



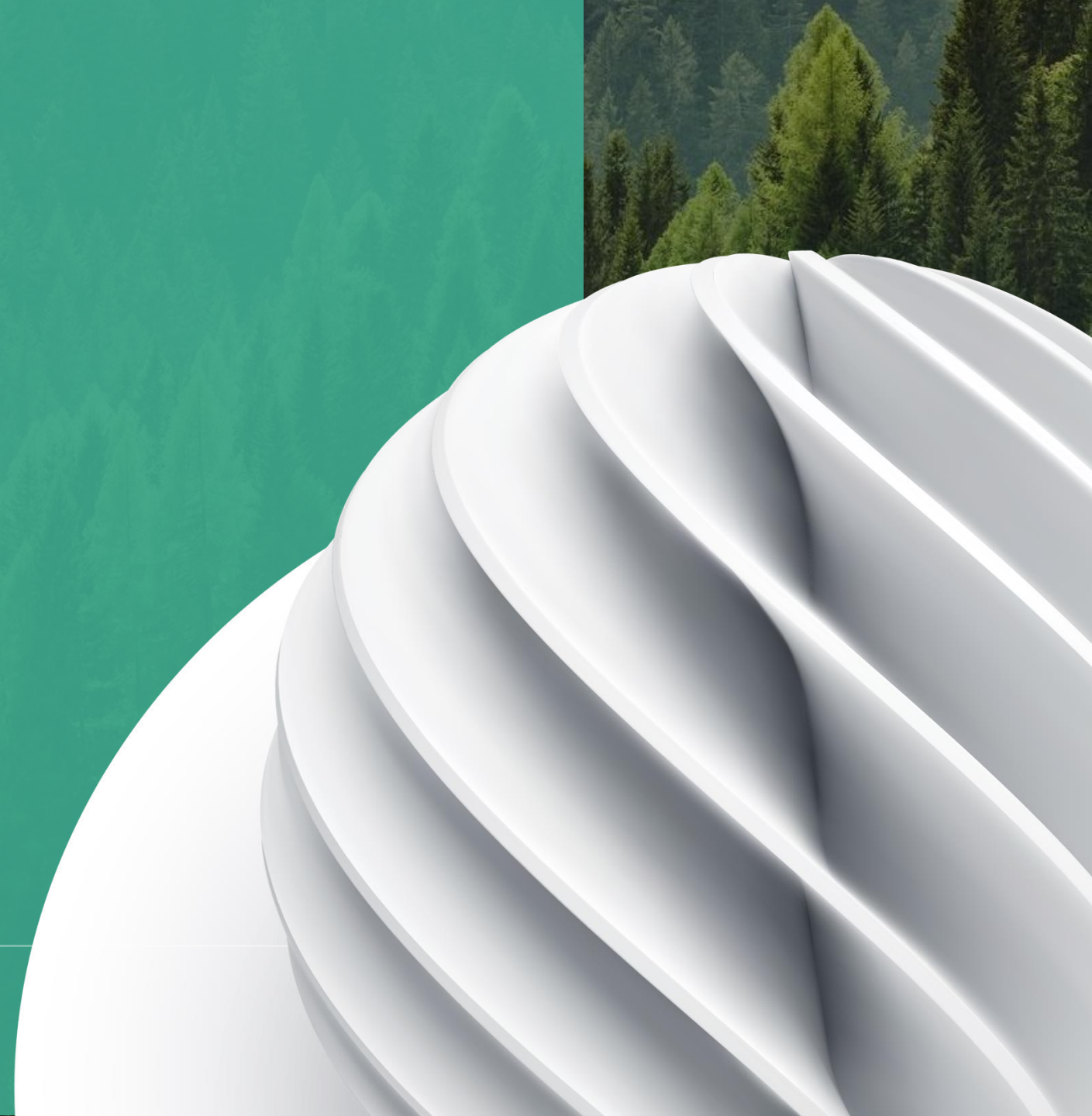
BCG
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M-KOPA | Charge infrastructure

Policy benchmarking

September - October 2022

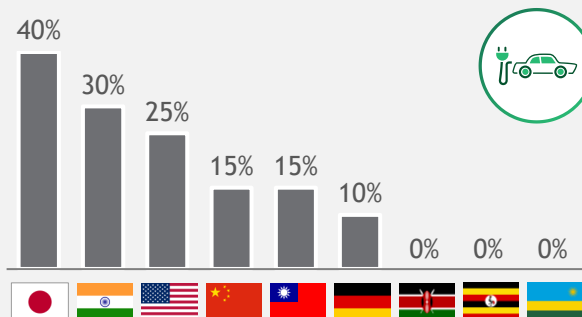




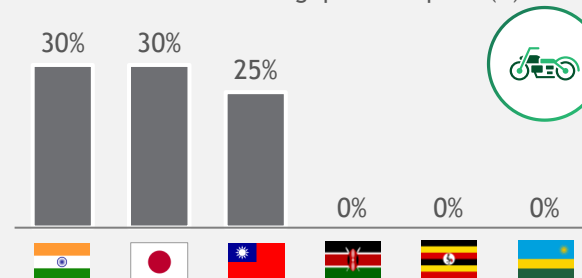
Compared to reference countries, KE & UG have options for more regulatory support for E2W/EV adoption; RW has several compelling regulations in place

