

Ayvens Global Mobility Guide

Navigating the electric ecosystem in 48 markets

Low-emission powertrains
Electric vehicle maturity
Local taxation & specificities

October 2026

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

A few months after the release of the European Mobility Guide, we are pleased to publish the 2026 Global Mobility Guide including Asia and Americas which helps fleet managers to translate the fast-moving ecosystem into fleet decisions.

This year's global edition provides a comprehensive overview of the automotive leasing sector across 48 markets and offers strategic insights to help organisations adapt their mobility policies according to their geographical footprint and sustainability objectives.

Thanks to our strategic partnership with Wheels, we have also included for the first time a more detailed approach by applying a specific methodology at state level in the United States and at provincial level in Canada.



Taxation as a strategic driver

Car taxation remains a complex and fast-evolving aspect of fleet management.

Taxation and regulation are a central driver of fleet strategy and cost optimisation. As observed in Europe, policymakers started transitioning from broad subsidies toward targeted, long term fiscal measures designed to accelerate the adoption of the zero-emission vehicles (revised rules on benefit-in-kind, registrations and road taxes, and incentives for low-and-zero emission vehicles).

Can this trend be observed across all geographies?

Globally, fewer countries continue to provide direct subsidies to support the purchase of battery electric vehicles (BEVs) (Thailand and Japan, for example). In contrast, in recent years, some governments have decided to phase out these subsidies, either completely (China, Australia and New Zealand) or partially in certain federal countries (the United States and Brazil, for example), where incentives may be granted at state level.

Subsidies can have a significant impact on BEV adoption. Let's take the example of New Zealand: the country experienced one of the sharpest EV adoption reversals among developed markets in 2024 following the removal of purchase incentives. In 2025,

BEV penetration recovered slightly but remained well below the 2023 peak.

However, as observed in Europe, tax avoidance/reduction are in place in most countries and are a leverage to boost EV adoption. Just as the European Union has decided to set up a target of reducing emissions by 90% of newly registered vehicles compared with 2021 by 2035, only a few countries in the rest of the world have committed to phase out ICE cars: New Zealand by 2024, Australia, Malaysia, Mexico by 2050.

China and the U.S. have not established national deadlines for ending sales of new ICE passenger vehicles, but some regions have set their own targets. Hainan, for example, plans to ban new ICE vehicle sales beginning in 2030, while California is targeting 100% zero-emission new passenger car and light-truck sales by model year 2035.

Other KPIs for our Mobility Guide

While taxation remains the most decisive lever for fleet economics, 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 suitable in a specific country.

From a global perspective, we can observe that BEV TCO is more competitive in Northern and Western European countries but remains really scattered in the other regions of the world. Indeed, only a few mature or transition-stage countries offer a TCO for BEVs that is more competitive than that for ICEs (such as China or Malaysia).

Powertrain mix

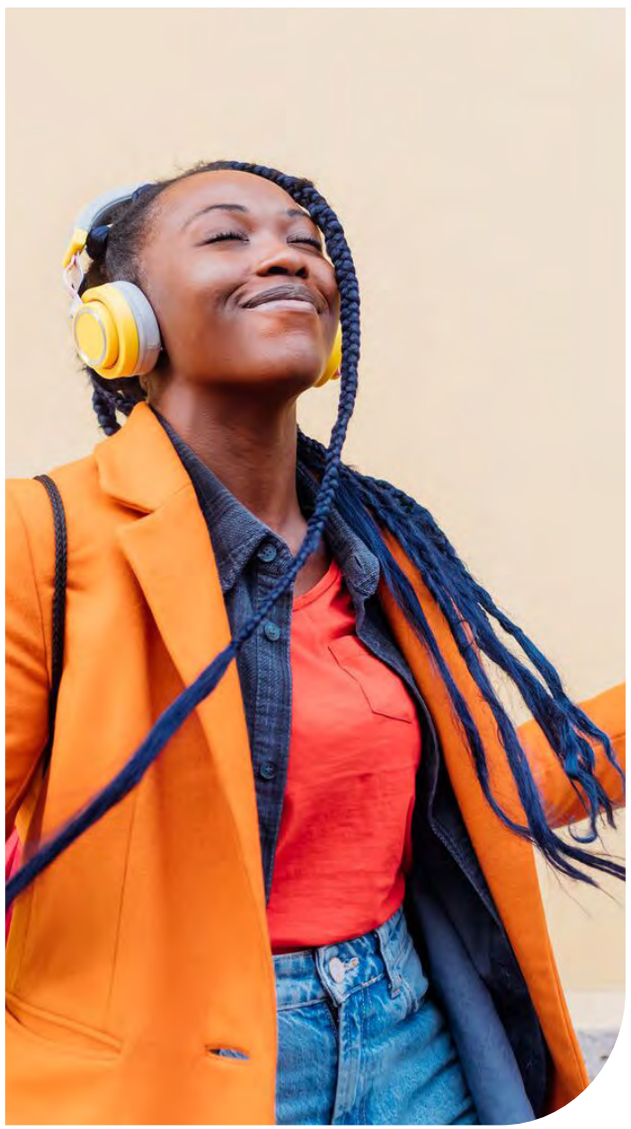
EV transition is uneven. Countries are progressing at different paces in promoting the electrification. Norway has effectively become the world's first near fully electric new car market (~96% BEV share in 2025), setting the benchmark for what a mature policy and infrastructure ecosystem can deliver.

China is by far the dominant EV market, accounting for more than half of global EV sales. In 2025, 35% of newly delivered passenger cars were BEVs.

Other regions are more scattered with lower penetration but are experiencing some of the fastest growth rates, particularly in Southeast Asia, Latin America and India. For example, BEVs represented 28% of new passenger car registrations in Thailand in 2025.

In the United States, geopolitical developments have significantly influenced the pace of electrification. BEV penetration based on new vehicle registrations remained largely unchanged at 7.3% in 2025, compared with 7.7% in 2024.





Globally, many markets continue to benefit from affordable Chinese EV exports and investments in local manufacturing capacity.

As an example Türkiye has become one of the largest BEV markets in Europe, behind Germany, the UK and France. BEV penetration reached 18% in 2025, representing a significant year-over-year growth of around 80%, driven by its favourable taxation (ÖTV, special Consumption Tax regime) and strong sales of the domestic brand Togg.

Public charging: infrastructure scaling at pace

Over the 2022-2025 period, the global public charging network expanded from roughly 2.5 million to more than 7 million charging points driven mainly by China, Europe, and North America.

China is the clear leader in absolute charging infrastructure deployment and continues to add chargers at the fastest rate. Europe follows, demonstrating the strongest growth among mature markets.

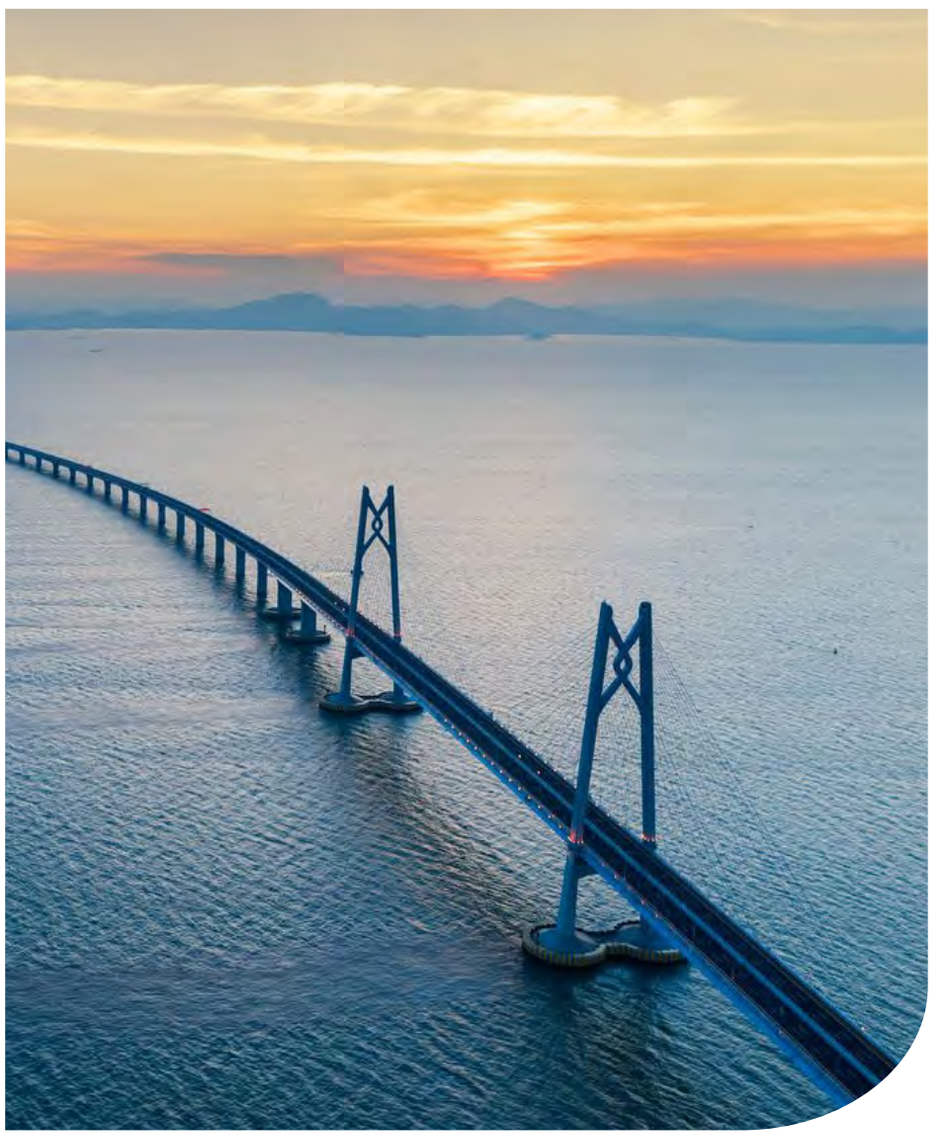
North America is expanding steadily but remains behind Europe and China on charging density and growth rates.

However, the distribution 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 mobility requirements.

The Global Mobility Guide 2026 aims to provide a comprehensive overview of the global 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*

Global Mobility Guide Key findings



1 **15 of the 48 countries are now classified as "Developed",** reflecting strong BEV adoption and favourable market conditions for electrification. These markets are concentrated primarily in Northern and Western Europe and China.

2 **Norway (93), Denmark (81) and Belgium (80)** are the most EV-ready countries, while **Ireland's progression into the Developed category** and Greece's continued advancement highlight the **growing maturity of European markets.**

3 **Electrification is becoming increasingly global,** with **China positioning within the Developed category and Malaysia and Türkiye advancing from Emerging to Transitioning.**

4 **EV maturity in the Americas remain highly fragmented,** with most Latin American markets still classified as Emerging, while parts of North America, including the West Coast of the USA and Québec in Canada continue to advance their EV transition.

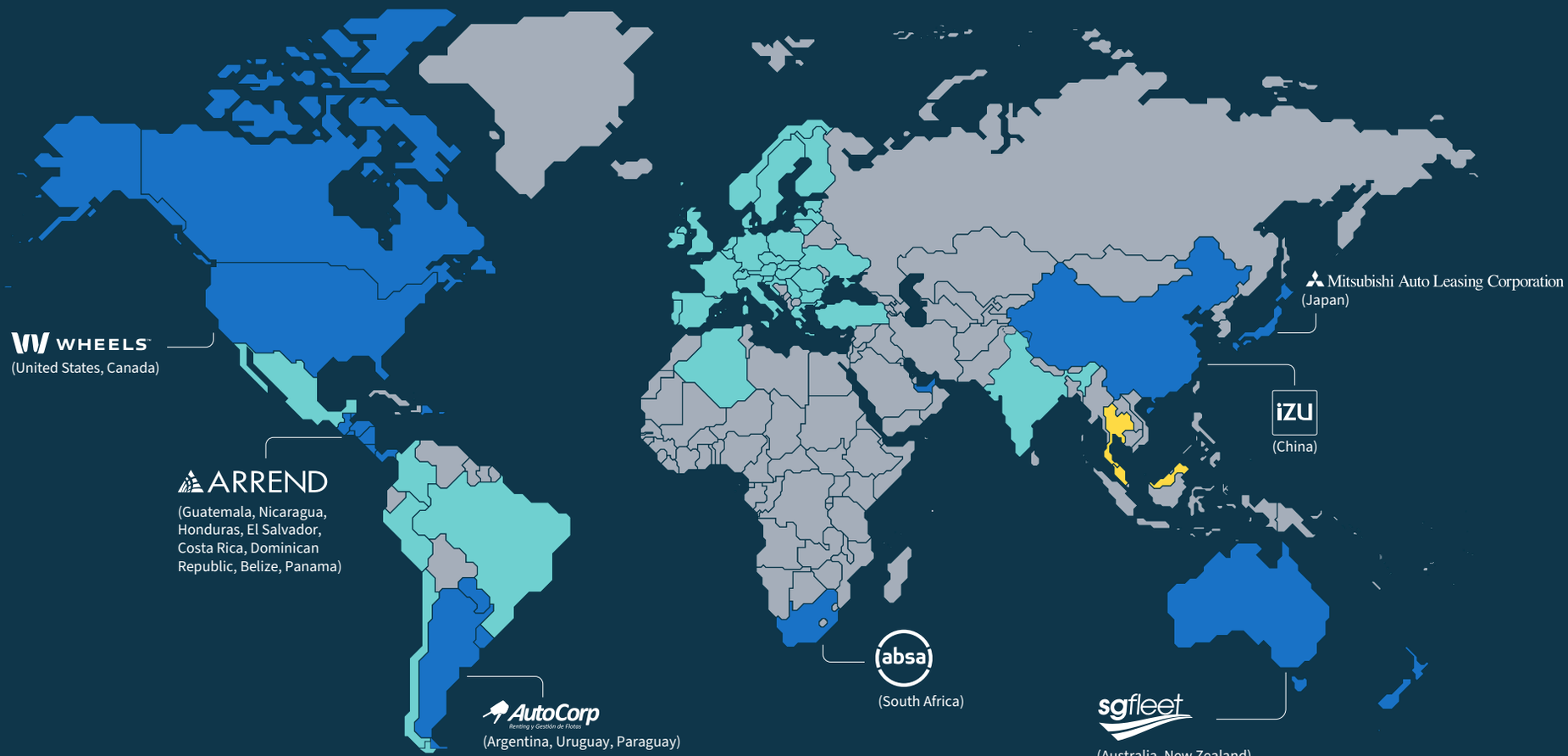
5 **BEV TCO is now more competitive than ICE in 23 countries.** Costs continue to decline across most Western European markets despite reduced incentives, while Türkiye, China, Argentina, Malaysia and Peru already offer TCO parity or an advantage for BEVs.

6 **The Netherlands remains the most mature charging market** (20/20), while China continues to see the fastest expansion in charging infrastructure. Europe continues to show the strongest growth among mature EV markets.

7 **Taxation is a key driver of EV adoption.** As purchase subsidies decline across many markets, tax incentives, benefit-in-kind reductions for BEV and long-term fiscal measures are increasingly shaping EV competitiveness.

