIV (Registration tax) is included in the monthly lease fee. For a company car, the BIV is calculated on the basis of the engine power (kW) and cilinder content (CC), translated to "fiscal horsepower". If the result is different, the higher of the two is used. As of 2026 BEV are no longer exempt and subject to the minimum contribution (certain exemptions still apply depending on the order date).

Road tax (VB) is payable yearly. The first period begins on the first day of the month in which the vehicle is registered by the DIV (Vehicle Registration Service). When the vehicle is registered in the name of the leasing company, road tax is included in the monthly charge. Road tax is determined by the "fiscal horsepower" of the vehicle and indexed yearly on July 1 to the general index of consumer prices. As of 2026 EV is no longer exempt and subject to the minimum contribution (certain exemptions still apply depending on the order date).

Company tax benefit

As of 2026 only zero-emission vehicles remain 100% deductible.

All other non-zero emission vehicles are no longer deductible and include a multiplier that increases the solidarity contribution (CO_2 tax) significantly. See additional info below.

Employee benefit

N/A

Purchase subsidy

N/A

EV infrastructure subsidy

N/A

Regulation

- Following **Van Peteghem's proposal** for the development of lower emission company cars, the tax and social treatment of company cars is subject to change in the coming years.

This has already changed since January 1, 2023
For plug-in hybrids ordered after Jan. 1, 2023, fuel costs (diesel and gasoline) are only **50% deductible**. For car costs and electric consumption, nothing has changed.

What will change as of July 1, 2023?
NZEV ordered between July 1, 2023 and December 31, 2025 will fall under the phase-out rule. Thus, the maximum deduction will decrease by 25% each year to reach 0% in 2028. In addition, a higher CO_2 contribution is due. That contribution is multiplied annually by a factor on top of the indexation.

An example
*NZEV (Non Zero Emission Vehicle): A vehicle with a propulsion system that rejects harmful substances such as NOx and CO_2.

NZEV ordered as of July 1, 2023:

Income Year	Jul-23	2024	2025	2026	2027	2028
Max. deductibility of car expenses	**100%**	100%	75%	50%	25%	0%
Max. deductible electric consumption	**100%**	100%	75%	50%	25%	0%
Max. deductible fuel consumption	**50%**	50%	50%	50%	25%	0%
Multiplying CO_2 contribution	**2,25**	2,25	2,75	4	5,5	5,5

NZEV ordered as of January 1, 2026: No longer deductible and CO_2 contribution multiplier.

- 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 Ayvens consultant to get an detailed study.

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Bulgaria

Ayvens Fleet Size at end 2025
3,416

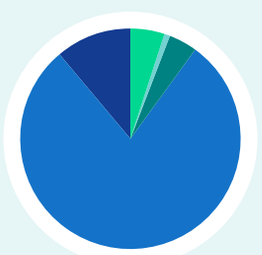
EV maturity scoring (21/100)
21

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

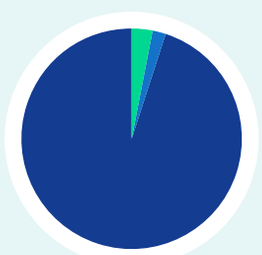
Passenger cars (PC)

5%	BEV
1%	PHEV
4%	HEV
79%	Petrol
11%	Diesel
0%	Other



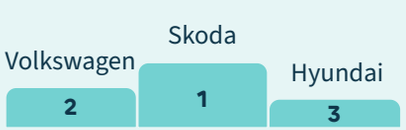
Light commercial vehicles (LCV)

3.3%	BEV & PHEV
0%	Hybrid
0%	Alt fuel
1.8%	Petrol
94.9%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

+40%	BEV
-21%	PHEV
+11%	ICE

TOP 3 BEV
All market PC

1. Tesla Model Y
2. Fiat 600 / Abarth 600
3. Hyundai Ioniq 5

Top 3 e-LCV
All market LCV

1. Opel / Vxh.Combo-e Cargo
2. Citroën e-Berlingo Van
3. Peugeot e-Partner

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

0.5
Charging point
per 1,000 inhabitants

3
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 359g ($gCO_2.eq/kWh$), with 65% low carbon and 28% renewable.

Taxation and regulation — Score 0/20

N/A

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Bulgaria

Taxation & regulation

Registration tax & ownership benefits

EVs are not paying road tax. Free of charge parking in zones.

Company tax benefit

Operational leasing is the only way to recognise VAT as tax expense and claim it back.

Employee benefit

Free of charge parking in paid zones.

Purchase subsidy

N/A

EV infrastructure subsidy

N/A

Regulation

Electric vehicles are becoming more cost-effective for businesses. If your company purchases an electric car from 2026 onwards, it can now depreciate it (i.e., record it as an expense) at a rate of up to 50% per year — twice as fast as before. In practice, this means that the full cost of the vehicle can be recognized as a tax-deductible expense over two years instead of five, which reduces taxable profit and therefore the corporate tax due. The measure applies to so-called Category V assets and is intended to encourage the transition to clean mobility.

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 Ayvens consultant to get an detailed study.

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Croatia

Ayvens Fleet Size at end 2025
9,025

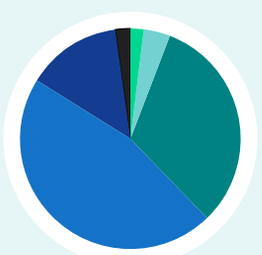
EV maturity scoring (26/100)
26

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

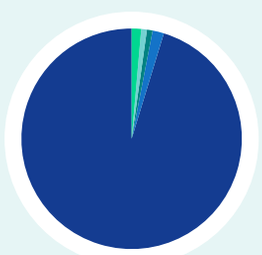
Passenger cars (PC)

2%	BEV
4%	PHEV
32%	HEV
46%	Petrol
14%	Diesel
2%	Other



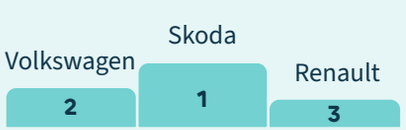
Light commercial vehicles (LCV)

1.5%	BEV & PHEV
0.9%	Hybrid
0.8%	Alt fuel
1.8%	Petrol
95%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

-53%	BEV
+62%	PHEV
+10%	ICE

TOP 3 BEV
All market PC

1. Tesla Model Y
2. BYD Seal / Seal 07
3. Tesla Model 3

Top 3 e-LCV
All market LCV

1. Renault Kangoo
2. Peugeot e-Partner
3. Mercedes-Benz eSprinter

BEV vs ICE TCO — Score 5/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

0.5
Charging point
per 1,000 inhabitants

3
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 219g ($gCO_2.eq/kWh$), with 72% low carbon and 60% renewable.

Taxation and regulation — Score 0/20

www.porezna-uprava.gov.hr

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Croatia

Taxation & regulation

Registration tax & ownership benefits

- No excise duties for electric vehicles.
- Exemption from special environmental tax for electric vehicles.

Company tax benefit

N/A

Employee benefit

N/A

Purchase subsidy

According to the latest public invitations and announcements, subsidies are available exclusively to legal entities and natural persons – craftsmen. Exceptions (who cannot apply):

- Companies and businesses with activities of taxi transport, transport of goods, vehicle rental (for part of the calls).
- The taxi and road transport of goods sector has a separate program in preparation.

If you are a legal entity or a business, you can receive €2,500–9,000 per vehicle (depending on the category), with a price limit and certain activities. The programs are very competitive and last a short time, usually on a first-come, first-served basis, with prior documentation preparation. Procurement through operational leasing is not an option, only financial leasing or direct purchase.

EV infrastructure subsidy

N/A

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 Ayvens consultant to get an detailed study.

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Czech Republic

Ayvens Fleet Size at end 2025
27,934

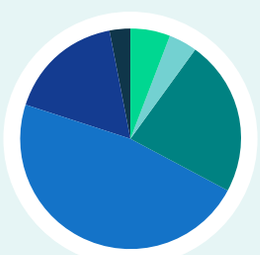
EV maturity scoring (35/100)
35

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

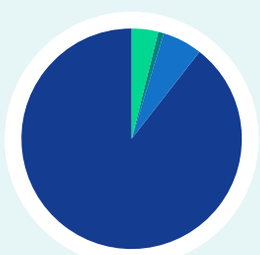
Passenger cars (PC)

6%	BEV
4%	PHEV
23%	HEV
47%	Petrol
17%	Diesel
3%	Other



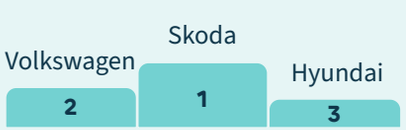
Light commercial vehicles (LCV)

4%	BEV & PHEV
0.1%	Hybrid
0.7%	Alt fuel
6%	Petrol
89.2%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

+43%	BEV
+80%	PHEV
+8%	ICE

TOP 3 BEV
All market PC

1. Skoda Elroq
2. Skoda Enyaq
3. Tesla Model Y

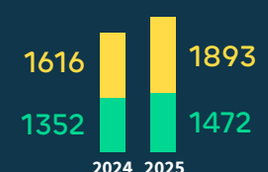
Top 3 e-LCV
All market LCV

1. Maxus EV30 / e-Deliver 3
2. Toyota Proace Van
3. Toyota Proace Max

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.6
Charging point
per 1,000 inhabitants

10
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 465g ($gCO_2.eq/kWh$), with 57% low carbon and 20% renewable.

Taxation and regulation — Score 16/20

www.ayvens.com/cs-cz

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Czech Republic

Taxation & regulation

Registration tax & ownership benefits

Registration tax (CZK 1,500 exc. VAT for all powertrains and models).

Company tax benefit

Fully deductible VAT if the car is used for business purposes only.

Employee benefit

BIK is full for ICE, 50% discount for PHEVs with CO_2 below 50 and 75% discount for BEVs.

Purchase subsidy

No longer applicable (even without the exclusion of operational lease).

EV infrastructure subsidy

Subsidy of CZK 30,000 (~€1,200) for private individuals to install home chargers (non-commercial use only).

Regulation

The highway toll exemption for BEVs and 75% discount for PHEVs emitting CO_2 emissions lower than 50g/km (In 2026: yearly ticket price is CZK 2,570 inc. VAT).

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 Ayvens consultant to get an detailed study.

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Denmark

Ayvens Fleet Size at end 2025
43,525

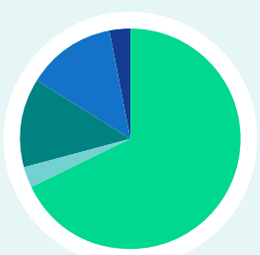
EV maturity scoring (67/100)
67

EV adoption — Score 25/25

Powertrain breakdown
All market based on 2025 registration

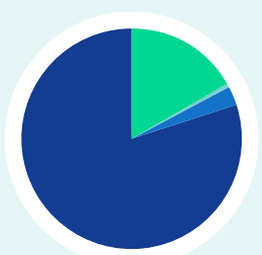
Passenger cars (PC)

68%	BEV
3%	PHEV
13%	HEV
13%	Petrol
3%	Diesel
0%	Other



Light commercial vehicles (LCV)

16.7%	BEV & PHEV
0.8%	Hybrid
0%	Alt fuel
2.5%	Petrol
80%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+46%	BEV
-25%	PHEV
+6%	ICE

TOP 3 BEV
All market PC

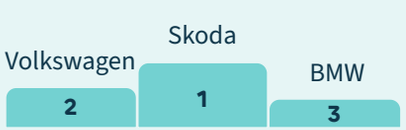
1. Skoda Elroq
2. VW ID.4
3. Tesla Model Y

Top 3 e-LCV
All market LCV

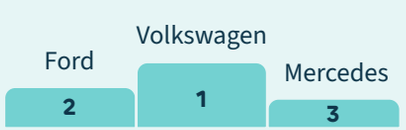
1. VW ID.BUZZ Cargo
2. Renault Master
3. Ford e-Transit Custom

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



BEV vs ICE TCO — Score 25/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

6
Charging points
per 1,000 inhabitants

57
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 4/5

Carbon intensity at 123g ($gCO_2.eq/kWh$), with 88% low carbon and 81% renewable.

Taxation and regulation — Score 0/20

https://motorst.dk

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Denmark

Taxation & regulation

Registration tax & ownership benefits

The registration tax of a car is based on its CO_2 emissions.

Calculation for passenger cars (2026):

- 25% of technical market value up to DKK 76,400.
- 85% from DKK 76,400–237,400.
- 150% above DKK 237,700.

