

# EV Readiness Index 2022



LeasePlan

What's next?



# Contents

01

## Introduction

01-03 About the EV Readiness Index

04

## Results 2022

04 Key findings 2022  
05 Country highlights

06

## Full results of EV Readiness Index 2022

06-07 EV Readiness by country  
08-09 Factor 1: EV maturity score  
10-11 Factor 2: Charging maturity score  
12-14 Factor 3: TCO score

15

## Progress compared to 2021

15 Government incentives: 2021 vs. 2022  
16 EV maturity: 2021 vs. 2022  
17 Charging infrastructure maturity: 2021 vs. 2022  
18 TCO maturity: 2021 vs. 2022

19

## Start electric

19 We're committed to achieving net zero emissions by 2030  
20-21 7 reasons to start electric

22

## Appendix 1

23-44 Government incentives per country

45

## Appendix 2

46 Additional reading  
47 Generic datapoints  
48 Definitions used  
49 Scoring scale explanation  
50 Sources used



Introduction

# About the EV Readiness Index

# Why now?



Transport is the fastest-growing contributor to climate change, with **road transport accounting for approximately 20% of carbon dioxide emissions in the EU alone.**



Approximately 50% of vehicles on the road today are registered to corporate organizations. Corporates are therefore incredibly important in leading the transition to a more sustainable transport system.



Making the switch to a low-emission fleet is one of the easiest ways for businesses to lower their overall emissions footprint and to help tackle climate change. It can be done with the stroke of a pen: no change of strategy is required.

## Introduction

# About the EV Readiness Index

LeasePlan's EV Readiness Index is a comprehensive analysis of the preparedness of 22 European countries for the electric vehicle transition. This is the 5th edition.

The Index is based on three factors:



## The maturity of the EV market



## The maturity of the EV infrastructure



## Total cost of ownership (TCO) of an EV

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The 22 countries included in the LeasePlan EV Readiness Index 2022 are: Austria, Belgium, Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Luxembourg, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Spain, Sweden, Switzerland and the United Kingdom.

The Index provides much more than an overall country ranking; the detailed data for each of the key factors provide actionable insights into each market's EV Readiness. This helps international fleet and mobility managers make the right decisions when it comes to electrifying their fleets.

**Introduction**

# The EV Readiness Index 2022 rankings are determined using three key factors

| Category   | KPI  | Max. points per KPI | Weighting |
|--|--|---------------------|-----------|
| <b>01 Maturity of electric vehicle market in a country</b> | % EVs registered in 2021 per total population                            | 5                   | 10%       |
|  | Market share of EVs from all vehicles registered in 2021                 | 5                   | 10%       |
|  | Market share of full electric (BEV) from all vehicles registered in 2021 | 2                   | 4%        |
|  | Share of EVs from all order intakes <sup>1</sup>                         | 5                   | 10%       |
|  | Share of BEVs from EV orders <sup>1</sup>                                | 2                   | 4%        |
| <b>02 Maturity of charging infrastructure in a country</b> | # public charge locations per total population                           | 5                   | 10%       |
|  | # public charge locations per EV registered                              | 5                   | 10%       |
|  | % of fast chargers per kilometre of highway                              | 3                   | 6%        |
| <b>03 Total cost of ownership of EV</b>                    | Score of all government incentives currently in place <sup>2</sup>       | 5                   | 10%       |
|  | Score of benefit-in-kind taxation benefits for the EV drivers            | 5                   | 10%       |
|  | Energy prices  | 3                   | 6%        |
|  | EV rental price comparison <sup>3</sup>                                  | 5                   | 10%       |

**Highest possible score** **50**

Sources: ACEA - European Automobile Manufacturers' Association, EAFO - European Alternative Fuels Observatory, Eco-Movement, Eurostat, LeasePlan Consultancy Services

<sup>1</sup> LeasePlan orders

<sup>2</sup> This score is given by LeasePlan by comparing all government incentives and scoring them against each other

<sup>3</sup> Lease price of a full electric vehicle compared to a petrol vehicle



## Results 2022

# Key findings 2022

**EV uptake increased significantly in almost all markets.** This reflects the increasing popularity of EVs across European countries as more models become available in every segment.

**Charging infrastructure is still lagging, creating conditions for a charging shortage as EV registrations rapidly increase.** This highlights the urgent need for governments to invest in a robust and reliable public charging infrastructure across Europe.

**EVs are more affordable than ever.** Cost competitiveness is mostly driven by comparatively lower energy prices for EVs (especially when compared to increased diesel and petrol fuel prices) and more beneficial taxation arrangements for EV drivers.

**Norway ranked highest in terms of EV readiness, Czech Republic ranked lowest, and Greece had the most improved score compared to 2021.**



## Results 2022

# Country highlights



The top 3 countries in the index remained the same as last year, with Norway #1, Netherlands #2 and UK #3.



Austria increased significantly with the shared #3 position. This is due to an improved charging network and much higher EV registrations.



Greece improved the most; from 16 points to 23 points. This is driven by an increased EV market share and lower TCO for EVs.



Sweden (+5 points) and Belgium (+4 points) have both increased their score significantly with an improved charging infrastructure and more favourable government incentives for EVs.



The most mature markets (Norway and Netherlands) show a small increase in government taxation, which could hurt their scores in coming years.

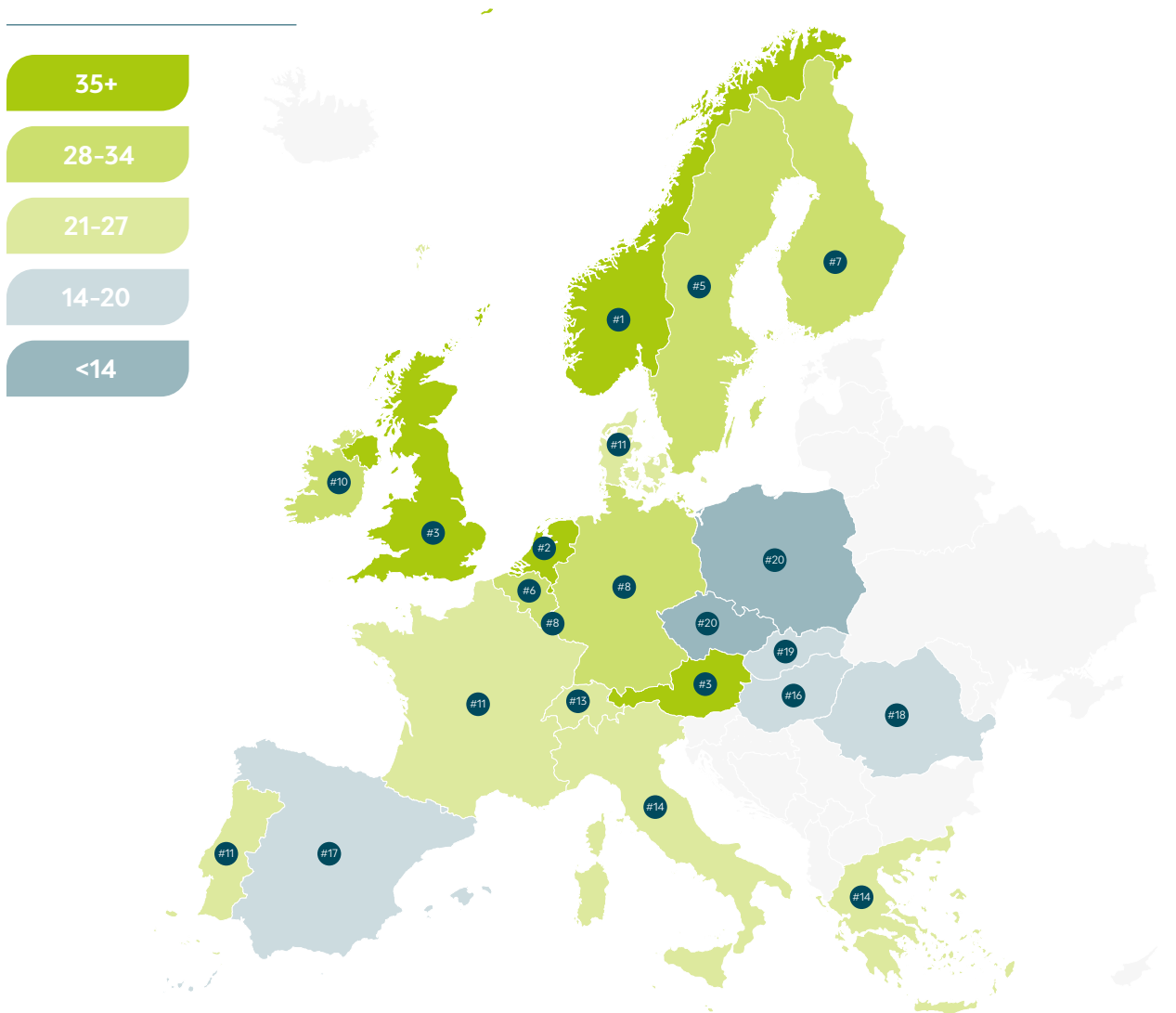
### Full results of EV Readiness Index 2022

# EV Readiness by country

LeasePlan's EV Readiness Index 2022 is a comprehensive analysis of the preparedness of 22 European countries for the electric vehicle transition.

The EV Readiness Index shows that the Netherlands, Norway and United Kingdom are now the best prepared countries in Europe for the electric vehicle transition.

## EV Readiness score, per country





Full results of EV Readiness Index 2022

# EV Readiness by country

| Total score |                | 1. EV maturity | 2. Charging maturity | 3. Total cost of ownership | Position in 2021 | Points in 2021 |
|-------------|----------------|----------------|----------------------|----------------------------|------------------|----------------|
| #           | Country        |                |                      |                            |                  |                |
| 1           | Norway         | 42             | 18                   | 8                          | 16               | 1 → 42         |
| 2           | Netherlands    | 37             | 15                   | 10                         | 12               | 2 ↓ 38         |
| 3           | United Kingdom | 35             | 13                   | 6                          | 16               | 3 ↑ 33         |
| 3           | Austria        | 35             | 13                   | 8                          | 14               | 5 ↑ 29         |
| 5           | Sweden         | 34             | 15                   | 7                          | 12               | 6 ↑ 29         |
| 6           | Belgium        | 31             | 12                   | 6                          | 13               | 8 ↑ 27         |
| 7           | Finland        | 30             | 12                   | 6                          | 12               | 9 ↑ 27         |
| 8           | Germany        | 29             | 13                   | 3                          | 13               | 7 ↑ 28         |
| 8           | Luxembourg     | 29             | 13                   | 5                          | 11               | 4 ↓ 31         |
| 10          | Ireland        | 28             | 13                   | 2                          | 13               | 10 ↑ 26        |
| 11          | Denmark        | 27             | 12                   | 5                          | 10               | 13 ↑ 23        |
| 11          | France         | 27             | 10                   | 4                          | 13               | 11 ↑ 26        |
| 11          | Portugal       | 27             | 10                   | 2                          | 15               | 12 ↑ 26        |
| 13          | Switzerland    | 25             | 10                   | 7                          | 8                | 14 ↑ 23        |
| 14          | Greece         | 23             | 7                    | 1                          | 15               | 17 ↑ 16        |
| 14          | Italy          | 23             | 9                    | 3                          | 11               | 15 ↑ 21        |
| 16          | Hungary        | 20             | 5                    | 4                          | 11               | 16 → 20        |
| 17          | Spain          | 19             | 7                    | 3                          | 9                | 18 ↑ 15        |
| 18          | Romania        | 18             | 4                    | 3                          | 11               | 20 ↑ 13        |
| 19          | Slovakia       | 14             | 4                    | 4                          | 6                | 21 ↑ 13        |
| 20          | Czech Republic | 13             | 4                    | 5                          | 4                | 22 ↑ 12        |
| 20          | Poland         | 13             | 3                    | 3                          | 7                | 19 ↓ 15        |

## Full results of EV Readiness Index 2022

# Factor 1: EV maturity score

One of the key factors in EV maturity is the actual uptake of EV registrations in a country.

This factor includes the following elements:

01 EV uptake relative to the population

02 The EV market share for the general market

03 The EV order share from LeasePlan customers

The Nordics and Western Europe region shows the highest maturity in uptake of EV registrations.