Supporting you wherever you need us

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



~3.1 million vehicles in **40** 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 nn 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

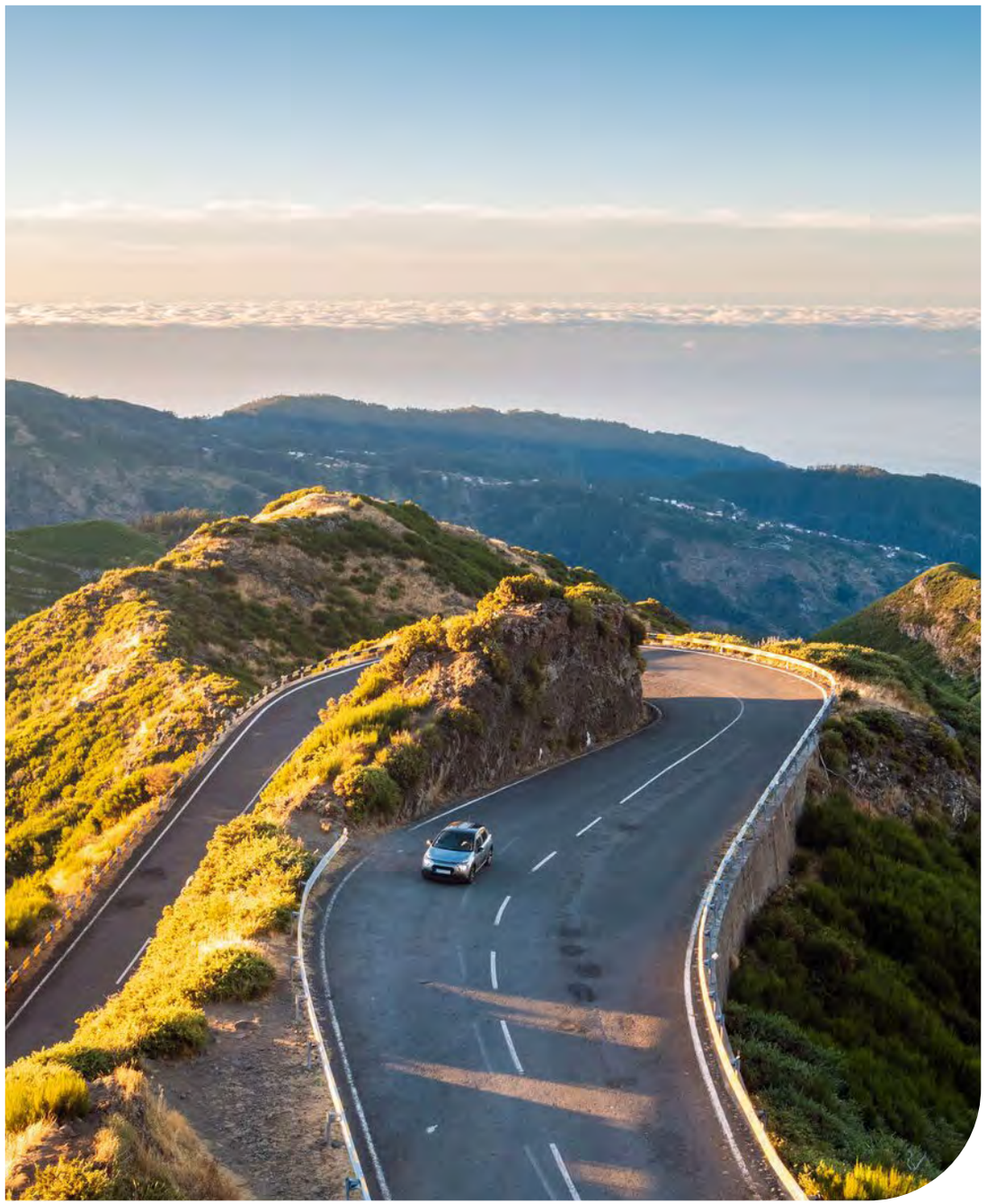
PC: Passenger car

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, China, Denmark, Finland, France, Germany, Ireland, Luxembourg, the Netherlands, Norway, Portugal, Sweden, Switzerland, the United Kingdom

Countries with scoring above 40 points

Greece, Hungary, Italy, Malaysia, Slovenia, Spain, Thailand, Türkiye

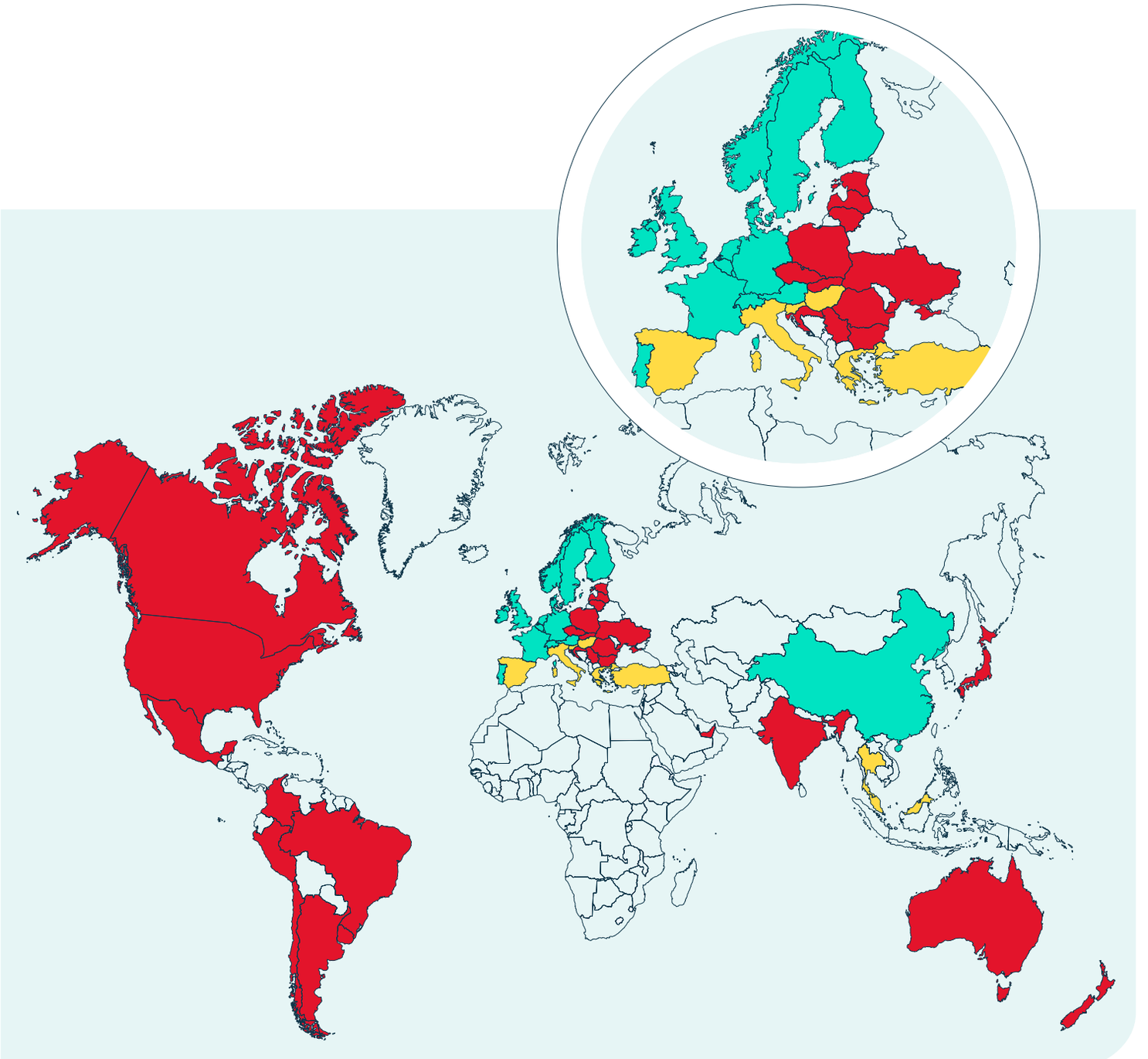
Countries with scoring below 40 points

Argentina, Australia, Brazil, Bulgaria, Chile, Colombia, Croatia, Czech Republic, Estonia, India, Japan , Latvia, Lithuania, Mexico, New Zealand, Peru, Poland, Romania, Serbia, Slovakia, Ukraine, United Arab Emirates, Uruguay, United States

Emerging *Transitioning* *Developed*



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 countries and the number of models has significantly increased, we consider the KPI "electric powertrain offering" as no longer relevant to appreciate the EV readiness in the region. As a result, the total number of KPIs has decreased from 6 in previous versions to 5 today.

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 amount of the public charging infrastructure relative to the number of BEVs on the road.

3. Taxation and regulation

We measure the impact of the taxation and its consequences 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.

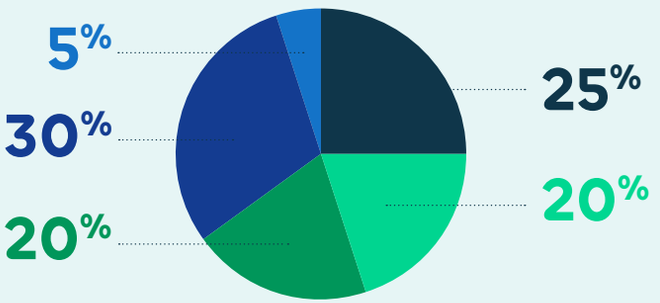
4. BEV vs ICE total cost of ownership (TCO) comparison

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 it 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

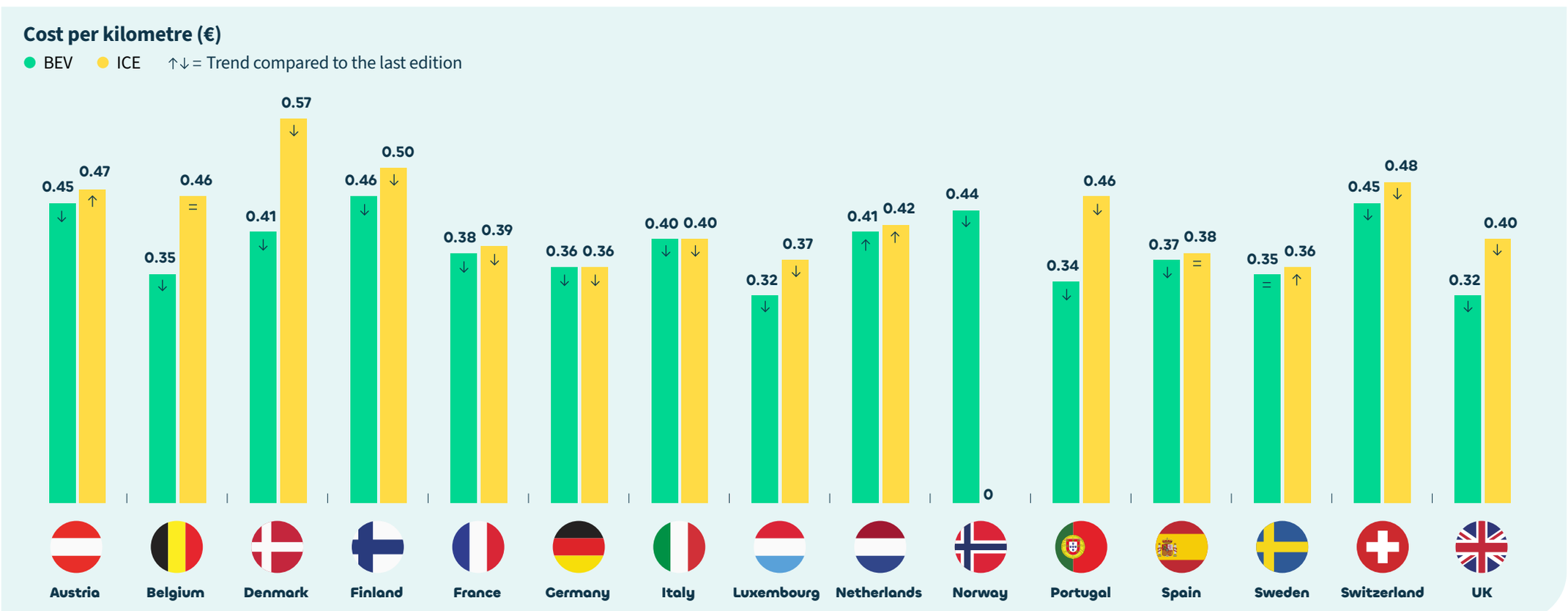
Sources: EV Volumes - European Alternative Fuels Observatory - ACEA - electricity maps - Ayvens internal databases.

*Excluding Canada and USA.

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 2026.

Cost per Km for 48 months/120,000 Km, BEV VS ICE TCO Benchmark Q1 2026 – 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 2026 out of 100	EV adoption out of 25	Charging Infrastructure out of 20	Taxation & Regulation out of 100	TCO comparison out of 30	Sustainability relevance of electricity out of 5	Vs 2024
Norway	93	25	13	20	30	5	+11
Denmark	81	25	13	14	25	4	+12
Belgium	80	20	16	16	25	3	+10
Netherlands	71	20	20	11	17	3	-9
Sweden	69	20	13	14	17	5	+7
Austria	68	15	13	20	17	3	-6
Finland	68	20	13	14	17	4	-6
Portugal	67	15	13	10	25	4	+7
United Kingdom	67	15	10	16	23	3	+4
France	65	15	13	16	17	4	+5
China	62	20	13	11	17	1	-
Luxembourg	62	15	8	16	20	3	-8
Germany	61	15	10	16	17	3	-2
Ireland	61	15	10	16	17	3	+10
Switzerland	61	15	13	11	17	5	-3

Category 2: **Transitioning**

Least EV ready — *Most EV ready*

	Final score 2026 out of 100	EV adoption out of 25	Charging Infrastructure out of 20	Taxation & Regulation out of 100	TCO comparison out of 30	Sustainability relevance of electricity out of 5	Vs 2024
Greece	**58**	5	13	20	17	3	+9
Türkiye	**57**	15	13	11	17	1	+18
Italy	**54**	5	13	16	17	3	0
Thailand	**54**	15	10	11	17	1	+12
Spain	**53**	5	13	14	17	4	+8
Slovenia	**51**	10	13	20	5	3	+10
Malaysia	**47**	5	10	14	17	1	+30
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



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



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



Argentina

EV maturity scoring (39/100)

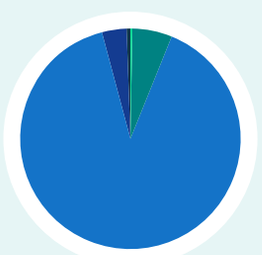
39

EV adoption — Score 1/25

Powertrain breakdown
All market based on 2025 registration

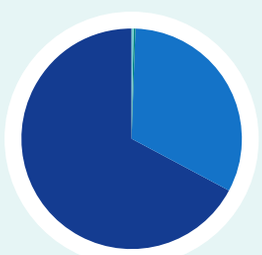
Passenger cars (PC)

0.3%	BEV
0.1%	PHEV
5.8%	HEV
89.9%	Petrol
3.4%	Diesel
0.5%	Other



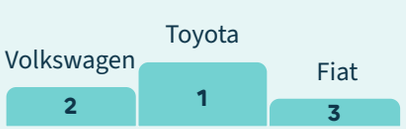
Light commercial vehicles (LCV)

0%	BEV & PHEV
0.5%	Hybrid
0.3%	Alt fuel
32.2%	Petrol
67%	Diesel
0%	Other

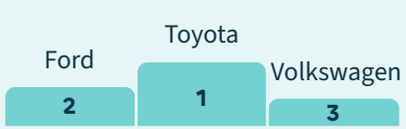


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+128%	BEV
+101%	PHEV
+58%	ICE

TOP 3 BEV
All market PC

1. BYD Seagull / Dolphin Surf
2. BYD Yuan UP / Atto-2
3. Volvo EX30

Top 3 e-LCV
All market LCV

1. Renault Kangoo
2. Ford E-Transit Van
3. Changan Ruixing EC31 / EC35

BEV vs ICE TCO — Score 23/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 1/20



0.1
Charging point 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 313g ($gCO_2.eq/kWh$), with 47% low carbon and 40% renewable.

Taxation and regulation — Score 11/20

www.argentina.gob.ar

< Back to the list of countries

Argentina

Taxation & regulation

Registration tax & ownership benefits

0% import tariff for BEV, HEV, MHEV & PHEV (Decree 49/2025): annual quota of 50,000 units for vehicles with FOB (Free On Board) value ≤ USD 16,000, valid for 5 years (2025–2030). Quota split: 25,000 for local manufacturers + 25,000 for importers.

Internal tax ("luxury tax") on vehicles eliminated as of April 1, 2026 (Labor Modernization Law). Previously, Decree 50/2025 had suspended the 20% bracket and reduced the higher bracket from 35% to 18%.

Road tax (patente) in Buenos Aires City (Law 6805/2024): BEV = 100% exempt permanently. HEV = 100% exempt for the first 24 months (12 months if fiscal valuation exceeds the annual threshold, ARS 91.15M in 2026); afterwards the exemption steps down to 60%, 40% and 20% (i.e., paying 40%→60%→80%), with full tax from year 6.

Company tax benefit

The FSL (Full Service Leasing) monthly payment is deductible from income tax regardless of the powertrain.

Employee benefit

No specific employee tax benefit for electric company cars in Argentina.

Purchase subsidy

Some import tax cuts on HEV, PHEV and EV with a cap on quantity per year.

EV infrastructure subsidy

No incentives.

Regulation

No incentives.

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.

< Back to the list of countries

Australia

EV maturity scoring (34/100)

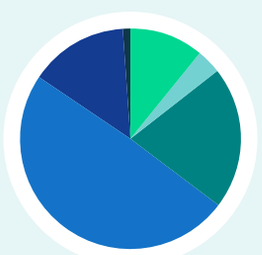
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EV adoption — Score 10/25

Powertrain breakdown
All market based on 2025 registration

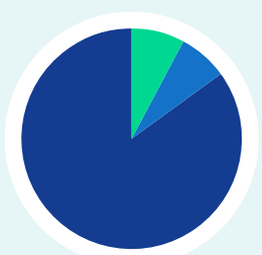
Passenger cars (PC)

11.1%	BEV
3.5%	PHEV
20.9%	HEV
49.4%	Petrol
14.4%	Diesel
1%	Other



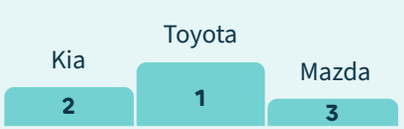
Light commercial vehicles (LCV)

8%	BEV & PHEV
0%	Hybrid
0%	Alt fuel
7%	Petrol
85%	Diesel
0%	Other

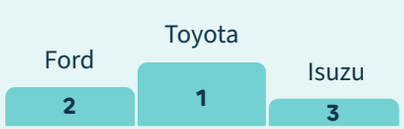


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+13.9%	BEV
+60%	PHEV
-0.4%	ICE

TOP 3 BEV
All market PC

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

Top 3 e-LCV
All market LCV

1. Maxus e-Deliver 7
2. VW ID.BUZZ Cargo
3. Mercedes-Benz eVito

BEV vs ICE TCO — Score 0/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



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

0.4
Charging point
per 1,000 inhabitants

51
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 377g ($gCO_2.eq/kWh$), with - from 34 to 94% low carbon and renewable (depending on state).

Taxation and regulation — Score 11/20

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< Back to the list of countries

Australia

Taxation & regulation

Registration tax & ownership benefits

In May 2026 the Australian Government announced tax treatment changes to encourage affordable electric vehicles (EVs). The existing electric car discount continues in full until the end of March 2027. This incentive centres around the Fringe Benefit Tax (FBT) exemption and a higher Luxury Car Tax (LCT) threshold for EVs. State-level purchase rebates have largely phased out in favour of stamp duty or registration concessions.

The Federal Incentives include:

- FBT Phase-Out: the FBT exemption will be scaled back. For EVs priced up to $75,000, full exemption remains until 2029. For EVs between $75,000 and the LCT threshold, a 75% concessional FBT rate applies until 2029.Luxury Car Tax (LCT). Fuel-efficient and zero-emission vehicles enjoy a higher LCT threshold of $91,387, compared to the $80,567 limit for traditional petrol/diesel vehicles.
- Import tariffs: electric vehicles (EVs) priced below the Luxury Car Tax (LCT) threshold are currently exempt from Australia's 5% import tariff on an ongoing basis. For EVs priced above the LCT threshold ($91,387 for fuel-efficient vehicles), the standard 5% import tariff generally applies, though this is being progressively phased out or eliminated in several Free Trade Agreements

The above measures are an effort to support the adoption of EVs and reduce transport emissions.

