Eurofound

Restructuring legislation database

Belgium

Company incentives to deploy electric vehicles

Phase	Law on the mobility budget
Native name	Loi concernant l'instauration d'un budget mobilité
Type	Company incentives to deploy electric vehicles
Added to database	15 April 2021
Access online	Click here to access online

Article

Article 3 §1 and §2; Article 4 §1; Article 6; Article 8 §1 25 NOVEMBER 2021. - Wet houdende fiscale en sociale vergroening van de mobiliteit (1)

Description

In Belgium, employers can provide a mobility budget as long as their employees renounce the company car they already had or could claim. With the mobility budget, the worker can finance the supply of environmentally friendly company vehicles like full-electric cars or cars with CO_2 emissions under 95 g/km. Battery electric vehicles are 100% company tax deductible.

The law also promotes sustainable transport modes. Any expenditure made by the employee within this pillar is fully exempt from social security contributions and withholding taxes:

- soft mobility: cycles and motorcycles
- public transport: subscriptions (for the distance from home to work and on behalf of the worker) and public transport tickets
- sharing solutions: car-pooling and car-pooling solutions, taxi services and chauffeur-driven car rental services, rental of self-driving vehicles (maximum 30 days per year)

- housing costs (rents and interest on a mortgage): if home is established within 5 kilometres of the usual place of work

A new law with additional adjustments was formally signed on 3 December 2021. From 1 January 2022, the new law introduced some changes to the system to ensure that employers and employees would use it more often. Concretely:

- The 12-month waiting period was be abolished. This means that the employee who is promoted to a position for which they are eligible for a company car will not first have to drive it for 12 months before they can exchange it within the mobility budget.
- Additional clarity was created regarding the calculation of the mobility budget. More specifically, the annual amount of the mobility budget is a minimum of 3,000 euro and a maximum of one fifth of the total annual gross salary, with an absolute maximum of 16,000 euro.

Commentary

A survey of 260,000 employees carried out by HR service provider Acerta HR in February 2021 shows that the mobility budget reaches 1.5 out of every 1,000 employees with a company car. This is a meager result, but it shows progress from the beginning of 2020, when it was only 1 in 10,000.

Acerta did another survey the following year, which showed more positive results: In 2021, 1 in 200 employees entitled to a company car (0.48%) took advantage of the measure, which is three times more than in 2020. The measure seems to be getting increasingly popular. Acerta recorded as many applications for the mobility budget in January as last year's four-month average.

Additional metadata

Cost covered by	National government
Involved actors other than national government	Regional/local government
Involvement (others)	None

Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Belgium: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

France

Company incentives to deploy electric vehicles

Phase	Tax code on the use of private cars for business purposes
Native name	Taxes sur l'utilisation de véhicules de tourisme à des fins économiques
Type	Company incentives to deploy electric vehicles
Added to database	21 April 2021
Access online	Click here to access online

Article

Code de l'imposition des biens et services, articles L421-93 to L421-167 Code de la route, article R311-1

Description

Until 31 December 2021, any profit-making company with a registered office or establishment in France, and which uses or owns certain vehicles in the country, must pay the company car tax (TVS, Taxe sur les Véhicules de Société).

TVS has been abolished since 1 January 2022. It has been replaced by 2 taxes on the use of vehicles for economic purposes, which will be payable in 2023 for the previous year. The aim of this change is to encourage all economic players to use more clean vehicles and to dispose of their most polluting vehicles. In addition, the introduction of these new taxes modernises the rules for calculating what was the old TVS.

The two taxes on the use of vehicles for economic purposes are: * the annual tax on carbon dioxide emissions; * the annual tax on the age of passenger vehicles.

Taxes on the use of vehicles for economic purposes are annual, unlike the TVS which was calculated and declared every quarter. The tax period runs from 1 January to 31 December each year. These taxes are paid for the use made of the vehicle in the previous year. These new taxes are calculated on the basis of the number of days the vehicle is used during the year, whereas the old TVS was based on the number of quarters the vehicle was used. Each of these 2 new taxes is calculated as follows: (length of time the vehicle is used in France for business purposes/number of days in the calendar year) x annual tax rate.

For each of the taxes for which they are liable, companies must now keep an annual summary statement of the vehicles assigned to their business and falling within the scope of the taxes on the use of vehicles for economic purposes.