Zero-emission vehicles:

- Tax rate frozen at 40% (2025 level) in 2026.
- BEVs: 40% of calculated tax from 2021–2025, increasing 8 pp/year 2026–2030, reaching 80% by 2030, then 4 pp/year until 100% by 2035.
- Fixed deduction: DKK 165,000 for BEVs; DKK 45,000 for ICE <50g CO_2/km.
- Fully exempt from CO_2 allowance surcharge.

Vans:

- First DKK 75,900: 0%.
- Above DKK 75,900: 50%.
- Vans >3 tons: maximum tax DKK 47,000.

https://alternative-fuels-observatory.ec.europa.eu/transport-mode/road/denmark/incentives-legislations

Company tax benefit

- Taxable benefit (BIK) is 25% of car's registered value.
- Plug-in hybrids: DKK 30,000 surcharge.
- BEVs: DKK 15,000 deduction.

https://alternative-fuels-observatory.ec.europa.eu/transport-mode/road/denmark/incentives-legislations

Employee benefit

- New rules on company cars effective July 1, 2021.
- Taxable amount: percentage of car's value + environmental supplement.
- Usage does not affect tax.
- No deduction for transport home-work.

https://skat.dk/en-us/individuals/employee-benefits/company-car

Purchase subsidy

- No direct national purchase subsidies available as of 2026.

EV infrastructure subsidy

No subsidies at the moment.

Regulation

- Denmark aims for 1 million low emission vehicles by 2030.
- Gradual BEV registration tax increase until 2035.
- Ban on new petrol/diesel vehicles in 2030; hybrids phased out 2035.

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 Ayvens consultant to get an detailed study.

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Estonia

Ayvens Fleet Size at end 2025
1,135

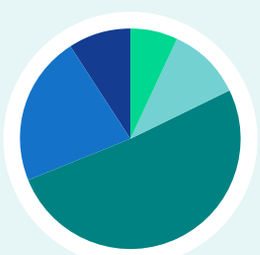
EV maturity scoring (21/100)
21

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

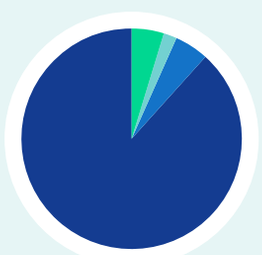
Passenger cars (PC)

7%	BEV
11%	PHEV
51%	HEV
22%	Petrol
9%	Diesel
0%	Other



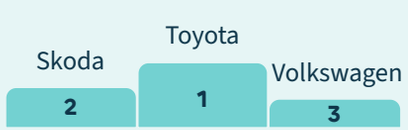
Light commercial vehicles (LCV)

4.8%	BEV & PHEV
2.1%	Hybrid
0%	Alt fuel
4.9%	Petrol
88.2%	Diesel
0%	Other

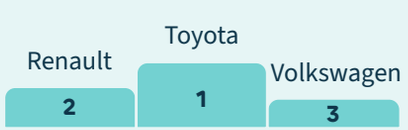


B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

-34%	BEV
+63%	PHEV
-35%	ICE

TOP 3 BEV
All market PC

1. BYD Sea Lion 07
2. Tesla Model Y
3. Toyota bZ4X

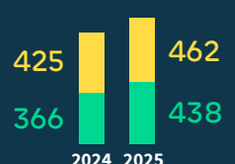
Top 3 e-LCV
All market LCV

1. Toyota Proace Max
2. Toyota Proace City Van
3. Renault Master

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



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

0.8
Charging point
per 1,000 inhabitants

5
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 251g ($gCO_2.eq/kWh$), with 59% low carbon and 81% renewable.

Taxation and regulation — Score 0/20

N/A

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Estonia

Taxation & regulation

Registration tax & ownership benefits

- 50% VAT deductible.
- Fully electric vehicles (BEVs) are exempt from the CO_2 component of the registration fee.
- EVs remain exempt from road tax in Estonia. The Motor vehicle tax system, applies an annual tax to all registered vehicles. However, BEVs are only subject to the base rate and gross weight component, further incentivizing their ownership. NB: Minibuses (8–9 seats) are taxed under the N category rate (base + CO_2 only)..

Company tax benefit

Businesses purchasing electric vehicles may continue to benefit from reduced company car tax rates. This policy remains in place as of 2025, and is also in force in 2026.

Employee benefit

In Estonia, fringe benefits provided by employers, such as company cars, are generally subject to income tax. However, BEVs used as company cars may qualify for reduced fringe benefits tax, as the government aims to incentivize businesses to adopt electric vehicles.

Purchase subsidy

No subsidies.

EV infrastructure subsidy

N/A

Regulation

In some areas, electric vehicles are allowed to use bus lanes, which can significantly reduce travel time during peak hours.

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 Ayvens consultant to get an detailed study.

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Finland

Ayvens Fleet Size at end 2025
22,947

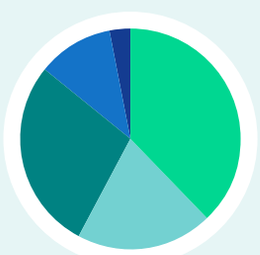
EV maturity scoring (68/100)
68

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

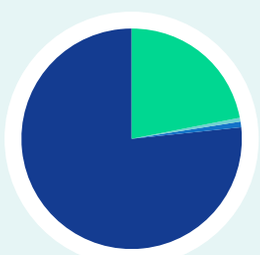
Passenger cars (PC)

38%	BEV
20%	PHEV
28%	HEV
11%	Petrol
3%	Diesel
0%	Other



Light commercial vehicles (LCV)

22%	BEV & PHEV
0.6%	Hybrid
0%	Alt fuel
1%	Petrol
76.4%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+24%	BEV
+0.2%	PHEV
+3.8%	ICE

TOP 3 BEV
All market PC

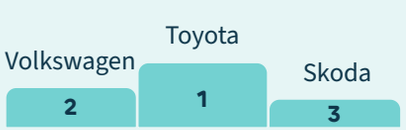
1. Tesla Model Y
2. Skoda Enyaq
3. VW ID.4

Top 3 e-LCV
All market LCV

1. Toyota Proace Van
2. VW ID.BUZZ Cargo
3. Ford transit custom

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

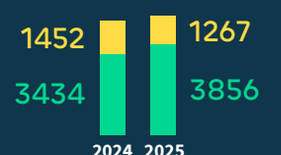


Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 17/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



3
Charging points
per 1,000 inhabitants

17
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 4/5

Carbon intensity at 67g ($gCO_2.eq/kWh$), with 95% low carbon and 59% renewable.

Taxation and regulation — Score 14/20

N/A

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Finland

Taxation & regulation

Registration tax & ownership benefits

- Low emission vehicles registration tax / CO_2 tax is lower which impacts the TCO.

Company tax benefit

- No tax benefits, other than subsidy from government to reduce the BIK value which decreases the company taxes on company cars as well.

Employee benefit

Until end of 2029, the benefit in kind reduction/subsidy from government is as follows:

- BEVs for unlimited benefit, €290 per month.
- BEVs for limited benefit, €170 per month.
- Hydrogen, for unlimited & limited, €170 per month..
- PHEV or Gas (under 100g/km CO_2) for unlimited benefit, €60 per month.

Purchase subsidy

No subsidies for purchase.

EV infrastructure subsidy

No subsidy for EV infrastructure.

Regulation

No specific regulations.

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 Ayvens consultant to get an detailed study.

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France

Ayvens Fleet Size at end 2025
635,360

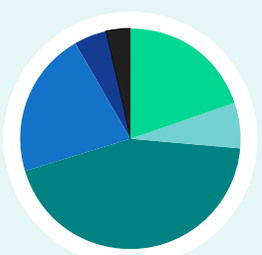
EV maturity scoring (65/100)
65

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

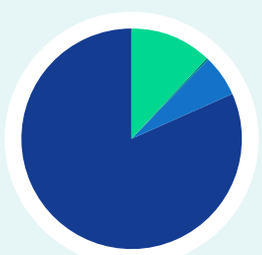
Passenger cars (PC)

20%	BEV
6.6%	PHEV
43.9%	HEV
21.2%	Petrol
4.9%	Diesel
3.4%	Other



Light commercial vehicles (LCV)

12%	BEV & PHEV
0.2%	Hybrid
0.3%	Alt fuel
6.1%	Petrol
81.4%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+1%	BEV
-27%	PHEV
+1%	ICE

TOP 3 BEV
All market PC

1. Renault 5
2. Tesla Model Y
3. Citroën ë-C3

Top 3 e-LCV
All market LCV

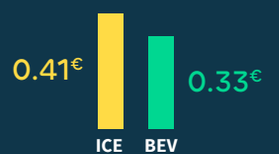
1. Renault Kangoo E-Tech
2. Peugeot E-Partner
3. Citroën E-Berlingo

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

2.3
Charging points
per 1,000 inhabitants

23
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 4/5

Carbon intensity at 53g (gCO_2.eq/kWh), with 92% low carbon and 25% renewable.

Taxation and regulation — Score 16/20

www.ayvens.com/fr-fr

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France

Taxation & regulation

Registration tax & ownership benefits

- Malus on CO_2 (passenger cars only): threshold at 108g for all registration after January 1, 2026.
- Malus on weight (passenger cars only): threshold at 1,500kg for ICE/PHEV/HEV/MHEV. PHEV (with a city range over 50km) have a 200kg deduction, HEV/MHEV a 100kg deduction. BEV are completely exempted (no malus on weight).
- TVS - Tax on CO_2 and Air pollutants (passenger cars only): new rates. PHEV and HEV are no longer exempted since 2025. Only BEV are exempted
- TAI (Taxe Annuelle Incitative relative à l'acquisition de véhicules à faibles émissions) : annual tax if the company (over 100 vehicles) has not reached the annual target of 18% of low-emission vehicles (passenger cars + LCV).

Company tax benefit

Company tax (25% on average) on non-deductible part of the leasing (Passenger cars only) depending on the CO_2 emissions of the cars. Big advantage for BEV: more depreciation authorised and possibility to deduct the price of the battery: almost no reintegration = less company tax.

Employee benefit

Since the Benefit in car reform of 2025, two different situation:

- Car put at disposal of a driver before February 1, 2025, 1rst: BIK = 30% of monthly leasing or 9% of the purchase price of the car if Fuel for private usage not included, or 40% of monthly leasing or 12% of the purchase price of the car if Fuel for private usage is included. For BEV : a 50% rebate.
- Car put at disposal of a driver after February 1, 2025, 1rst: BIK = 50% of monthly leasing or 15% of the purchase price of the car if Fuel for private usage not included, or 67% of monthly leasing or 20% of the purschase price of the car if Fuel for private usage is included. For BEV: a 70% rebate if the BEV is eco scored (especially produced in Europe), or no rebate at all if non eco scored.

It's a + 67 % increase for ICE/MHEV/HEV/PHEV
And a much lower level of BIK for BEV (only if eco scored).

Purchase subsidy

- CEE (Certificats d'Economies d'Energie) program - Possibility to obtain a financial participation from Contributors such as Energy providers to buy or lease a BEV (€480 to 600 for a BEV passenger car, €4,100 to 5,100 for a BEV LCV, depending on conditions and size of the fleet).

EV infrastructure subsidy

- No more incentives regarding installation of office chargers for corporates/fleets, except if the chargers are made public.
- If you haven't chargers in office (1 charger for 20 park car places) from January 1, 2025, you will have a financial penalty.

Regulation

- Traffic regulation in main cities during pollution peak (Crit'air) and LEZ (has been cancelled as of April 2026).
- CAFE regulation, bike-sharing.

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 Ayvens consultant to get an detailed study.