- State Government Stamp Duty & Registration Discounts: Several Australian state governments offer reduced or waived stamp duty and discounted registration for EVs.

Company tax benefit

FBT Exemption: Employers providing eligible EVs to employees (via novated lease or company fleet) are exempt from Fringe Benefits Tax if:

- The vehicle is first used on/after July 1,2022.
- Below LCT threshold.
- A zero or low-emission vehicle (battery EV or hydrogen fuel cell; PHEV exemption ended April 1,2025).

Workplace charging: Installation costs for EV chargers may qualify for instant asset write-off for employers:

- Under the tax office rules, small businesses with an aggregated annual turnover of less than $10 million can immediately deduct the cost of eligible depreciating assets, including EV chargers, if each asset costs under $20,000 (excluding GST if registered.
- The $20,000 threshold applies per asset, so multiple chargers can be claimed individually provided each is below the limit.

Employee benefit

- Salary Packaging: employees can access EVs through novated leases, reducing taxable income and leveraging FBT exemption.
- Standard Benefits: superannuation, paid leave, and other statutory entitlements remain unaffected but EV perks enhance total reward packages. wbgsa.com.au, asanify.com.

Purchase subsidy

State and Territory specific EV incentives are as follows:

Australian Capital Territory (ACT)

Interest-Free Loans: up to $15,000 in interest-free loans to help purchase an EV or home charging equipment.

Registration: discounted registration fees through an emissions-based registration scheme.

New South Wales (NSW)

Stamp Duty: Exemption or reduction for eligible EVs.

Business Fleet Incentives: NSW offers an EV Fleets Incentive to help businesses transition fleets. A competitive bid funding process operates time periodically. This kick-start funding is for businesses that are interested in piloting a few BEVs or for smaller fleets that want to start their electrification journey. Kick-start funding supports eligible organisations to transition to EVs by providing financial assistance for up to 15 battery electric vehicles (BEVs) and smart charging ports in total, across all rounds and allocations of the EV fleets incentive.The program closes on November 30,2026.

Northern Territory (NT)

Stamp Duty: a subsidy of up to $1,500 on stamp duty for EVs is available.

Registration: up to 5 years of free registration. Home Charging: A $1,000 grant is available under the Electric Vehicle Charger Grant Scheme.

Queensland (QLD)

Registration: discounted vehicle registration duty is available for hybrids and EVs.

South Australia (SA)

Registration: the reduced registration cost program in South Australia has ended.

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.

< Back to the list of countries

Australia

Taxation & regulation

Tasmania (TAS)
No state-specific EV rebates or loan schemes are currently active.

Victoria (VIC)
Registration: eligible EV owners can receive an annual $100 registration rebate.

Road-user taxes for EVs have been fully abolished.

Western Australia (WA)
No direct EV purchase rebates are currently active.

EV infrastructure subsidy

The DRIVEN Charger Rebate Stream 2025 to 2028 program objectives are aimed to support automotive businesses selling passenger and light commercial vehicles and their role in decarbonising the automotive sector. The program provides funding towards the purchase and/or installation of eligible fixed and portable DC EV chargers to dealerships and EV repairers on their sites.The grant opportunity is expected to reopen for after the start of the 2026/27 financial year. The program will run until April 30,2028. Applicants can obtain up to $3,000 per eligible fixed smart EV charging plug(s) or portable DC EV charger(s) at their site. The maximum rebate amount for multiple chargers per eligible site is up to $21,000.

Regulation

- **New Vehicle Efficiency Standard (NVES):** Effective Jan 1, 2025, sets CO_2 emission targets for new vehicles, incentivising low-emission models.
- **Road User Charge:** Under development to replace fuel excise for EVs, ensuring equitable road funding without discouraging EV uptake.
- **Corporate Tax Governance:** Businesses must comply with ATO guidelines for tax risk management and FBT reporting.

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.

< Back to the list of countries

Austria

EV maturity scoring (68/100)

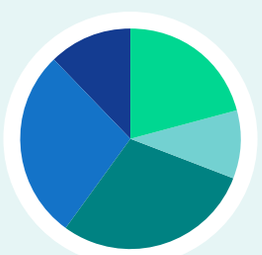
68

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

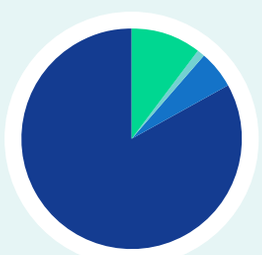
Passenger cars (PC)

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



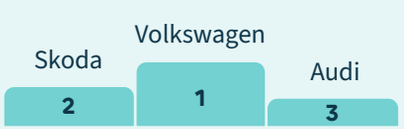
Light commercial vehicles (LCV)

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

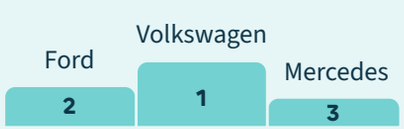


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

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

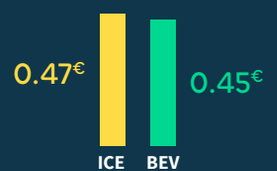
TOP 3 BEV
All market PC

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 17/30



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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< Back to the list of countries

Austria

Taxation & regulation

Registration tax & ownership benefits

- 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.
- BEVs do not have to pay NoVA.

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 2026 is calculated as follows:
(kW - 59) * 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)

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, if ICE or PHEV and, starting with 2027, on gross purchase price if BEV. For ICE and PHEV cars: if the car emits less than 126gCO2/km benefit-in-kind is 1.5% of the car's gross purchase price (max. €720/month). If the car emits more than 126gCO2/km, benefit-in-kind is 2% of the car's gross purchase price (max. €960/month).
Starting in 2027, there is benefit-to-kind to be paid for BEVs, depending on the gross purchase price of the car.

In 2027 0,375% of the gross purchase price has to be paid as benefit-in-kind, max. €180/month.
For 2028 and onwards, 0,625% of the gross purchase price has to be paid as benefit-in-kind, max. €300/month.

For employees, 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

As of March 31st 2026, no subsidies are available

Regulation

- BEVs are exempt from paying parking fees in several cities while charging.
- 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.

< Back to the list of countries

Belgium

EV maturity scoring (80/100)

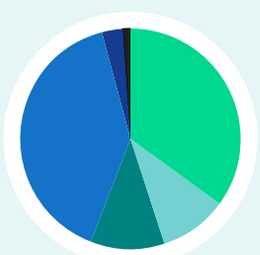
80

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

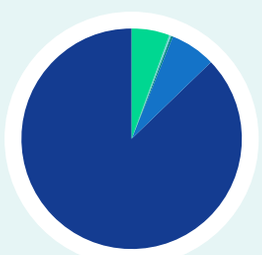
Passenger cars (PC)

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



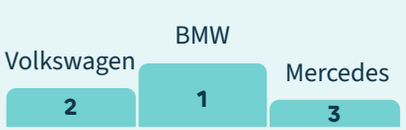
Light commercial vehicles (LCV)

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 25/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 16/20



6.5
Charging points
per 1,000 inhabitants

18
Total EV vehicles /
Public charge stations

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

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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< Back to the list of countries

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 BEVs 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 (LEZs.). 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.

< Back to the list of countries

Brazil

EV maturity scoring (30/100)

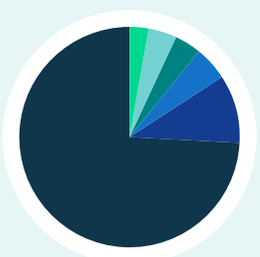
30

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

Passenger cars (PC) / Light commercial vehicles (LCV)

3%	BEV
4%	PHEV
4%	HEV
5%	Petrol
10%	Diesel
74%	FlexFuel



Evolution 2025 vs 2024
All market PC

+29%	BEV
+58%	PHEV
0%	ICE

TOP 3 BEV
All market PC

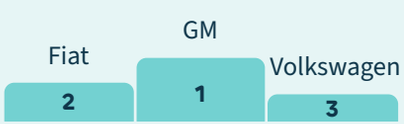
1. BYD Seagull / Dolphin Surf
2. BYD Dolphin
3. BYD Yuan UP / Atto-2

Top 3 e-LCV
All market LCV

1. Mercedes eSprinter
2. Nextem Orca
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 10/20



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

0.1
Charging point
per 1,000 inhabitants

55
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 4/5

Carbon intensity at 99g ($gCO_2.eq/kWh$), with - from 81 to 96% low carbon and renewable (depending on state).

Taxation and regulation — Score 11/20

N/A

< Back to the list of countries

Brazil

Taxation & regulation

Registration tax & ownership benefits

Taxes on the purchase and ownership of vehicles can take the form of taxes on the acquisition of the vehicle (value added tax, sales tax, registration tax), on the ownership of the vehicle (annual circulation tax, road tax).

- Leasing vs. buying for a long-term contract, the leasing company has the benefit of not paying profit tax and the customer who buys the vehicle has to pay profit tax after the sale of the vehicle.
- The IPVA road tax owned by the customer is 4% against 1% for the leasing company.
- There is no longer a tax incentive for EV vehicles, the tax is the same for ICE and EV.

Company tax benefit

Ayvens has the opportunity to deduct PIS CONFINS VAT from monthly income.

- The IPVA for the customer who owns the vehicle is 4%, compared to 1% for the leasing company.
- No specific benefit for EV.

Employee benefit

No tangible benefit in tax or regulation.

Purchase subsidy

N/A

EV infrastructure subsidy

Not applied, the government has no incentive for EV infrastructure.

Regulation

Tax regulations for fleet leasing in Brazil include obligations such as IRPJ, CSLL, PIS, COFINS, IPVA and vehicle insurance.

- The specific tax regulation for operational leasing in Brazil is determined by Law 12.973 of May 13, 2014. This law establishes rules for the tax treatment of operating and financial expenses and income arising from the contracting of leasing operations, with regard to Income Tax and the contribution to PIS and COFINS12. The law is in force.
- There is a tax reform underway that is not yet in force, which will change the form of taxation, and when in force we will return with the details.
- The only incentive for EVs and hybrids is an exemption from São Paulo's traffic rotation scheme, which allows them to circulate seven days a week, while ICE vehicles can only circulate six.

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.

< Back to the list of countries

Bulgaria

EV maturity scoring (32/100)

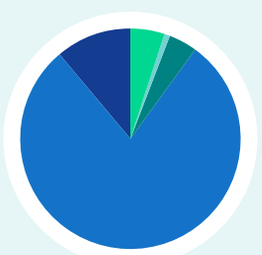
32

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

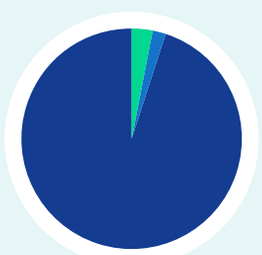
Passenger cars (PC)

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



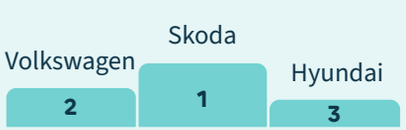
Light commercial vehicles (LCV)

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

4
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 11/20

N/A

< Back to the list of countries

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 recognised 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.

< Back to the list of countries

Chile

EV maturity scoring (32/100)

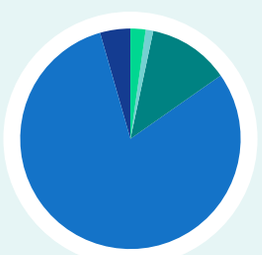
32

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

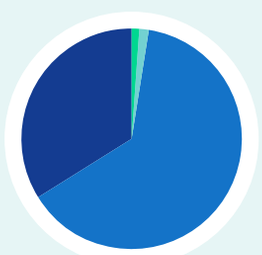
Passenger cars (PC)

2.3%	BEV
1.3%	PHEV
11.9%	HEV
80.3%	Petrol
4.2%	Diesel
0%	Other



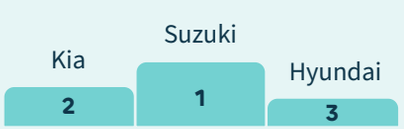
Light commercial vehicles (LCV)

1.2%	BEV & PHEV
1.3%	Hybrid
0%	Alt fuel
63.7%	Petrol
33.8%	Diesel
0%	Other



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+72%	BEV
+226%	PHEV
-0.21%	ICE

TOP 3 BEV
All market PC

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

Top 3 e-LCV
All market LCV

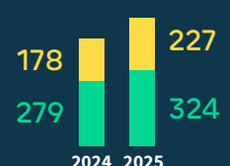
1. Maxus EV 30 / e-Deliver 3
2. Farizon Yuangcheng E5 / 6
3. Peugeot ePartner

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)

0.1
Charging point
per 1,000 inhabitants

19
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 3/5

Carbon intensity at 259g ($gCO_2.eq/kWh$), with 63% low carbon and renewable.

Taxation and regulation — Score 11/20

N/A

< Back to the list of countries

Chile

Taxation & regulation

Registration tax & ownership benefits

Specifically, electric cars will be exempt from paying the road taxes during the years 2024 and 2025 and from the third year a progressive discount will begin that will reach 75% of the value of the circulation permit for the 3rd and 4th year; a 50% discount for the 5th and 6th year; and 25% for the 7th and 8th year. Regarding conventional combustion vehicles, the Internal Revenue Service (SII) allows the recovery of VAT from a vehicle that has been purchased for a company as an asset to generate a profit. In other words, any asset that allows the company to earn money could be included in this VAT recovery from the purchase of a new car.

Company tax benefit

Only for conventional combustion LCV, which VAT tax is deductible for tax purpose. And now this benefit is getting extended for passenger cars which the company can prove that the car is for commercial purpose.

Employee benefit

N/A

Purchase subsidy

N/A

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.

< Back to the list of countries

China

EV maturity scoring (62/100)

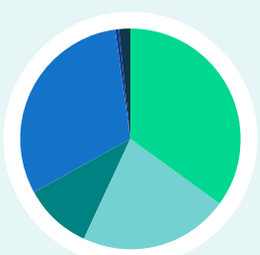
62

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

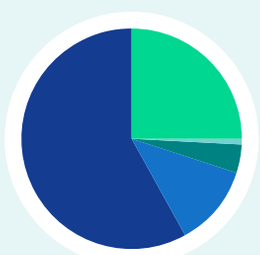
Passenger cars (PC)

35%	BEV
22%	PHEV
10%	HEV
31%	Petrol
0.5%	Diesel
1.5%	Other



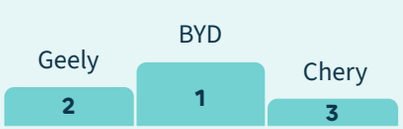
Light commercial vehicles (LCV)

25%	BEV & PHEV
1%	Hybrid
4%	Alt fuel
12%	Petrol
58%	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
+4%	PHEV
-17%	ICE

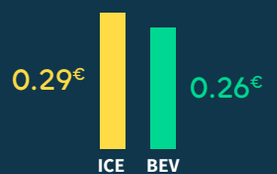
TOP 3 BEV
All market PC

1. Geely Geome Xingyuan / EX2
2. Wuling HongGuang Mini
3. Tesla Model Y

Top 3 e-LCV
All market LCV

1. BAIC Foton
2. Wuling Yangguang
3. BYD-Fleet Unspec

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



2.48
Charging points
per 1,000 inhabitants

7
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 485g ($gCO_2.eq/kWh$), with 41% low carbon and 37% renewable.

Taxation and regulation — Score 11/20

www.gov.cn

< Back to the list of countries

China

Taxation & regulation

Registration tax & ownership benefits

N/A

Company tax benefit

N/A

Employee benefit

N/A

Purchase subsidy

From 2026 to 2027, for new energy passenger vehicles priced at CNY 300,000 or less (PHEV and EV models), the purchase tax will be reduced by 50%, with a maximum reduction of no more than CNY 15,000 per vehicle. For vehicles with a purchase price exceeding CNY 300,000, the excess portion of the vehicle purchase tax will be borne by the buyer.

EV infrastructure subsidy

N/A

Regulation

I.Core policy: national uniform new energy vehicle purchase tax regulation

1. Tax levy standards

New energy vehicles are subject to a 50% halved purchase tax rate (5%), while traditional fuel vehicles are levied at the full 10% rate. The maximum tax reduction per vehicle is CNY 15,000; the part of the vehicle price exceeding CNY 300,000 (ex-tax) shall be taxed at the standard rate.

- For vehicles with an ex-tax price of CNY 200,000: approximate purchase tax = CNY 8,850 (a tax saving of CNY 8,850).

2. Eligible vehicle categories

Only the following three categories of vehicles included in the official catalogue of new energy vehicles eligible for purchase tax exemption and reduction issued by the Ministry of Industry and Information Technology are qualified for tax incentives:

- Battery electric passenger and commercial vehicles.
- Plug-in hybrid (including extended-range) passenger vehicles: with a minimum WLTC pure electric range of 100 km (mandatory threshold; plug-in hybrid vehicles with shorter range are excluded from tax reduction benefits).
- Fuel cell vehicles.

3. 2027 Technical access thresholds (significantly tightened compared with 2024–2025)

Battery electric vehicles: The power consumption per 100 kilometers must comply with the limit specified in the national standard GB 36980.1—2025. Outdated high-energy-consumption models are removed from the tax reduction catalogue.

Plug-in hybrid / extended-range vehicles:

- Pure electric range ≥ 100 km.
- Fuel consumption in charge-sustaining mode is 70%–75% of that of equivalent fuel vehicles.
- Power consumption in pure electric mode shall not exceed 140% of the national standard limit. Non-compliant vehicles are ineligible for purchase tax incentives.