Commentary

The staggered approach was aimed at encouraging companies to renew their fleet in favour of less polluting vehicles. According to the "barometer of (company) fleets and mobility 2023" published by the ARVAL Mobility Observatory (based on interviews with 302 companies in France), there is a clear increase in the use of alternative vehicles by companies: 77% of fleet managers say they use at least one alternative technology, compared to 58% in 2021 and 30% in 2020.

Additional metadata

Cost covered by	National government
Involved actors other than national government	Other
Involvement (others)	The State as this measure is a tax measure Companies / employer as they are the targets of the tax incentive
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), France: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Germany

Company incentives to deploy electric vehicles

Phase	Income tax law modification for charging electric vehicles at the workplace
Native name	Steuerbefreiung für das Aufladen von Elektrofahrzeugen beim Arbeitgeber
Type	Company incentives to deploy electric vehicles
Added to database	15 April 2021
Access online	Click here to access online

Article

Income tax law, § 3 No. 46

Description

In Germany, charging electric vehicles at the workplace is not deemed a taxable benefit in kind. Therefore, employees who use the charging infrastructure and charge for free at the workplace will not have to pay taxes and security contributions on that advantage. Charging infrastructure of the employer temporary given to the employee is also not classified as a taxable benefit. Free charging infrastructure that becomes the property of the employee will be taxed at a flat-rate tax of 25%. The same tax rate may be applied for subsidies for charging infrastructure granted by employers.

Commentary

In order to speed up developments on the market for electric mobility, the federal government adopted a package of measures on 18 May 2016 containing investments of close to €1 billion. In 2020, a new electric mobility package of €6.2 billion was introduced (1/3 of which financed by the automotive industry). By July 2021, the government spent about €2.1 billion in subsidies for 530,000 electric (or hybrid) vehicles. Specific figures for workplace charging infrastructure are not available.

Additional metadata

Cost covered by	Employer National government
Involved actors other than national government	Other
Involvement (others)	The electric mobility package is a federal government measure managed by the Federal Office for Economic Affairs and Export Control (BAFA).
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Germany: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Hungary

Company incentives to deploy electric vehicles

Phase	18/2020 (VI. 4) Parliament resolution on 'non-deferred tasks arising from climate change' 397/2022. (X. 20.) on the promotion of clean and energy-efficient road transport vehicles (a legal equivalent of Directive (EU) 2019/1161 of the European Parliament and of the Council of 20 June 2019 amending Directive 2009/33/E
Native name	18/2020. (VI. 4.) OGY határozat "az éghajlatváltozásból eredő nem halasztott feladatokról" 397/2022. (X. 20.) Korm. Rendelet a tiszta közúti járművek beszerzésének az alacsony kibocsátású mobilitás támogatása érdekében történő előmozdításáró
Type	Company incentives to deploy electric vehicles
Added to database	17 May 2021
Access online	Click here to access online

Article

The whole resolution

Description

The resolution on ‘non-deferred tasks arising from climate change’ approves the governmental climate and nature protection plan and related energy policy strategies. The purpose of the plan and strategies is to adapt to climate change, improve energy efficiency and decrease the carbon emission in electricity production. Strategic measures to achieve the goals include to encourage the deployment of solar capacity, enhance low carbon electricity production, increase the number of electric buses and promote the uptake of electric vehicles. A fund of €92 million is to be granted to support small and medium enterprises to switch to energy production from using renewable sources.

In October 2022, government decree 397/2022 on the promotion of clean and energy-efficient road transport vehicles was adopted as a legal equivalent of Directive (EU) 2019/1161, amending Directive 2009/33/EC. The decree lays down rules for the purchase, leasing or renting of clean vehicles through public procurement in the period of July 2021 to the end of 2025 (first phase).

Commentary

Notes on government support for electric motoring

In connection with electric cars, there is no registration tax, performance tax or company car tax. In addition, no fees are payable when the electric car is sold or when ownership is transferred. Electric cars have green number plates: these cars can park free of charge in more and more cities and also drive into areas closed to traffic. The government allocated funding to support the purchase of clean electric vehicles in 2020 and 2021. Within the framework of the announced tender, HUF 2 billion was allocated for 2020 and HUF 3 billion for 2021 for the purchase of electric passenger cars and vans. The amount of the grant was an equivalent of 21% of the gross selling price at the time.

Further subsidies related not only to vehicles, but also to infrastructure

The owner of an electric car may apply for the 'A2-night-time electricity' tariff in its contract with the energy supplier. Municipalities have been able to apply for funding for power station installations since 15 September 2020.