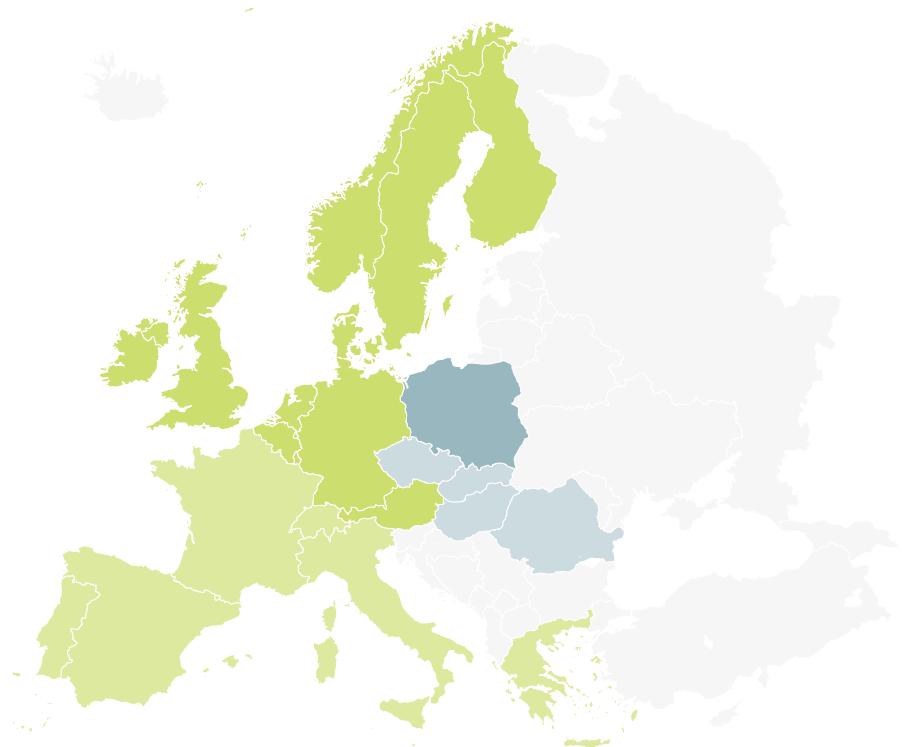
### EV maturity score

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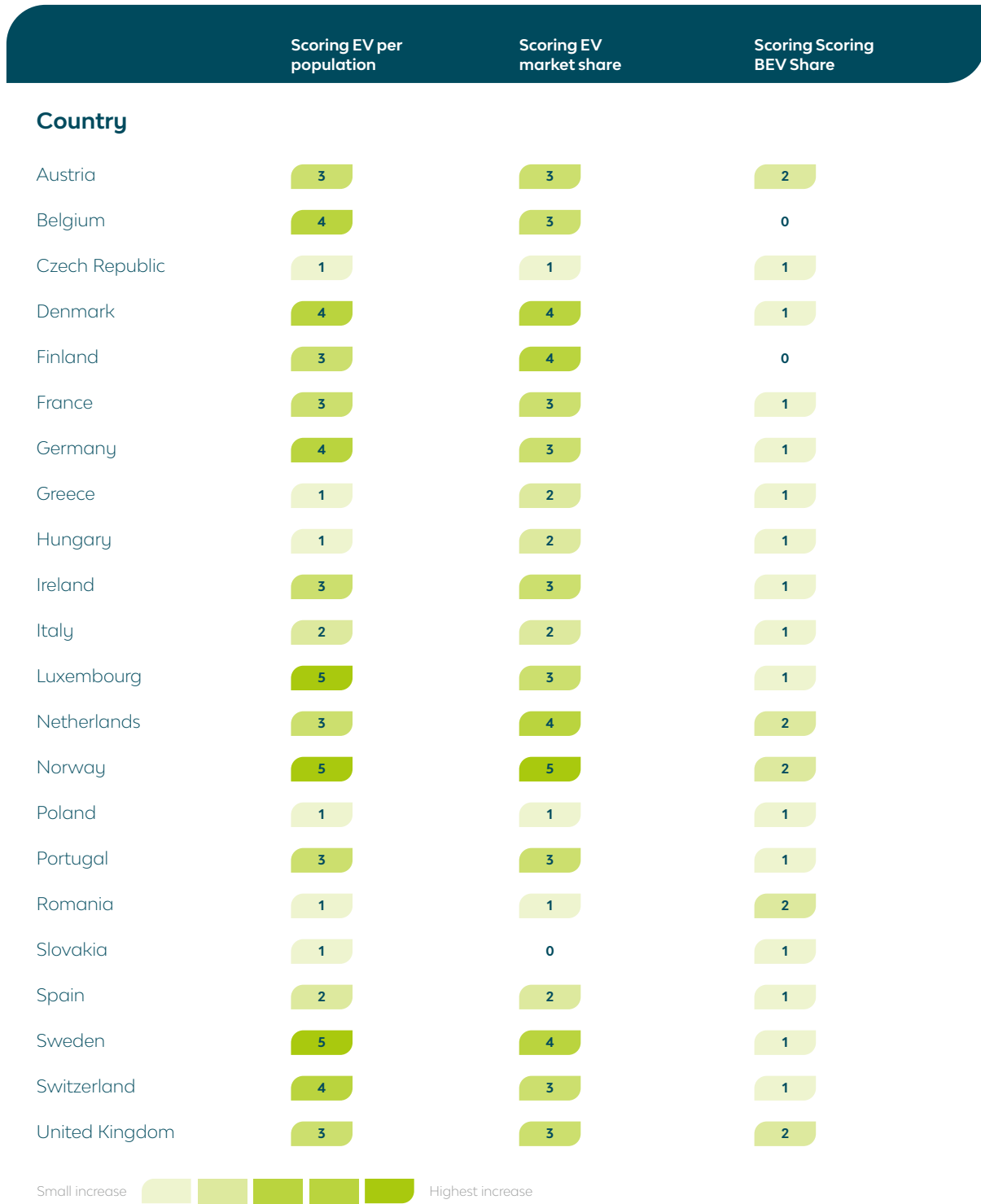
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Full results of EV Readiness Index 2022

# Factor 1: EV market maturity



<sup>1</sup> Definition EV: = BEV + FCEV + PHEV, Period Q4 2020, Q1-Q3 2021

<sup>2</sup> Definition market share: entire car market; including B2C sales

<sup>3</sup> Definition BEV: Full electric vehicle

Source: ACEA, Eurostat

Full results of EV Readiness Index 2022

# Factor 2: Charging maturity score

For the fifth year in a row, charging infrastructure is the bottleneck factor holding back the EV revolution. Once again, the scores for charging infrastructure are lower than any other category in the Index.

This factor consists of:

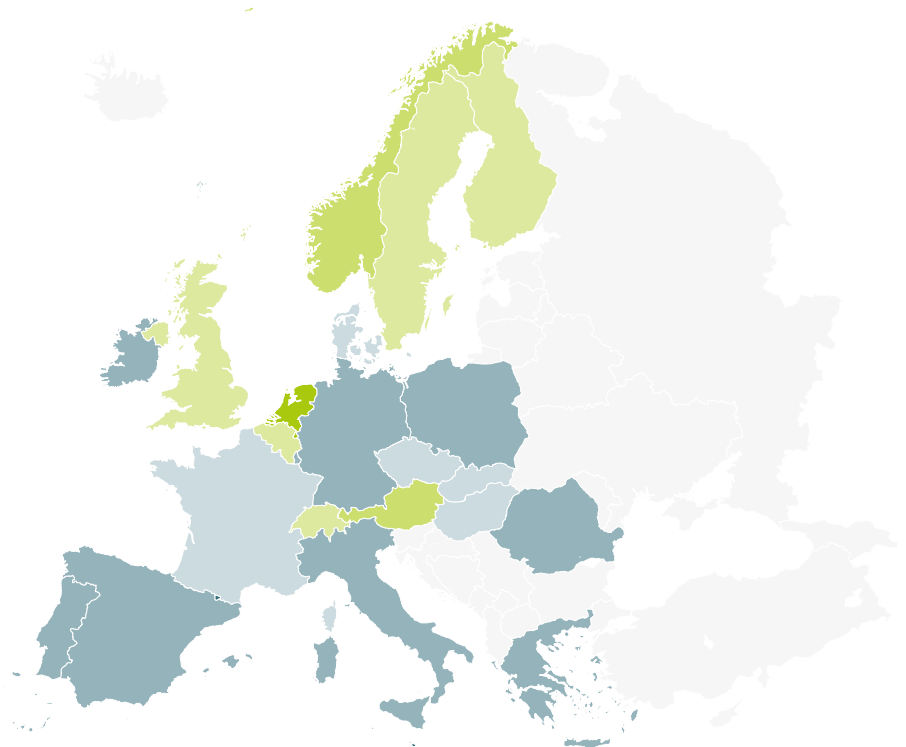
01 Public charge points relative to the population

02 Public charge points relative to the EV registrations

03 Availability of (DC) fast chargers relative to the size of available highways

Markets such as Germany, Sweden and the United Kingdom are at the top of the EV Readiness Index, however even they have a low score for charging development.

## EV maturity score





Full results of EV Readiness Index 2022

# Factor 2: Charging infrastructure maturity

| Country        | Charge points per population    |   |   |   | Scoring charging points per population | # of stations per EV registered in 2021 | Scoring charge stations per EV | Fast chargers                |                                       |  |
|----------------|---------------------------------|---|---|---|--|---|--------------------------------|------------------------------|---------------------------------------|--|
|                | # total public charge locations | # standard speed public charge locations <sup>1</sup> | # of fast charge locations <sup>2</sup> | # charging plugs per inhabitant (x1000) |  |   |                                | % of fast chargers locations | # of fast chargers per 100 km highway | Scoring # fast chargers per km highway |
| Austria        | 17,135                          | 15,137  | 1,998                                   | 192                                     | 3                                      | 3,748                                   | 3                              | 11.7%                        | 115                                   | 2                                      |
| Belgium        | 13,291                          | 12,408  | 883                                     | 1.15                                    | 3                                      | 1,835                                   | 2                              | 6.6%                         | 50                                    | 1                                      |
| Czech Republic | 2,695                           | 1,495   | 1,200                                   | 0.25                                    | 1                                      | 3,714                                   | 3                              | 44.5%                        | 94                                    | 1                                      |
| Denmark        | 6,161                           | 5,374   | 787                                     | 1.05                                    | 3                                      | 1,078                                   | 1                              | 12.8%                        | 59                                    | 1                                      |
| Finland        | 5,501                           | 4,571   | 930                                     | 0.99                                    | 2                                      | 1,993                                   | 2                              | 16.9%                        | 100                                   | 2                                      |
| France         | 52,311                          | 46,738  | 5,573                                   | 0.78                                    | 2                                      | 1,844                                   | 2                              | 10.7%                        | 48                                    | 0                                      |
| Germany        | 63,829                          | 54,183  | 9,646                                   | 0.77                                    | 2                                      | 0,955                                   | 0                              | 15.1%                        | 73                                    | 1                                      |
| Greece         | 645                             | 603   | 42                                      | 0.06                                    | 0                                      | 1,066                                   | 1                              | 6.5%                         | 2                                     | 0                                      |
| Hungary        | 2,567                           | 2,039   | 528                                     | 0.26                                    | 1                                      | 3,184                                   | 3                              | 20.6%                        | 31                                    | 0                                      |
| Ireland        | 1,997                           | 1,640   | 357                                     | 0.40                                    | 1                                      | 1,262                                   | 1                              | 17.9%                        | 36                                    | 0                                      |
| Italy          | 26,720                          | 24,179  | 2,541                                   | 0.45                                    | 1                                      | 2,048                                   | 2                              | 9.5%                         | 37                                    | 0                                      |
| Luxembourg     | 1,453                           | 1,440   | 13                                      | 2.29                                    | 4                                      | 1,662                                   | 1                              | 0.9%                         | 8                                     | 0                                      |
| Netherlands    | 84,110                          | 81,164  | 2,946                                   | 4.81                                    | 4                                      | 8,147                                   | 4                              | 3.5%                         | 106                                   | 2                                      |
| Norway         | 24,249                          | 16,391  | 7,858                                   | 4.50                                    | 4                                      | 1,646                                   | 1                              | 32.4%                        | 780                                   | 3                                      |
| Poland         | 2,997                           | 2,023   | 974                                     | 0.08                                    | 0                                      | 2,081                                   | 2                              | 32.5%                        | 58                                    | 1                                      |
| Portugal       | 4,347                           | 3,217   | 1,130                                   | 0.42                                    | 1                                      | 1,612                                   | 1                              | 26.0%                        | 37                                    | 0                                      |
| Romania        | 1,208                           | 749   | 459                                     | 0.06                                    | 0                                      | 2,380                                   | 2                              | 38.0%                        | 53                                    | 1                                      |
| Slovakia       | 1,761                           | 1,334   | 427                                     | 0.32                                    | 1                                      | 9,167                                   | 2                              | 24.2%                        | 86                                    | 1                                      |
| Spain          | 14,839                          | 11,497  | 3,342                                   | 0.31                                    | 1                                      | 2,287                                   | 2                              | 22.5%                        | 21                                    | 0                                      |
| Sweden         | 20,884                          | 18,211  | 2,673                                   | 2.01                                    | 4                                      | 1,552                                   | 1                              | 12.8%                        | 125                                   | 2                                      |
| Switzerland    | 10,372                          | 8,472   | 1,900                                   | 1.20                                    | 3                                      | 1,896                                   | 2                              | 18.3%                        | 130                                   | 2                                      |
| United Kingdom | 44,609                          | 35,507  | 9,102                                   | 0.65                                    | 2                                      | 1,602                                   | 1                              | 20.4%                        | 237                                   | 3                                      |

Small increase Highest increase

<sup>1</sup> Definition standard speed: = AC charging between 3.6 kw and 22 kw

<sup>2</sup> Definition fast speed: = DC charging above 22 kw

Source: Eco-movement

Full results of EV Readiness Index 2022

# Factor 3: TCO score

EV uptake is largely driven by the affordability of driving an EV within the market.