4. Special rules for battery-swappable vehicles

Separate invoices are issued for the vehicle body and the battery. The 50% purchase tax reduction only applies to the vehicle body, while the battery component is not subject to purchase tax incentives.

5. Date of purchase validation

The policy is applicable based on the issuance date of the unified motor vehicle sales invoice. The 50% tax reduction policy is valid for all invoices issued throughout 2027.

II. Vehicle and vessel tax policy (major policy phase-down in 2027)

- Battery electric passenger vehicles and fuel cell passenger vehicles: permanent vehicle and vessel tax exemption (valid unchanged in 2027).
- Plug-in hybrid passenger vehicles, extended-range passenger vehicles and fuel cell commercial vehicles: the tax exemption policy is terminated on January 1, 2027. Such vehicles will be levied vehicle and vessel tax at the same standard as traditional fuel vehicles.

For mainstream 1.5T/2.0T plug-in hybrid vehicles, the annual vehicle and vessel tax ranges from CNY 300 to CNY 600. All previously registered plug-in hybrid vehicles will also be subject to relevant taxation starting from 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.

< Back to the list of countries

Colombia

EV maturity scoring (28/100)

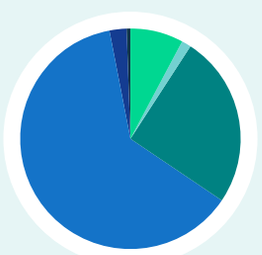
28

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

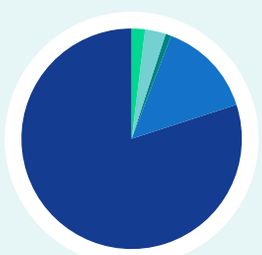
Passenger cars (PC)

7.8%	BEV
1.5%	PHEV
25.2%	HEV
62.5%	Petrol
2.5%	Diesel
0.5%	Other



Light commercial vehicles (LCV)

2%	BEV & PHEV
3%	Hybrid
1%	Alt fuel
14%	Petrol
80%	Diesel
0%	Other

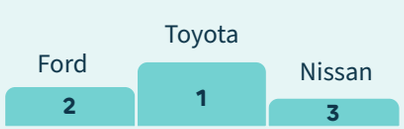


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+77%	BEV
+27%	PHEV
+22%	ICE

TOP 3 BEV
All market PC

1. BYD Yuan UP / Atto-2
2. BYD Seagull / Dolphin Surf
3. Chery iCar 03

Top 3 e-LCV
All market LCV

1. Ford E-Transit
2. Dongfeng E-Van
3. JAC eSunray

BEV vs ICE TCO — Score 0/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 8/20



0.1
Charging point
per 1,000 inhabitants

81
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 4/5

Carbon intensity at 102g ($gCO_2.eq/kWh$), with 87% low carbon and renewable.

Taxation and regulation — Score 11/20

N/A

< Back to the list of countries

Colombia

Taxation & regulation

Registration tax & ownership benefits

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

Company tax benefit

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

Employee benefit

- Reduced operating costs, lower annual vehicle tax, SOAT discount, and reduced circulation restrictions in several cities.

Purchase subsidy

No purchase subsidy.

EV infrastructure subsidy

- Mandatory connections for new residential projects.
- Charging infrastructure investments can access income-tax deductions, VAT exemptions, accelerated depreciation, and in some cases co-financing through clean-energy programs

Regulation

- Environmental mobility restrictions in main cities except EVs, PHEVs and Mild Hybrid.
- For BEVs there is a 10% discount on SOAT (Mandatory Transit Accidents Insurance - TPL).
- 30% discount on the mandatory technical/ mechanical inspection (RTM) for electric vehicles.

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.

< Back to the list of countries

Croatia

EV maturity scoring (26/100)

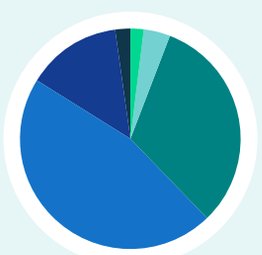
26

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

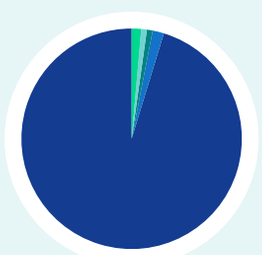
Passenger cars (PC)

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



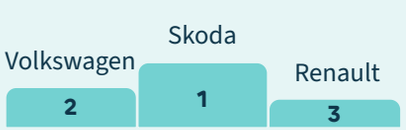
Light commercial vehicles (LCV)

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

< Back to the list of countries

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 for 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.

< Back to the list of countries

Czech Republic

EV maturity scoring (35/100)

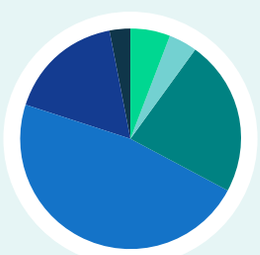
35

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

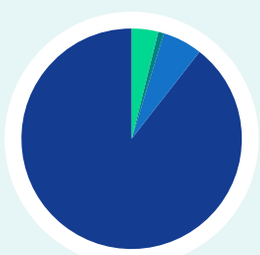
Passenger cars (PC)

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



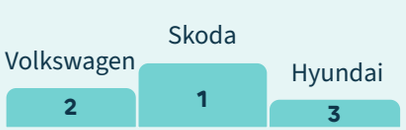
Light commercial vehicles (LCV)

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



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

0.6
Charging point
per 1,000 inhabitants

10
Total BEV vehicles /
Public charge stations

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

< Back to the list of countries

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.

< Back to the list of countries

Denmark

EV maturity scoring (81/100)

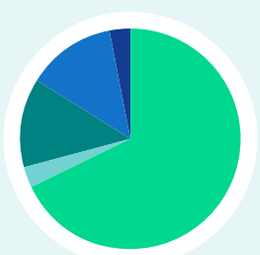
81

EV adoption — Score 25/25

Powertrain breakdown
All market based on 2025 registration

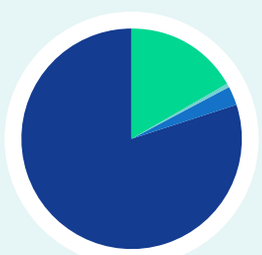
Passenger cars (PC)

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

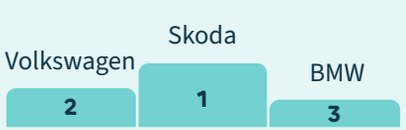
1. Skoda Elroq
2. VW ID.4
3. Tesla Model Y

Top 3 e-LCV
All market LCV

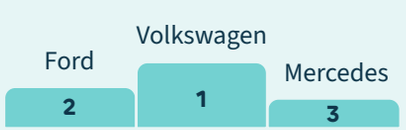
1. VW ID.BUZZ Cargo
2. Renault Master
3. Ford e-Transit Custom

B2B popular brands
Based on 2025 registrations

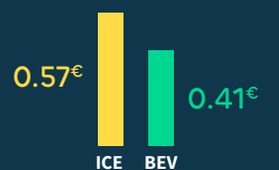
Passenger cars (PC)



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 14/20

https://motorst.dk

< Back to the list of countries

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 (BIK): percentage of car's value + environmental supplement: calculated 22.5% of car value below DKK 300,000 (min. value DKK 160,000) and 22.5% of value above DKK 300,000.
- Usage does not affect tax.
- No deduction for transport home-to-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.

< Back to the list of countries

Estonia

EV maturity scoring (32/100)

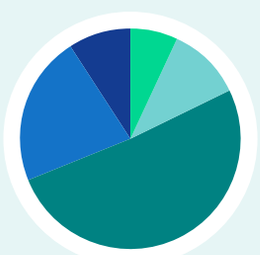
32

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

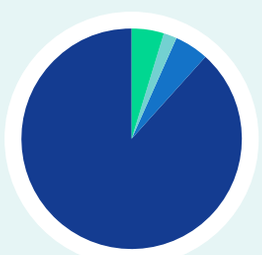
Passenger cars (PC)

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



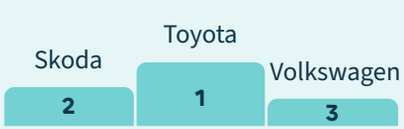
Light commercial vehicles (LCV)

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

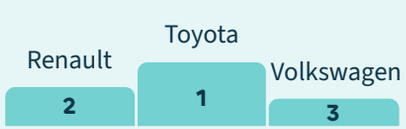


B2B popular brands
Based on 2025 registrations

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

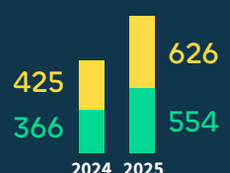
1. Toyota Proace Max
2. Toyota Proace City Van
3. Renault Master

BEV vs ICE TCO — Score 0/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.8
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 251g ($gCO_2.eq/kWh$), with 59% low carbon and 81% renewable.

Taxation and regulation — Score 11/20

N/A

< Back to the list of countries

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 incentivising 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 incentivise 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.

< Back to the list of countries

Finland

EV maturity scoring (68/100)

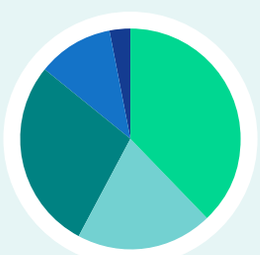
68

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

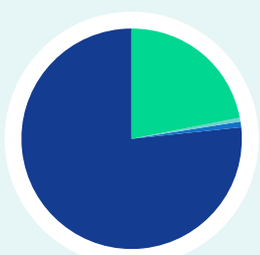
Passenger cars (PC)

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



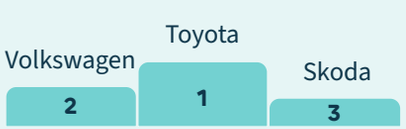
Light commercial vehicles (LCV)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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)

3
Charging points
per 1,000 inhabitants

17
Total BEV vehicles /
Public charge stations

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

< Back to the list of countries

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.

< Back to the list of countries

France

EV maturity scoring (65/100)

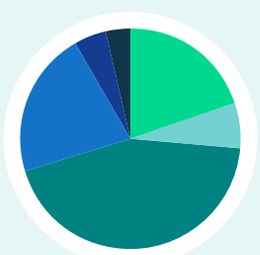
65

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

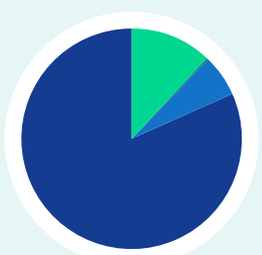
Passenger cars (PC)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

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

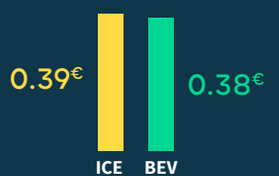
TOP 3 BEV
All market PC

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

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

25
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

< Back to the list of countries

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. BEVs are fully exempted (no malus on weight).
- TAVT - 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 made available to a driver before February 1, 2025, 1st: 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, 1st: 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 purchase 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 on BEV (€608 for a BEV passenger car, €951 to 9,507 for a BEV LCV, depending on weight of the LCV and place where assembled).

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 parking spaces) from January 1, 2025, you will have a financial penalty.

Regulation

- Traffic regulation in main cities during pollution peak (Crit'air) and LEZ.
- CAFE regulation.

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.

< Back to the list of countries

Germany

EV maturity scoring (61/100)

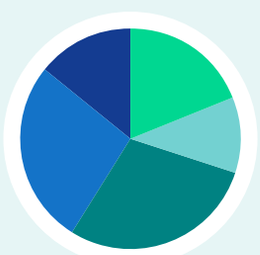
61

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

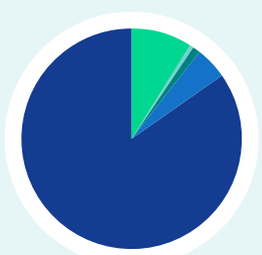
Passenger cars (PC)

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



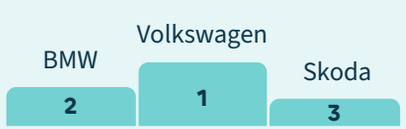
Light commercial vehicles (LCV)

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

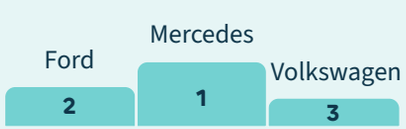


B2B popular brands
Based on 2025 registrations

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

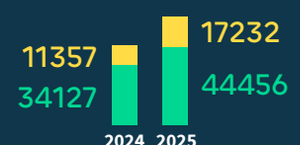
1. Mercedes-Benz eVito
2. Ford E-Transit
3. VW ID.Buzz Cargo

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

31
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

< Back to the list of countries

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

Special depreciation rules apply for companies purchasing electric vehicles. Vehicles acquired after June 30, 2025 but before December 31, 2027 can benefit from accelerated tax depreciation.

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.
The taxable value for commuting between home and the regular workplace is also reduced accordingly. For eligible electric vehicles, only 25% or 50% of the standard assessment basis is applied, depending on the vehicle category.

Purchase subsidy

Since January 1, 2026, Germany has reintroduced a nationwide purchase subsidy for private individuals.
Depending on household income, family size and vehicle type, grants range from €1,500 to €6,000. Battery-electric vehicles receive the highest level of support.

EV infrastructure subsidy

No major nationwide subsidy currently available.

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.

< Back to the list of countries

Greece

EV maturity scoring (58/100)

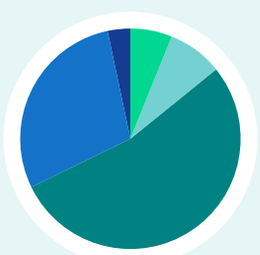
58

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

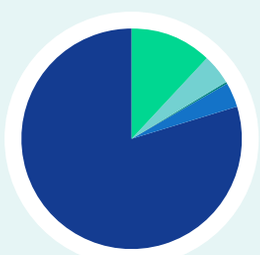
Passenger cars (PC)

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



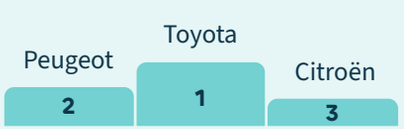
Light commercial vehicles (LCV)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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)

0.7
Charging point
per 1,000 inhabitants

7
Total BEV vehicles /
Public charge stations

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

< Back to the list of countries

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.

< Back to the list of countries

Hungary

EV maturity scoring (41/100)

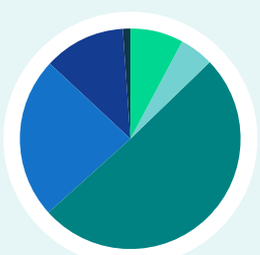
41

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

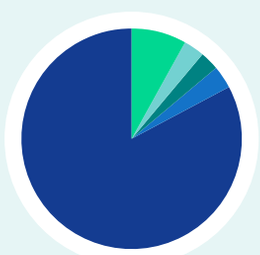
Passenger cars (PC)

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

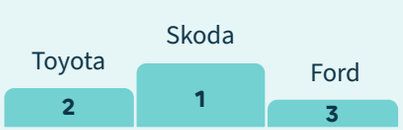
1. Tesla Model Y
2. Tesla Model 3
3. Volvo EX30

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

< Back to the list of countries

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.

< Back to the list of countries

India

EV maturity scoring (30/100)

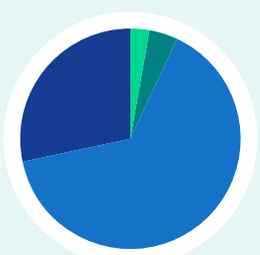
30

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

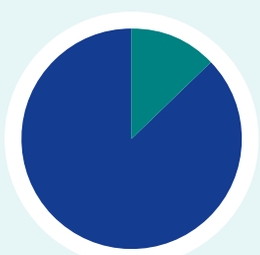
Passenger cars (PC)

3%	BEV
0%	PHEV
4%	HEV
64%	Petrol
28%	Diesel
0%	Other



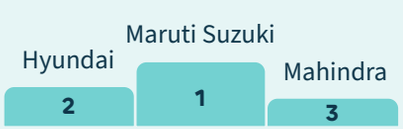
Light commercial vehicles (LCV)

0.02%	BEV & PHEV
0%	Hybrid
13%	Alt fuel
0%	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

+84%	BEV
+9%	PHEV
-1%	ICE

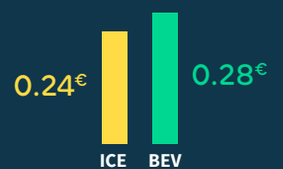
TOP 3 BEV
All market PC

1. Tata Nexon
2. MG Windsor
3. Mahindra XEV 9e

Top 3 e-LCV
All market LCV

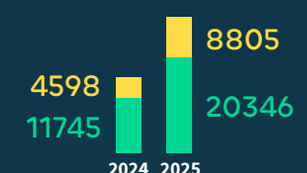
1. Tata Ace
2. Mahindra Zeo
3. Euler Storm EV

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

13
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 558g ($gCO_2.eq/kWh$), with - from 10 to 42% low carbon and renewable (depending on state).

Taxation and regulation — Score 11/20

morth.gov.in

< Back to the list of countries

India

Taxation & regulation

Registration tax & ownership benefits

Registration fees and road tax on purchasing electric vehicles are lower than petrol or diesel vehicles.

Company tax benefit

Government charges a lesser GST (Goods & Services Tax) rate i.e. 5% GST as compared to normal GST rate varying from 28% to 50% on ICE vehicles.

Employee benefit

N/A

Purchase subsidy

Currently no standard subsidies for entire India. (It could be state specific) For example – In Maharashtra state , recently government has declared that the toll tax will not be collected for BEV vehicles on Mumbai Pune Express highways and Mumbai Nashik Highways.) that's how they are planning to promote EV under sustainability programming. Hence we cannot mention any standard EV subsidy form the Indian government for the entire nation as of now.