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Germany

Ayvens Fleet Size at end 2025
289,380

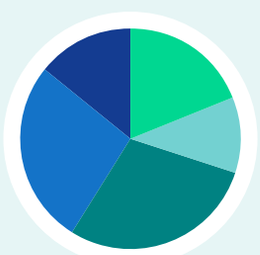
EV maturity scoring (61/100)
61

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

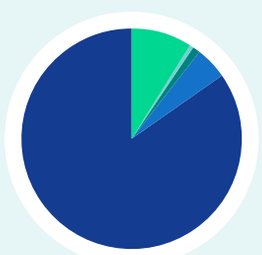
Passenger cars (PC)

19%	BEV
11%	PHEV
29%	HEV
27%	Petrol
14%	Diesel
0%	Other



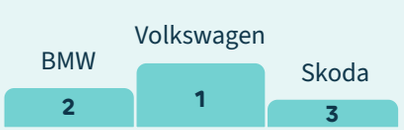
Light commercial vehicles (LCV)

9.1%	BEV & PHEV
0.5%	Hybrid
1%	Alt fuel
4.8%	Petrol
84.6%	Diesel
0%	Other

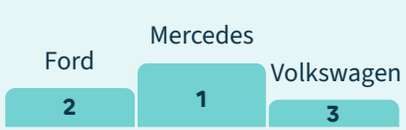


B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+38%	BEV
+64%	PHEV
+2%	ICE

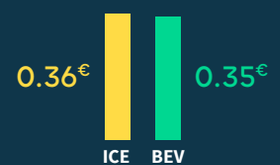
TOP 3 BEV
All market PC

1. VW ID.7
2. VW ID.3
3. Skoda Enyaq

Top 3 e-LCV
All market LCV

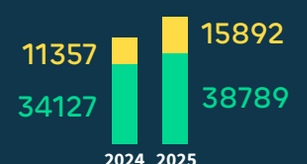
1. Mercedes-Benz eVito
2. Ford E-Transit
3. VW ID.Buzz Cargo

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



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

1.9
Charging points
per 1,000 inhabitants

32
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 336g ($gCO_2.eq/kWh$), with 65% low carbon and 61% renewable.

Taxation and regulation — Score 16/20

https://alternative-fuels-observatory.ec.europa.eu

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Germany

Taxation & regulation

Registration tax & ownership benefits

Pure battery-electric vehicles (BEVs) and fuel cell vehicles (FCEVs) that are first registered or fully converted to electric drive by December 31, 2030, are exempt from motor vehicle tax for up to ten years. However, the tax exemption applies only until December 31, 2035 at the latest. Plug-in hybrids are no longer eligible for motor vehicle tax exemption. Their tax is calculated—just like for conventional combustion engines—based on engine displacement and CO_2 emissions. Since plug-in hybrids typically have lower CO_2 values than pure gasoline and diesel vehicles, their motor vehicle tax is usually lower in practice..

Company tax benefit

N/A

Employee benefit

The 0.25% rule remains – with a new price limit
The so-called 0.25 percent rule applied to purely electric cars used privately as company cars. This meant that only 0.25 percent of the gross list price per month had to be taxed as a non-cash benefit. An immediate investment programme introduced by the German Federal Government in 2025 has redefined the price limit for the 0.25% taxation of fully electric vehicles.

- 0.25% of the gross list price per month is taxed as a taxable benefit – up to a vehicle price of €100,000.
- If the gross list price exceeds €100,000, the 0.5% rule continues to apply.
- This special regulation applies to full electric company cars first registered up to 31 December 2030.

The regulation for plug-in hybrids will continue in 2026.
Plug-in hybrids are only eligible for reduced taxation (0.5%) if they meet the following criteria:

- CO_2 emissions of no more than 50 grams per kilometre,

or

- a purely electric range of at least 80 kilometres.

Vehicles that do not meet these criteria are treated like conventional combustion engines for tax purposes. Under the one-percent method, the full gross list price of the vehicle serves as the basis for taxation. For drivers of such models, this may lead to a significant increase in costs. Moreover, the commute between a user's home and workplace is subject to taxation and qualifies for the aforementioned tax benefit on 25% or 50% of the value, depending on the vehicle category.

Purchase subsidy

Since January 1, 2026, there has once again been a nationwide subsidy, but exclusively for private buyers of fully electric vehicles. This new purchase incentive is socially tiered and provides a grant of €3,000 to €6,000 for the acquisition of a new battery-electric vehicle, depending on income and family size.

EV infrastructure subsidy

N/A

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 Ayvens consultant to get an detailed study.

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Greece

Ayvens Fleet Size at end 2025
65,153

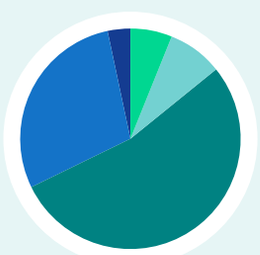
EV maturity scoring (58/100)
58

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

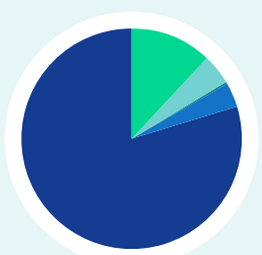
Passenger cars (PC)

6%	BEV
8%	PHEV
52%	HEV
28%	Petrol
3%	Diesel
3%	Other



Light commercial vehicles (LCV)

12.1%	BEV & PHEV
4.5%	Hybrid
0.2%	Alt fuel
3.6%	Petrol
79.3%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+10%	BEV
+30%	PHEV
+9%	ICE

TOP 3 BEV
All market PC

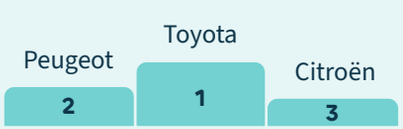
1. BYD Dolphin
2. Tesla Model Y
3. Volvo EX30

Top 3 e-LCV
All market LCV

1. Fiat E-Scudo
2. Toyota Proace City Van
3. Mercedes-Benz eCitan

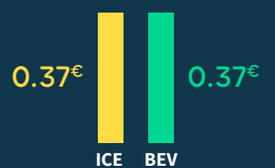
B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

0.7
Charging point
per 1,000 inhabitants

8
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 314g ($gCO_2.eq/kWh$), with 51% low carbon and 50% renewable.

Taxation and regulation — Score 20/20

www.ayvens.com/en-gr

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Greece

Taxation & regulation

Registration tax & ownership benefits

No registration tax for BEVs.

Company tax benefit

According to the provisions of the new tax law (Law 4646/2019), as amended by the provisions of Law 4710/2020, it is stipulated that for the depreciation expense of a corporate passenger car of zero-emissions, with a maximum pre-tax retail price (PTRP) up to €40,000, the company is granted an option of deduction from its gross income, increased by fifty percent (50%), while for any excess amount, a rate of twenty-five percent (25%).

Employee benefit

BEVs are exempt from the personal income presumption system (NRP ≤ €50,000). Exemption of the benefit-in-kind tax for BEVs with a net retail price (NRP) ≤ €40,000.

Purchase subsidy

Subsidy of €3,000 for each natural or legal person who buys or leases a fully electric passenger car worth up to €50,000 (retail price before taxes).

EV infrastructure subsidy

Smart charger: +€400 subsidy.

Regulation

BEV more benefits: Free circulation in the city centers of Greece and free pass to priority bus lane for BEVs, free parking, reserved parking spots.

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 Ayvens consultant to get an detailed study.

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Hungary

Ayvens Fleet Size at end 2025
26,912

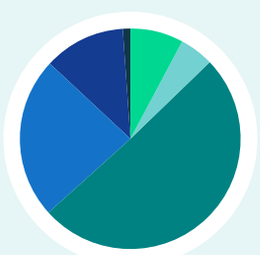
EV maturity scoring (41/100)
41

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

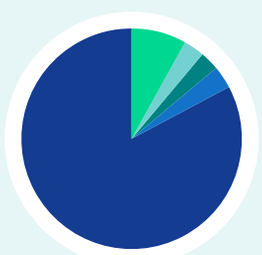
Passenger cars (PC)

8%	BEV
5%	PHEV
51%	HEV
24%	Petrol
12%	Diesel
1%	Other



Light commercial vehicles (LCV)

8.1%	BEV & PHEV
3.3%	Hybrid
2.7%	Alt fuel
3.1%	Petrol
82.8%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+25%	BEV
+13%	PHEV
+6%	ICE

TOP 3 BEV
All market PC

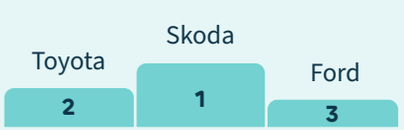
1. Tesla Model Y
2. Tesla Model 3
3. Volvo EX30

Top 3 e-LCV
All market LCV

1. Ford E-Transit
2. Mercedes-Benz eCitan
3. Mercedes-Benz eVito

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

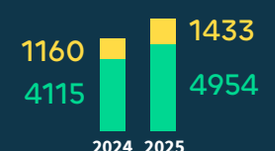


Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.4
Charging point
per 1,000 inhabitants

4
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 231g ($gCO_2.eq/kWh$), with 72% low carbon and 29% renewable.

Taxation and regulation — Score 20/20

www.acea.auto

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Hungary

Taxation & regulation

Registration tax & ownership benefits

Registration and property tax are not applicable for BEVs and LCVs.

Company tax benefit

Company car tax is not applicable for BEVs.

Employee benefit

No employee-benefit-related schemes are in place in Hungary.

Purchase subsidy

No purchase subsidies are in place for FSL contracts.

EV infrastructure subsidy

No EV infrastructure subsidy in place.

Regulation

BEVs are exempt from paying parking fees in some cities (Budapest included).

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 Ayvens consultant to get an detailed study.

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Ireland

Ayvens Fleet Size at end 2025
21,533

EV maturity scoring (59/100)
59

EV adoption — Score 15/25

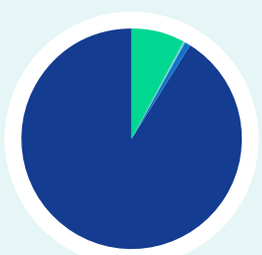
Powertrain breakdown
All market based on 2025 registration

Passenger cars (PC)

19%	BEV
15%	PHEV
24%	HEV
25%	Petrol
17%	Diesel
0%	Other

Light commercial vehicles (LCV)

7.9%	BEV & PHEV
0.4%	Hybrid
0%	Alt fuel
0.7%	Petrol
91%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+38%	BEV
+67%	PHEV
+4%	ICE

TOP 3 BEV
All market PC

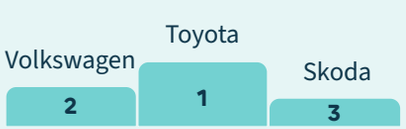
1. VW ID.4
2. Tesla Model 3
3. Kia EV3

Top 3 e-LCV
All market LCV

1. Opel / Vxh.Vivaro-e
2. Toyota Proace Van
3. Volkswagen Transporter

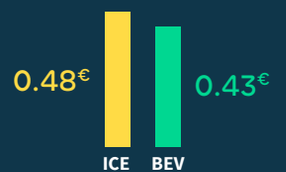
B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20

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

1
Charging point
per 1,000 inhabitants

30
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 340g ($gCO_2.eq/kWh$), with 49% low carbon and 47% renewable.

Taxation and regulation — Score 14/20

www.revenue.ie

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Ireland

Taxation & regulation

Registration tax & ownership benefits

VRT relief - all purchasers:

- The government has continued the reduction in VRT (Vehicle Registration Tax) of up to €3.5 k per vehicle, extended until the end of 2026.
- EVs qualify for VRT reliefs (purchase tax) of up to €5,000 where the original market value (OMV) of the vehicle is under €40 k, over this amount reliefs are still available but at reduced rates to an upper ceiling of €59,999. Any vehicle with an OMV above this amount does not qualify for VRT relief.
- Reduced motor tax rates based on CO_2 emissions table for passenger cars.

Company tax benefit

There are none for leased vehicles. For company purchased vehicles, there are accelerated capital allowances available.

Employee benefit

There is a reduction in the Original Market Value (OMV) to be applied on a sliding scale over the following years as detailed below. The OMV of a vehicle is the price which it might reasonably be expected to fetch if sold before the date of its first registration. The Benefit in kind is based off the OMV of a vehicle.

- €30,000 in 2026
- €15,000 in 2027
- €2,500 in 2028

The government also lowered the BIK percentage to be applied for Category A1 (EV) emitting vehicles. The highest percentage applied is now 15% down from 22.5% so while the incentives have reduced the BIK percentage has also reduced.

Purchase subsidy

- €3,500 grant for private buyers issued via the SEAI (Sustainable Energy Authority of Ireland).
- There is no longer any additional SEAI grant for corporate buyers of passenger vehicles.
- New commercial vehicles can obtain SEAI grants of between €3,800 and €7,600, but this is subject to a rolling 3 year / €200 k (de minimis state aid) per company.

EV infrastructure subsidy

- A €300 SEAI (Sustainable Energy Authority of Ireland) grant is available towards purchasing and installing a home charger. Now available to any homeowner regardless of if they have an EV or not.

Regulation

- Low-emission zones proposed for major cities and should be implemented by 2027.

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 Ayvens consultant to get an detailed study.