Our index compares the following items on the total cost of ownership for EVs:

01 Government incentives

02 Driver taxation

03 Energy prices

04 Monthly rental of lease vehicle

The index shows that many countries provide strong government incentives, a lower driver taxation and better VAT incentives, showcasing the Total Cost of Ownership parity is already achieved in many European countries compared to internal combustion engine (ICE) vehicles.

## EV maturity score

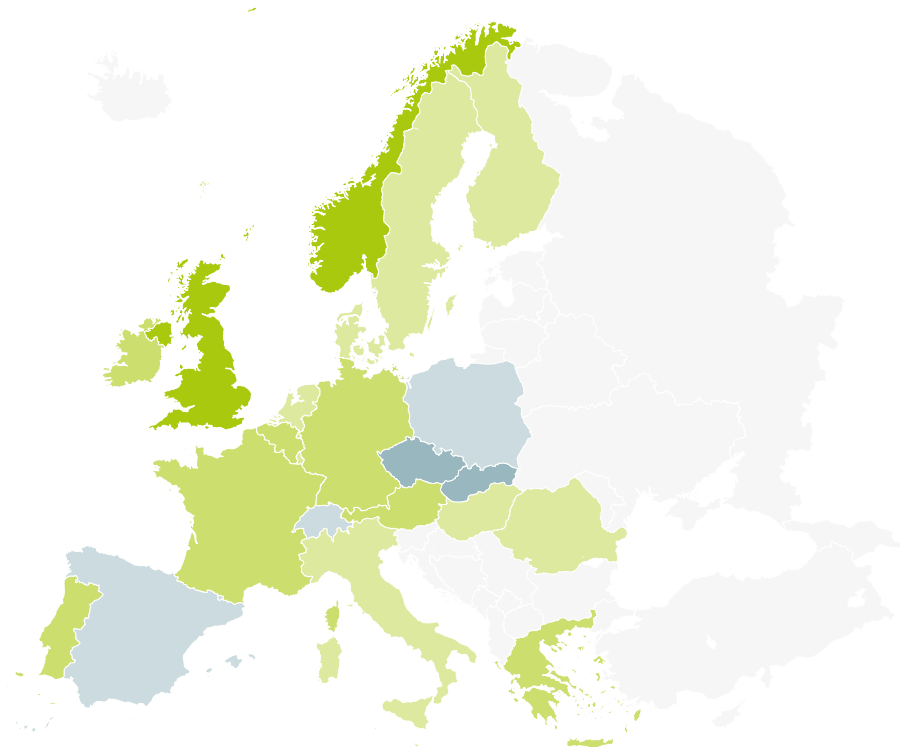
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Full results of EV Readiness Index 2022

# Factor 3: Total Cost of Ownership

## Government incentives

### Government incentives<sup>1</sup>

| Country        | Purchase subsidies | Registration tax benefits | Ownership tax benefits | Company tax benefits | VAT benefits | Other financial benefits | Local incentives | Infrastructure incentives | Total points | Scoring government incentives |
|----------------|--------------------|---------------------------|------------------------|----------------------|--------------|--------------------------|------------------|---------------------------|--------------|-------------------------------|
| Austria        | Excellent          | Excellent                 | Good                   | None                 | Good         | None                     | Medium           | Excellent                 | 14           | 3                             |
| Belgium        | None               | Excellent                 | Excellent              | Excellent            | None         | Excellent                | None             | Excellent                 | 15           | 4                             |
| Czech Republic | None               | None                      | Good                   | None                 | None         | None                     | Good             | Excellent                 | 7            | 2                             |
| Denmark        | None               | Excellent                 | Good                   | Excellent            | None         | Excellent                | Medium           | Medium                    | 13           | 3                             |
| Finland        | Good               | Good                      | Good                   | Excellent            | None         | Good                     | Medium           | Medium                    | 13           | 3                             |
| France         | Excellent          | Good                      | Medium                 | Excellent            | None         | Good                     | Medium           | Good                      | 14           | 3                             |
| Germany        | Excellent          | None                      | Excellent              | Excellent            | None         | None                     | Good             | Good                      | 13           | 3                             |
| Greece         | None               | None                      | Excellent              | Excellent            | None         | Good                     | Good             | Medium                    | 11           | 3                             |
| Hungary        | Excellent          | Excellent                 | Good                   | Excellent            | None         | None                     | Good             | None                      | 13           | 3                             |
| Ireland        | Medium             | Excellent                 | Excellent              | None                 | None         | None                     | None             | Excellent                 | 10           | 3                             |
| Italy          | Excellent          | None                      | Excellent              | None                 | None         | None                     | None             | Excellent                 | 9            | 2                             |
| Luxembourg     | Excellent          | None                      | Good                   | Excellent            | None         | None                     | None             | Excellent                 | 11           | 3                             |
| Netherlands    | Good               | Excellent                 | Excellent              | Medium               | None         | None                     | None             | Medium                    | 10           | 3                             |
| Norway         | None               | Excellent                 | None                   | Medium               | Excellent    | Good                     | Good             | Good                      | 13           | 3                             |
| Poland         | Excellent          | None                      | None                   | None                 | None         | None                     | Medium           | Good                      | 6            | 2                             |
| Portugal       | Excellent          | Excellent                 | Good                   | Good                 | Good         | Good                     | Medium           | None                      | 15           | 4                             |
| Romania        | Excellent          | Good                      | Good                   | None                 | None         | None                     | None             | Medium                    | 8            | 2                             |
| Slovakia       | None               | Good                      | Good                   | Good                 | None         | Good                     | Medium           | None                      | 9            | 2                             |
| Spain          | Excellent          | Excellent                 | Good                   | None                 | None         | None                     | Good             | Medium                    | 11           | 3                             |
| Sweden         | Excellent          | None                      | Good                   | Excellent            | None         | None                     | Medium           | Good                      | 11           | 3                             |
| Switzerland    | Good               | Good                      | None                   | None                 | None         | Medium                   | None             | Good                      | 7            | 2                             |
| United Kingdom | Good               | Excellent                 | Excellent              | Excellent            | Good         | Good                     | Excellent        | Good                      | 20           | 5                             |

Small increase  Highest increase

<sup>1</sup> See chapter 3 for the details on what changed per country compared to previous year  
Source: EAFO with LeasePlan validation

Full results of EV Readiness Index 2022

# Factor 3: Total Cost of Ownership

Driver taxation, energy prices & monthly rental costs

| Country        | Driver taxation                         |                         | Energy prices                                    |   |   |  |                                      | EV monthly rental comparison |   |                      |
|----------------|---|-------------------------|--|---|---|--|--------------------------------------|------------------------------|---|----------------------|
|                | Driver taxation index 2021 (BEV vs ICE) | Scoring driver taxation | Fuel price (litre of petrol in EUR) <sup>1</sup> | Average fuel price per 100km <sup>2</sup> | Energy prices (average kWh in EUR) <sup>3</sup> | Average electricity price per 100km <sup>4</sup> | Energy price Index (lower is better) | Scoring energy prices        | EV rental index (Petrol vs BEV; lower is better) <sup>5</sup> | Scoring rental index |
| Austria        | 0%                                      | 5                       | €1.40  | €6.35                                     | €0.20   | €3.58  | 56%                                  | 2                            | 92%   | 4                    |
| Belgium        | 66%                                     | 3                       | €1.60  | €7.26                                     | €0.23   | €4.07  | 56%                                  | 2                            | 99%   | 4                    |
| Czech Republic | 141%                                    | 0                       | €1.44  | €6.56                                     | €0.17   | € 3.04   | 46%                                  | 2                            | 137%  | 0                    |
| Denmark        | 96%                                     | 1                       | €1.78  | €8.11                                     | €0.23   | €4.18  | 51%                                  | 2                            | 92%   | 4                    |
| Finland        | 79%                                     | 2                       | €1.80  | €8.20                                     | €0.17   | €3.01  | 37%                                  | 3                            | 98%   | 4                    |
| France         | 54%                                     | 4                       | €1.61  | €7.34                                     | €0.18   | €3.24  | 44%                                  | 2                            | 97%   | 4                    |
| Germany        | 27%                                     | 5                       | €1.58  | €7.18                                     | €0.26   | €4.65  | 65%                                  | 1                            | 97%   | 4                    |
| Greece         | 0%                                      | 5                       | €1.74  | €7.90                                     | €0.16   | €2.97  | 38%                                  | 3                            | 98%   | 4                    |
| Hungary        | 0%                                      | 5                       | €1.27  | €5.79                                     | €0.12   | €2.23  | 39%                                  | 3                            | 143%  | 0                    |
| Ireland        | 8%                                      | 5                       | €1.70  | €7.72                                     | €0.24   | €4.24  | 55%                                  | 2                            | 106%  | 3                    |
| Italy          | 66%                                     | 3                       | €1.72  | €7.83                                     | €0.20   | €3.58  | 46%                                  | 2                            | 95%   | 4                    |
| Luxembourg     | 48%                                     | 5                       | €1.41  | €6.43                                     | €0.18   | €3.31  | 52%                                  | 2                            | 123%  | 1                    |
| Netherlands    | 79%                                     | 2                       | €1.96  | €8.92                                     | €0.17   | €3.04  | 34%                                  | 3                            | 87%   | 4                    |
| Norway         | 5%                                      | 5                       | €1.82  | €8.25                                     | €0.16   | €2.88  | 35%                                  | 3                            | 85%   | 5                    |
| Poland         | 75%                                     | 2                       | €1.25  | €5.68                                     | €0.15   | €2.77  | 49%                                  | 2                            | 129%  | 1                    |
| Portugal       | 0%                                      | 5                       | €1.67  | €7.57                                     | €0.19   | €3.42  | 45%                                  | 2                            | 94%   | 4                    |
| Romania        | 0%                                      | 5                       | €1.23  | €5.57                                     | €0.16   | €2.81  | 50%                                  | 2                            | 115%  | 2                    |
| Slovakia       | 117%                                    | 0                       | €1.46  | €6.62                                     | €0.17   | €3.10  | 47%                                  | 2                            | 117%  | 2                    |
| Spain          | 75%                                     | 2                       | € 1.47   | €6.67                                     | €0.21   | €3.71  | 56%                                  | 2                            | 110%  | 2                    |
| Sweden         | 83%                                     | 2                       | € 1.70   | €7.74                                     | €0.16   | €2.88  | 37%                                  | 3                            | 93%   | 4                    |
| Switzerland    | 93%                                     | 1                       | €1.58  | €7.17                                     | € 0.23  | €4.14  | 58%                                  | 2                            | 105%  | 3                    |
| United Kingdom | 7%                                      | 5                       | €1.73  | €7.85                                     | €0.20   | €3.64  | 46%                                  | 2                            | 99%   | 4                    |

Small increase Highest increase

<sup>1</sup> Gasoline prices per 27/12//2021, source globalpetrolprices.com

<sup>2</sup> Based on average consumption of 4.5 litre/100km.