EV infrastructure subsidy

The PM E-DRIVE will support EV charging infrastructure for all major EV segments, including electric 2W, electric 3W, electric 4W, electric buses, and electric trucks.

Under this scheme, 72,300 charging points are planned to promote faster electric vehicle adoption across all major EV segments. Fast charging infrastructure for electric 4W (including ambulances, light passenger vehicles, light commercial vehicles, and light goods vehicles): The PM E-DRIVE scheme will support setting up 22,100 fast public chargers for the electric 4W segment. The charging infrastructure under the PM E-DRIVE scheme must comply with the Ministry of Power's 2024 guidelines on installation and operation of electric vehicle charging infrastructure.

Regulation

No central regulation: really depends from a state to another.

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.

< Back to the list of countries

Ireland

EV maturity scoring (61/100)

61

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

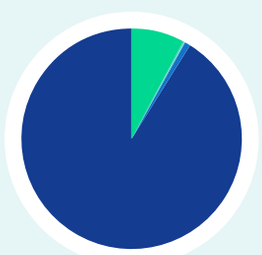
Passenger cars (PC)

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



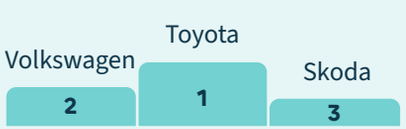
Light commercial vehicles (LCV)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

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

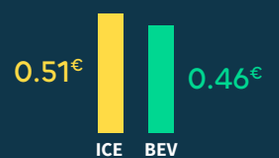
TOP 3 BEV
All market PC

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

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



1
Charging point
per 1,000 inhabitants

29
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

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

Taxation and regulation — Score 16/20

www.revenue.ie

< Back to the list of countries

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 (Original Market Value) 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.

< Back to the list of countries

Italy

EV maturity scoring (54/100)

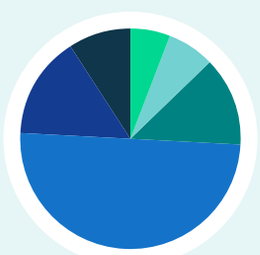
54

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

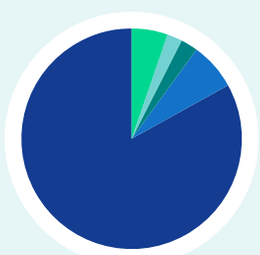
Passenger cars (PC)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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

10
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

www.acea.auto

< Back to the list of countries

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

- Business/Public Use: 40% grant for companies/ professionals. Max:
  - €2,500 per 7.4–22kW AC point
  - €8,000 for dual-outlet AC
  - €50,000 (50–100kW DC), €75,000 (>100kW DC)
- National Plan (PNRR): €740M to deploy ~21,000 public chargers by 2025 via calls managed by Ministry of Environment & GSE.

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.

< Back to the list of countries

Japan

EV maturity scoring (30/100)

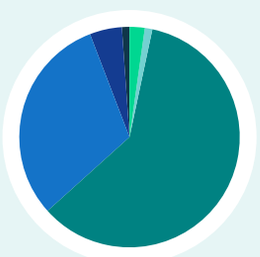
30

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

Passenger cars (PC)

2.3%	BEV
1.3%	PHEV
59.8%	HEV
30.8%	Petrol
4.8%	Diesel
1%	Other

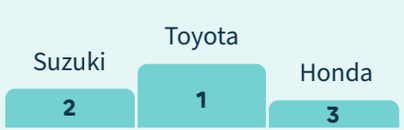


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

-8%	BEV
-58%	PHEV
+4%	ICE

TOP 3 BEV
All market PC

1. Nissan Sakura
2. Tesla Model Y
3. Toyota bZ4X

Top 3 e-LCV
All market LCV

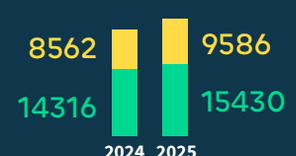
1. BYD T3

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

11
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 452g ($gCO_2.eq/kWh$), with - from 19 to 56% low carbon and renewable (depending on state).

Taxation and regulation — Score 11/20

www.mlit.go.jp

< Back to the list of countries

Japan

Taxation & regulation

Registration tax & ownership benefits

In Japan, eco-friendly vehicles receive preferential treatment through reduced automobile acquisition tax and automobile weight tax. The environmental performance tax offers reduced rates for fuel-efficient and low-emission vehicles. Please note that specific conditions and rates may vary by prefecture and municipality across Japan.

Company tax benefit

Japanese corporations can benefit from accelerated depreciation for environmentally-friendly vehicles. Companies purchasing electric, plug-in hybrid, fuel cell, or natural gas vehicles can access special depreciation rates or tax credits under the "Green Investment Tax Incentive." Benefits may differ depending on the company's location and local business incentive programs offered by different regional governments. Please note that some of these incentives may be limited to small and medium-sized enterprises (SMEs) and might not apply to large corporations in certain cases.

Employee benefit

Implementation details may vary based on specific company policies and local tax interpretations across different regions of Japan.

Purchase subsidy

Japan offers the Clean Energy Vehicle (CEV) subsidy program that provides direct financial incentives for purchasing electric vehicles, plug-in hybrids, and fuel cell vehicles. The subsidy amount varies based on vehicle type and battery capacity. Additional subsidies may be available at the prefectural or municipal level, and eligibility requirements can differ by region. However, they cannot be requested by leasing companies but only Customers can apply to them directly (not included).

EV infrastructure subsidy

The Japanese government provides subsidies for installing charging infrastructure through programs administered by the Ministry of Economy, Trade and Industry (METI). Both public and private sector installations can qualify for these subsidies. Supplementary support programs and application procedures may vary significantly among different prefectures and cities.

Regulation

The country has also established ZEV (Zero Emission Vehicle) targets and is gradually strengthening emissions regulations for new vehicles.

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.

< Back to the list of countries

Latvia

EV maturity scoring (32/100)

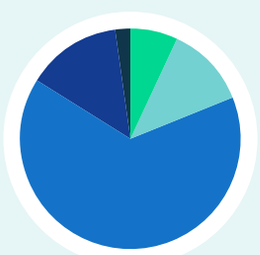
32

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

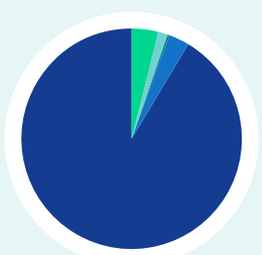
Passenger cars (PC)

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



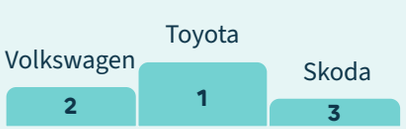
Light commercial vehicles (LCV)

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

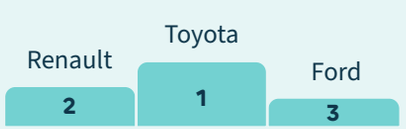


B2B popular brands
Based on 2025 registrations

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

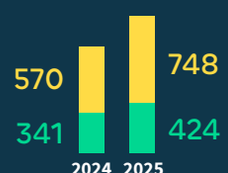
1. Renault Kangoo
2. Ford E-Transit Van
3. VW e-Crafter

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 11/20

N/A

< Back to the list of countries

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.

< Back to the list of countries

Lithuania

EV maturity scoring (33/100)

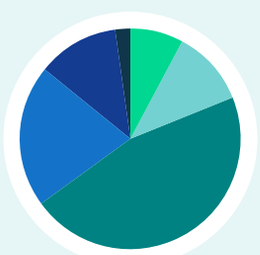
33

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

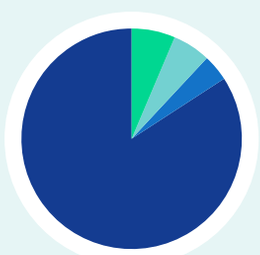
Passenger cars (PC)

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



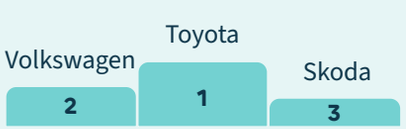
Light commercial vehicles (LCV)

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

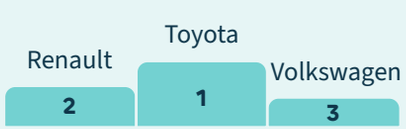


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

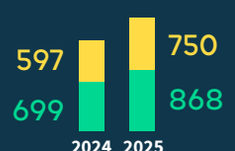
1. Peugeot e-Expert
2. Citroën e-Berlingo Van
3. Toyota Proace City Van

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 11/20

N/A

< Back to the list of countries

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 subsidised 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 subsidised 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.

< Back to the list of countries

Luxembourg

EV maturity scoring (62/100)

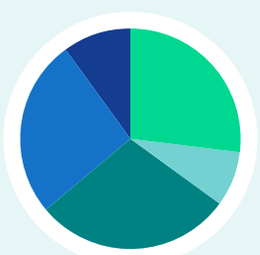
62

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

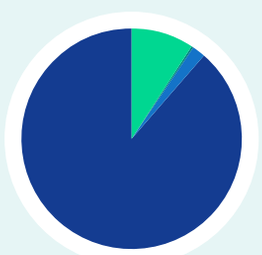
Passenger cars (PC)

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



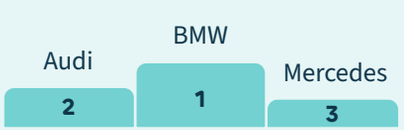
Light commercial vehicles (LCV)

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

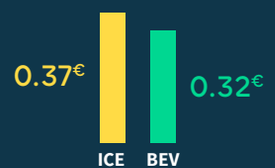
TOP 3 BEV
All market PC

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 20/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 8/20



3.9
Charging points
per 1,000 inhabitants

72
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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< Back to the list of countries

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%.

- PHEV: 1% (starting in 2027).
- 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.

< Back to the list of countries

Malaysia

EV maturity scoring (47/100)

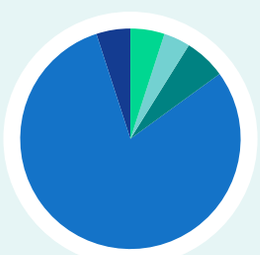
47

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

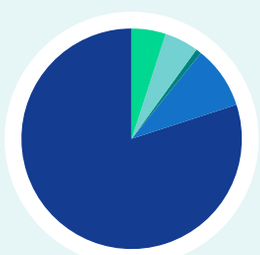
Passenger cars (PC)

5%	BEV
4%	PHEV
6%	HEV
80%	Petrol
5%	Diesel
0%	Other



Light commercial vehicles (LCV)

5%	BEV & PHEV
5%	Hybrid
1%	Alt fuel
9%	Petrol
80%	Diesel
0%	Other



Evolution 2025 vs 2024
All market PC

+119%	BEV
+311%	PHEV
-1%	ICE

TOP 3 BEV
All market PC

1. Proton e.MAS 7
2. BYD Song Plus / Seal U
3. Tesla Model Y

Top 3 e-LCV
All market LCV

1. CAM EA4
2. CAM EC35
3. Maxus T90

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



0.2
Charging point
per 1,000 inhabitants

53
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 490g ($gCO_2.eq/kWh$), with - from 7 to 49% low carbon and renewable (depending on state).

Taxation and regulation — Score 14/20

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< Back to the list of countries

Malaysia

Taxation & regulation

Registration tax & ownership benefits

No road tax for BEV.

Company tax benefit

Capital allowance of RM 300k per car under leasing for BEV.

Employee benefit

None.

Purchase subsidy

0% import duty on all BEV vehicles.

EV infrastructure subsidy

Individual income tax relief of up to RM 2,500 for EV charger purchase, installation, rental or subscription.

Regulation

All-inclusive tax free incentive period for CBU (Completly Build-Up) EVs ends December 31, 2025.

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

< Back to the list of countries

Mexico

EV maturity scoring (29/100)

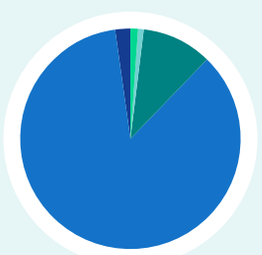
29

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

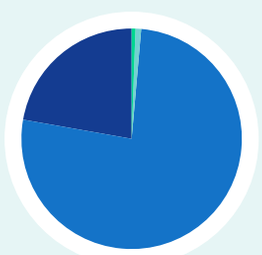
Passenger cars (PC)

1.3%	BEV
0.8%	PHEV
10.3%	HEV
85.6%	Petrol
2%	Diesel
0%	Other



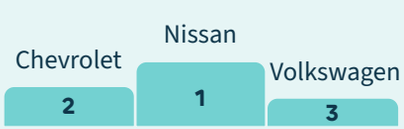
Light commercial vehicles (LCV)

0.79%	BEV & PHEV
0.61%	Hybrid
0%	Alt fuel
76.5%	Petrol
22%	Diesel
0%	Other

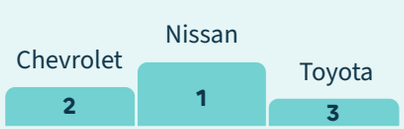


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+92%	BEV
+627%	PHEV
-3%	ICE

TOP 3 BEV
All market PC

1. Volvo EX30
2. BYD Dolphin Mini
3. JAC E10X

Top 3 e-LCV
All market LCV

1. Ford E-Transit 2025
2. BYD Cargo Van V9
3. JAC E Sunray

BEV vs ICE TCO — Score 0/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



0
Charging point
per 1,000 inhabitants

38
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

Carbon intensity at 385g ($gCO_2.eq/kWh$), with 25% low carbon and 22% renewable.

Taxation and regulation — Score 11/20

www.diputados.gob.mx

< Back to the list of countries

Mexico

Taxation & regulation

Registration tax & ownership benefits

- Road taxes and ownership tax exemptions on hybrids and BEVs.
- MHEV are now considered as any ICE car, without any benefit.

Company tax benefit

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

Employee benefit

- Some roads offers discounts on payments to EV vehicles.

Purchase subsidy

- Vehicles are not required to do periodic technical controls about pollution.

EV infrastructure subsidy

- Supporing scheme vary depending on the region, the scheme rules set by the Comisión Federal de Electricidad (CFE).

Regulation

- HEV/BEV/PHEV are able to transit daily in Mexico city, even if a pollution phase applies.
- For HEV, PHEVs a and BEVs drivers can owned unique device for electronic toll payments on roads and highways, that grants a discount on these.
- MHEV are not considered for daily transit.

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.

< Back to the list of countries

Netherlands

EV maturity scoring (71/100)

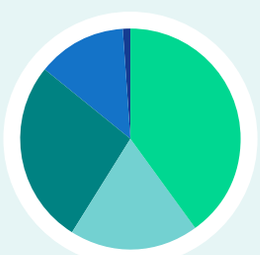
71

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

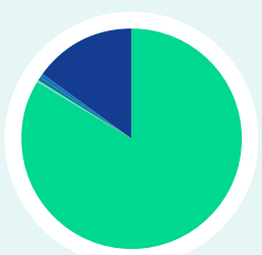
Passenger cars (PC)

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

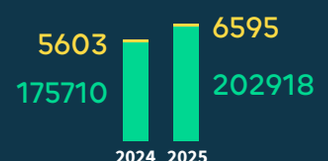
1. VW ID.BUZZ Cargo
2. Ford e-Transit Custom
3. Renault Master

BEV vs ICE TCO — Score 17/30



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

www.ayvens.com/nl-nl

< Back to the list of countries

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 for passenger cars on office locations. The height 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.

< Back to the list of countries

New Zealand

EV maturity scoring (30/100)

30

EV adoption

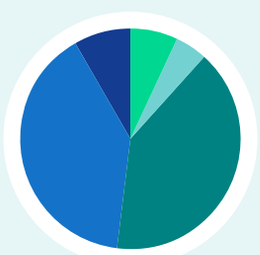
Score **5**/25

Powertrain breakdown

All market based on 2025 registration

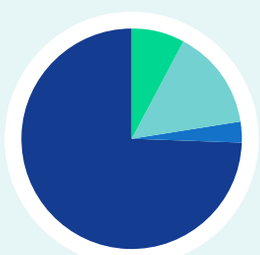
Passenger cars (PC)

7%	BEV
4.7%	PHEV
40%	HEV
39.7%	Petrol
8.1%	Diesel
0%	Other



Light commercial vehicles (LCV)

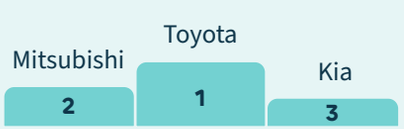
8%	BEV & PHEV
14.5%	Hybrid
0%	Alt fuel
3.2%	Petrol
74.2%	Diesel
0%	Other



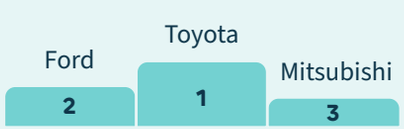
B2B popular brands

Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024

All market PC

+10%	BEV
+99%	PHEV
+9%	ICE

TOP 3 BEV

All market PC

1. Tesla Model Y
2. BYD Yuan Plus / Atto-3
3. Polestar 2

Top 3 e-LCV

All market LCV

1. Maxus EV30 / e-Deliver 3
2. Ford E-Transit Van
3. Mercedes-Benz eVito Van

BEV vs ICE TCO

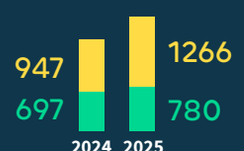
Score **0**/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure

Score **10**/20



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

0.4
Charging point
per 1,000 inhabitants

24
Total BEV vehicles /
Public charge stations

Sustainability relevance

Score **4**/5

Carbon intensity at 90g (gCO_2.eq/kWh), with 89% low carbon and renewable.