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Italy

Ayvens Fleet Size at end 2025
334,190

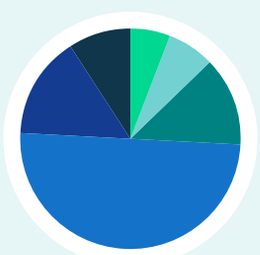
EV maturity scoring (54/100)
54

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

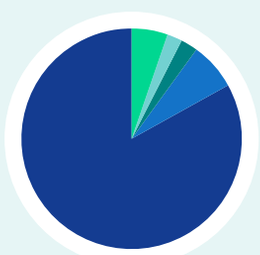
Passenger cars (PC)

6%	BEV
7%	PHEV
13%	HEV
50%	Petrol
15%	Diesel
9%	Other



Light commercial vehicles (LCV)

5.5%	BEV & PHEV
2%	Hybrid
2.5%	Alt fuel
7%	Petrol
83%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+45%	BEV
+88%	PHEV
-8%	ICE

TOP 3 BEV
All market PC

1. Tesla Model 3
2. Leapmotor T03
3. Tesla Model Y

Top 3 e-LCV
All market LCV

1. BYD ETP3
2. Mercedes e-Sprinter
3. Toyota Proace City Van

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 17/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

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

1
Charging point
per 1,000 inhabitants

9
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 255 to 496g ($gCO_2.eq/kWh$), with up to 60% low carbon of which 55% are renewable.

Taxation and regulation — Score 16/20

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Italy

Taxation & regulation

Registration tax & ownership benefits

- Registration: The expense for the registration and IPT are included in the monthly fee (for the long term rental).
- Tax & Benefits: 100% reduction for electric vehicles for five years from the date of first registration. From the end of this period the tax to be paid is equal to a quarter of the amount for the corresponding petrol vehicle.

Company tax benefit

The government has earmarked €4.6 billion to support the domestic auto industry and fleet electrification, including future incentives for electric company fleets. (Details are being developed, aiming to spur business adoption of EVs.)
https://alternative-fuels-observatory.ec.europa.eu/transport-mode/road/italy/incentives-legislations

Employee benefit

Below the new taxation of the benefit in kind in 2025, based on the powertrain of the vehicle:
- Full electric vehicles: 10%
- Plug-in vehicles: 20%
- Other powertrains: 50%

Purchase subsidy

The Ecobonus scheme has been refinanced for 2026 for individuals. Contributions for electric passenger vehicles range from €6,000 (no scrapping) to €11,000 (with scrapping). For households with ISEE below €30,000, the incentive is increased by 25%, reaching up to €13,750 when scrapping a Euro 0-2 vehicle.

EV infrastructure subsidy

No forecasted incentives for EV infrastructure subsidy in 2026.

Regulation

We will update the parameters if there will be a new regulation during 2026.

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 Ayvens consultant to get an detailed study.

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Latvia

Ayvens Fleet Size at end 2025
2,231

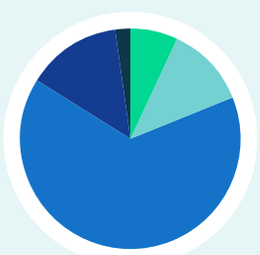
EV maturity scoring (37/100)
37

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

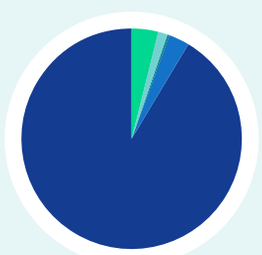
Passenger cars (PC)

7%	BEV
12%	PHEV
0%	HEV
65%	Petrol
14%	Diesel
2%	Other



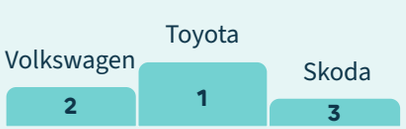
Light commercial vehicles (LCV)

3.9%	BEV & PHEV
1.6%	Hybrid
0.3%	Alt fuel
2.9%	Petrol
91.3%	Diesel
0%	Other

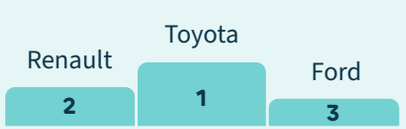


B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+36%	BEV
+340%	PHEV
+34%	ICE

TOP 3 BEV
All market PC

1. Volvo EX40 / XC40
2. Skoda Enyaq
3. Dacia Spring

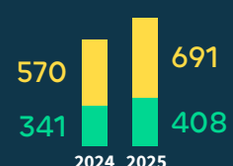
Top 3 e-LCV
All market LCV

1. Renault Kangoo
2. Ford E-Transit Van
3. VW e-Crafter

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.6
Charging point
per 1,000 inhabitants

5
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 166g ($gCO_2.eq/kWh$), with 76% low carbon and 69% renewable.

Taxation and regulation — Score 16/20

N/A

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Latvia

Taxation & regulation

Registration tax & ownership benefits

If emitting less than 50g CO_2/km, all vehicles, including cars, goods vehicles, buses, and motorcycles, are exempt from payment of the Vehicle Operation tax (registration tax).

Company tax benefit

Lower company car tax for BEVs has a minimum rate of €15.

Employee benefit

N/A

Purchase subsidy

N/A

EV infrastructure subsidy

N/A

Regulation

Electric vehicles are permitted to travel along public transport lanes, parking for free in Rīga and Liepāja municipalities parking lots, and enter Jūrmala without a fee.

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 Ayvens consultant to get an detailed study.

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Lithuania

Ayvens Fleet Size at end 2025
2,555

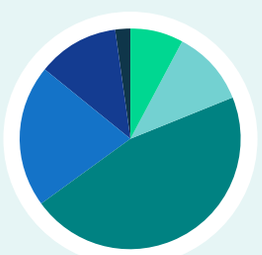
EV maturity scoring (22/100)
22

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

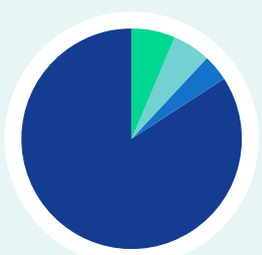
Passenger cars (PC)

8%	BEV
11%	PHEV
46%	HEV
21%	Petrol
12%	Diesel
2%	Other



Light commercial vehicles (LCV)

6.4%	BEV & PHEV
5.8%	Hybrid
0%	Alt fuel
3.8%	Petrol
84%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+71%	BEV
+206%	PHEV
+40%	ICE

TOP 3 BEV
All market PC

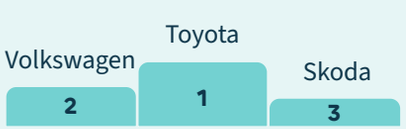
1. Dacia Spring
2. Audi Q4 e-tron
3. Hyundai Kona

Top 3 e-LCV
All market LCV

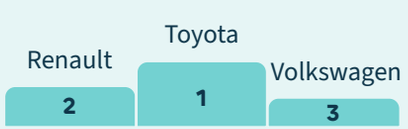
1. Peugeot e-Expert
2. Citroën e-Berlingo Van
3. Toyota Proace City Van

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

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

1
Charging point
per 1,000 inhabitants

5
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 4/5

Carbon intensity at 143g ($gCO_2.eq/kWh$), with 82% low carbon and 74% renewable.

Taxation and regulation — Score 0/20

N/A

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Lithuania

Taxation & regulation

Registration tax & ownership benefits

- BEVs are exempt from registration tax.
- BEVs were exempt from road tax until end of 2025.
- From 2026, BEVs will receive a 75% discount on road usage fees on national roads.

Company tax benefit

Companies purchasing BEVs can deduct a portion of the vehicle's cost from their taxable income. The deduction amount depends on the vehicle CO_2 emissions: €75,000 for cars with 0g/km CO_2 emissions (i.e., BEVs).

Employee benefit

N/A

Purchase subsidy

Purchase incentives (bonus) for individuals in 2025: €5,000 for a new BEV (<6 months), €2,500 for a used BEV (<4 years). Additional €1,000 for scrapping an old petrol/diesel vehicle. Price cap: €45,000 (incl. VAT). Subsidies available until December 31, 2026 or until funds are depleted.

EV infrastructure subsidy

Private charging infrastructure is subsidized with up to €1,500 for wallboxes or charging cables and up to €3,000 for shared systems in multi-party buildings. Public charging infrastructure is subsidized with up to €10,000.

Regulation

BEVs free parking in Vilnius in some specific parking places, 1h for Blue Zone parking and free parking of BEV and PHEV with special EV registration numbers in other cities (Kaunas, Klaipėda, Panevėžys, Šiauliai, Neringa, Bus lanes for EVs (BEV+PHEV) in Vilnius.

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 Ayvens consultant to get an detailed study.

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Luxembourg

Ayvens Fleet Size at end 2025
20,133

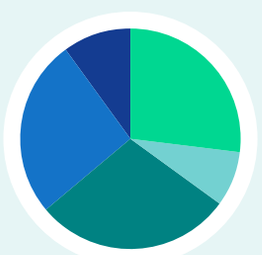
EV maturity scoring (65/100)
65

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

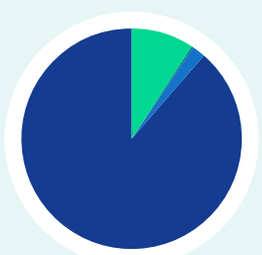
Passenger cars (PC)

27%	BEV
8%	PHEV
29%	HEV
26%	Petrol
10%	Diesel
0%	Other



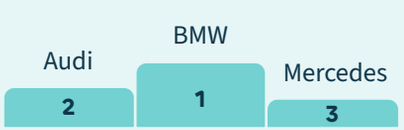
Light commercial vehicles (LCV)

9.2%	BEV & PHEV
0.2%	Hybrid
0.2%	Alt fuel
1.9%	Petrol
88.5%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

-7%	BEV
-5%	PHEV
+8%	ICE

TOP 3 BEV
All market PC

1. Renault 5 / Alpine A290
2. Kia EV3
3. Mercedes-Benz EQA

Top 3 e-LCV
All market LCV

1. Renault Kangoo
2. Peugeot e-Partner
3. Mercedes-Benz eCitan Van

BEV vs ICE TCO — Score 23/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 8/20

3.9
Charging points
per 1,000 inhabitants

76
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

Carbon intensity at 210g (gCO_2.eq/kWh), with 78% low carbon and 57% renewable.

Taxation and regulation — Score 16/20

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Luxembourg

Taxation & regulation

Registration tax & ownership benefits

- Registration tax: €50.
- Road tax = a*b*c or €30 if BEV, or according to the weight if LCV.
  a = CO_2 emissions (g/km) as displayed on conformity certificate of conformity of the car
  b = 0,9 if diesel
  c = 0,6 if other than diesel

Company tax benefit

Full deductibility of car leasing.

Employee benefit

Benefit in kind:
BEV:

- if < 18kWh/100km : 0.5%.
- if > 18kWh/100km : 0.6%.
- ICE/HEV : 2%.

Purchase subsidy

BEV: Mandatory condition: VP to be kept for a duration of at least 3 years:

- €6,000 if <16kWh/100km.
- €3,000 if >16kWh/100km AND <18kWh/100km.

Purchase subsidy scheme on BEV has been extended by the Luxembourg government until June 30, 2030 (but subsidy amounts can potentially be modified until that date).

EV infrastructure subsidy

Granted to and requested by the driver themself only; no impact on leasing.

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 Ayvens consultant to get an detailed study.

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The Netherlands

Ayvens Fleet Size at end 2025
245,088

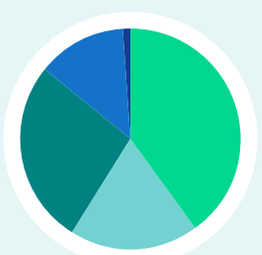
EV maturity scoring (74/100)
74

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

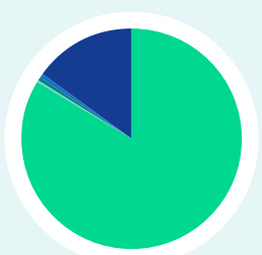
Passenger cars (PC)

40%	BEV
19%	PHEV
27%	HEV
13%	Petrol
1%	Diesel
0%	Other



Light commercial vehicles (LCV)

83.8%	BEV & PHEV
0.2%	Hybrid
0.5%	Alt fuel
0.5%	Petrol
15%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

+28%	BEV
+2%	PHEV
-17%	ICE

TOP 3 BEV
All market PC

1. Kia EV3
2. Skoda Elroq
3. Tesla Model Y

Top 3 e-LCV
All market LCV

1. VW ID.BUZZ Cargo
2. Ford e-Transit Custom
3. Renault Master

BEV vs ICE TCO — Score 20/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 20/20

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

10.2
Charging points
per 1,000 inhabitants

2
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 262g ($gCO_2.eq/kWh$), with 59% low carbon and 56% renewable.