<sup>3</sup> Source Eurostat with latest update Q4 2021 with a mix charging profile of home-, workplace- and public charging.

<sup>4</sup> Based on average consumption of 18 kWh/100km

<sup>5</sup> Based on a basket of in total 960 quotes of BEV and Petrol vehicles

Progress compared to 2021

# Government incentives: 2021 vs. 2022

A number of new and improved incentives were added in many European countries compared to last year. In countries like the UK, Norway and the Netherlands (that are the most EV ready), the incentives remained the same or experienced reductions.

| Country        | Purchase subsidies | Registration tax benefits | Ownership tax benefits | Company tax benefits | VAT benefits | Other financial benefits | Local incentives | Infrastructure incentives |
|----------------|--------------------|---------------------------|------------------------|----------------------|--------------|--------------------------|------------------|---------------------------|
| Austria        | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Improved                  |
| Belgium        | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Improved                  |
| Czech Republic | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Improved                  |
| Denmark        | Same               | Reduced                   | New                    | Improved             | Same         | New                      | New              | New                       |
| Finland        | Improved           | Improved                  | Same                   | Same                 | Same         | Same                     | Same             | Improved                  |
| France         | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Reduced                   |
| Germany        | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Greece         | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Hungary        | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Ireland        | Same               | Same                      | New                    | Same                 | Same         | Same                     | Same             | New                       |
| Italy          | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | New                       |
| Luxembourg     | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | New                       |
| Netherlands    | Same               | Same                      | Same                   | Reduced              | Same         | Same                     | Same             | Same                      |
| Norway         | Same               | Same                      | Reduced                | Same                 | Same         | Same                     | Same             | Same                      |
| Poland         | Improved           | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Improved                  |
| Portugal       | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Romania        | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | New                       |
| Slovakia       | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Spain          | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Sweden         | Improved           | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| Switzerland    | Same               | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |
| United Kingdom | Reduced            | Same                      | Same                   | Same                 | Same         | Same                     | Same             | Same                      |



## Progress compared to 2021

## EV maturity: 2021 vs. 2022

Austria and Greece show the highest increase in EV maturity when compared to 2021, followed by the UK. In general, most countries saw an increase in maturity, except for Hungary.

| Country        | E-vehicle maturity 2021 | E-vehicle maturity 2022 | Change 2021-2022 |
|----------------|-------------------------|-------------------------|------------------|
| Austria        | 9                       | 13                      | 4                |
| Belgium        | 11                      | 12                      | 1                |
| Czech Republic | 4                       | 4                       | 0                |
| Denmark        | 11                      | 12                      | 1                |
| Finland        | 11                      | 12                      | 1                |
| France         | 9                       | 10                      | 1                |
| Germany        | 12                      | 13                      | 1                |
| Greece         | 3                       | 7                       | 4                |
| Hungary        | 6                       | 5                       | -1               |
| Ireland        | 12                      | 13                      | 1                |
| Italy          | 8                       | 9                       | 1                |
| Luxembourg     | 12                      | 13                      | 1                |
| Netherlands    | 15                      | 15                      | 0                |
| Norway         | 17                      | 18                      | 1                |
| Poland         | 2                       | 3                       | 1                |
| Portugal       | 10                      | 10                      | 0                |
| Romania        | 3                       | 4                       | 1                |
| Slovakia       | 4                       | 4                       | 0                |
| Spain          | 6                       | 7                       | 1                |
| Sweden         | 14                      | 15                      | 1                |
| Switzerland    | 10                      | 10                      | 0                |
| United Kingdom | 11                      | 13                      | 2                |

Highest decrease  Highest increase

Progress compared to 2021

# Charging infrastructure maturity: 2021 vs. 2022

Countries like Sweden, Austria, Czech Republic and Switzerland show a higher score in charging development when compared to 2021. However, the charging infrastructure continues to score relatively low across Europe.

| Country        | Charging maturity 2021 | Charging maturity 2022 | Change 2021-2022 |
|----------------|------------------------|------------------------|------------------|
| Austria        | 6                      | 8                      | 2                |
| Belgium        | 5                      | 6                      | 1                |
| Czech Republic | 3                      | 5                      | 2                |
| Denmark        | 4                      | 5                      | 1                |
| Finland        | 5                      | 6                      | 1                |
| France         | 5                      | 4                      | -1               |
| Germany        | 4                      | 3                      | -1               |
| Greece         | 1                      | 1                      | 0                |
| Hungary        | 3                      | 4                      | 1                |
| Ireland        | 3                      | 2                      | -1               |
| Italy          | 4                      | 3                      | -1               |
| Luxembourg     | 5                      | 5                      | 0                |
| Netherlands    | 9                      | 10                     | 1                |
| Norway         | 9                      | 8                      | -1               |
| Poland         | 2                      | 3                      | 1                |
| Portugal       | 3                      | 2                      | -1               |
| Romania        | 3                      | 3                      | 0                |
| Slovakia       | 4                      | 4                      | 0                |
| Spain          | 3                      | 3                      | 0                |
| Sweden         | 4                      | 7                      | 3                |
| Switzerland    | 5                      | 7                      | 2                |
| United Kingdom | 5                      | 6                      | 1                |



## Progress compared to 2021

## TCO maturity: 2021 vs. 2022

Overall, EVs became more affordable across Europe with southern European countries like Portugal, Spain and Greece as well as Romania showing the highest increase in TCO maturity compared to 2021. Poland was the country with the highest decrease in TCO maturity due to a relatively higher driver taxation.

| Country        | TCO maturity 2021 | TCO maturity 2022 | Change 2021-2022 |
|----------------|-------------------|-------------------|------------------|
| Austria        | 14                | 14                | 0                |
| Belgium        | 11                | 13                | 2                |
| Czech Republic | 5                 | 4                 | -1               |
| Denmark        | 8                 | 10                | 2                |
| Finland        | 11                | 12                | 1                |
| France         | 12                | 13                | 1                |
| Germany        | 12                | 13                | 1                |
| Greece         | 12                | 15                | 3                |
| Hungary        | 11                | 11                | 0                |
| Ireland        | 11                | 13                | 2                |
| Italy          | 9                 | 11                | 2                |
| Luxembourg     | 14                | 11                | -3               |
| Netherlands    | 14                | 12                | -2               |
| Norway         | 16                | 16                | 0                |
| Poland         | 11                | 7                 | -4               |
| Portugal       | 11                | 15                | 4                |
| Romania        | 7                 | 11                | 4                |
| Slovakia       | 5                 | 6                 | 1                |
| Spain          | 6                 | 9                 | 3                |
| Sweden         | 11                | 12                | 1                |
| Switzerland    | 8                 | 8                 | 0                |
| United Kingdom | 17                | 16                | -1               |

Highest decrease  Highest increase



**Start electric**

# We're committed to achieving net zero tailpipe emissions by 2030

## Educate

Educate our customers on what's next in low-emission vehicles.

## Advocate

Champion zero emission mobility (e.g., as founding partner of EV100).

## Lead by example

LeasePlan's own fleet to be fully electric where market conditions allow.

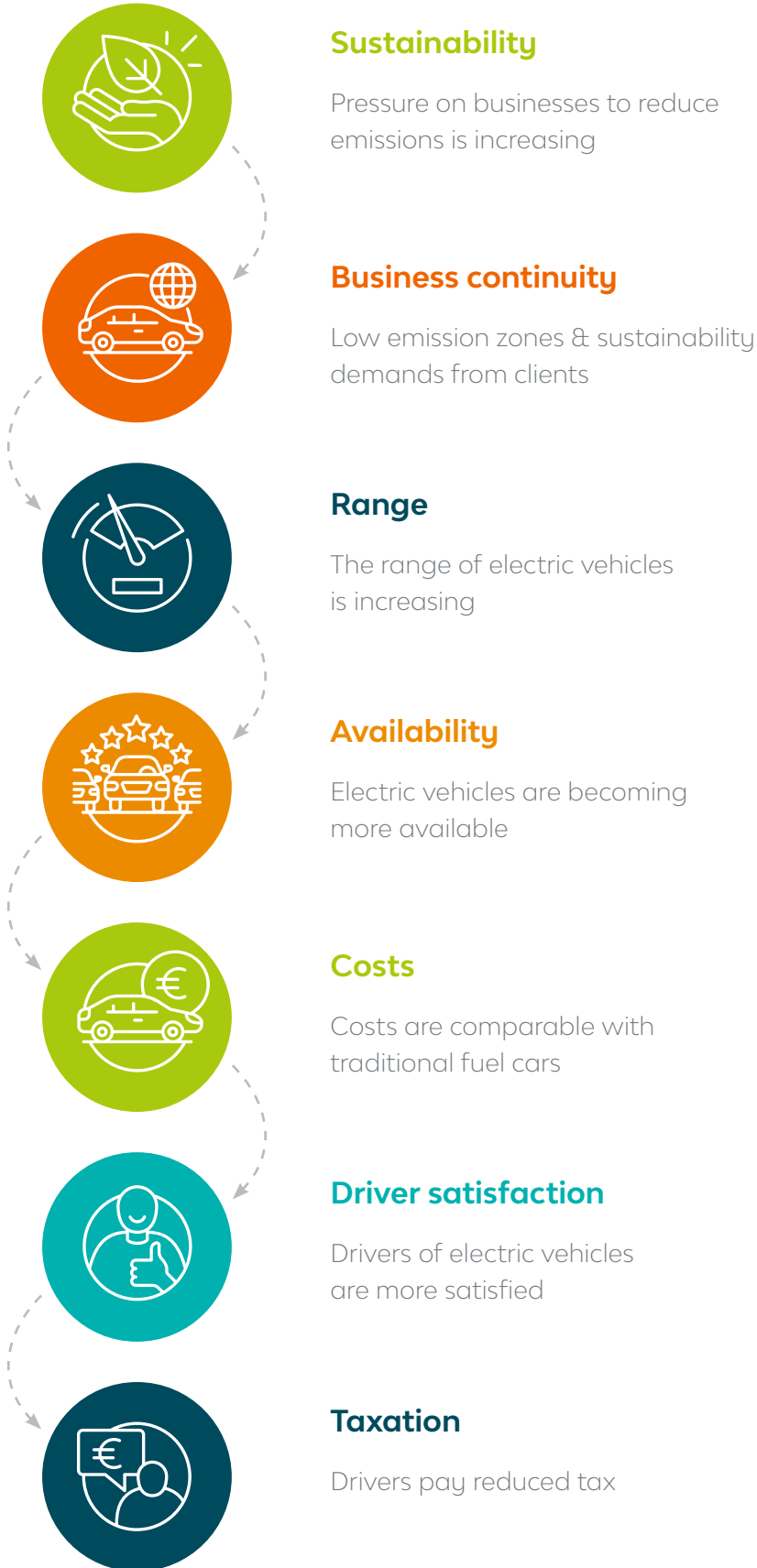
## Facilitate

Making it easy for customers to make the switch via electric vehicle proposition.



Start electric

# 7 reasons to start electric



## Start electric

# We provide a complete end-to-end solution



### Car-as-a-Service

Provide the right EVs anytime, anywhere

- > Vehicle financing
- > Fleet management
- > Maintenance, repairs & tyre changes
- > Insurance



### Charging solutions

Packaged e-solution via one point of contact

- > Charge card
- > Home charger
- > Workplace charger
- > Charging app & portal



### Implementation services

Active support in your transition to an electric fleet

- > Driver helpdesk & support
- > EV Consultancy
- > Charging advice & support





# Appendix 1

## Government incentives per country





## Appendix 1

## Austria

Score: 35/50



### Purchase subsidies

- > The subsidy of up to €12.500 applies to fully electric vehicles and fuel cell vehicles.
  - €5.000 for private individuals
  - €4.000 for corporates (passenger cars)
  - €7.500 for corporates (eLCV category N1 = >2,0 and ≤ 2,5 to gross vehicle weight)
  - €12.500 for corporates (eLCV category N2 = >2,5 to gross vehicle weight)
- > The subsidy of plug-in hybrids and range extenders amount to €2.500.
  - €2.500 for private individuals (PHEV and HEV with range extender)
  - €2.000 for private individuals (PHEV and HEV with range extender)

#### Requirements:

- > For passenger cars, the catalogue price of the standard model (excl. equipment) vehicle should not exceed €60.000. The electric range of the vehicle must be at least 50km.
- > Plug-in hybrid models with diesel engines are exempt from the subsidy.