Taxation and regulation

Score **11**/20

N/A

< Back to the list of countries

New Zealand

Taxation & regulation

Registration tax & ownership benefits

No benefit.

Company tax benefit

No benefit.

Employee benefit

No benefit in corporate cars. In March 2023, the New Zealand Government announced an FBT exemption for employer-provided bicycles and e-bikes used primarily for commuting. Effective from January 1, 2023, the exemption was introduced to encourage low-emission transport, support climate goals, and expand sustainable commuting options. This legislative change enables employees to access e-bikes through a salary sacrifice model.

Purchase subsidy

No benefit.

EV infrastructure subsidy

Contestable fund available via the Energy Efficiency and Conservation Authority (EECA). The Government's Low Emission Vehicles Contestable Fund supports projects that encourage innovation and investment to accelerate the uptake of electric and other low emission vehicles in New Zealand.

- The fund offers to co-fund projects with private and public sector partners in areas where commercial returns aren't yet strong enough to justify full private investment. It is administered by the Energy Efficiency and Conservation Authority (EECA).
- You can apply for up to 50% of total project costs to a maximum of $500,000. The fund is open to all New Zealand-based legal entities except Public Service Departments, non-Public Service Departments and Statutory Crown Entities such as District Health Boards. Projects must be delivered in New Zealand but can involve overseas-based partners.
- There are two funding rounds a year. Applicants generally have 4–6 weeks to submit proposals after the funding round opens. An independent panel of market experts then assesses proposals against the fund objectives and investment focus. The panel makes recommendations to the EECA Board, which makes final decisions. The approval process takes around three months.
- Applicants are then notified of the outcome. EECA works with successful applicants to put contracts in place and share results.

Regulation

Climate Change Response (Zero Carbon)

Amendment Act 2019. Its main objective is to enable a legal framework to support obligations under climate agreements. Key actions include net zero emissions (except biogenic methane) across all sectors, including transport with a target year of 2050. Reference is Zero Carbon Act.

- **Clean Car Standard:** the main objective is to improve fuel efficiency of imported vehicles. Its key action is CO_2 targets for light vehicles. It is an ongoing program. Reference is Clean Car Standard.
- **Land Transport (Clean Vehicle Standard) Amendment Bill:** its main objective is to adjust compliance flexibility to address short term market conditions and avoid unintended impacts on affordability and vehicle supply. The target period is January 1, 2026 to December 31, 2027. Reference is Amendment Bill.

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.

< Back to the list of countries

Norway

EV maturity scoring (93/100)

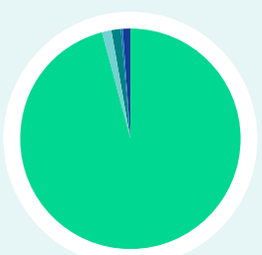
93

EV adoption — Score 25/25

Powertrain breakdown
All market based on 2025 registration

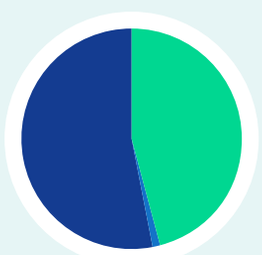
Passenger cars (PC)

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



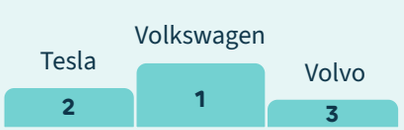
Light commercial vehicles (LCV)

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

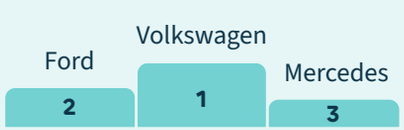


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

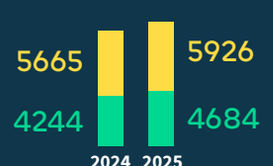
1. VW ID.BUZZ Cargo
2. Toyota Proace City
3. Ford E-Transit Custom

BEV vs ICE TCO — Score 30/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



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

5.4
Charging points
per 1,000 inhabitants

44
Total BEV vehicles /
Public charge stations

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

www.ayvens.com/en-no

< Back to the list of countries

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.

< Back to the list of countries

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.
- Interoperability: 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.

< Back to the list of countries

Peru

EV maturity scoring (33/100)

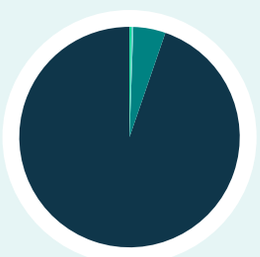
33

EV adoption — Score 1/25

Powertrain breakdown
All market based on 2025 registration

Passenger cars (PC) / Light commercial vehicles (LCV)

0.42%	BEV
0.29%	PHEV
4.77%	HEV
0%	Petrol
0%	Diesel
94.52%	Other



Evolution 2025 vs 2024
All market PC

+79%	BEV
+101%	PHEV
+23%	ICE

TOP 3 BEV
All market PC

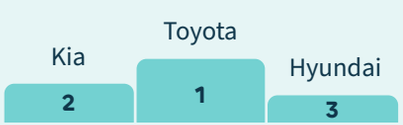
1. BYD Yuan Up
2. Volvo EX30
3. BYD Dolphin

Top 3 e-LCV
All market LCV

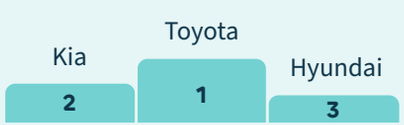
1. Maxus e-Deliver 9
2. Maxus e-Deliver 3
3. DongFeng EV30

B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



BEV vs ICE TCO — Score 5/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0
Charging point
per 1,000 inhabitants

11
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

Carbon intensity at 173g ($gCO_2.eq/kWh$), with 69% low carbon and renewable.

Taxation and regulation — Score 11/20

N/A

< Back to the list of countries

Peru

Taxation & regulation

Registration tax & ownership benefits

- Reduction of import duty (BEV 0% / HEV PHEV 0%-4%).
- Reduction of excise tax (BEV 0% / HEV PHEV 0%-10%).

Company tax benefit

None of these benefits are measurable from our buyers side, but it impacts directly on the vehicle prices.

Employee benefit

N/A

Purchase subsidy

N/A

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.

< Back to the list of countries

Poland

EV maturity scoring (33/100)

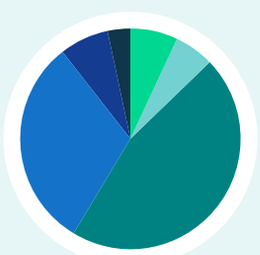
33

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

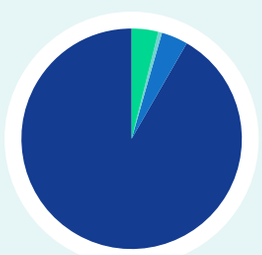
Passenger cars (PC)

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



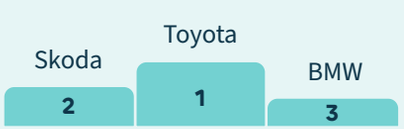
Light commercial vehicles (LCV)

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

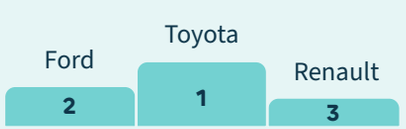


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

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

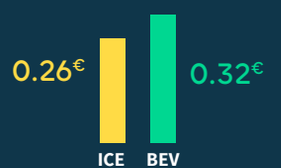
TOP 3 BEV
All market PC

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

Top 3 e-LCV
All market LCV

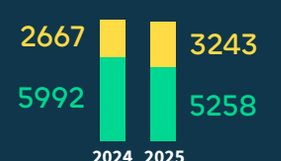
1. Toyota Proace Max
2. Toyota Proace City
3. Mercedes Sprinter

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

10
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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< Back to the list of countries

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

At the moment there is no active Purchase Subsidy program.

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.

< Back to the list of countries

Portugal

EV maturity scoring (67/100)

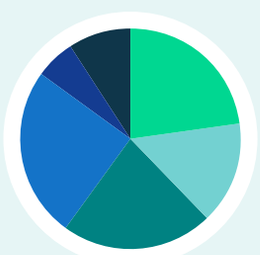
67

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

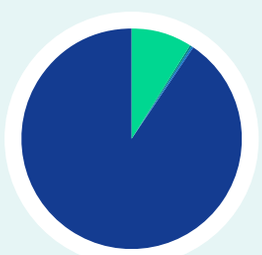
Passenger cars (PC)

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

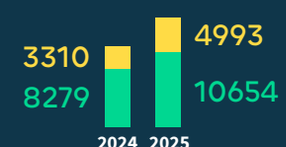
1. Renault Kangoo E-Tech
2. Citröen e-Berlingo
3. Peugeot e-Partner

BEV vs ICE TCO — Score 25/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



1.1
Charging points
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 103g ($gCO_2.eq/kWh$), with 85% low carbon and 82% renewable.

Taxation and regulation — Score 10/20

N/A

< Back to the list of countries

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 below. 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.

< Back to the list of countries

Romania

EV maturity scoring (21/100)

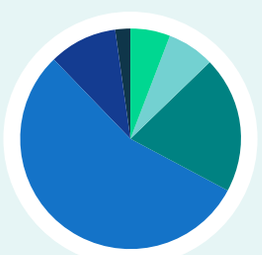
21

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

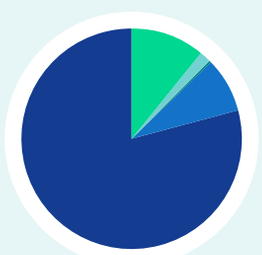
Passenger cars (PC)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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)

0.2
Charging point
per 1,000 inhabitants

17
Total BEV vehicles /
Public charge stations

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

www.impozitelocale2.ro

< Back to the list of countries

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.

Effective December 15, 2025, BEVs are subject to a vehicle property tax of approximately EUR 8 per year, which is a symbolic amount compared to the tax applicable to ICE vehicles, HEVs, and PHEVs.

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.

In several cities, including Bucharest, BEV drivers can enjoy free public parking by obtaining a digital parking vignette through a straightforward online application process.

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.

< Back to the list of countries

Serbia

EV maturity scoring (19/100)

19

EV adoption

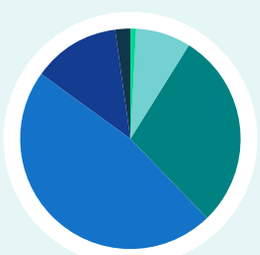
Score **5**/25

Powertrain breakdown

All market based on 2025 registration

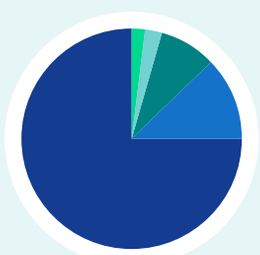
Passenger cars (PC)

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



Light commercial vehicles (LCV)

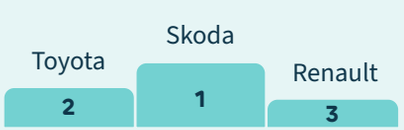
2%	BEV & PHEV
2.5%	Hybrid
8.5%	Alt fuel
12%	Petrol
75%	Diesel
0%	Other



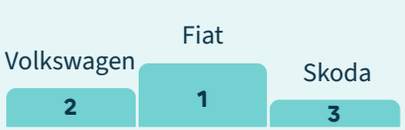
B2B popular brands

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

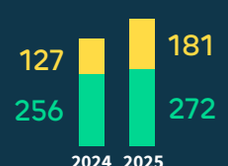
Score **0**/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure

Score **13**/20



0.1
Charging point
per 1,000 inhabitants

13
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

< Back to the list of countries

Serbia

Taxation & regulation

Registration tax & ownership benefits

• Lower registration tax for BEV.

Company tax benefit

• VAT fully deductible for LCVs only.

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.

< Back to the list of countries

Slovakia

EV maturity scoring (35/100)

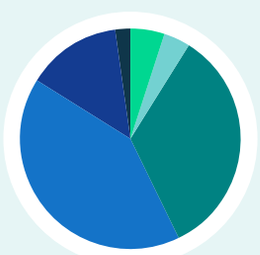
35

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

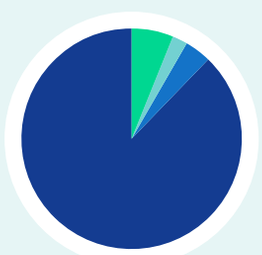
Passenger cars (PC)

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



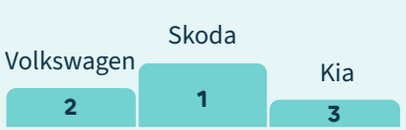
Light commercial vehicles (LCV)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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)

0.6
Charging point
per 1,000 inhabitants

3
Total BEV vehicles /
Public charge stations

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

< Back to the list of countries

Slovakia

Taxation & regulation

Registration tax & ownership benefits

1. Registration fee is €33 fix for BEV cars of all categories.
2. Registration fee is 50% less for PHEV cars than for a standard ICE cars.
3. 3rd party Insurance usually 5-10% less for EV cars than ICE.
4. Road tax - €0 for BEVs and 50% reduced for PHEV cars vs 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.

< Back to the list of countries

Slovenia

EV maturity scoring (51/100)

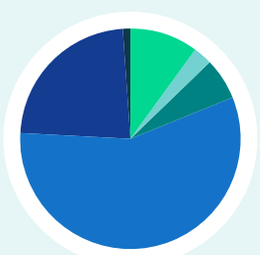
51

EV adoption — Score 10/25

Powertrain breakdown
All market based on 2025 registration

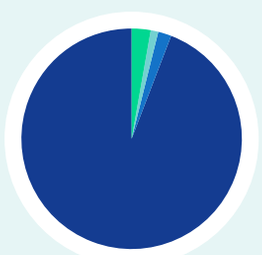
Passenger cars (PC)

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



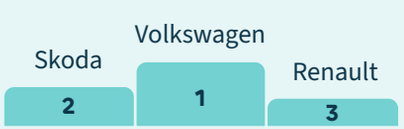
Light commercial vehicles (LCV)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

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

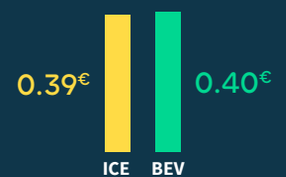
TOP 3 BEV
All market PC

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

BEV vs ICE TCO — Score 5/30



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

< Back to the list of countries

Slovenia

Taxation & regulation

Registration tax & ownership benefits

- BEVs benefit from the lowest motor vehicle tax rate in Slovenia (0.5%), providing a significant tax advantage compared with ICE vehicles.

Company tax benefit

- Input VAT may be fully deductible for eligible zero-emission vehicles used for business activities that give entitlement to VAT deduction, provided that the vehicle's total value, including VAT and other duties, does not exceed €80,000.

Employee benefit

- Zero benefit-in-kind tax on BEV company cars, regardless of list price.

Purchase subsidy

No subsidies available.

EV infrastructure subsidy

Subsidies available.

Regulation

- Various municipalities offer free parking.

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

< Back to the list of countries

Spain

EV maturity scoring (53/100)

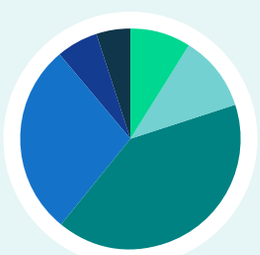
53

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

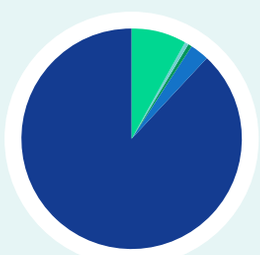
Passenger cars (PC)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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

10
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

< Back to the list of countries

Spain

Taxation & regulation

Registration tax & ownership benefits

All "cero label" vehicles (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 120g/km. All "cero 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 powertrain is.

Purchase subsidy

Purchase incentives still pending on government approval for operating leasing. Not available at this moment.

EV infrastructure subsidy

Up to 70% of total investment.

Regulation

BEV and PHEV has free parking on 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.

< Back to the list of countries

Sweden

EV maturity scoring (69/100)

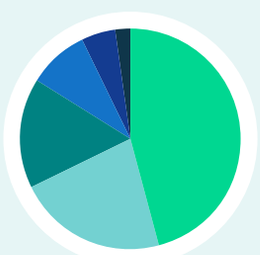
69

EV adoption — Score 20/25

Powertrain breakdown
All market based on 2025 registration

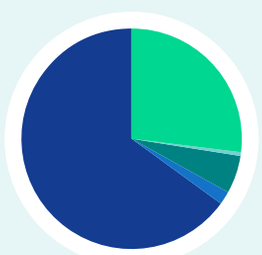
Passenger cars (PC)

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



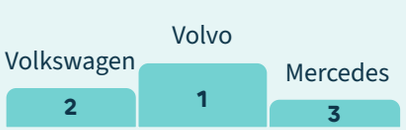
Light commercial vehicles (LCV)

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

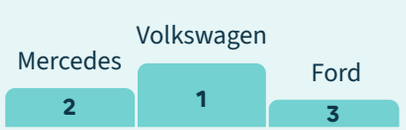


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

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

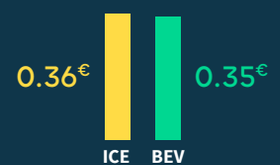
TOP 3 BEV
All market PC

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



5.1
Charging points
per 1,000 inhabitants

35
Total BEV vehicles /
Public charge stations

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

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

skatteverket.se

< Back to the list of countries

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 from certain streets in Stockholm. Exceptions are not made for taxis or delivery trucks, but for health and social care, security and public services exceptions are made.

The environmental class zone 3

Plans are to expand the class zones, allowing only EVs and fuel cell/CNG to enter which meet the Euro 6 emission class. PHEVs are not allowed, unless it meets the Euro 6 emission requirements. The decision to introduce the zone 3 was revoked by Länsstyrelsen, but Stockholm Stad disagrees and is appealing the decision. The final ruling will be decided by Transportstyrelsen. .