Taxation and regulation — Score 11/20

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The Netherlands

Taxation & regulation

Registration tax & ownership benefits

There is currently a discount on road tax of 30% for electric passenger vehicles.

In 2027, an annual tax will be introduced on all ICE company cars. This will be 12% of the list price and will be charged to the employer.

Company tax benefit

No more company tax benefits available.

Employee benefit

There is currently a financial benefit for employees when choosing an EV over an ICE. In 2026 there is a discount of 4% on the percentage used to determine the benefit in kind (normally 22%, but 18% for EV).

Purchase subsidy

No more purchase subsidies available.

EV infrastructure subsidy

Companies in the Netherlands can apply for a subsidy (SPRILA) when investing in charging infrastructure on office locations. The amount of the subsidy is determined on the size of the charging infrastructure and the size of the company.

Regulation

Several Dutch cities offer local incentives, including preferential parking access, low-emission zones, and grants for charging infrastructure.

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 Ayvens consultant to get an detailed study.

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Norway

Ayvens Fleet Size at end 2025
60,142

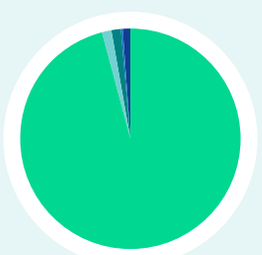
EV maturity scoring (93/100)
93

EV adoption — Score 25/25

Powertrain breakdown
All market based on 2025 registration

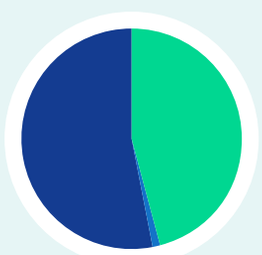
Passenger cars (PC)

95.9%	BEV
1.5%	PHEV
1.3%	HEV
0.3%	Petrol
1%	Diesel
0%	Other



Light commercial vehicles (LCV)

46.1%	BEV & PHEV
0%	Hybrid
0%	Alt fuel
0.9%	Petrol
53%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+33%	BEV
-12%	PHEV
+23%	ICE

TOP 3 BEV
All market PC

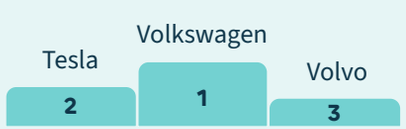
1. Tesla Model Y
2. VW ID.4
3. Toyota bZ4X

Top 3 e-LCV
All market LCV

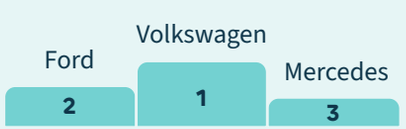
1. VW ID.BUZZ Cargo
2. Toyota Proace City
3. Ford E-Transit Custom

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



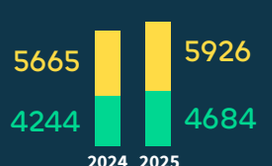
Light commercial vehicles (LCV)



BEV vs ICE TCO — Score 30/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



5.4
Charging points
per 1,000 inhabitants

44
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 5/5

Carbon intensity at 30g ($gCO_2.eq/kWh$), with 99% low carbon and 97% renewable.

Taxation and regulation — Score 20/20

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Norway

Taxation & regulation

Registration tax & ownership benefits

1. Registration Tax (Engangsavgift)

In Norway, a one-time registration tax applies to all new and imported used vehicles. The tax is calculated based on several environmental and technical factors:

- CO_2 emissions (g/km): a progressive tax where higher emissions result in significantly higher costs.
- NOx emissions (mg/km): additional fees based on nitrogen oxide emissions.
- Vehicle weight: Heavier vehicles incur higher taxes.
- Fuel type: electric vehicles (EVs) are exempt from this tax, while petrol and diesel vehicles are taxed more heavily.

From April 2025, Norway will tighten CO_2 brackets, increasing the cost for high-emission vehicles.

2. Ownership Benefits (Eierfordeler)

Once a vehicle is registered, several ownership-related incentives apply, particularly for EVs:

- Annual Road Tax (Trafikkforsikringsavgift): EVs pay a reduced rate.
- Company Car Tax: EVs receive a discount on the taxable benefit value.
- Toll Road Discounts: EVs receive reduced or exempted toll fees on most national and city toll roads.
- Parking Benefits: several municipalities offer discounted or free public parking for EVs.
- Lower Ferry Costs: EVs receive 50 % discount on public ferry fares.
- VAT Benefits: EVs priced up to NOK 300,000 are exempt from VAT, the portion exceeding this amount is taxed at 25%.

Company tax benefit

Standard Tax Calculation

- 30% of the first NOK 342,800 of the car's list price.
- 20% of the remaining amount.
- Added to the employee's taxable income.

Older Vehicles

- Cars >3 years old (per January 1): 25% reduction of taxable base.
- EV Company Car Benefit.
- 20% reduction in taxable value for EVs vs. petrol/diesel.
  Example: List price NOK 500,000 → EV taxed on NOK 400,000

Additional EV Advantages

- No/low registration tax.
- Lower energy & maintenance costs
- Lower employer costs due to reduced taxable value.
- EV access to toll, parking and ferry discounts

Policy Change (from April 1, 2025)

- Plug-in hybrids lose tax benefits.
- Registration tax increases by ~NOK 45,000+ on average.
- Supports national goal of 100% zero-emission new cars from 2025.

Employee benefit

Company Car Benefit (Taxable Value)

- Benefit is taxable when a company car is used privately.
- Based on the car's list price when new (nybilpris).

Standard Rules

- 30% of the first NOK 342,800.
- 20% of the amount above NOK 342,800
  → Added to taxable income.

Reductions

- Cars >3 years old: taxable base reduced by 25%.
- EVs: 20% reduction in taxable base vs. petrol/diesel car.

Additional Employee Transportation Benefits

1. Mileage Allowance (Kilometergodtgjørelse)

Tax-free reimbursement when using private car for work:

- NOK 4.48/km up to 10,000 km/year.
- NOK 3.89/km above 10,000 km/year

2. Free Parking at Work

- Generally tax-free.
- Exception: private garage/exclusive parking → taxable benefit.

3. Employer-Paid Fuel

If fuel for private use is covered, its value must be taxed as additional income.

Purchase subsidy

VAT Exemption for Electric Vehicles

- BEVs are exempt from 25% VAT on the portion of the vehicle price up to NOK 300,000.
- Amounts above NOK 300,000 are taxed at 25% VAT.
- Plug-in hybrids (PHEVs) and ICE vehicles are not eligible for VAT exemptions.

Registration Tax Exemption (Engangsavgift)

- BEVs are fully exempt from the one-time registration tax.

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 Ayvens consultant to get an detailed study.

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Norway

Taxation & regulation

- Tax is based on weight, CO_2 emissions, and NOx emissions.
- PHEVs receive a partial exemption depending on electric range.

Company Car Tax Benefits for EVs

- EVs have a 20% lower taxable value than petrol/diesel cars when used as a company car.

Reduced Road Toll Fees (Bompengefordeler)

- EVs receive discounts of up to 50% on most toll roads, ferries, and public parking.
- Some municipalities offer free or reduced-rate parking for EVs..

EV infrastructure subsidy

1. Government Support for Charging Infrastructure

- The Norwegian government and Enova SF fund the development of public and private EV-charging infrastructure.

2.Enova Grants for Housing Cooperatives & Apartment Buildings

- Housing cooperatives (borettslag) and joint ownerships (sameier) can apply for funding for shared EV chargers.
- Typical support: up to NOK 5,000 per parking space.
- Purpose: improve access to EV charging for residents without private driveways.

Regulation

1. National Requirements for Charging Infrastructure

- Minimum coverage: public chargers must be available at least every 50km along main highways.
- Payment accessibility: chargers must offer multiple payment methods (e.g., card, mobile apps, RFID).
- Price transparency: providers must clearly display price per kWh or charging session.
- nteroperability: public chargers must be accessible for all EV brands without special subscriptions.

2. Housing Cooperatives & Apartment Buildings (Borettslag / Sameier)

- Residents have the right to install EV chargers in shared parking areas (with reasonable technical restrictions.
- Landlords: must allow tenants to install chargers; new buildings must offer EV-ready infrastructure.

3. Workplace Charging

- Employers may offer workplace charging; some projects can receive government support.
- Employers must provide clear pricing information if employees are charged for usage.

4. Regulations for New Buildings & Parking Lots Residential buildings

- New residential buildings must include EV-charging infrastructure for at least 50% of parking spaces.

Commercial buildings

- New commercial buildings must include charging points for at least 20% of parking spaces.
- Large shopping centres and parking garages must include fast chargers to meet accessibility requirements.

5. Taxation & Grid Regulations

- The government regulates electricity pricing to avoid grid overload.
- Peak-load pricing: some fast chargers may use higher tariffs during high-demand periods.
- VAT and incentives: public home charging VAT introduced in 2023; home charging remains VAT-exempt.

6. Future Regulations (2025 & Beyond)

- Zero-emission targets: charging infrastructure must support the 2025 goal of 100% zero-emission new car sales.
- Ultra-fast charging: new regulations will require 150 kW+ chargers on major roads.
- Smart charging: future rules will require smart-grid integration to manage electricity demand.

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 Ayvens consultant to get an detailed study.

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Poland

Ayvens Fleet Size at end 2025
41,970

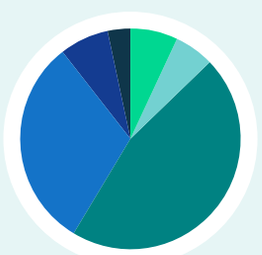
EV maturity scoring (33/100)
33

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

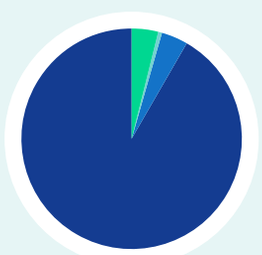
Passenger cars (PC)

7.2%	BEV
5.7%	PHEV
45.7%	HEV
31%	Petrol
7.1%	Diesel
3.2%	Other



Light commercial vehicles (LCV)

4%	BEV & PHEV
0.6%	Hybrid
0.1%	Alt fuel
3.9%	Petrol
91.3%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+161%	BEV
+119%	PHEV
-0.2%	ICE

TOP 3 BEV
All market PC

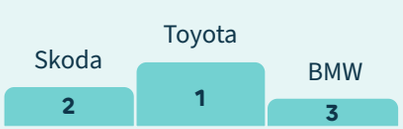
1. Tesla Model Y
2. Tesla Model 3
3. BYD Dolphin Surf

Top 3 e-LCV
All market LCV

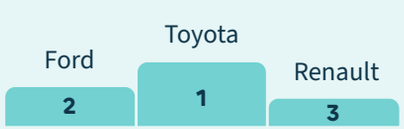
1. Toyota Proace Max
2. Toyota Proace City
3. Mercedes Sprinter

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

0.3
Charging point
per 1,000 inhabitants

6
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 566g ($gCO_2.eq/kWh$), with 33% low carbon and 32% renewable.

Taxation and regulation — Score 14/20

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Poland

Taxation & regulation

Registration tax & ownership benefits

BEV and FCEV cars are exempt from excise duty.

Company tax benefit

Depreciation:

Tax deductible depreciation write-offs (Art. 16(1)(4)(a) CIT) – as of January 1, 2026.

- PLN 225,000 (€52,000)– battery electric (BEV) and hydrogen powered (FCEV) cars (increased depreciation cap).
- PLN 150,000 (€35,000) – cars with CO_2 emissions below 50g/km (together with new homologation rules this limit will exclude most of PHEVs).
- PLN 100,000 (€18,000)– cars with CO_2 emissions of 50g/km or more.
- The same caps apply proportionally to lease/rental instalments.

Insurance:

- Voluntary covers (e.g. AC/GAP) – deductible proportionally, based on the PLN 150,000 cap vs. the insured value shown on the policy.
- Mandatory MTPL (OC) – fully deductible

Input VAT deduction:

- 50% – default for mixed use of passenger cars.
- 100% – only if exclusive business use is ensured and documented (additional requirements apply) or if the vehicle is structurally excluded from private use (certain trucks/special vehicles)

Exploitation costs (fuel, servicing, tyres, etc.):

- 75% deductible – when the car is used both for business and private purposes (mixed use).
- 100% deductible – when the car is used exclusively for business.

Employee benefit

Additional employee income:

- PLN 250/month – BEV, FCEV, and cars with engine power of up to 60kW.
- PLN 400/month – all other cars.