### Registration tax benefits

Zero-emission vehicles have no registration tax (NOVA). The NOVA is calculated based on the CO<sub>2</sub> emission of the vehicle. Since EVs have zero CO<sub>2</sub> emissions, no NOVA is charged.

### Ownership tax benefits

Electric vehicles are exempt from motor-related insurance tax (Motorbezogene Versicherungssteuer - linked to the vehicle's engine size); this does not apply to range extenders and hybrid cars. The calculation is based on the ICE part in these types of vehicles.

### Company tax benefits

The benefit-in-kind for the private usage of company cars is taxed at 0%.

### VAT benefits

- > VAT deductibility of EVs at a purchase value up to €40.000.
- > Partially VAT deductible at a purchase value up to €80.000.
- > From the purchase value of €80.000 there is no VAT deductibility.

### Other financial benefits

n/a

### Local incentives

- > In several cities, EVs are exempt from parking fees. (Vienna excepted).
- > The speed limit does not apply to EVs on certain determined highways by the federal emission control act. The maximum limit for EVs is 130 km/h for EVs on these defined roads. EVs are recognised by a license plate with green letters.

### Infrastructure incentives

- > Charging providers work together with partners and politicians on a general parking ban regulation for wrongly parked ICE-vehicles.
- > Blocking the charging station after charging has ended will be charged the same amount as when charging (€ / minute).
- > Installation of public charging stations is subsidised. The subsidy depends on the type of the charging stations (€300 up to €30.000 for DC charging stations ≥100 kW).

#### For corporates and accessible to the public

AC: ≤ 11 kW and ≤ 22 kW (€2.500 per charging point)

DC: < 100 kW (€15.000 per charging point)

DC: ≥ 150 kW (€30.000 per charging point)

#### For corporates and not accessible to the public

AC: ≤ 22 kW (€900 per charging point)

DC: < 50 kW (€4.000 per charging point)

DC: ≥ 50 kW and < 100 kW (€10.000 per charging point)

DC: ≥ 100 kW (€20.000 Euro per charging point)

#### For private individuals

- €600 per charging station or a 3-phase charging cable for a one or two-family house.

- Up to €1.800 per smart charging station when installed in a block of flats as a single system or as smart OCPP (Open Charge Point Protocol-able) charging station when installed in a block of flats as part of a community facility.

## Appendix 1

## Belgium

Score: 31/50



|                                  |   |
|----------------------------------|---|
| <b>Purchase subsidies</b>        | n/a   |
| <b>Registration tax benefits</b> | <p>Flemish region:</p> <ul style="list-style-type: none"> <li>&gt; Electric vehicles registered in the name of a private person, company or leasing company registered in the Flemish region are exempt from vehicle registration taxes.</li> </ul> <p>Walloon Region and Brussels-Capital Region:</p> <ul style="list-style-type: none"> <li>&gt; Electric vehicles registered on a private person, a company or leasing company in Walloon Region and Brussels-Capital Region pay the minimum rate of vehicle registration tax, i.e., €61,50.</li> </ul>  |
| <b>Ownership tax benefits</b>    | <p>Flemish region:</p> <ul style="list-style-type: none"> <li>&gt; Electric vehicles registered in the name of a private person, company or leasing company in Flemish region are exempt from annual circulation taxes.</li> </ul> <p>Walloon Region and Brussels-Capital Region:</p> <ul style="list-style-type: none"> <li>&gt; Electric vehicles registered on a private person, a company or leasing company in Walloon Region and Brussels-Capital Region pay the minimum rate of circulation taxes, i.e., €85,27.</li> </ul>  |
| <b>Company tax benefits</b>      | Expenses related to the use of zero-emission vehicles are 100% deductible from company taxes.   |
| <b>VAT benefits</b>              | n/a   |
| <b>Other financial benefits</b>  | The charging cost for a fully electric vehicle is 100% deductible from company taxes.   |
| <b>Local incentives</b>          | n/a   |
| <b>Infrastructure incentives</b> | <p>The costs for charging infrastructure (purchase and installation of charging points) are 100% deductible from company taxes.</p> <p><b>NEW: extra temporary incentives</b> (01 September 2021 - 01 September 2024) to stimulate the further expansion of the charging network in Belgium:</p> <ul style="list-style-type: none"> <li>&gt; Companies that have publicly accessible charging stations installed to benefit from an increased investment deduction from company taxes: <ul style="list-style-type: none"> <li>- 200% cost deduction if the investment is made, and installation executed between 01/09/2021 - 31/12/2022.</li> <li>- 150% cost deduction if the investment is made, and installation executed between 01/01/2023 - 31/08/2024.</li> </ul> <p>Condition: the charging station must be publicly accessible for third parties at least during or after opening hours.</p> </li> <li>&gt; Private individuals who have a charge point installed can benefit from one-off tax relief (maximum €1,500) in personal income tax of: <ul style="list-style-type: none"> <li>- 45% (installations between 01/09/2021 - 31/12/2022)</li> <li>- 35% (installations between 01/01/2023 - 31/12/2023)</li> <li>- 15% (installations between 01/01/2024 - 31/08/2024).</li> </ul> <p>Conditions:</p> <ul style="list-style-type: none"> <li>- The charging point must be smart/intelligent</li> <li>- A professional company must execute the installation</li> <li>- The charging point must be powered by green energy.</li> </ul> </li> </ul> |

## Appendix 1

## Czech Republic

Score: 13/50



|                                  |   |
|----------------------------------|---|
| <b>Purchase subsidies</b>        | n/a   |
| <b>Registration tax benefits</b> | n/a   |
| <b>Ownership tax benefits</b>    | Exempt from the road tax (BEV, PHEV, HEV, CNG). The private use of a company car is treated as taxable income in Czech Republic and measured at a flat monthly rate of 1% of the vehicle's gross purchase price (Same for EV and ICE).  |
| <b>Company tax benefits</b>      | n/a   |
| <b>VAT benefits</b>              | n/a   |
| <b>Other financial benefits</b>  | n/a   |
| <b>Local incentives</b>          | <ul style="list-style-type: none"> <li>&gt; Exempt from toll system for cars on the highway, started in 2020.</li> <li>&gt; Free parking in city centres of big cities. Prague began in 2018 with this, some other cities apply a discount on parking, etc.</li> </ul>  |
| <b>Infrastructure incentives</b> | <ul style="list-style-type: none"> <li>&gt; Public infrastructure incentives for energy companies and similar providers are running.</li> <li>&gt; New incentives for private infrastructure (CZK 30.000 per charging point, max two charging points. They need to be smart chargers and only in private properties.</li> </ul> |



## Appendix 1

## Denmark

Score: 27/50 

|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | n/a  |
| <b>Registration tax benefits</b> | The registration tax system is all about the EV and PHEV. Registration taxes still benefit zero-emission and low emission vehicles (<50 g CO <sub>2</sub> /km). The registration tax fee on zero-emission vehicles (private or company) is in 2022 DKK 0 up till DKK 465.000; hereafter, the registration tax will be 60%.   |
| <b>Ownership tax benefits</b>    | Road tax max. DKK 660 per year due for zero-emission vehicles. Green tax for PHEV is lower than a comparable ICE vehicle.  |
| <b>Company tax benefits</b>      | LCV's above 3.000 kg have a fixed registration taxation fee. This means that these vehicles are exempt from the additional CO <sub>2</sub> supplement of DKK 250 per gram of CO <sub>2</sub> /km.<br><br>Extra basic taxation deduction of DKK 80.000.<br><ul style="list-style-type: none"> <li>&gt; Battery taxation deduction of DKK 1.700.</li> <li>&gt; 60% discount on the registration tax in 2021 (gradually decreases to 20% until 2030)</li> </ul> |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | As a part of the green politics for Denmark, the government has allowed giving a discount when charging an EV or PHEV.<br>When charging an EV and PHEV, the car owner will get DKK 0,12 as a returned amount of money.   |
| <b>Local incentives</b>          | Free parking initiatives for EVs in five big cities in Denmark.  |
| <b>Infrastructure incentives</b> | The government has provided DKK 50 million for public charging stations.   |

## Appendix 1

## Finland

Score: 30/50 **Purchase subsidies**

- > Purchase subsidy, for private individuals only, of €2.000 for a BEV with a purchasing value below €50.000.
- > E-LCV purchase subsidy (for private individuals and companies). Amount of incentive is based on size of eLCV; it can be €2.000, €4.000 or €6.000. Subsidy for maximum one eLCV per calendar year for private individuals and max five eLCVs per calendar year for companies.
- > The e-LCV subsidy also applies to leasing. The subsidy is max 40% of the difference in lease costs between the electric and diesel version of the vehicle. For vehicles below 2.5t, the subsidy is capped at a maximum purchase price of €50.000 and an incentive amount of €2.000. For vehicles above 3.5t different subsidies apply.
- > E-trucks incentives are based on truck size and vary between €8.000 and €50.000. Subsidy for max five e-trucks per calendar year and company.

**Registration tax benefits**

The vehicle tax, which is paid at the time of purchase and as a part of the vehicle's price, is €0 for BEVs.

**Ownership tax benefits**

Yearly vehicle tax is based on CO<sub>2</sub> and driving power. Driving power tax based on the car's total mass.

- > For BEV it is 1,5 c/day/starting at 100 kg
- > For diesel PHEV 4,9 c/day
- > For petrol PHEV 0,5 c/day.

The taxable is a car holder; it can be individual (private leasing or own car) or company (company cars), but not company car driver.

**Company tax benefits**

Only for company car drivers:

- 1) In case company car driver has BEV, which is first registered in Finland in 2020 or later, there is a deduction of €170 /month in benefit in kind.
- 2) If the company car driver has BEV and an unlimited benefit in kind, they have possibly an additional deduction of €120 /month to the tax value.
- 3) If the driver has PHEV as a company car and has unlimited benefit in kind, there is a deduction of €60 /month in their benefit.
- 4) If the driver has a company car, which CO<sub>2</sub> is between 1 and 100 g/km, and the vehicle is first registered in Finland in 2021 or later, there is possibly an additional deduction of €85 /month in unlimited benefit in kind.

**VAT benefits**

n/a

**Other financial benefits**

The employer can pay charging electricity at the workplace or a public charging point to the company car driver with limited car benefit or the employee driving their own car. It is tax-free for the driver. The benefit depends on whether the employer wants to pay for it or not.

**Local incentives**

50% discount for parking at Helsinki city for low CO<sub>2</sub> emission cars.

**Infrastructure incentives**

- > Subsidy to housing associations for the construction of charging infrastructure for electric cars.
- > Subsidy to companies to construct charging infrastructure for their employee's electric cars at the workplace.