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.

< Back to the list of countries

Switzerland

EV maturity scoring (61/100)

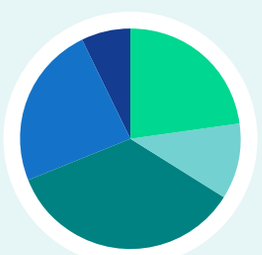
61

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

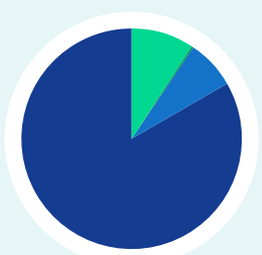
Passenger cars (PC)

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



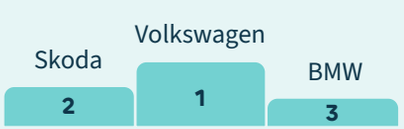
Light commercial vehicles (LCV)

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

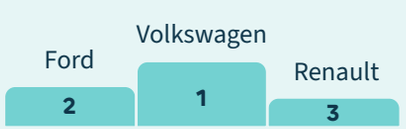


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

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

21
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

< Back to the list of countries

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.

< Back to the list of countries

Thailand

EV maturity scoring (54/100)

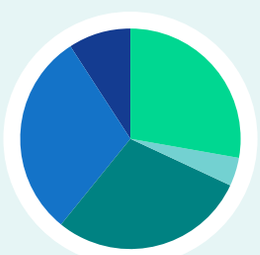
54

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

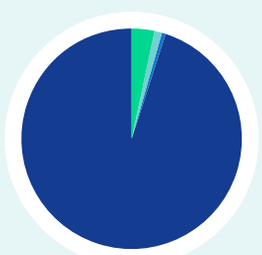
Passenger cars (PC)

28%	BEV
4%	PHEV
29%	HEV
30%	Petrol
9%	Diesel
0%	Other



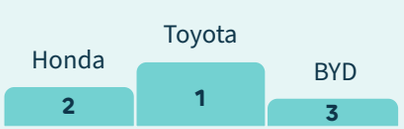
Light commercial vehicles (LCV)

3.5%	BEV & PHEV
1%	Hybrid
0%	Alt fuel
0.5%	Petrol
95%	Diesel
0%	Other

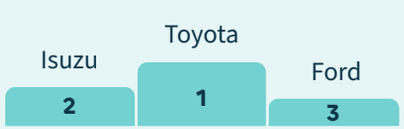


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+83%	BEV
+84%	PHEV
-16%	ICE

TOP 3 BEV
All market PC

1. BYD Dolphin
2. MG 4
3. BYD Sea Lion 07

Top 3 e-LCV
All market LCV

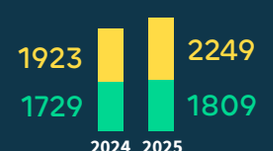
1. Riddara RD6
2. BYD T3
3. King long dracon

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)

0.2
Charging point
per 1,000 inhabitants

59
Total BEV vehicles /
Public charge stations

Sustainability relevance — Score 1/5

Carbon intensity at 483g ($gCO_2.eq/kWh$), with 17% low carbon and renewable.

Taxation and regulation — Score 11/20

www.taxathand.com

< Back to the list of countries

Thailand

Taxation & regulation

Registration tax & ownership benefits

- Excise tax is reduced from 8% to 2% for BEV for vehicles that meet requirements of Thailand's EV 3.5 promotion program. This directly applies to manufacturers producing in Thailand (BYD, MG, GWM, AION, DEEPAL), vehicles imported outside the program do not benefit.
- Excise tax of PHEV is reduced from 8% to 5% if electric range of at least 80 kms, on the contrary for PHEV with electric range below 80 km the excise tax is increased to 10%.
- PHEV with an engine of more than 3.0 litres have increased excise tax at 30%.
- ICE vehicles have an excise tax directly related to CO_2 emissions ranging from 13% if less than 100g/km to 34% if more than 200g/km.
- ICE vehicles with an engine of more than 3.0 litres have an excise tax of 50%.

Company tax benefit

- Applicable only for commercial fleets (logistics, last mile delivery) who can benefit tax deductions when buying EVs, does not apply to leasing.

Employee benefit

No differences across powertrains.

Purchase subsidy

For passenger cars EV prices below THB 2 million there is purchase subsidy according to battery size:

- Up to THB 50,000 for batteries up to 50kWh.
- Up to THB 100,000 for batteries of more than 50kWh.

Purchase subsidies also apply to electric pick-up trucks but usually do not apply to electric vans.

Further, in Thai government EV 3.5, from 2024 to 2027, EV car manufacturers and investors benefit income tax exemption up to 13, import duty exemptions on machinery. Incentives also apply to battery manufacturing plants.

EV infrastructure subsidy

The government subsidises EV charging infra:

- Charging stations operators benefit up to 5 years corporate tax exemption for large projects (40 + chargers) and up to 3 years for smaller projects.
- Import duty exemption on equipment used in charging infrastructure projects.
- Non tax benefits such as easier employment of foreign experts.

Factories and commercial sites that combine rooftop solar, battery storage and EV charging may qualify for investment incentives including corporate tax reduction and import-duty exemption on machinery.

Further there is capex support with public energy company PTT under the Blue Point project for equipment of their petrol stations with EV chargers.

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.

< Back to the list of countries

Türkiye

EV maturity scoring (57/100)

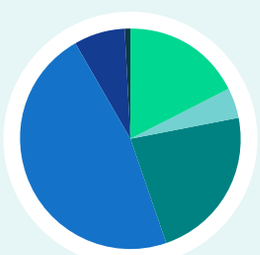
57

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

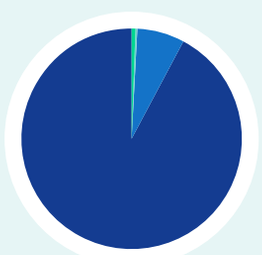
Passenger cars (PC)

17.7%	BEV
4.4%	PHEV
22.8%	HEV
47%	Petrol
7.4%	Diesel
0.7%	Other



Light commercial vehicles (LCV)

0.7%	BEV & PHEV
0.3%	Hybrid
0%	Alt fuel
6.9%	Petrol
92%	Diesel
0%	Other



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+92%	BEV
+372%	PHEV
-3%	ICE

TOP 3 BEV
All market PC

1. Tesla Model Y
2. Togg T10X
3. Togg T10F

Top 3 e-LCV
All market LCV

1. Ford E-Transit Van
2. Ford e-Transit Custom
3. Fiat E-Doblo

BEV vs ICE TCO — Score 17/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 13/20



0.4
Charging point
per 1,000 inhabitants

11
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 1/5

Carbon intensity at 440g ($gCO_2.eq/kWh$), with 38% low carbon and renewable.

Taxation and regulation — Score 11/20

N/A

< Back to the list of countries

Türkiye

Taxation & regulation

Registration tax & ownership benefits

The tax rate varies according to engine type and displacement. For gasoline vehicles, this rate ranges from 70% to 100% for the 0–1.6 cc category and from 150% to 170% for the 1.6–2.0 cc category. It is 220% for engines larger than 2.0 cc. For PHEV engines, the range is 70%–80%; for full hybrid engines, it is 80%–130%; and for BEVs, it is 25%–75%.

Fully electric passenger vehicles pay 25% of the motor vehicle tax applicable to an equivalent internal combustion engine vehicle.

Company tax benefit

For 2026, the monthly operational rental expense deduction limit for passenger cars in Türkiye is set at TRY 46,000 (excluding VAT) per vehicle. Companies can deduct up to TRY 46,000 per month for each leased passenger car from their tax base. Any rental cost that goes above this TRY 46,000 threshold per vehicle counts as a non-deductible expense (NDEx) for tax purposes.

Employee benefit

N/A

Purchase subsidy

N/A

EV infrastructure subsidy

Energy Market Regulatory Authority announces subsidies periodically for installation of fast charging stations.

Regulation

Electric vehicle (EV) charging stations in Türkiye are regulated by the Energy Market Regulatory Authority (EMRA / EPDK), under a comprehensive legal framework updated through recent March 2026 amendments to the Charging Services Regulation.

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.

< Back to the list of countries

United Arabic Emirates

EV maturity scoring (29/100)

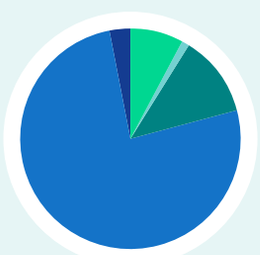
29

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

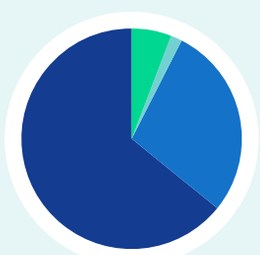
Passenger cars (PC)

8%	BEV
1%	PHEV
12%	HEV
76%	Petrol
3%	Diesel
0%	Other



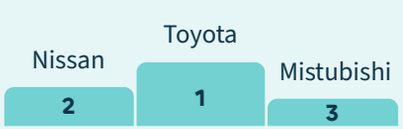
Light commercial vehicles (LCV)

6%	BEV & PHEV
1.5%	Hybrid
0%	Alt fuel
28.5%	Petrol
64%	Diesel
0%	Other

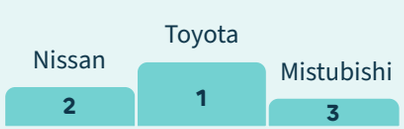


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+15%	BEV
+88%	PHEV
+2%	ICE

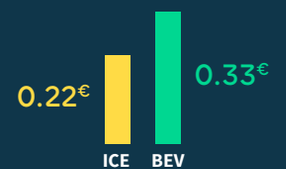
TOP 3 BEV
All market PC

1. Tesla Model Y
2. Tesla Model 3
3. BYD Atto 3

Top 3 e-LCV
All market LCV

1. Farizon
2. Maxus
3. Foton Motor

BEV vs ICE TCO — Score 0/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



0.3
Charging point
per 1,000 inhabitants

52
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 3/5

Carbon intensity at 348g ($gCO_2.eq/kWh$), with 31% low carbon and 9% renewable.

Taxation and regulation — Score 11/20

u.ae

< Back to the list of countries

United Arabic Emirates

Taxation & regulation

Registration tax & ownership benefits

- Registration cost remains the same for individuals and leasing company.

Company tax benefit

- For Mainland companies (income above AED 375k is subject to 9% corporate income tax), the corporate tax law provides tax relief on group reporting (offered to entities with at least 75% common shareholder) to consolidate financials for Tax reporting purposes.
- For free zone entities, the corporate income tax rate is zero percent on its qualifying income versus 9% for Mainland companies.

Employee benefit

- No benefit for drivers as there is no personal income tax in UAE.
- Transportation is usually part of the complete compensation package.
- Employees can get transportation allowance or company car. In most cases fuel for company car is supported by the company , toll and traffic fines paid by the employee. No tax benefits for company car.

Purchase subsidy

N/A

EV infrastructure subsidy

- No subsidy. Some earlier benefits like free parking, free toll now removed. Priority parking for EVs at shopping malls, metro stations is still there.

Regulation

- The seven emirates have slightly different regulations applicable for leased vehicles. Maximum duration allowed for leasing varies from 4-6 years.
- Dubai requires all leased/rented vehicles to be equipped with a tracking device with data going to the RTA (traffic authority in Dubai).
- Abu Dhabi required all vehicles carrying goods to have a special Asateel permit and a tracking device with data going to the ITC (Abu Dhabi traffic authority).
- Some more specific regulations may apply for carrying passengers in vehicles between the different Emirates.

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.

< Back to the list of countries

Ukraine

EV maturity scoring (24/100)

24

EV adoption

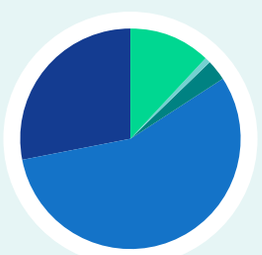
Score **10**/25

Powertrain breakdown

All market based on 2025 registration

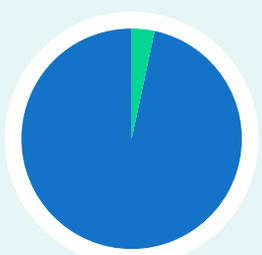
Passenger cars (PC)

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



Light commercial vehicles (LCV)

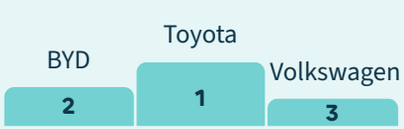
3.4%	BEV & PHEV
0%	Hybrid
0%	Alt fuel
96.6%	Petrol & Diesel
0%	Other



B2B popular brands

Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

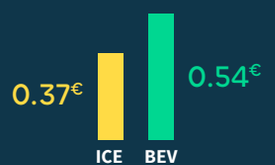
Top 3 e-LCV

All market LCV

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

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

< Back to the list of countries

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.

< Back to the list of countries

Uruguay

EV maturity scoring (35/100)

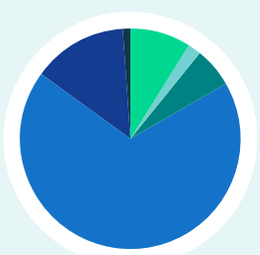
35

EV adoption — Score 5/25

Powertrain breakdown
All market based on 2025 registration

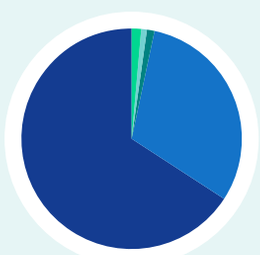
Passenger cars (PC)

9%	BEV
2%	PHEV
6%	HEV
69%	Petrol
14%	Diesel
1%	Other



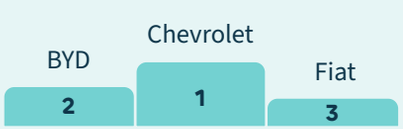
Light commercial vehicles (LCV)

1.5%	BEV & PHEV
1%	Hybrid
1%	Alt fuel
31%	Petrol
66%	Diesel
0%	Other

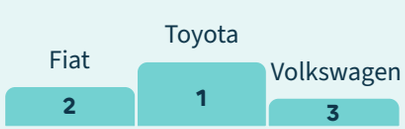


B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

+65%	BEV
+30%	PHEV
+7.5%	ICE

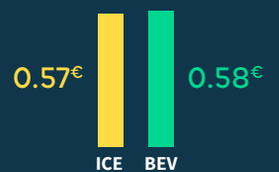
TOP 3 BEV
All market PC

1. BYD Yuan UP / Atto-2
2. BYD Seagull / Dolphin Surf
3. BYD Dolphin

Top 3 e-LCV
All market LCV

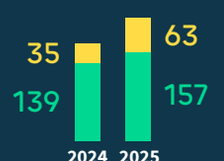
1. Dongfeng E-Van
2. BYD T3
3. Maxus EV90 / e-Deliver 9

BEV vs ICE TCO — Score 5/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



0.1
Charging point
per 1,000 inhabitants

64
Total BEV vehicles /
Public charge stations

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

Sustainability relevance — Score 4/5

Carbon intensity at 71g (gCO_2.eq/kWh), with 96% low carbon and renewable.

Taxation and regulation — Score 11/20

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< Back to the list of countries

Uruguay

Taxation & regulation

Registration tax & ownership benefits

N/A

Company tax benefit

Companies can deduct expenses related to vehicle leasing if the vehicles are directly tied to business activities. This includes:

- Leasing fees.
- Maintenance, insurance, and fuel.
- Depreciation of fixed assets. gro.com.uy

Investment Promotion Regime (Law 16.906):

- IRAE exemption of up to 100% of the eligible investment, subject to a minimum IRAE payment at a 2.5% flat rate during the promotional period. Also exempts net worth tax and import duties on non-competing goods, and grants VAT credit certificates. Additional benefits for SMEs. Projects must be approved by COMAP.

Employee benefit

- No specific employee tax benefit for electric company cars in Uruguay.

Purchase subsidies

- No direct purchase subsidy. BEVs (passenger, Category F) are exempt from IMESI until December 31, 2026. From January 1, 2027 (Decree 147/026): exempt if customs value ≤ USD 19,000; 5% IMESI for USD 19,001–27,000; 9% above USD 27,000. Hybrids taxed according to engine displacement. Utility vehicles are not affected. For reference, ICE vehicles pay IMESI of 23%–46.5%.

EV infrastructure subsidy

- Electric mobility projects can access the investment promotion regime if they meet the requirements set by COMAP.

Regulation

- There is no official date for the phase-out of internal combustion engine (ICE) vehicles in Uruguay.

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.

< Back to the list of countries

United Kingdom

EV maturity scoring (67/100)

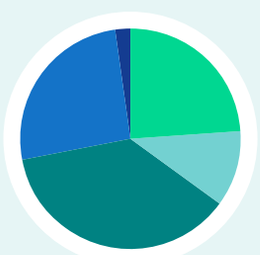
67

EV adoption — Score 15/25

Powertrain breakdown
All market based on 2025 registration

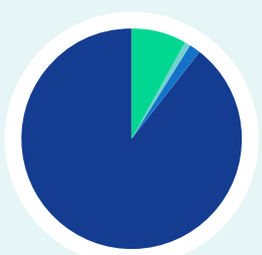
Passenger cars (PC)

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



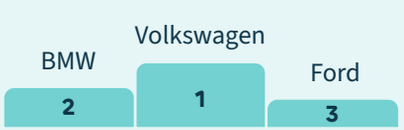
Light commercial vehicles (LCV)

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



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



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

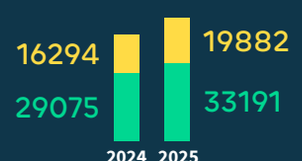
1. Ford e-Transit Custom
2. VW ID.BUZZ Cargo
3. Peugeot e-Expert

BEV vs ICE TCO — Score 23/30



Cost €/km
(48 months/120,000 km)

Charging infrastructure — Score 10/20



1.3
Charging points
per 1,000 inhabitants

27
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

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< Back to the list of countries

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 (First Year Allowance) 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 (Vehicle Excise Duty) 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 benefit 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.