Purchase subsidy

New subsidy program "OurEauto" started on February 3, 2025 and is dedicated for Private Individuals and Entrepreneurs (only sole proprietorships). The basic amount of the subsidy is PLN 30,000, also there is bonus for scrapping an old combustion vehicle PLN 10,000. As a result, the maximum amount of support can be PLN 40,000. Maximum vehicle price is PLN 225,000. Program is open until April 26, 2026 but the budget is about to be fully utilized shortly.
There are ongoing discussions about increasing the budget, although the outlook is not promising.

EV infrastructure subsidy

N/A

Regulation

Free parking in paid parking zones for BEVs in selected cities. Possibility of legally use the bus-pass lane until the end of 2027.

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 Ayvens consultant to get an detailed study.

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Portugal

Ayvens Fleet Size at end 2025
63,310

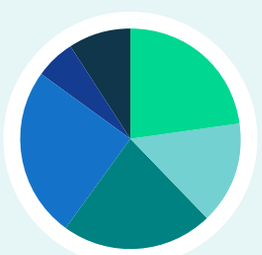
EV maturity scoring (67/100)
67

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

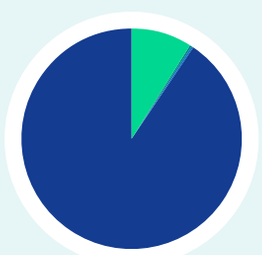
Passenger cars (PC)

23%	BEV
15%	PHEV
22%	HEV
25%	Petrol
6%	Diesel
9%	Other



Light commercial vehicles (LCV)

9%	BEV & PHEV
0.1%	Hybrid
0.1%	Alt fuel
0.4%	Petrol
90.4%	Diesel
0%	Other



B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

Light commercial vehicles (LCV)

Evolution 2025 vs 2024
All market PC

+27%	BEV
+21%	PHEV
+15%	ICE

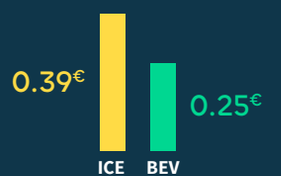
TOP 3 BEV
All market PC

1. Tesla Model 3
2. Tesla Model Y
3. Renault 5 E-Tech

Top 3 e-LCV
All market LCV

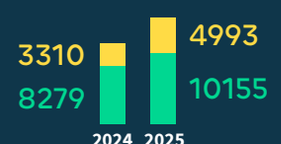
1. Renault Kangoo E-Tech
2. Citröen e-Berlingo
3. Peugeot e-Partner

BEV vs ICE TCO — Score 25/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



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

1.1
Charging points
per 1,000 inhabitants

9
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 4/5

Carbon intensity at 103g ($gCO_2.eq/kWh$), with 85% low carbon and 82% renewable.

Taxation and regulation — Score 10/20

N/A

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Portugal

Taxation & regulation

Registration tax & ownership benefits

Registration Tax (=ISV):

- Passenger vehicles with ICE or hybrid engines: 0% reduction.
- PHEV: 75% reduction.
- GN/GNC/GNL: 60% reduction.
- BEV: 100% reduction.

Company tax benefit

There is a clear company tax benefit if the company chooses PHEV and BEV, under the conditions described in the table on the right. PHEV have to respect a minimum electric range of 50km and official emissions of less than 80gCO_2/km.

Acquisition cost	Diesel / Gasoline / LPG	PHEV / CNG	BEV	LCV up to 3 seats
< €37,500*	8%	2.50%	0%	0%
>= €37,500 < €45,000*	25%	7.50%		
>= €45,000 < €62,500*	32%	15%		
>= €62,500*	32%	15%	10%	n. a.

**Values including VAT deduction for BEVs with an acquisition cost of less than €62,500 and PHEVs with an acquisition cost of less than €50,000.*

Employee benefit

Not applicable, since 99% of companies in Portugal tax fleet under corporate tax.

Purchase subsidy

€4,000; for vehicles until €38,500, or €55,000 in case of vehicles with more than 5 seats (limited to €17,625 M; already exhausted).

EV infrastructure subsidy

No incentives this year.

Regulation

- In some cities of Portugal we have places with low prices for parking in case of BEV vehicles.
- In some cities we also have zero-emission zones, excluding vehicles with a high-emissions profile.

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 Ayvens consultant to get an detailed study.

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Romania

Ayvens Fleet Size at end 2025
24,361

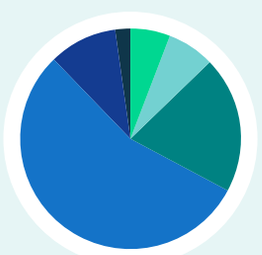
EV maturity scoring (21/100)
21

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

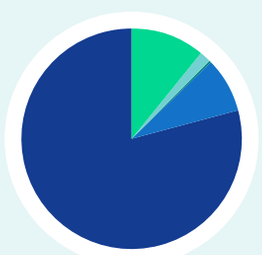
Passenger cars (PC)

6%	BEV
7%	PHEV
20%	HEV
55%	Petrol
10%	Diesel
2%	Other



Light commercial vehicles (LCV)

11%	BEV & PHEV
1.5%	Hybrid
0.5%	Alt fuel
8%	Petrol
79%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

-9%	BEV
+58%	PHEV
-5%	ICE

TOP 3 BEV
All market PC

1. Dacia Spring
2. BYD Dolphin Surf
3. Renault 5

Top 3 e-LCV
All market LCV

1. Renault Kangoo
2. BYD ETP3
3. Ford Transit

B2B Popular brands
Based on 2025 registrations

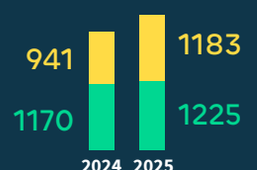
Passenger cars (PC)

Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.2
Charging point
per 1,000 inhabitants

18
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

Carbon intensity at 320g ($gCO_2.eq/kWh$), with 66% low carbon and 42% renewable.

Taxation and regulation — Score 0/20

N/A

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Romania

Taxation & regulation

Registration tax & ownership benefits

Annual Vehicle Tax in Romania
The annual vehicle tax is calculated based on:

- Engine capacity (cc).
- Fuel type.
- Euro emission standard.

The base tax amount (determined per 200 cc increment) is adjusted through coefficients depending on the vehicle's Euro emission category. Generally:

- Newer vehicles with higher Euro standards (Euro 5, Euro 6) benefit from lower effective taxation.
- Older, more polluting vehicles (Non-Euro, Euro 1–2) are subject to higher tax coefficients.

The tax is not calculated directly on CO_2 grams/km, but the Euro pollution standard does influence the final tax amount.

Company tax benefit

It depends on how the vehicle is used:
Exclusive business use

- 100% deductible: leasing/rental payments, depreciation, fuel, maintenance, insurance.
- 100% VAT deductible, if exclusive business use can be demonstrated.

Mixed use (business + private):

- 50% deductibility for: car-related expenses, fuel, VAT.

Most companies choose the 50% option to avoid maintaining detailed mileage logs.

Employee benefit

In Romania we do not have a direct taxation on employee for the private use of company car. The Legal Formula (Fiscal Code Approach – Proportional Method) According to the Romanian Fiscal Code, when a company car is used for personal purposes, the benefit in kind should be calculated proportionally. Calculation formula: Vehicle value × 1.7% × (personal km/total km).

Where:

- Vehicle value = acquisition value (without VAT).
- 1.7% = statutory monthly percentage (personal km / total km) = proportion of private usage.

The resulting amount is added to the employee's gross salary and taxed with standard payroll taxes (CAS 25%, CASS 10%, income tax 10%). The law in Romania hasn't been changed in the last at least 10 years regarding the fiscal treatment of company cars.

From a fiscal perspective a car is perceived and taxed as a benefit only if the company recognises all the expenses with the car (including depreciation) 100% deductible.

In practice majority of the companies limit the deductibility at 50% and this way the benefit cars are not treated as benefit in kind, so no taxes are applied to employees, even though are used by management of companies including for personal need.

Expenses with tool cars are deductible 100% according to the law.

There is no difference in the law regarding fiscal treatment of BEVs and ICE vehicles. The likelihood of having such fiscal changes in the Romanian context is low looking at the historical changes.

Purchase subsidy

Subsidy program suspended in 2025 for companies, information not available for 2026.

EV infrastructure subsidy

Governmental programs for individuals offer non-repayable funding for installing photovoltaic panels and battery storage systems. There are also governmental programs for companies for photovoltaic panels and electric vehicles charging stations.

Regulation

Low Emission Zones (LEZ):

- Romania does not currently have functional Low Emission Zones.
- In practice, there are no operational access restrictions based on Euro emission standards.

BEVs, PHEVs and HEVs benefit from free parking in public parking in the main cities, including Bucharest, with online easy procedure to obtain the digital parking vignette.

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 Ayvens consultant to get an detailed study.

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Serbia

Ayvens Fleet Size at end 2025
5,700

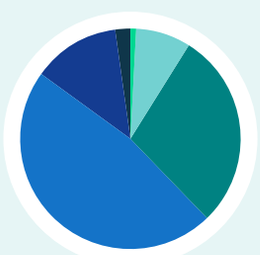
EV maturity scoring (19/100)
19

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

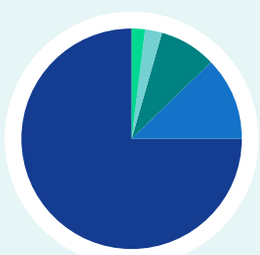
Passenger cars (PC)

1%	BEV
8%	PHEV
29%	HEV
47%	Petrol
13%	Diesel
2%	Other



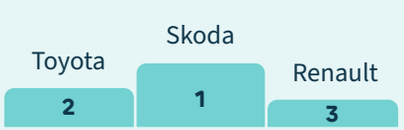
Light commercial vehicles (LCV)

2%	BEV & PHEV
2.5%	Hybrid
8.5%	Alt fuel
12%	Petrol
75%	Diesel
0%	Other

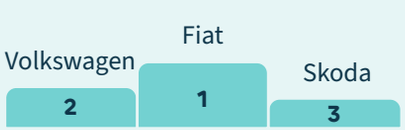


B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+39%	BEV
N/A	PHEV
+8%	ICE

TOP 3 BEV
All market PC

1. Volvo EX30
2. Kia EV6
3. Skoda Enyaq

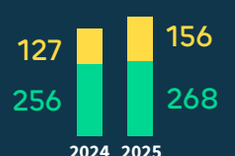
Top 3 e-LCV
All market LCV

1. Nissan e-NV200/Townstar
2. Mercedes eVito/eSprinter
3. Peugeot e-Partner/ Citroën e-Berlingo/ Opel Combo e-Life

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.1
Charging point per 1,000 inhabitants

14
Total BEV vehicles / Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 1/5

Carbon intensity at 526g ($gCO_2.eq/kWh$), with 36% low carbon and 32% renewable.

Taxation and regulation — Score 0/20

N/A

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Serbia

Taxation & regulation

Registration tax & ownership benefits

• Lower registration tax for BEV.

Company tax benefit

N/A

Employee benefit

N/A

Purchase subsidy

• €5,000 including VAT.

EV infrastructure subsidy

N/A

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 Ayvens consultant to get an detailed study.

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Slovakia

Ayvens Fleet Size at end 2025
16,775

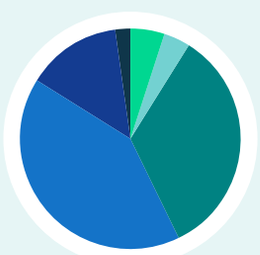
EV maturity scoring (35/100)
35

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

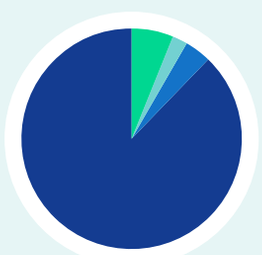
Passenger cars (PC)

5%	BEV
4%	PHEV
34%	HEV
41%	Petrol
14%	Diesel
2%	Other



Light commercial vehicles (LCV)

6.3%	BEV & PHEV
2.1%	Hybrid
0.1%	Alt fuel
3.8%	Petrol
87.7%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+73%	BEV
+54%	PHEV
+1%	ICE

TOP 3 BEV
All market PC

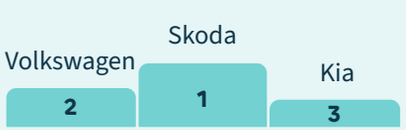
1. Skoda Elroq
2. Skoda Enyaq
3. VW ID.7

Top 3 e-LCV
All market LCV

1. Toyota Proace Van
2. Toyota Proace City Van
3. Renault Kangoo

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

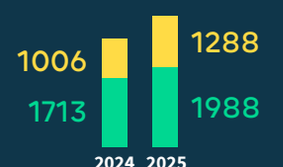


Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.6
Charging point
per 1,000 inhabitants

3
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

Carbon intensity at 256g ($gCO_2.eq/kWh$), with 73% low carbon and 20% renewable.