Additional metadata

Cost covered by	National government
Involved actors other than national government	National government
Involvement (others)	None
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Hungary: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Malta

Company incentives to deploy electric vehicles

Phase	Government grants including scrappage schemes for the purchase of electric vehicles for businesses and private companies.
Native name	Għotjiet tal-gvern inklużi skemi ta' skrappjar għax-xiri ta' vetturi elettriċi, għan-negozji u kumpaniji privati.
Type	Company incentives to deploy electric vehicles
Added to database	17 May 2021
Access online	Click here to access online

Article

Government grants including scrappage schemes for the purchase of electric vehicles for private individuals, local councils, non-government organisations, businesses and private companies. Government notice 517 of 2021. Motor vehicles registration and licensing act and other laws, Act no. XI of 2010

Description

In 2023, Transport Malta launched 8 grants, with the aim of decreasing polluting internal combustion engine (ICE) vehicles from Maltese roads. These include a scheme intended to incentivise registered businesses, companies, and the general public to purchase new electric vehicles, with an associated scrappage scheme providing financial support to applicants who couple their purchase with the deregistration of a vehicle of any category 10 years or more from its year of manufacture. This scheme is made possible by RRP funds amounting to €15,000,000. Purchasers of electric vehicles registered during 2022 who did not avail themselves of any related grants in 2022 can also apply under this scheme. The total maximum grant allocated to registered businesses and companies for this purpose, under the DeMinimis Rules, is of €200,000. Undertakings performing road freight transport for hire are eligible for the maximum sum of €100,000. This incentive allows a mix and match of replacement of old vehicles and purchase of new electric vehicles and pedelecs.

This incentive encompasses a wide range of vehicle types: new passenger cars; vehicles used for the transportation of goods; minibuses; coaches; quadricycles; motorcycles; pedelecs.

The amount of grant allocated per electric vehicle ranges from a minimum of €500 to a maximum of €70,000 per vehicle, under the De Minimis State Aid Rules; if undertakings cannot apply under the De Minimis regulations because are not eligible under the said regulations, or because they exceed applicable thresholds, may apply for the incentive under the General Block Exemption Regulation (GBER), where the maximum grant is €400,000 per vehicle.

For the comprehensive list which specifies the amount allocated according to the set criteria, one could visit Transport Malta's online portal.

Another scheme, aimed at persons and undertakings, supports the retrofitting of battery electric powertrains on motor vehicles, specifically: passenger cars; vans; vehicles used for transporting goods; minibuses; buses; coaches. The National Government budgeted funds for this scheme amounting to €50,000. The grant amounts to 80% of the installation costs.

The 2022 grant for the purchase of Plugin Hybrid Vehicles (PHEV) is closed except for vehicles ordered by 31st May 2022.

The current schemes came into effect on the 1 January 2023 and will be open till 31 December 2023.

There are plans to renew such schemes on a yearly basis as it is considered a key strategy for the Maltese government to reach carbon neutrality by 2050.

Apart from this grant scheme, companies that opt for electric vehicles benefit from cheaper registration tax on their vehicles. The registration tax of non-electric vehicles is calculated on the euro standard, CO_2, particulate matter (diesel engines only) and length. The following formula is used: (registration value x CO_2 x %) + (registration value x length (mm) x %).

Since electric vehicles have no emissions, the first part of the formula is not applicable and therefore the registration tax of an electric vehicle is calculated solely upon the length, the percentage according to the length, and the registration value.

Another initiative aimed at smoothing the transition to electric vehicles is the availability of a number of free electric charging stations. According to Malta's Low Carbon Development Strategy, the government is planning to install a total of 6,500 charging stations across the islands by 2030.

Commentary

While the government has not given a definite cut-off date banning the purchase of vehicles with internal combustion engines, Malta's Low Carbon Development Strategy points out that these vehicles will be banned by 2030-34.

The government has pledged that it will be leading by example. To demonstrate its commitment, it will be changing its entire fleet – including public buses – to electric vehicles by 2030. Government estimates project that Malta will have more than 65,000 electric vehicles (including PHEV) by 2030.