## Appendix 1

## France

Score: 27/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | <p>Bonus system for long-term purchase or financial lease (&gt; 2 years) for passenger cars and LCVs with CO<sub>2</sub> emissions between 0 and 20 g/km:</p> <ul style="list-style-type: none"> <li>&gt; This purchase incentive for EVs is €4.000 for vehicles under €45.000.</li> <li>&gt; Purchase bonus of €2.000 for a price between €45.000 and €60.000.</li> <li>&gt; Those over €60,000 will not receive any compensation.</li> <li>&gt; Some PHEVs benefit from a new purchase bonus of €1.000 under the following conditions:             <ul style="list-style-type: none"> <li>- CO<sub>2</sub> is &lt; 50 g/km, - minimum electric driving range is 50 km and purchase price is &lt; €50.000.</li> </ul> </li> </ul> <p>The incentive amounts will gradually decrease each year by €1.000. The following reduction is postponed to 01 July 2022.</p> |
| <b>Registration tax benefits</b> | Fully electric vehicles and plug-in hybrids are partially or fully exempt from registration fees.  |
| <b>Ownership tax benefits</b>    | The accounting depreciation ceiling is raised for EVs, €30.000 against €18.300. For ICE vehicles and PHEV to €20.300 against €18.300.  |
| <b>Company tax benefits</b>      | <ul style="list-style-type: none"> <li>&gt; Vehicle tax (called TVS) is only applicable to passenger cars and is based on two components. The first component is based on CO<sub>2</sub>, and the second component is based on the environmental impact (fuel type, NO<sub>x</sub> emissions). EV &amp; PHEV are exempt from this tax.</li> <li>&gt; A reduction of 50% on the BIK tax. The amount of this allowance is capped at € 1,800 per year.</li> <li>&gt; The BIK calculation is based on 9% of the acquisition price of the car or 30% for leasing cost until end 2022.</li> </ul>  |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | Electricity costs paid by the employer are not considered in the calculation of the benefit in kind tax (BIK).   |
| <b>Local incentives</b>          | Some regions offer additional bonuses to SMEs and private owners.  |
| <b>Infrastructure incentives</b> | <ul style="list-style-type: none"> <li>&gt; The Advenir premium covers the costs of supply and installation of charging points up to 20% for companies and public entities and 50% for residential collectives. Charge point operators (CPO) must be certified by the Advenir program to include these premiums in their pricing conditions. The premiums will decrease according to the new schedule.</li> <li>&gt; A maximum grant amount has been set at € 960 per charging point. For private installations, 30% tax credit &amp; reduced VAT 5,5% on installation of charging infrastructure (for single house &amp; condominiums).</li> </ul>  |

## Appendix 1

## Germany

Score: 29/50




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**Purchase subsidies**

- > For pure electric cars with a list price below €40,000, the grant increases to €6,000, for hybrids to €4,500.
  - > For pure electric cars with a list price between €40,000 and €65,000, the grant rises to €5,000 for hybrids to €3,750 (list price applies on the base model).
  - > The promotion lasts for a maximum total of 400,000 cars. The promotion is prolonged and ends in 2025.
  - > Due to coalition negotiations of the new government, the framework of "Umweltbonus" is currently entirely under review and might change in 2022.
- 

**Registration tax benefits**

n/a

**Ownership tax benefits**

Exemption for the first ten years for motor vehicle tax.

**Company tax benefits**

- > The benefit in kind should be extended until 2030.
  - > For BEV and PHEVs procured from 01/2020 to 12/2030, the monetary advantage should be reduced to 50% of the gross list price.
  - > BEVs with a list price below €40,000, receive an additional reduction to 25% of the gross list price.
  - > For PHEVs, there is the restriction that the car must have a range of 40km, or the CO<sub>2</sub>-emission is less than 50 g/km. Up to 2022 until 2024, the vehicle must have a range of 60km, and up to 2025, the PHEV must have a range of 80km.
- 

**VAT benefits**

n/a

**Other financial benefits**

n/a

**Local incentives**

Benefits such as free parking, reserved parking spots and bus lane usage for BEV. Additional subsidies are possible in federal states and emission-polluted cities and regions, but these subsidies cannot be combined with state subsidies.

---

**Infrastructure incentives**

The Federal Government is providing €300 million towards expanding the charging infrastructure. €200 million is available for rapid public charging infrastructure, and €100 million for regular public charging.



## Appendix 1

## Greece

Score: 23/50



|                                  |   |
|----------------------------------|---|
| <b>Purchase subsidies</b>        | <ul style="list-style-type: none"> <li>&gt; Incentive 30%, max. 8.000 euros</li> <li>&gt; +1.000 euros for specific categories of the population</li> <li>&gt; +1.000 euros per child for families who have at least 3 children</li> <li>&gt; 12.000 euros for companies which are based in the Greek islands</li> <li>&gt; Returning your old car, you have an extra incentive of 1.000 euros</li> </ul> |
| <b>Registration tax benefits</b> | n/a   |
| <b>Ownership tax benefits</b>    | There is no benefit in kind taxation for vehicles with CO <sub>2</sub> emissions <=50 g/km with the retail price before taxes up to €40.000.  |
| <b>Company tax benefits</b>      | <ul style="list-style-type: none"> <li>&gt; Tax benefit in asset depreciation.</li> <li>&gt; Charging costs to be excluded from taxable income.</li> <li>&gt; +50% tax relief on lease costs of BEVs.</li> <li>&gt; +30% tax relief on lease costs PHEVs and HEVs.</li> </ul>   |
| <b>VAT benefits</b>              | n/a   |
| <b>Other financial benefits</b>  | Electric and hybrid vehicles are exempt from luxury tax and luxury living tax.  |
| <b>Local incentives</b>          | <ul style="list-style-type: none"> <li>&gt; Free circulation to the centre of Athens &amp; free pass to priority buss line for BEV &amp; PHEV with CO<sub>2</sub> below 50g/km.</li> <li>&gt; BEV benefits: - free parking - reserved parking spots. No parking fees and free entrance to the city centre.</li> </ul>   |
| <b>Infrastructure incentives</b> | <ul style="list-style-type: none"> <li>&gt; €500 incentive for installing charging infrastructure.</li> <li>&gt; Additional corporate incentives for the installation of charging infrastructure.</li> </ul>  |

## Appendix 1

## Hungary

Score: 20/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | <ul style="list-style-type: none"> <li>&gt; Net 1,5 million HUF state subsidy (21%).</li> </ul>  |
| <b>Registration tax benefits</b> | <ul style="list-style-type: none"> <li>&gt; Cars with green plates (environmentally friendly vehicles) are exempt from paying registration tax. Classifications with no registration tax:             <ul style="list-style-type: none"> <li>- "5E" (100% electric)</li> <li>- "5N" (plug-in hybrid)</li> <li>- "5P" (100% electric for at least 50 km)</li> <li>- "5Z" (zero-emission cars).</li> </ul> </li> <li>&gt; For other vehicles, the system is progressive, with different levels of technical properties (engine capacity and environmental classification) that pay different amounts of registration tax.</li> <li>&gt; The registration tax for regular hybrids is €209.</li> </ul> |
| <b>Ownership tax benefits</b>    | Cars with green plates are exempt from paying vehicle tax and property transfer tax. Other cars pay vehicle tax and transfer tax regressively, based on the age of the vehicle, and its engine power.  |
| <b>Company tax benefits</b>      | Environmentally friendly cars are excluded from the scope of the law for company car tax.  |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | n/a  |
| <b>Local incentives</b>          | <ul style="list-style-type: none"> <li>&gt; Free parking in public places.</li> <li>&gt; Traffic allowance during smog alert.</li> </ul>   |
| <b>Infrastructure incentives</b> | n/a  |

## Appendix 1

## Ireland

Score: 28/50




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**Purchase subsidies**

- > €5,000 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.
- > Commercial vehicles can obtain a SEAI grant of up to €3800, but this is subject to a rolling 3 year / €200k (de minimis state aid) per company.

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**Registration tax benefits**

- > The government has continued the up to €5,000 reduction in VRT (Vehicle Registration Tax)
- > EV's qualify for VRT relief's (purchase tax) of up to €5,000 where the original market value (OMV) of the vehicle is under €50k.

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**Ownership tax benefits**

- > Reduced motor tax rates based on CO<sub>2</sub> emissions table for passenger cars.
- > Commercial electric vehicles can also obtain a lower rate of road tax where the vehicle weight is under 1500kg; otherwise, the standard rates apply.
- > There is a zero rate of Benefit in Kind for company car drivers up to the end of 2022, where the recommended price (RRP) of the vehicle is €50k or less. Any amount over €50k is subject to BIK.
- > In 2023 the above ends, and we move away from 0% BIK to a new tiered system whereby in 2023, the OMV of the vehicle will be reduced by €35k and the remaining balance charged at an entry rate of 22.5% BIK (lower rates for higher business mileage)
- > In 2024 the reduction is €20k of the OMV, and in 2025 a €10k reduction - beyond this is not clear.
- > There are also reductions in the rates paid on tolled roads by up to 75%.

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**Company tax benefits**

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

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**VAT benefits**

n/a

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**Other financial benefits**

n/a

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**Local incentives**

n/a

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**Infrastructure incentives**

- > €600 SEAI grant is available towards purchasing and installing a home charger. Now available to drivers of EV's regardless of ownership.
- > The Irish Electric Supply Board supplied €10 million in funding to upgrade and expand the public charging network.
- > Funding announced for local Authorities to roll out more on street EV charging points, up to 1000 per local authority over the next 5 years. These chargers will be either "charging posts" or "lamp post" chargers.

## Appendix 1

## Italy

Score: 23/50 **Purchase subsidies**

Eco bonus is the measure promoted by the Ministry of Economic Development that offers contributions to purchase low-emission vehicles.

Values for 2021 are:

- |                                       |                       |                          |
|---------------------------------------|-----------------------|--------------------------|
| > CO <sub>2</sub> ≤ 20g/km            | €6.000 with scrapping | €4.000 without scrapping |
| > CO <sub>2</sub> > 20g/km e ≤ 60g/km | €2.500 with scrapping | €1.500 without scrapping |

The incentive applies to all targets. By purchasing electric vehicles that fall within the scope of the eco bonus, the benefit takes the form of a lower monthly rate.

**Registration tax benefits**

n/a

**Ownership tax benefits**

- > Electric vehicles are exempt from the annual circulation tax (ownership tax) for five years from their first registration.
- > After these five years, a 75% reduction of the tax rate applied to equivalent petrol vehicles in many regions will benefit.
- > The incentive applies to all targets. The annual circulation tax is one item that makes up the monthly rate.

**Company tax benefits**

n/a

**VAT benefits**

n/a

**Other financial benefits**

n/a

**Local incentives**

n/a

**Infrastructure incentives**

- > 110% super bonus for the installation cost of a charging station in 10 years only for the owner or the tenant of the building. Now, this incentive only applies to private individuals who bear the cost of purchasing a wall box.
- > 40% subsidy for the purchase and installation of recharging stations is expected to arrive in 2022, aimed exclusively at companies and professionals with a VAT number.



## Appendix 1

## Luxembourg

Score: 29/50 **Purchase subsidies**

Government subsidy to the owner of the car (individuals and legal entities of private law-residents or non-residents) of €8.000 for fully electric vehicles and €2.500 for hybrid plug-in vehicles (<50g); premium included in the quote. The vehicle must be subject to a leasing contract of a minimum duration of 12 months. The premium has been extended and is graduated according to the vehicle's consumption:

BEV (ordered between 01/04/2021 and 31/03/2022 and delivered before 31/12/2022):

- > The €8.000 premium is thus extended for 100% electric vehicles with up to 18 kWh/100km (e.g., ID3, Fiat 500 EV, Enyaq, etc.).
- > For electric vehicles with more than 18 kWh/100km consumption, the premium is reduced to €3,000.

PHEV (ordered between 01/04/2021 and 31/12/2021 and delivered before 31/12/2022):

- > Plug-in hybrid vehicles (PHEV) with WLTP CO<sub>2</sub> emissions ≤ 50 g/km are seen as a transitional technology. The premium has been reduced from €2,500 to €1,500.
- > The original delivery date will have to be indicated on the sales contract or, in the case of leasing, on the vehicle rental or leasing contract.
- > Luxembourg initially planned to discontinue subsidies for plug-in hybrids at the end of 2021. However, the chip crisis and the associated delivery problems at car manufacturers were the reasons for the extension.

**Registration tax benefits**

n/a

**Ownership tax benefits**Road tax reduction is CO<sub>2</sub> based.**Company tax benefits**

- > The calculation of the benefit in kind for the driver is taxed based on the powertrain type and CO<sub>2</sub> emissions. With an electric vehicle, the driver takes advantage of a benefit in kind calculated at only 0.5% of the net value of the new vehicle.
- > For gasoline vehicles from 1% to 1,7% (depending on CO<sub>2</sub> emissions)
- > For diesel vehicles from 1% to 1,8 (depending on CO<sub>2</sub> emissions)
- > There will be changes in the calculation of the benefit in kind for 2022 (to be confirmed): currently, the highest BIK is applied for vehicles with CO<sub>2</sub> emissions over 150g/km - this will be decreased by 20g to 130g/km from 1/01/2022 on (new orders).

**VAT benefits**

n/a

**Other financial benefits**

n/a

**Local incentives**

n/a

**Infrastructure incentives**

Subsidy up to €1.200 for the installation of a private charge point (purchase between 01/07/2020 and 30/06/2023) and only for private individuals.