Taxation and regulation — Score 14/20

www.accace.com/tax-guideline-for-slovakia

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Slovakia

Taxation & regulation

Registration tax & ownership benefits

1. Registration fee is €33 fixed for BEV cars of all categories.
2. Registration fee is 50% lower for PHEV cars than for standard ICE cars.
3. 3rd party Insurance is usually 5-10% higher for EV cars than for ICE cars.
4. Road tax - €0 for EV and 50% reduced for PHEV cars compared to standard ICE cars.

Company tax benefit

1. Faster depreciation – 4 years for standard ICE cars vs 2 years for BEV & PHEV.
2. Home charging reimbursement – charging a company-owned BEV at home is a tax-deductible expense for the company and can be reimbursed to the employee tax-free.

Employee benefit

Reduced Benefit-in-Kind (BIK) – for employees using a company BEV/PHEV for private purposes, the monthly taxable benefit is only 0.5% of the purchase price, compared to 1% for standard ICE vehicles.

Purchase subsidy

- Not a systematic one / but one-off from time to time.

EV infrastructure subsidy

N/A

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 Ayvens consultant to get an detailed study.

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Slovenia

Ayvens Fleet Size at end 2025
2,746

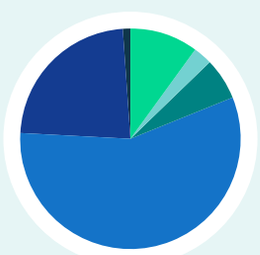
EV maturity scoring (46/100)
46

EV adoption — Score 10/25

Powertrain breakdown
All market based on 2025 registration

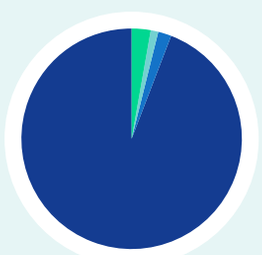
Passenger cars (PC)

10%	BEV
3%	PHEV
6%	HEV
57%	Petrol
23%	Diesel
1%	Other



Light commercial vehicles (LCV)

3%	BEV & PHEV
1%	Hybrid
0%	Alt fuel
2%	Petrol
94%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+90%	BEV
+60%	PHEV
+2%	ICE

TOP 3 BEV
All market PC

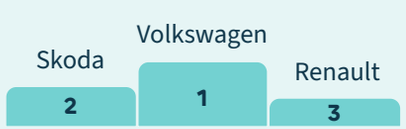
1. Tesla Model Y
2. VW ID.4
3. Tesla Model 3

Top 3 e-LCV
All market LCV

1. Citroen e-Berlingo Van
2. Fiat E-Doblo
3. Opel/Vxh.Combo-e Cargo

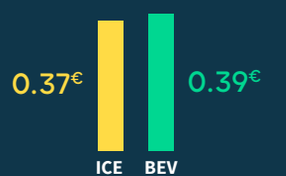
B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 0/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

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

1
Charging point
per 1,000 inhabitants

7
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 199g ($gCO_2.eq/kWh$), with 79% low carbon and 49% renewable.

Taxation and regulation — Score 20/20

N/A

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Slovenia

Taxation & regulation

Registration tax & ownership benefits

- Minimum additional tax rate (0.5%) for BEVs.

Company tax benefit

N/A

Employee benefit

- Benefit in kind doesn't apply to BEVs at all, so no additional cost for the employees who are using the fully electric vehicle as a company car.

Purchase subsidy

- Subsidies not available anymore as we have used all funds available to us.

EV infrastructure subsidy

N/A

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 Ayvens consultant to get an detailed study.

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Spain

Ayvens Fleet Size at end 2025
242,108

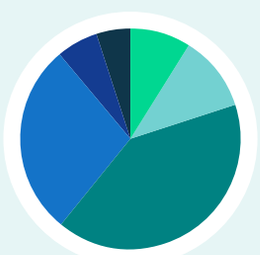
EV maturity scoring (53/100)
53

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

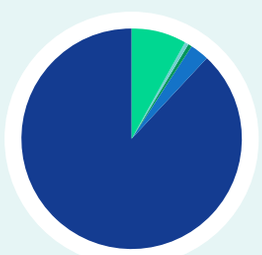
Passenger cars (PC)

9%	BEV
11%	PHEV
41%	HEV
28%	Petrol
6%	Diesel
5%	Other



Light commercial vehicles (LCV)

8.3%	BEV & PHEV
0.4%	Hybrid
0.6%	Alt fuel
2.9%	Petrol
87.8%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+77%	BEV
+117%	PHEV
-5%	ICE

TOP 3 BEV
All market PC

1. Tesla Model 3
2. Tesla Model Y
3. Kia EV3

Top 3 e-LCV
All market LCV

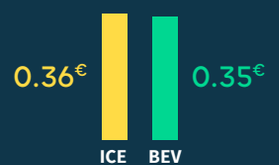
1. Toyota Proace City Van
2. VW ID.BUZZ
3. Toyota Proace Van

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)

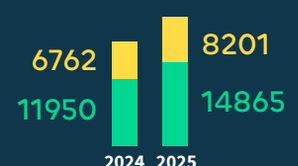
Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.9
Charging point
per 1,000 inhabitants

9
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 4/5

Carbon intensity at 130g ($gCO_2.eq/kWh$), with 79% low carbon and 58% renewable.

Taxation and regulation — Score 14/20

www.acea.auto

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Spain

Taxation & regulation

Registration tax & ownership benefits

All "cero label" (BEV+PHEV) no need to pay registration tax and has deduction over the road tax. All "eco label" no need to pay registration tax if CO_2 emissions below 120gr/km. All "C label" no need to pay registration tax if CO_2 emissions below 120gr/km.

Company tax benefit

N/A

Employee benefit

1. 20% over the final vehicle price (taxes included).

2. Over the calculation base applies a 30% deduction for BEV & PHEV and a 20% deduction for HEV.

3. Over this, every company decides which is the split between work and private use (50%-50%; 70%-30%; 80%-20%). This comes up with the Benefit in kind and it applies to every vehicle no matter which power train is.

Purchase subsidy

- Passenger cars up to 9 seats (M1) - Cero label: BEV (€2,250); PHEV & EREV (€1,125).
- LCVs < 3.500kg (N1) - Cero label: BEV (€2,500); PHEV&EREV (€1,250).

EV infrastructure subsidy

Up to 70% of total investment.

Regulation

BEV and PHEV has free parking in the street and free access everywhere no matter if it is a Low Emissions Area (LEA). HEV has a 75% discount on street parking tariffs.

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 Ayvens consultant to get an detailed study.

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Sweden

Ayvens Fleet Size at end 2025
44,223

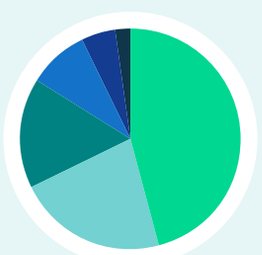
EV maturity scoring (69/100)
69

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

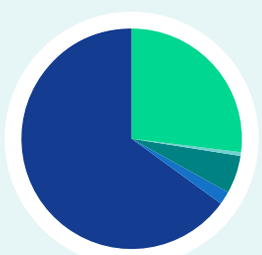
Passenger cars (PC)

46%	BEV
22%	PHEV
16%	HEV
9%	Petrol
5%	Diesel
2%	Other



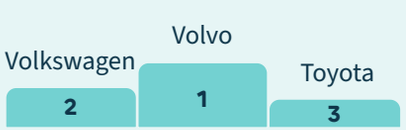
Light commercial vehicles (LCV)

27.1%	BEV & PHEV
0.5%	Hybrid
5.5%	Alt fuel
1.9%	Petrol
65%	Diesel
0%	Other

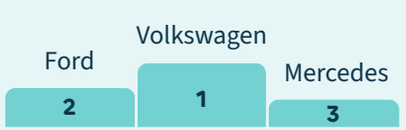


B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+36%	BEV
+2%	PHEV
-17%	ICE

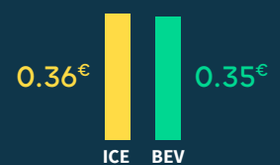
TOP 3 BEV
All market PC

1. Volvo EX40 / XC40
2. VW ID.7
3. Tesla Model Y

Top 3 e-LCV
All market LCV

1. VW ID.BUZZ Cargo
2. Toyota Proace Van
3. Nissan Townstar Van

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

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

5.1
Charging points
per 1,000 inhabitants

34
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 5/5

Carbon intensity at 22g ($gCO_2.eq/kWh$), with 100% low carbon and 72% renewable.

Taxation and regulation — Score 14/20

https://skatteverket.se

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Sweden

Taxation & regulation

Registration tax & ownership benefits

Low annual road tax (SEK 360) for zero-emission vehicles and from January 2026 PHEVs gets increased road tax if emission is above 75 grams (it remains SEK 360 if PHEVs have under 75 grams).

Company tax benefit

The lower road tax and reduction in taxable list price described above for EVs/PHEVs/CNG vehicles benefits the company through lower employer taxes on drivers, BIK compared to diesel/petrol vehicles.

Employee benefit

The private use of a company car is taxed on benefits. For some cars, there is a permanent tax reduction of the benefit value.
The reduction is a fixed amount based on the environmental technology:

- BEVs and FCEVs: SEK 350,000.
- PHEVs: SEK 140,000.

The taxable benefit value is based on the new car price and reduced by the relevant amount. The discount may not exceed 50% of the car price.

Purchase subsidy

The climate premium for fully electric LCVs

- The maximum amount of SEK 50,000 was decreased to a maximum of SEK 30,000 until September 2025 and is removed in February 2026.

A new private climate premium

- To be granted the premium, the driver must live in a thinly populated area, have a household income lower than 80% of the average income.

Car's maximum price: SEK 450,000.

- The total premium amount is SEK 46,800 (monthly subscription).
- Only the driver can apply.

EV infrastructure subsidy

- 50% tax deduction (max SEK 15,000) for households installing a charging box at home for an electric car.
- Charge box grant for the installation of AC charging for residents in apartment buildings.

Regulation

The environmental class zone 2

Municipalities can exempt vehicles with high emissions from specific areas.

Only pre-Euro 5 emission class vehicles are denied access to certain streets in Stockholm. Exceptions are not made for taxis or delivery trucks, but exceptions are made for health and social care, security, and public services.

Plans are to expand this, allowing only EVs and fuel cell/CNG vehicles that meet the Euro 6 emission class to enter. PHEVs are not allowed unless they meet the Euro 6 emission requirements. The regulations will be gradually implemented, but this has not been fully confirmed.

The environmental class zone 3

Stockholm Stad Länsstyrelsen appealed against it, and Transportstyrelsen therefore paused the process for the time being.

In October 2025, it was announced that the city council's decision to introduce environmental zone class 3 was approved by the Court of Appeal in Stockholm, which means they can implement it, but we do not have any more news as of right now.

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 Ayvens consultant to get an detailed study.

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Switzerland

Ayvens Fleet Size at end 2025
19,209

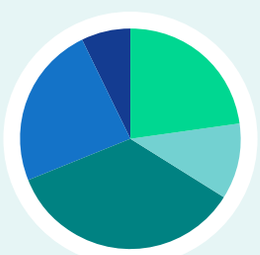
EV maturity scoring (61/100)
61

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

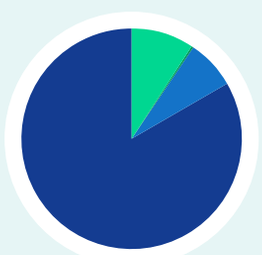
Passenger cars (PC)

23%	BEV
11%	PHEV
35%	HEV
24%	Petrol
7%	Diesel
0%	Other



Light commercial vehicles (LCV)

9.4%	BEV & PHEV
0.1%	Hybrid
0.2%	Alt fuel
7.3%	Petrol
83%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+8%	BEV
+29%	PHEV
-2%	ICE

TOP 3 BEV
All market PC

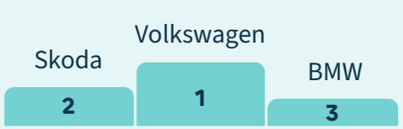
1. Tesla Model Y
2. Skoda Elroq
3. Skoda Enyaq

Top 3 e-LCV
All market LCV

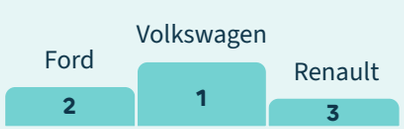
1. Renault Kangoo
2. VW ID.BUZZ Cargo
3. Renault Master

B2B Popular brands
Based on 2025 registrations

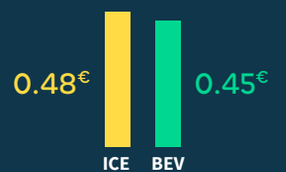
Passenger cars (PC)



Light commercial vehicles (LCV)



BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

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

1.9
Charging points
per 1,000 inhabitants

19
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 5/5

Carbon intensity at 50g ($gCO_2.eq/kWh$), with 96% low carbon and 62% renewable.