Additional metadata

Cost covered by	National government
Involved actors other than national government	Regional/local government
Involvement (others)	The Purchase of New Electric Vehicles grant is funded by the EU under the RRP; the retrofitting of battery electric powertrains on motor vehicles is funded by the National Government
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Malta: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Netherlands

Company incentives to deploy electric vehicles

Phase	Income tax act 2001 (2021)
Native name	Wet inkomstenbelasting 2001 (2021)
Type	Company incentives to deploy electric vehicles
Added to database	21 April 2021
Access online	Click here to access online

Article

Article 3.20

Description

Two forms of tax benefits are available for the use of low- or zero-emissions vehicle (ZEV) as company cars or private vehicles.

1. Income tax rates

In the Netherlands, the use of company cars for private use is taxed. However, a more favourable rate of income tax is available for people who use low- or zero-emissions company cars for private use.

In 2021, the addition for an electric car will increase to 12% of the first €40,000 catalogue value. If the price of the car is higher than €40,000, the normal addition rate of 22% applies to the excessive part. In 2022, the addition will increase to 18% on the first €40,000. In 2023, the addition for electric cars is 16% of the first €30.000 catalogue value. If the price of the car is higher than €30.000, the normal addition rate of 22% applies to the excessive part.

For a hydrogen car or an electric car with integrated solar panels, the lower addition rate applies to the entire list price, provided that the car meets the definition that applies in 2020 for the environmental investment deduction. For example, the battery pack shall not contain lead and the solar panels must have a capacity of at least 1 kilowatt peak.

2. Tax-deductible investments

Clean technology investments are partially deductible from corporate and income taxes. ZEVs and Plug-in Hybrid Vehicles (PHEVs) (excluding those with diesel engines) are on the list of tax-deductible investments, as are the accompanying charging points.

Commentary

With the Climate agreement of June 2019, there was a further restriction of the lower tax addition for fully electric vehicles. The low addition rate increases gradually, until it is equal to the 'high' addition rate of 22% in 2026.

Despite the higher addition, the government wants more electric cars to be sold. The cabinet states that it will provide necessary support to ensure that only electric cars will be in the showroom by 2030. It is not yet certain how such plans will continue in the period after 2025. The cabinet hopes to have a new system of car tax from 2026, based on a form of payment according to use. This will be researched in the coming years. Important preconditions are the government's aim to achieve 100% zero-emission new sales by 2030 and the possibility of lowering the total tax within the car sector.

Additional metadata

Cost covered by	National government
Involved actors other than national government	Other
Involvement (others)	The Climate agreement of 2019 was an agreement between the Government and representatives of all kinds of sectors, who came together in five consultative bodies or 'climate tables', which then bundled their conclusions and plans into one major agreement. The five sector tables were electricity, mobility, industry, agriculture and building environment.
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Netherlands: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Norway

Company incentives to deploy electric vehicles

Phase	Parliament decision on excise taxes for the budget year 2023, Value added tax act, Tax act
Native name	Stortingsvedtak om særavgifter for budsjettåret 2023, Lov om merverdiavgift, Lov om skatt av formue og inntekt (skattelven)
Type	Company incentives to deploy electric vehicles
Added to database	15 April 2021
Access online	[Click here to access online]

Article

Section 7 of 'A. Vehicle Import Duty' in Chapter of 'Taxes on motor vehicles etc.' of Parliament decision on excise taxes for the budget year 2021; Section 6-7 of Value added tax act; Section 5-13 of Tax act

Description

Electrical vehicles are exempted from part of the import duty that applies to all motor vehicles. As import duties tend to be relatively high in Norway compared to EU countries, this exemption is meant to be a push factor for companies and individuals to choose electrical vehicles to vehicles with an internal-combustion engine. While all vehicles has to pay a one-off registration tax based on the wight of the vehicle, they are expected from the general part of this duty that is calculated based on the vehicle's tax group, kerb weight, CO2 emissions, NOx emissions and cylinder capacity. For a vehicle of 1600 kg and CO2 emission of 160 g/km, the tax would be around NOK 220,000 (€ 22,000). The tax is progressive, making big cars with high emissions more expensive than smaller cars.

For electrical vehicles costing up to NOK 500,000 (€ 50,000), no VAT duty applies, and for those exceeding this price, the duty is only imposed on the part of the price exceeding this threshold. Electrical vehicles are also exempted from the value added tax act when it comes to sale and leasing agreements running for at least 30 days.