## Appendix 1

## Netherlands

Score: 37/50



|                                  |   |
|----------------------------------|---|
| <b>Purchase subsidies</b>        | <p>For private persons, a subsidy for electric vehicles is in place which is called: SEPP. €2,000 for a full second-hand EV and €3,350 for a new full EV. This subsidy, introduced in 2020, can be obtained with a private purchase or private lease.</p> <p>For LCV, a subsidy is introduced in 2021, which is called SEBA. The incentive provides, for new full electric LCVs, a refund of 10% of the list price excl. tax with a max of €5,000.</p>  |
| <b>Registration tax benefits</b> | The registration tax is based on CO <sub>2</sub> emissions, and zero-emission cars are exempt from paying registration tax. Due to low WLTP CO <sub>2</sub> -emission for PHEV's the registration tax is low.   |
| <b>Ownership tax benefits</b>    | Zero-emission cars are exempt from paying road taxes. For PHEV, there is a 50% discount on road tax.  |
| <b>Company tax benefits</b>      | <ul style="list-style-type: none"> <li>&gt; The Netherlands has a system of facilitating investments in clean technology by providing an additional deduction from corporate and business income taxes. EVs were included on the 2021 list; the 2022 list of deductible investments is not available yet.</li> <li>&gt; Fringe benefits tax is levied on the private use of company cars, and this benefit is valued at 22% of the total catalogue value of the vehicle.</li> <li>&gt; Fully electric vehicles, with the first registration in 2022, have a reduced tax. The benefit in kind taxation is based on 16% for the first €35,000 of the catalogue price. Above this cap 22% of the remainder of the catalogue price is taken into the tax calculation</li> <li>&gt; Zero-emission hydrogen cars have a benefit in kind taxation of 16% based on the whole purchase price.</li> </ul> |
| <b>VAT benefits</b>              | n/a   |
| <b>Other financial benefits</b>  | n/a   |
| <b>Local incentives</b>          | n/a   |
| <b>Infrastructure incentives</b> | <p>When residents of a municipality need a charging point, the municipality provides a public charging point free of charge (under certain conditions).</p> <p>Based on the "Klimaat akkoord" on national, country, and local levels, various initiatives exist to expand charging infrastructure. The goal is 1.8 million charging point in 2030.</p> <p>Based on the "Klimaat akkoord", measures have been taken to make the energy prices of charging points more transparent and comparable for consumers/users.</p> <p>Investments are made in hydrogen solutions (e.g., buses and garbage trucks) and hydrogen filling stations.</p> <p>Home charge points, paid by the employer, are not considered in the fringe benefit on the EV.</p>   |

## Appendix 1

## Norway

Score: 42/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | n/a  |
| <b>Registration tax benefits</b> | BEVs have no registration tax (apart from a wreckage fee of NOK 2.400).  |
| <b>Ownership tax benefits</b>    | n/a  |
| <b>Company tax benefits</b>      | Reduced employer tax related to reduced benefit in kind tax for the driver. Existing, but with a reduced effect.   |
| <b>VAT benefits</b>              | No VAT on purchase of BEV. Existing incentive which is expected to be phased out by 2023. The political parties in charge after elections in September 2021 are considering VAT on the purchase price that exceeds NOK 600.  |
| <b>Other financial benefits</b>  | There is an incentive scheme in place to support the acquisition of eLCV. The support is from NOK 10.000 to NOK 50.000 based on several cost element comparisons with ICE LCVs.  |
| <b>Local incentives</b>          | <ul style="list-style-type: none"> <li>&gt; Urban toll exemption will be reduced in some cities, but the fee for EVs will not exceed 50% of what ICE-car costs.</li> <li>&gt; The 50% rule also applies for county- and state ferries, road tolls and public parking.</li> </ul> |
| <b>Infrastructure incentives</b> | Several local initiatives are supporting the installation of chargers. The support is generally from NOK 5.000-10.000.   |

## Appendix 1

## Poland

Score: 13/50



### Purchase subsidies

Subsidies in Poland are aimed at purchasing new zero-emission cars only and apply for private individuals and companies.

- > The amount of subsidy for private individuals and companies is based on vehicle types and price categories.
- > Companies and entrepreneurs have, additionally, the possibility of up to 100% VAT deductibility. This is also based on various price categories.
- > The subsidies also apply for vehicle leasing:
  - Full electric cars (BEV) worth no more than PLN225k in case of PCV. No investment limit for LCV.
  - The amount of subsidy is PLN18,75k – 27k for PCV and up to PLN 50k – 70k for LCV plus 1,5% transfer fee.

### Registration tax benefits

n/a

### Ownership tax benefits

n/a

### Company tax benefits

n/a

### VAT benefits

n/a

### Other financial benefits

n/a

### Local incentives

- > BEVs are allowed to drive in bus lanes.
- > Electric vehicles can park free of charge.

### Infrastructure incentives

Total support budget of PLN 870.000.000 between 2021 and 2028. For 2022, the deadline for submitting applications is between 07 January 2022 and 31 March 2022 and no longer than the funds of the allocation are available. Subsidy applies for local government units, entrepreneurs, cooperatives, housing communities, individual farmers. 20% of the budget applies for micro-, small, and medium entrepreneurs.

1. Construction or reconstruction of a public charging station with a power of between 50 kW and 150 kW:
  - Budget: up to PLN 315.000.000
  - Amount of support: up to 30% of eligible costs
  - Up to 45% of the eligible costs if the public charging station is situated in a municipality, where:
    - the population does not exceed 100.000 inhabitants or
    - fewer than 60.000 motor vehicles were registered, or
    - there are less than 400 motor vehicles per 1.000 inhabitants
    - the support shall not apply to a public charging station near the motorway.
2. Construction or reconstruction of a public charging station with a power above 150 kW:
  - Budget: up to PLN 315.000.000
  - Amount of support: up to 50% of eligible costs.
3. Construction of a charging station with a capacity above 22 kW, other than a public charging station:
  - Budget: up to PLN 70.000.000
  - Amount of support: up to 25% of eligible costs
4. Construction or reconstruction of a hydrogen station open to the public:
  - Budget: up to PLN 100.000.000 (up to 20% per applicant)
  - Amount of support: up to 50% of eligible costs.



## Appendix 1

## Portugal

Score: 27/50



|                                  |   |
|----------------------------------|---|
| <b>Purchase subsidies</b>        | <ul style="list-style-type: none"> <li>&gt; Subsidy of €3.000 for fully electric passenger vehicles for private individuals. The incentive is capped at €2.100.000 or 700 applications.</li> <li>&gt; Subsidy of €6.000 for fully electric. The incentive is capped at €900.000 or 150 applications.</li> </ul> |
| <b>Registration tax benefits</b> | BEV have no registration tax (ISV), and PHEV have a 60% of reduction (only PHEV that emit less than 50g CO <sub>2</sub> /km and autonomy higher than 50km).   |
| <b>Ownership tax benefits</b>    | Road tax exemption for BEV's.   |
| <b>Company tax benefits</b>      | Exemption of Autonomous taxation for BEV's and at least 50% tax reduction for PHEV's vehicles with CO <sub>2</sub> less than 50 g CO <sub>2</sub> /km and autonomy higher than 50 km.   |
| <b>VAT benefits</b>              | Full deductible VAT for BEV whose investment value is less than €62.500 and for PHEV whose investment value is less than €50.000.   |
| <b>Other financial benefits</b>  | VAT deduction of the energy consumed by BEVs and PHEVs.   |
| <b>Local incentives</b>          | Free parking in several cities in Portugal (Lisbon, Beja, Guimarães and others)   |
| <b>Infrastructure incentives</b> | n/a   |

## Appendix 1

## Romania

Score: 14/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | <ul style="list-style-type: none"> <li>&gt; The same subsidy for the acquisition will remain valid, just because the foreign exchange (FX), in EUR is a bit less than previous years - electric cars €9.000 and €4.000 for hybrid.</li> <li>&gt; Scrapping bonus applies for vehicles older than eight years in combination with the acquisition of an EV, PHEV or HEV.</li> </ul> |
| <b>Registration tax benefits</b> | Electric and hybrid vehicles are exempt from the registration tax. stations.   |
| <b>Ownership tax benefits</b>    | Based on each local city tax decision, up to 95% discount from standard property tax. Taxation is based on the cylindric capacity of the car engine.   |
| <b>Company tax benefits</b>      | n/a  |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | n/a  |
| <b>Local incentives</b>          | n/a  |
| <b>Infrastructure incentives</b> | Refund scheme applies for charging stations.   |

## Appendix 1

## Slovakia

Score: 14/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | n/a  |
| <b>Registration tax benefits</b> | Electric vehicles have lower registration fees:<br>- For EV €33<br>- For PHEV - half of standard registration fee with a minimum of €33.   |
| <b>Ownership tax benefits</b>    | For companies the road tax is €0 for EV and decreased by 50% for PHEV and hybrids.   |
| <b>Company tax benefits</b>      | EV and PHEV could be classified into a new "zero depreciation group of assets" with the possibility of full depreciation within two years (standard is four years).  |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | Affordable 3rd party liability insurance (premium is like ICE vehicle up to 999 cm <sup>3</sup> ).   |
| <b>Local incentives</b>          | <ul style="list-style-type: none"> <li>&gt; EV's licence plate colour can be green, allowing owners to use "bus lanes" in Bratislava to avoid traffic jams and commute faster.</li> <li>&gt; Approval to enter low emission zones in the city centre.</li> </ul> |
| <b>Infrastructure incentives</b> | n/a  |

## Appendix 1

## Spain

Score: 19/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | Plan Moves III was launched in April 2021 with a budget amount of €400M expandible to €800M for 2021-2023. The Spanish Regions manage these funds. This Plan encourages the purchase of alternative vehicles and the installation of charging infrastructure. Details include: <ul style="list-style-type: none"> <li>- Up to €4.500 for passenger vehicles (or €7.000 in combination with scrappage)</li> <li>- Up to €7.000 for LCV (or €9.000 in combination with scrappage)</li> </ul> |
| <b>Registration tax benefits</b> | No registration tax for BEV.   |
| <b>Ownership tax benefits</b>    | Road tax exemption/reduction depending on local policies.  |
| <b>Company tax benefits</b>      | n/a  |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | n/a  |
| <b>Local incentives</b>          | <ul style="list-style-type: none"> <li>&gt; Toll exemption on regional highways for electric vehicles.</li> <li>&gt; Free parking in selected cities.</li> <li>&gt; Traffic lanes reserved for high occupancy circulation can be used only by the driver of BEVs.</li> </ul>   |
| <b>Infrastructure incentives</b> | A variation of infrastructure incentives is included in Plan Moves III for private individuals and companies and for private and public charging.  |

## Appendix 1

## Sweden

Score: 34/50



|                                  |  |
|----------------------------------|--|
| <b>Purchase subsidies</b>        | Climate bonus ranging up to SEK 70.000 for BEV. For PHEV, there is a maximum of SEK 45.000: with a linear decrease from SEK 45.000 to SEK 10.000 as CO <sub>2</sub> increases from 0 to 60 g.  |
| <b>Registration tax benefits</b> | n/a  |
| <b>Ownership tax benefits</b>    | <ul style="list-style-type: none"> <li>&gt; SEK 360 road tax for vehicles with up to 90 g CO<sub>2</sub> (WLTP).</li> <li>&gt; Diesel-PHEV get a small tax addition due to diesel engine.</li> <li>&gt; Increased road tax (malus) for petrol and diesel vehicles.</li> </ul>  |
| <b>Company tax benefits</b>      | Road tax is part of the Benefit-in-kind calculation. SEK 360 for EV/PHEV instead of malus tax for ICE vehicles (see above). Lower benefit value results in lower employer taxes.   |
| <b>VAT benefits</b>              | n/a  |
| <b>Other financial benefits</b>  | n/a  |
| <b>Local incentives</b>          | As of 2020, municipalities can exempt vehicles with high emissions from specific areas. Only pre EU5 vehicles so far are denied from certain streets in Stockholm.   |
| <b>Infrastructure incentives</b> | <p>Support for home installations:</p> <ul style="list-style-type: none"> <li>&gt; 50% reduction for labour and material cost per charge point. Only applicable for the property owner where the charge point is installed.</li> </ul> <p>Support for office installations:</p> <ul style="list-style-type: none"> <li>&gt; Max. 50% reduction of the cost per charge point, up to SEK 15.000 SEK.</li> </ul> <p>Support for public charging:</p> <ul style="list-style-type: none"> <li>&gt; Max. 50% reduction of the investment.</li> </ul> |



## Appendix 1

## Switzerland

Score: 25/50



|                                  |   |
|----------------------------------|---|
| <b>Purchase subsidies</b>        | In Switzerland the incentives for EV deviate strongly between cities and federal regions ('Kantons). Subsidies can be up to CHF 5.000 per vehicle (e.g., in the city of Basel for companies purchasing a fully electric vehicle).               |
| <b>Registration tax benefits</b> | Most federal regions exempt electric cars from road tax for the first three years.  |
| <b>Ownership tax benefits</b>    | n/a   |
| <b>Company tax benefits</b>      | n/a   |
| <b>VAT benefits</b>              | n/a   |
| <b>Other financial benefits</b>  | On a national level there is an import tax discount of 4% discount on the value of the vehicle (for car traders).   |
| <b>Local incentives</b>          | n/a   |
| <b>Infrastructure incentives</b> | Like with purchase subsidies, each federal region decides on incentives for charging. Incentives vary a lot between the cities and regions. (e.g., Bern provides an incentive for companies of CHF 1,500 for an AC charging point below 22 kW). |

## Appendix 1

## United Kingdom

Score: 35/50 **Purchase subsidies**

- > The maximum subsidy for cars was reduced to £2,500. Cars valued at more than £35,000 are no longer eligible for the subsidy.
- > Small Vans <2.5T & travel at least 60 miles with Zero Emissions = 35% of the purchase price up to £3,000.
- > Large Vans <2.5T to 3.5T & travel at least 60 miles with Zero Emissions = 35% of the purchase price up to £6,000.