Taxation and regulation — Score 11/20

www.ch.ch

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Switzerland

Taxation & regulation

Registration tax & ownership benefits

- Registration fee is a one time rate.
- In some cantons of Switzerland, electric vehicles are free of charge or receive a reduction in vehicle road tax..
- Various cantons reduce or exempt the road tax over a certain period.
  Most of this reduction depends on the CO_2/km.

Company tax benefit

- The leasing installment is fully tax deductible.

Employee benefit

N/A

Purchase subsidy

N/A

EV infrastructure subsidy

- EV infrastructure programmes in various cantons.
- Subsidies can be granted up to 60% of base costs per charging stations.

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 Ayvens consultant to get an detailed study.

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Ukraine

Ayvens Fleet Size at end 2025
3,354

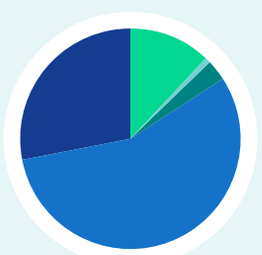
EV maturity scoring (24/100)
24

EV adoption — Score 10/25

Powertrain breakdown
All market based on 2025 registration

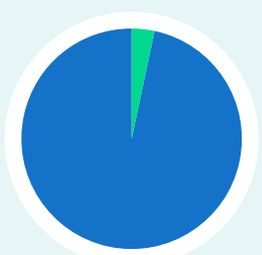
Passenger cars (PC)

12%	BEV
1%	PHEV
3%	HEV
56%	Petrol
28%	Diesel
0%	Other



Light commercial vehicles (LCV)

3.4%	BEV & PHEV
0%	Hybrid
0%	Alt fuel
96.6%	Petrol & Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+25%	BEV
+3%	PHEV
-2%	ICE

TOP 3 BEV
All market PC

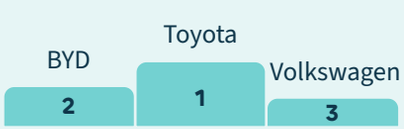
1. BYD Song
2. VW ID.UNYX
3. Honda e:N Series

Top 3 e-LCV
All market LCV

1. Maxus e-Deliver
2. GECGO EV48
3. Maxus v1

B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 0/30

Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20

0.3
Charging point
per 1,000 inhabitants

2
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 1/5

N/A

Taxation and regulation — Score 0/20

N/A

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Ukraine

Taxation & regulation

Registration tax & ownership benefits

- Lower maintenance cost.

Company tax benefit

- Car cost can be depreciated for corporate tax purposes.
- Operating expenses are deductible.

Employee benefit

N/A

Purchase subsidies

N/A

EV infrastructure subsidy

- No direct cash subsidies.

Regulation

Ukraine does not have separate legislation specifically for EVs, general vehicle safety and compliance regulations apply. This includes adherence to road safety standards and vehicle certification processes.

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 Ayvens consultant to get an detailed study.

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United Kingdom

Ayvens Fleet Size at end 2025
320,907

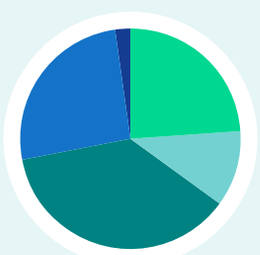
EV maturity scoring (64/100)
64

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

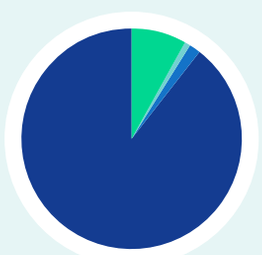
Passenger cars (PC)

24%	BEV
11%	PHEV
37%	HEV
26%	Petrol
2%	Diesel
0%	Other



Light commercial vehicles (LCV)

8.2%	BEV & PHEV
0.7%	Hybrid
0%	Alt fuel
1.7%	Petrol
89%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+30%	BEV
+38%	PHEV
+7%	ICE

TOP 3 BEV
All market PC

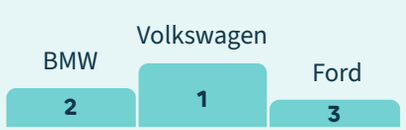
1. Ford Puma E
2. Tesla Model Y
3. Volvo XC40

Top 3 e-LCV
All market LCV

1. Ford e-Transit Custom
2. VW ID.BUZZ Cargo
3. Peugeot e-Expert

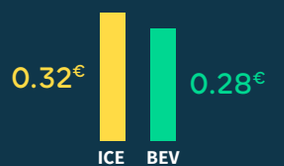
B2B Popular brands
Based on 2025 registrations

Passenger cars (PC)



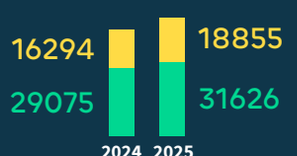
Light commercial vehicles (LCV)

BEV vs ICE TCO — Score 20/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



1.3
Charging points
per 1,000 inhabitants

26
Total BEV vehicles /
Public charge stations

- *Fast & ultrafast stations (>22kW)*
- *Normal stations (<22kW)*

Sustainability relevance — Score 3/5

Carbon intensity at 176g ($gCO_2.eq/kWh$), with 70% low carbon and 52% renewable.

Taxation and regulation — Score 16/20

www.cartaxguide.co.uk

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United Kingdom

Taxation & regulation

Registration tax & benefits

- New zero emission cars registered on or after April 1, 2025 are liable for the Expensive Car Supplement (ECS), but a higher threshold applies to BEVs than to other cars.
- BEVs are only subject to ECS if their list price exceeds £50k; other cars have a £40k threshold.
- The ECS is £440 per year from April 2026.

Zero Emission Vehicles & EV Chargepoints - 100% First Year Allowances

- To benefit from FYA the vehicle must be new, unused and acquired outright.
- This relief allows businesses to fully deduct the cost of new, unused electric cars and charging infrastructure in the year of purchase instead of depreciating over multiple years at the 14% or 6% write down rates.
- This will have cash flow and tax efficiency implications for businesses as to date qualifying for 100% FYA means the full vehicle cost could be deducted in year 1 achieving immediate Corporation tax savings.
- Following Budget 2025, this benefit has been extended to March 31, 2027.

New eVED

- New eVED 3ppm for EV and 1.5ppm for PHEV from 2028 (Implementation details still under Consultation).
- 3ppm for EV and 1.5ppm for PHEV to be charged in line with standard and showroom VED for passenger cars from April 2028.
- CVs are exempt for now.
- Responsibility of the registered keeper to state the upcoming (in advance) annual mileage that the vehicle will undertake on the anniversary of the VED.
- No estimations will be allowed. Accurate mileage readings will be required.
- No grandfathering, so all live vehicles prior to April 2028 will be impacted.
- Consultation live until March 18, 2026.

Company tax benefit

- Zero emission vehicles' lease expenses are subject to 100% Corporation tax relief for businesses (Corporation tax is 25%) as are ultra low emission vehicles with a CO_2 emissions figure of 50g/km or less. Vehicles exceeding 50g/km have a Leasing Disallowance of 15%, therefore only 85% of the available Corporation Tax reliefs can be claimed.
- If employees are provided with a company car which includes personal use, the business must pay Employers' Class 1A National Insurance contributions (ENIC) on the benefit provided to the employee. From April 2025 the current ENIC rate is 15% (from 13.8% previously) and the amount of ENIC payable would be calculated as follows: P11d x BIK % x ENIC rate.
- The lower the CO_2 emissions, the lower the BIK % rate and therefore the lower the ENIC for a company, BEVs offer some of the lowest ENICs for businesses.

Euro 6e bis easement - Plug in Hybrids

- From April 6, 2026, any vehicles registered from January 1, 2025 will be rated at 1g/km CO_2 for benefit in kind purposes and related Class 1NIC.
- Vehicle contracts initiated by April 5, 2028 will benefit from the easement with a transitional arrangement lasting until April 5, 2028
- Euro 6e BIS and BIS FCM type approval CO_2 rating will still be used for capital allowance and leasing disallowance calculations, where 50g/km threshold applies to main pool/disallowance.

Employee benefit

- Company cars are taxed on a % of list price, dictated by CO_2 emissions, known as Benefit in Kind taxation (BIK).

Zero emission vehicles

- BIK taxation is 4% for BEV (from April 2026), rising to 5% in the year from April 2028 then 7% in April 2028 and 9% in April 2029.

1 g/km - 50g/km

- Plug in Hybrids (PHEVs) within this range have BIK dependent on all electric range (AER) as well as CO_2 emissions. A PHEV easement applies, which means all PHEVs are taxed as if they have CO_2 emissions of 1g/km.
- BIK rates increase by one percentage point each year through to 2027/2028, then pure EV range does not impact BIK %, all align to 18% in 2028/2029 and 19% in 2029/2030.

51g/km plus

- Increase by one percentage point in 2028/2029, maximum 38%.
- Increase by one percentage point in 2029/2030, maximum 39%.

Double-cab pickups

- Treated as passenger car for BIK CO_2 based, not van benifit charge.

Purchase subsidies

Additional grants for different vehicle types e.g. wheelchair accessible vehicles (MAVs), taxis, motorbikes etc - https://www.gov.uk/plug-in-vehicle-grants

EV Car Grant

- A new Electric Car Grant launched in July 2025 and valid until 2028/2029 for qualifying EVs under £37k. Funding has been uprated from £650M to 1.6 BN.

eLCVS Grant extended to 2027

- Small vans <2.5T, < 50g/km CO_2 and travel at

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 Ayvens consultant to get an detailed study.

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United Kingdom

Taxation & regulation

least 60 miles with zero emissions = 35% of the purchase price up to £2,500.

- Large Vans >2.5T to 4.25T, < 50g/km CO_2 and travel at least 60 miles with zero emissions = 35% of the purchase price up to £5,000.

£120 million in 2025/26 to support purchase of electric vans.

EV infrastructure subsidy

There are different schemes for workplace charging, landlord owned property and local authorities, details can be found here:

https://www.gov.uk/government/collections/government-grants-for-low-emission-vehicles

There are no longer grants for owner occupied dwellings.

The following grants are available towards the installation of EV chargepoints and infrastructure:

- Chargepoint grant for renters and flat owners chargepoint grant for households with on-street parking.
- Chargepoint and infrastructure grant for business staff and fleet car parks.
- Chargepoint and infrastructure grant for landlords, including car parks.
- Workplace Charging Scheme.
- Workplace Charging Scheme for state-funded education institutions.

31 Mar 2027 - End of 100% first year allowances for capital expenditure of zero emission cars and on EV charge points.

From 2023, all new build properties which have an associated parking space are required to have access to EV charging.

Regulation

London EV congestion

- 2 Jan 2026 - Congestion Charge exemption for Electric Vehicles ceases.
- Daily charge (before discount) will increase to £18.
- A new Cleaner Vehicle Discount will be introduced after over five years of exemption:
  - 50% discount for vans - £9 a day
  - 25% discount for cars - £13.50 per day
- Businesses with EV fleets (especially vans) will incur significant new costs, though still less than ICE vehicles (£18 per day) if using EVs with Auto Pay.
- e.g. an electric car entering the congestion charge zone 3 x a week face a monthly charge of £162 (£13.50 x 12), having an annual cost implication of £1,944.
- A low-emission licence plate is now available, making it easier for local authorities to provide incentives such as reduced parking fees or the use of bus lanes.

- Fuel duty was frozen in 2011, and a 5p/litre cut was introduced in 2022. This duty freeze and 5p cut has been extended until the end of August 2026.
- 5p increase between September 2026 and March 2027.
  - September 2026 1p increase to 53.95ppl
  - September 2026 2p increase to 55.95ppl
  - March 2027 2p increase to 57.95ppl
- Inflationary increases return from March 2027.

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