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.

< Back to the list of countries

United Kingdom

Taxation & regulation

eLCVS Grant extended to 2027

- Small vans <2.5T, < 50g/km CO_2 and travel at 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 December 2026.
- 5p increase between January and March 2027.
- Inflationary increases return from March 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.

< Back to the list of countries

Our scoring rationale for Canada & the USA

For the first time, in collaboration with our alliance partner Wheels, we created a methodology to score EV maturity per **state in the USA and per province in Canada.**

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 **3 pillars,** highlighted here with the **metrics taken into consideration.**

For these 2 countries, we considered only 3 KPIs excluding taxation. However, for each country we listed the direct subsidies which are granted per state and per province in separate pages.

The sum of these pillars produces the total province/state score.

1. EV adoption

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

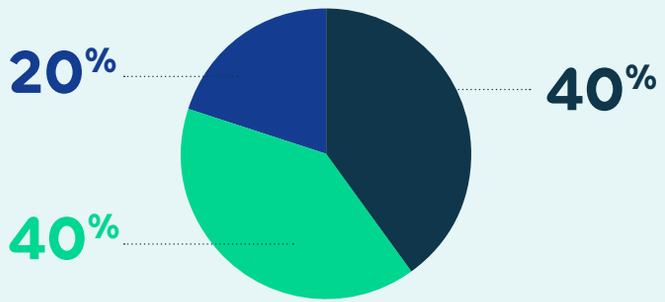
2. Charging infrastructure

The amount of the public charging infrastructure relative to the number of BEVs on the road.

3. 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 province/state that is at cost parity receives a score of 10 out of 20.

Weight of each KPI



KPI	Sub category
BEV adoption (40%)	• 2025 BEV registrations of passenger cars / Running state/province fleet
Charging infrastructure (40%)	• Number of public charging stations / BEV Running state/province fleet • Number of public charging points / 1.000 inhabitants
BEV vs ICE TCO comparison (20%)	• **TCO comparison between a basket of BEV reference models and comparable models in ICE powertrain**

Provinces and territories are classified according to their overall EV maturity score.

States are classified according to their overall EV maturity score.

Sources: EV Volumes - autosinnovate.org - afdc.energy.gov - Ayvens internal databases.

Canada

EV maturity scoring (31/100)

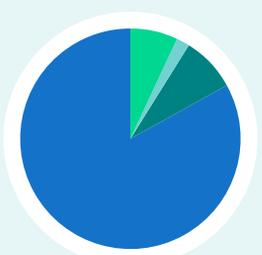
31

EV adoption — Score 8/40

Powertrain breakdown
All market based on 2025 registration

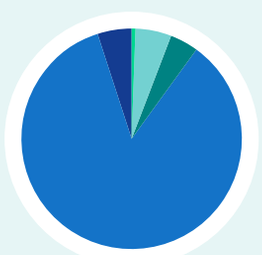
Passenger cars (PC)

7%	BEV
2%	PHEV
8%	HEV
82%	Petrol
0%	Diesel
0%	Other



Light commercial vehicles (LCV)

0.7%	BEV & PHEV
5.3%	Hybrid
4.1%	Alt fuel
85.2%	Petrol
4.8%	Diesel
0%	Other



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

-25%	BEV
-43%	PHEV
+7.1%	ICE

TOP 3 BEV
All market PC

1. Tesla Model Y
2. Tesla Model 3
3. Chevrolet Equinox

Top 3 e-LCV
All market LCV

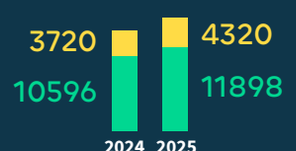
1. Rivian EDV
2. Ford E-Transit Van
3. Brightdrop Zevo 600

BEV vs ICE TCO — Score 3/20



Cost €/km
(36 months/70,000 miles)

Charging infrastructure — Score 10/20



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

1
Charging point
per 1,000 inhabitants

35
Total BEV vehicles /
Public charge stations

Sustainability relevance

Carbon intensity at 26 to 649g ($gCO_2.eq/kWh$) depend on province.

Taxation and regulation

N/A

< Back to the list of countries

Canada

Taxation & regulation

Provinces granting purchase subsidies

Provinces/territories	Website	Details
British Colombia	Zero-emission vehicles - Incentives - Canada.ca	CleanBC Go Electric rebate available on eligible BEVs. Businesses and fleet operators may also access dedicated fleet programs. Light-duty BEV rebate up to CAD 4,000 (subject to program rules and eligibility).
Federal	Zero-emission vehicles - Incentives - Canada.ca	Up to $5,000 is available at the point of sale to Canadian individuals and businesses for the purchase or lease of light-duty ZEVs. Most personal vehicles, like cars, SUVs, and light pick-up trucks fall into the light-duty vehicle category.
Manitoba		Manitoba EV Rebate provides up to CAD 4,000 for eligible new EVs. Businesses should verify eligibility criteria before relying on the program. [evd2.ca]
Nova Scotia	EV Rebates Nova Scotia | Save on Your Electric Vehicle	Province offers EV incentives and is listed by the Government of Canada among jurisdictions with ZEV incentives. Businesses should verify current commercial eligibility and rebate amounts before purchase.
Prince Edward Island		EV rebate up to CAD 5,750 for eligible new BEVs; businesses may qualify subject to program terms
Quebec	Zero-emission vehicles - Incentives - Canada.ca	Roulez vert program: rebate up to CAD 4,000 for eligible new BEVs (vehicle and price limits apply). Businesses can benefit if program eligibility requirements are met.

Note: The other provinces and territories do not offer direct subsidies.

< Back to the list of countries

EV maturity classification across Canadian provinces and territories

Provinces/territories scoring between 40 and 60 points

British Columbia, Quebec

Provinces/territories scoring under 40 points

Alberta, Manitoba, New Brunswick, Newfoundland and Labrador, Northwest Territories, Ontario, Prince Edward Island, Saskatchewan, Yukon, Nunavut, Nova Scotia



Emerging *Transitioning* *Developed*

0% 100%

Sources: EV Volumes

< Back to the list of countries

USA

EV maturity scoring (28/100)

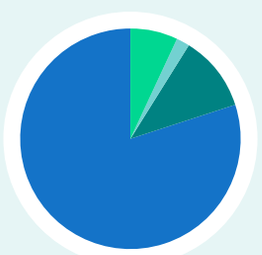
28

EV adoption — Score 8/40

Powertrain breakdown
All market based on 2025 registration

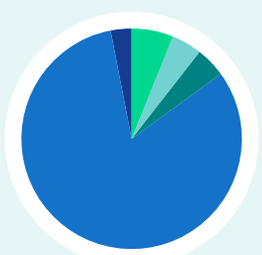
Passenger cars (PC)

7%	BEV
2%	PHEV
11%	HEV
80%	Petrol
20%	Diesel
0%	Other



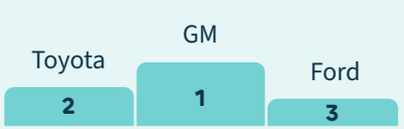
Light commercial vehicles (LCV)

6.2%	BEV & PHEV
4.4%	Hybrid
4.5%	Alt fuel
52%	Petrol
2.9%	Diesel
0%	Other



B2B popular brands
Based on 2025 registrations

Passenger cars (PC)



Light commercial vehicles (LCV)



Evolution 2025 vs 2024
All market PC

-3.8%	BEV
+4.7%	PHEV
+2.1%	ICE

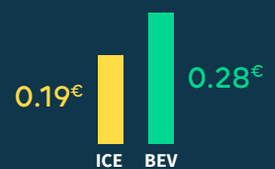
TOP 3 BEV
All market PC

1. Tesla Model Y
2. Tesla Model 3
3. Chevrolet Equinox

Top 3 e-LCV
All market LCV

1. Rivian EDV
2. Ford E-Transit Van
3. Brightdrop Zevo 600

BEV vs ICE TCO — Score 0/20



Cost €/km
(36 months/70,000 miles)

Charging infrastructure — Score 20/40



0.7
Charging point
per 1,000 inhabitants

55
Total BEV vehicles /
Public charge stations

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

Sustainability relevance

Carbon intensity at 26 to 690g ($gCO_2.eq/kWh$) depend on state.

Taxation and regulation

N/A

< Back to the list of countries

USA

Taxation & regulation

States granting purchase subsidies

State	Website	Details
California	California HVIP: Guide to Commercial Fleet EV Vouchers	Electric commercial vans (Ford E-Transit, BrightDrop, Rivian Commercial Van, etc.) → California's HVIP program is the primary subsidy mechanism and can materially reduce acquisition costs.
Colorado	Income Tax Topics: Innovative Truck Credit | Department of Revenue - Taxation	The Innovative Truck Tax Credit provides between $750-$8,000 in a refundable income tax credit for new battery and plug-in hybrid EV trucks and hydrogen fuel cell trucks, depending on the vehicle class.
Connecticut	CHEAPR - Home	Only for individuals
District of Columbia	Alternative Fuels Data Center: Reduced Registration Fee for Electric Vehicles (EVs) and Fuel-Efficient Vehicles	Excise tax and registration fee reductions for EVs
Delaware	The Delaware Clean Vehicle Rebate Program - DNREC	Clean Vehicle Rebate up to $2,500 for new BEVs (less for PHEVs); used EV rebates available periodically.
Hawaii	Diesel Replacement Rebate Program – Hawai'i State Energy Office	The Diesel Replacement Rebate Program provides rebates up to 45% of project cost for the replacement of medium- and heavy-duty diesel vehicles with new, battery-electric equivalents.
Illinois		in progress: the Fleet Electrification Incentive Program provides grants for the purchase of electric trucks, ranging from $7,500 to $120,000 depending on vehicle class. Grant amounts increase by an additional 65% of the base incentive amount for the purchase of a school bus that will serve a public school district.
Massachusetts	Home page | MOR-EV.org	The Massachusetts Offers Rebates for Electric Vehicles (MOR-EV) Program provides rebates of up to $7,500 for new battery or fuel-cell electric pickup trucks and other Class 2b vehicles, with additional rebates for income qualifying drivers. Rebates between $15,000 and $90,000 are offered for medium- and heavy-duty battery electric and fuel cell Class 3-8 vehicles, depending on vehicle class.
Maryland	energy.maryland.gov/transportation/Pages/MediumandHeavyDutyGrant.aspx	The Medium-Duty and Heavy-Duty Zero-Emission Vehicle Grant Program provides grants to cover up to 75% of the incremental cost of new medium- and heavy-duty battery and hydrogen fuel cell vehicles.

Note: The other states do not offer direct subsidies.

< Back to the list of countries

USA

Taxation & regulation

States granting purchase subsidies

State	Website	Details
Maine	www.efficiencymaine.com/limited-time-ev-rebates-extended-through-september-30/	Efficiency Maine rebates typically up to ~$4,000 for new BEVs (less for PHEVs), with higher income-qualified amounts and used-EV support.
New Jersey	www.njeda.gov/njzip/	Phase III of the New Jersey Zero Emission Incentive Program offers $75 million to offset the cost of purchasing Medium and Heavy Duty Zero-Emission Vehicles. The program offers vouchers between $15,000-$175,000, depending on the vehicle class, for small businesses, and women-, minority-, and veteran-owned businesses. Half of these funds will be allocated to small businesses in overburdened communities.
Nevada		in progress: The Clean Trucks and Buses Incentive Program offers voucher incentives to purchase eligible clean trucks and buses, with incentives ranging from $20,000 to $175,000 for Class 2b-8 vehicles, depending on the vehicle class. Incentive amounts increase if an entity meets certain criteria, such as if they are a small business, school district or Tribal government.
New York	Drive Clean Rebate for Electric Cars Program | NYSERDA	The Drive Clean Rebate amount can range from $500 to $2,000 based on the model's manufacturer's suggested retail price (MSRP) and all-electric range.
Oregon	Department of Environmental Quality : Zero-Emissions Rebates for Oregon Fleets : Clean Vehicles : State of Oregon	The Zero Emission Rebates for Oregon Fleets (ZERO Fleets) Program offers rebates to Oregon businesses, nonprofits, and government entities. Rebates range from $2,500 for Class 2b vehicles, to $60,000-$120,000 for Class 4-8 vehicles, depending on vehicle class.
Pennsylvania	Alternative Fuel Vehicle Rebates for Consumers | Department of Environmental Protection | Commonwealth of Pennsylvania	Only for individuals
Rhode Island	DRIVE EV FLEET | drive	DRIVEEV FLEET provides EV rebates of $3,000.00 for the purchase or lease of new battery electric vehicles and fuel-cell electric vehicles for qualified small businesses, non-profits, and public sector entities, or, $2,500.00 for the purchase or lease of used battery electric vehicles and fuel-cell electric vehicles.
Texas	All-Electric - Texas Commission on Environmental Quality - www.tceq.texas.gov	The All-Electric Program, through the Texas Volkswagen Environmental Mitigation Program (TxVEMP), provides grants for repowering or replacing eligible trucks and equipment with all-electric models. The Program covers 100% of the incremental cost of projects for governmental entities, and up to 75% of the cost for nongovernmental entities.
Washington	Alternative Fuels Data Center: Low-Income Electric Vehicle (EV) Rebates	Partial state sales-tax exemptions for qualifying new and used EVs within price caps & for individuals with lower incomes

Note: The other states do not offer direct subsidies.

< Back to the list of countries

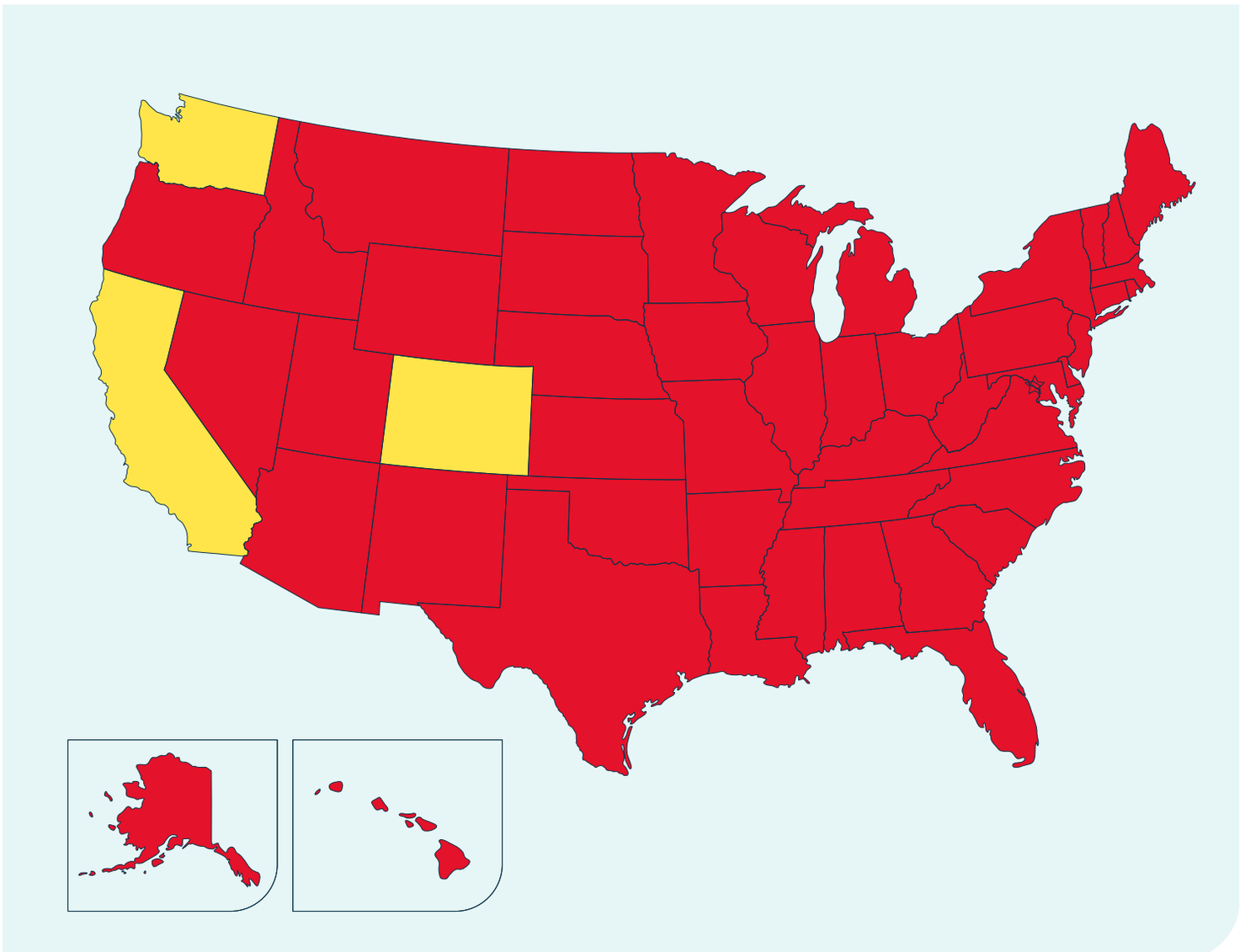
EV maturity classification across U.S. states

States scoring between 40 and 60 points

California, Colorado, Washington

States scoring under 40 points

Alabama, Alaska, Arizona, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, West Virginia, Wisconsin, Wyoming



Sources: EV Volumes - www.autosinnovate.org/EVDashboard - afdc.energy.gov/stations/states

< Back to the list of countries

Better with every move.





whoswho - Photo credit: GettyImages

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