Commentary

The Norwegian parliament has decided on a national goal that all new cars sold by 2025 should be zero-emission (electric or hydrogen). By the end of 2020, 21% of all passenger cars in Norway were electrical. there were 600,000 registered battery electric cars (BEVs) in Norway among a total of 2,900,000 cars in total. Battery electric vehicles held a 79% market share in 2022. The speed of the transition is closely related to policy instruments and a wide range of incentives, including reduced taxes, VAT, reduced road toll, reduced fees on parking or free parking, and reduced ticket prices on ferries etc.

From 2022 some of the incentives for zero-emission cars were removed.

The overall signal from the majority of political parties is that it should always be economically beneficial to choose zero and low emission cars over high emission cars. This is obtained with the 'polluter pays' principle in the car tax system. Introducing taxes on polluting cars can finance incentives for zero-emission cars while not hurting revenues.

Additional metadata

Cost covered by	National government
Involved actors other than national government	Other
Involvement (others)	Parliament
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Norway: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Portugal

Company incentives to deploy electric vehicles

Phase	Green Tax Law (Law 82-D/2014 of 31 December): Dispatch 3169/2020 of 10 March; Order 2535/2021 of 5 March; Dispatch 5126/2023 of 3 May
Native name	Lei da Fiscalidade Verde (Lei 82-D/2014 de 31 de dezembro); Despacho 3169/2020 de 10 de março; Despacho 2535/2021 de 5 de março; Despacho 5126/2023 de 3 de maio
Type	Company incentives to deploy electric vehicles
Added to database	17 May 2021
Access online	Click here to access online

Article

Law 82-D/2014 of 31 December reforms environmental taxation, changing a large set of regulations Decree Law 42-A/2016 of 12 August Dispatch 3169/2020 of 10 March Order 2535/2021 of 5 March Dispatch 5126/2023 of 3 May

Description

This law is part of environmental taxation reform in Portugal and establishing a set of green fiscal rules in the sectors of energy and emissions, transport, water, waste, land use, forests and biodiversity. This law provides a set of tax reductions for sectors including low emissions vehicles (Law 82-D/2014 of 31 December).

The Dispatch 5126/2023 of 3 May continues the incentive to decarbonise individual mobility, started in 2017 (Decree Law 42-A/2016 of 12 August) amended the previous conditions for the companys' incentives.

In 2023, the Portuguese Government's Environmental Fund has allocated €10,000.000 to incentive Electric Vehicles (Dispatch 5126/2023 of 3 May). For the companies the incentives are:

- €6,000 for the purchase of an electric light goods vehicle (in 2020 the amount was €2,000), limited to 2 vehicles per candidate;
- 50% of the purchase value price (up to a maximum of 1500€) for the purchase of an electric freight bicycle, limited to four per candidate;
- 50% of the purchase value price (up to a maximum of 500€) for the purchase of a fully electric bicycle, moped or motorcycle, limited to 4 per candidate.
- 20% of the purchase value price (up to a maximum of 100€) for the purchase of a conventional city bike.

Companies that invest in green energy vehicles benefit from some of the following tax incentives:

- Corporate tax deduction for company fleets with EVs (if value price not exceed €62,500).
- BEVs with a purchase value price up to €62,500 are exempt from autonomous corporate income tax. The BEVs that exceed this amount (€62,500), began to be taxed autonomously at a rate of 10%, since 1 January 2023.
- BEVs are exempt from Circulation Tax (Imposto Único de Circulação)
- Plug-in hybrid vehicles are eligible for reduced autonomous corporate income tax, that varies between 2.5% (for vehicles with a purchase price below €27,500) and 15% (for vehicles with a purchase price below €35,000).

Commentary

According to the Association of the Eletric Vehicles' Users (UVE - Associação de Utilizadores de Veículos Elétricos), in 2023, the market share of electric vehicles is still growing significantly, mainly due to the “green incentive” update, which translates into several financial advantages for companies (and for individuals).

In July 2023, Plug-in Hybrids Eletric Vehicle (PHEV) and electric vehicles (BEV) represented 32.6% of light passenger vehicle sales.

Considering all categories of vehicles sold in Portugal (light and heavy, passenger and goods), the purchase of eletric vehicles increase 100.7% growth, between June 2022 and June 2023.

In July 2023, PHEV had a market share of 15.6%. BEV already represent 17% of sales. The share of petrol vehicles has fallen to 35.2%, between 2020 and 2023. Diesel vehicles sales decrease and represents 10.7% of the sales.