**Registration tax benefits**

Zero-emission vehicles pay no registration tax. The luxury charge no longer includes EV.

**Ownership tax benefits**

Zero-emission vehicles pay no ownership tax. The charge for high-value vehicles has been removed, so all EVs are now exempt.

**Company tax benefits**

Tax on BLK is currently 0% and will rise to 1% in 2021/22 and 2% from 2022/23 until at least 2024/25. A Further year is expected to be announced in February 2022.

**VAT benefits**

Domestic electricity attracts a reduced VAT rate, only 5% rather than 20% applicable elsewhere. The regulator and UKGOV are looking at abolishing VAT on home energy entirely as part of the 250% energy CAP review in March 2022. NOTE - If the CAP is removed, the 5% VAT reduction will be meaningless.

**Other financial benefits**

- > Ultra-low emission vehicles (up to 75 g/km CO<sub>2</sub>) are carved out of optional-remuneration arrangement regulations. This means company car drivers in a salary sacrifice scheme can contribute to their vehicle costs using gross salary, pre-tax and National Insurance (NI).
- > Expected changes in road user pricing, infrastructure regulation, tariff control and rules on interoperability, approved energy rate (the rate at which company cars claim back business mileage), to name a few.

**Local incentives**

- > Currently, EVs and most PHEVs get a 100% "cleaner vehicle discount" in the London Congestion Charge zone. From 25 October 2021, the discount will only be available for zero-emission vehicles. It will continue on this basis until 25 December 2025.
- > Residents living in the expanded zone are no longer exempt.
- > A new green 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.

**Infrastructure incentives**

- > The "Electric vehicle home charge scheme" (EVHS) and "Workplace charging scheme" (WCS) continue to offer a grant for the installation of charge points. This was reduced from £500 to £350 from 01 April 2020.
- > The scheme will close on 31 March 2022 and is based on installs, not applications.
- > The incentive will switch to "support renters, landlords and hoteliers". Scheme also remains for commercial property for up to 20 charge points.
- > The ORCS scheme, under which local councils get a grant to install charge points in areas with on-street parking, continues, with the grant reduced from £7,500 to £6,500 from 01 April 2020. This looks set to continue, albeit no further announcement has been provided.
- > All-new build homes must have charge points installed from 2022.



# Appendix 2

## Definitions & scoring



**APPENDIX 2**

# Additional reading



**White paper**  
TCO of EVs

[CLICK TO READ](#)

**Report**  
LeasePlan 2021  
Fleet Sustainability  
Ranking by industry

[CLICK TO READ](#)

**Report**  
LeasePlan 2021  
Mobility Insights Report:  
EVs & Sustainability

[CLICK TO READ](#)

**LeasePlan strategy**  
"Driving to Zero"  
sustainability strategy  
update

[CLICK TO READ](#)

## APPENDIX 2

## Generic datapoints

| Country  | Country code | Population in 2021 | Highway infrastructure (in #km) |
|--|--------------|--------------------|---------------------------------|
|  Austria          | AT           | 8,932,664          | 1,743                           |
|  Belgium          | BE           | 11,566,041         | 1,763                           |
|  Czech Republic   | CZ           | 10,701,777         | 1,276                           |
|  Denmark          | DK           | 5,840,045          | 1,329                           |
|  Finland          | FI           | 5,533,793          | 926                             |
|  France           | FR           | 67,439,599         | 11,671                          |
|  Germany          | DE           | 83,155,031         | 13,183                          |
|  Greece           | GR           | 10,682,547         | 2,098                           |
|  Hungary          | HU           | 9,730,772          | 1,723                           |
|  Ireland        | IE           | 5,006,907          | 995                             |
|  Italy          | IT           | 59,257,566         | 6,943                           |
|  Luxembourg     | LU           | 634,730            | 165                             |
|  Netherlands    | NL           | 17,475,415         | 2,790                           |
|  Norway         | NO           | 5,391,369          | 1,008                           |
|  Poland         | PL           | 37,840,001         | 1,676                           |
|  Portugal       | PT           | 10,298,252         | 3,065                           |
|  Romania        | RO           | 19,186,201         | 866                             |
|  Slovakia       | SK           | 5,459,781          | 495                             |
|  Spain          | ES           | 47,394,223         | 15,585                          |
|  Sweden         | SE           | 10,379,295         | 2,133                           |
|  Switzerland    | CH           | 8,667,088          | 1,462                           |
|  United Kingdom | UK           | 68,400,000         | 3,838                           |



## APPENDIX 2

# Definitions used

### Monthly rental

We calculated the monthly rental of a basket of BEVs and compared this with comparable petrol vehicles on a segment level, ranging from the sub-compact segment to the executive. We included 960 different vehicle quotes in the comparison.

The index factors in the various costs involved in car ownership in each country, including energy/fuel, depreciation, tax, insurance and maintenance.

The costs are averaged over the first four years of ownership, assuming an annual mileage of 30,000 km.

### Energy prices

We compared the electricity prices compared to the fuel prices.

For the electricity prices we used a mix of public, home and workplace charger based on this charging behavior:

- > 60% Home charging
- > 30% Workplace charging
- > 10% Public charging

The kwh tariffs we compared are based on:

- > Home charging: Households 2500 kWh < 5000 kWh / including all taxes.
- > Workplace: non-household / 500MWh < 200MWh band / excluding VAT & other recoverable taxes and levies.

### LeasePlan orders

The LeasePlan countries are compared based on EV order intake for plugin-hybrids and full-electric.

LeasePlan full electric orders:  
The countries are compared based on full electric (BEV) order intake as a % from the total EV intake to emphasize the importance of full-electric zero emission vehicles.

### Driver taxation

We calculated the net taxation costs for a company car driver of an EV compared with a petrol vehicle. This is calculated based on the comparison of the following vehicles:

- > BMW 320 petrol
- > Tesla model 3 standard range

In case the local taxation calculation required a driver profile, the following assumptions were used:

- > Employee drives 70% business, 30% private
- > The commuting (home-work) distance is 25 km one way
- > The gross annual salary of the employee is 60,000 euro or local equivalent

The reported number is the percentage of driver taxation of the Tesla when taking the BMW as base.

## APPENDIX 2

# Scoring scale explanation

### 01 E-vehicle maturity

| KPI                                 | Score |                 |                |                 |                 |       | Comments   |
|-------------------------------------|-------|-----------------|----------------|-----------------|-----------------|-------|--|
|                                     | 0     | 1               | 2              | 3               | 4               | 5     |  |
| 1.1 EV per population               | 0     | > 0 and < 1     | > 1 and < 2.5  | > 2.5 and < 6   | > 6 and < 10    | > 10  | Progressive scale based on average car ownership in a country      |
| 1.2.1 EV market share               | < 3%  | > 3% and < 5%   | > 5% and < 10% | > 10% and < 25% | > 25% and < 50% | > 50% | Progressive scale to emphasize the almost exponential growth of EV |
| 1.2.2 BEV market share of EV market | < 30% | > 30% and < 60% | > 60%          |                 |                 |       | Scale to emphasize the need to move to full electric vehicles      |

### 02 Charging infrastructure maturity

| KPI   | Score |                 |                 |               |              |      | Comments  |
|---|-------|-----------------|-----------------|---------------|--------------|------|---|
|   | 0     | 1               | 2               | 3             | 4            | 5    |   |
| 2.1 # Charging stations per population      | < 0.2 | > 0.2 and < 0.5 | > 0.5 and < 1   | > 1 and < 2   | > 2 and < 5  | > 5  | Progressive scale to score the importance of a well developed public charging network |
| 2.2 # Charging stations per EV registration | < 1   | > 1 and < 1.5   | > 1.5 and < 2.5 | > 2.5 and < 5 | > 5 and < 10 | > 10 | Progressive scale to score an existing network for new EVs                            |
| 2.3 # Fast chargers per km highway          | < 50  | > 50 and < 100  | > 100 and < 200 | > 200         |              |      | Progressive scale to paint the growth path for many countries                         |

### 03 Total cost of ownership

| KPI                              | Score  |                  |                 |           |          |       | Comments  |
|----------------------------------|--------|------------------|-----------------|-----------|----------|-------|---|
|                                  | 0      | 1                | 2               | 3         | 4        | 5     |   |
| 3.1 Government Incentives        | 0%     | 1%-20%           | 20%-40%         | 40%-60%   | 60 -80%  | > 80% | Linear indication. Incentives are scored within a country and across countries within the same category |
| 3.2 Driver taxation              | > 100% | 90%-100%         | 75%-90%         | 60%-75%   | 50%-60%  | > 50% | Linear indication which scores a benefit for EV drivers as effective policy                             |
| 3.3 Energy prices                | > 80%  | > 60% and < 80%  | > 40% and < 60% | < 40%     |          |       | Linear indication which scores a higher fuel price and lower energy price as beneficial for EV          |
| 3.4 EV monthly rental comparison | > 140% | > 120 and < 130% | 110%-120%       | 100%-110% | 90%-100% | < 90% | Linear indication which scores a lower monthly rental for EV compared to ICE as preferred               |

## APPENDIX 2

# Sources used

### 01 E-vehicle maturity

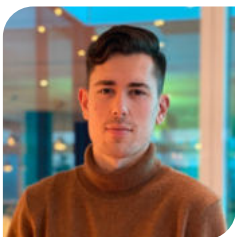
| KPI   |                       | Data source used     | Links                      |
|-------|-----------------------|----------------------|----------------------------|
| 1.1   | % EV per population   | Eurostat, ACEA       | <a href="#">GO TO LINK</a> |
| 1.2   | % EV marketshare      | Eurostat, ACEA       |                            |
| 1.2.2 | % EV market share     | Eurostat, ACEA       | <a href="#">GO TO LINK</a> |
| 1.2.2 | % BEV market share    |                      |                            |
| 1.3   | % LeasePlan EV orders | LeasePlan order bank |                            |
| 1.3.1 | % EV order share      |                      |                            |
| 1.3.2 | % BEV order share     |                      |                            |

### 02 Charging infrastructure maturity

| KPI |   | Data source used       | Links                      |
|-----|---|------------------------|----------------------------|
| 2.1 | # Charging stations per population      | Eco-movement           | <a href="#">GO TO LINK</a> |
| 2.2 | # Charging stations per EV registration | Eco-movement           | <a href="#">GO TO LINK</a> |
| 2.3 | # Fast chargers per km highway          | Eurostat, Eco-movement |                            |

### 03 Total cost of ownership

| KPI |                           | Data source used               | Links                      |
|-----|---------------------------|--------------------------------|----------------------------|
| 3.1 | Government Incentives     | EAFO with LeasePlan validation |                            |
| 3.2 | Driver taxation           | LeasePlan consultancy services | <a href="#">GO TO LINK</a> |
| 3.3 | Energy prices             | Global fuel prices, Eurostat   | <a href="#">GO TO LINK</a> |
| 3.4 | EV lease price comparison | LeasePlan consultancy services |                            |



**Media Contact**

**Hayden Lutek**

Head of External Relations

+31 6 21 37 03 24  
[media@leaseplancorp.com](mailto:media@leaseplancorp.com)