Additional metadata

Cost covered by	Companies National government
Involved actors other than national government	Employer organisation Regional/local government
Involvement (others)	None
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Portugal: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Slovenia

Company incentives to deploy electric vehicles

Phase	VAT deduction for electric vehicle
Native name	Odbitek DDV za električno vozil
Type	Company incentives to deploy electric vehicles
Added to database	23 October 2023
Access online	Click here to access online

Article

Value Added Tax Act (Zakon o davku na dodano vrednost, ZDDV-1), Article 66b; Personal Income Tax Act (Zakon o dohodnini, ZDoH-2Z), Article 4

Description

Purchase of electric vehicles intended for the pursuit of business activities are exempted from paying VAT and income tax on perquisites. The exemption also applies to fuels, lubricants, spare parts and services.

Generally, the 'taxable person' cannot deduct value added tax on passenger cars and motorcycles other than vehicles used for goods and passenger transport, leasing, renting, resale and education. Amended Value Added Tax, issued on 7 January 2022, stipulates an exception for motor vehicle not emitting carbon dioxide. To be eligible for tax deduction, the company must meet three conditions: - The vehicle must be carbon dioxide-free; deduction thus applies only to electric cars, not hybrids. - The value, including VAT and other taxes, does not exceed EUR 80 000. - The electric vehicle must be used for business purposes only (the car, used exclusively for private purposes, is not eligible).

If a vehicle is for both business and personal purposes, the taxable person must pay VAT on the distance driven for personal use on a pro rata basis. On the other hand, the amended Personal Income Tax Act (ZDoH-2), issued on 21 March 2022, establishes that the use of a business electrical automobile for personal purposes is not perquisites, and the employee pays no income tax in this regard.

Commentary

Besides the tax exemption, businesses may benefit from a partial subvention if they buy a new electric car. The Eco Fund (Eko sklad) organises calls of interest for subsidies and loans, open until funds are exhausted. Profit, non-profit and state companies (except organisations directly funded from the state budget) are eligible to participate. Currently, purchases of electric cars not exceeding €65,000 may receive a subsidy of €300 to €6500, depending on the type of vehicle. No more than 20 vehicles can be supported per beneficiary. Alternatively, companies can also opt for credit at a low variable or fixed interest rate. The maximum repayment period is 15 years.

Additional metadata

Cost covered by	National government
Involved actors other than national government	National government
Involvement (others)	Eko Fund
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2023), Slovenia: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin

Restructuring legislation database

Sweden

Company incentives to deploy electric vehicles

Phase	Ordinance (2019:525) on state aid for the installation of charging points for electric vehicles
Native name	Förordning (2019:525) om statligt stöd för installation av laddningspunkter för elfordon
Type	Company incentives to deploy electric vehicles
Added to database	17 May 2021
Access online	Click here to access online

Article

All articles of the Ordinance (2019:525) on state aid for the installation of charging points for electric vehicles

Description

The Ordinance (2019:525) has introduced a state grant to support the installation of charging points for electric vehicles. Material costs to install a charging point, such as the cost of a charging box, will be eligible for the grant. Labour costs are eligible under certain restrictions. Grants may be given as a lump sum with an equivalent value up to 50% of the eligible costs, but a maximum of SEK 15,000 (€1,482) per charge point. Grants may not be given for measures that are to be implemented under obligatory requirements. The grant is administered by the Swedish Environmental Protection Agency.

Commentary

This measure is part of an initiative called 'Klimatklivet' ('the climate stride'). The initiative aims to reduce emissions that affect the climate. The money invested is expected to provide the greatest possible climate benefit.

In May 2021, 3278 investment applications have been granted as part of the initiative, amounting to a total of SEK 7.3 billion (€0.71 billion) in public funding, i.e. aside from the private funding. Among the 3278 investment applications, 2081 were for charging points. The estimated reduction of emission per invested krona (SEK) (€0.098) is on average 2.02 kilos of carbon dioxide equivalents during the the time when the measures are in effect. The measures on average last for about 16 years.

Additional metadata

Cost covered by	National government
Involved actors other than national government	National government
Involvement (others)	None
Thresholds	Affected employees: No, applicable in all circumstances Company size: No, applicable in all circumstances Additional information: No, applicable in all circumstances

Sources

Citation

Eurofound (2021), Sweden: Company incentives to deploy electric vehicles, Restructuring legislation database, Dublin