Purchase subsidy

In reference countries, up to **~40% subsidies for EVs** and up to **~30% for E2Ws**; no purchase subsidies in place in East African countries



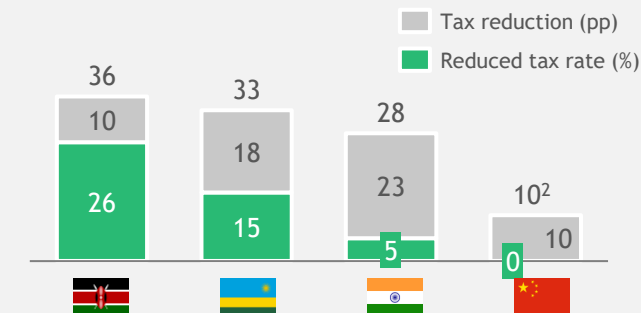
E2W subsidies as share of avg. purchase price (%)



VAT / tax reduction

Up to **23pp reduction** in tax load for EVs; **Kenya and Rwanda** with existing tax reductions of 10pp and 18pp, but higher overall tax load

VAT & excise duty reductions (total vs reduced tax load)¹



- India** with **5% GST rate** (previously VAT and excise duty) for EVs; ICE vehicles with 18 -28% GST rate depending on vehicle type reduction³
- Kenya** with excise duty reduction from **20% to 10%** for BEVs, out of an overall tax load of >36% (20% excise duty plus 16% VAT⁴)
- Rwanda** with VAT exemption for EVs out of a total tax load of 33% (18% VAT plus up to 15% excise duty⁵)

Reduced electricity tariffs

Delhi with **~40% reduced electricity tariff for charge providers** vs industrial tariff (\$0.06/ kWh for EV charging vs \$0.09 industrial tariff; reduced electricity tariff also applies to low tension charge@home)⁶

Rwanda electricity tariffs for charge providers **capped at industrial level** (large industry category) at \$0.1, **~60% lower than residential tariff** (>50 kWh) at \$0.23⁷

Mexico & Indonesia with existing **policy frameworks** to reduce electricity tariffs for charge providers, no details on extent of reduction

1. Showing max. applicable tax rate as share of vehicle retail value unless stated otherwise; 2. Only VAT; 3. ClearTax India; 4. 16% applied to retail price + import duty + excise duty; KRA vehicle duty calculator; 5. PWC tax summaries Rwanda; 6. Limited offer, Delhi Electricity Tariff Schedule for FY 2021 - 2022; ET Auto (2021); 7. UNEP (2022), Rwanda Energy Group



Reference countries show options of how to increase regulatory support

Area	Policies & regulations	Reference countries			Target countries		
		India	China	Taiwan	Kenya	Uganda	Rwanda
Purchasing price	Purchase subsidies	Subsidies on EVs (\$123/kWh) and E2Ws (\$172/kWh)*	Purchase subsidies ranging from \$1.3k - \$1.8k	Subsidies up to \$800, \$220 subsidy on E2W sales*			
	Reduced VAT/tax	Reduced VAT (called GST) from 18% to 5%	0% acquisition, vehicle and vessel tax	0% license and goods tax until 2025, 0% fuel tax	Reduced excise duty from 20% to 10%		0% VAT on EVs, and related equipment
	Reduced import tariffs		Reduced / 0% tariffs for e-motors & related equipment				0% withholding tax, import and excise duties
	Vehicle registration debate	No permit fees for commercially used E2&3Ws*					
Charging	Reduced electricity tariffs	Tariffs capped at 15% of average cost of supply ²	15% cap on e-charging service fee				Tariffs for charge providers capped at industrial level
	Standardization/interoperability of chargers						
	Installation of publicly-accessible chargers ¹		Subsidies to set up charging infrastructure		Kenya Power installing charging infrastructure	MoE installing charging infrastructure for buses	Provision of rent-free land for charge stations
	Incentives to install charging points at home	Subsidies in some states					
Ecosystem	Support for EV/E2W R&D and production	Government funding for R&D projects	Incentives for EV manufacturers			E-bus production by state-owned entity (Kiira Motors)	Preferential corp. tax for e-mobility investors & business
	Targets for EV / E2W sales		Target of 20% of new car sales to be electric by 2025	All vehicles required to be zero-emission by 2040	Aim for 5% of registered vehicles being EV by 2025	Aim to have at least 25% of vehicles electrified by 2030	Targets for 30% E2Ws & 25% e-mini-buses by 2030
	Preferential treatment for EVs / E2Ws		Road access and parking fee incentives	Free parking / concessions for some parking spaces	Nairobi rapid transit system developed for e-buses		Road access incentives, EV-preference for govt vehicles
	Restrictions / taxation on ICE vehicles	Higher taxation for ICE vehicles	Restrictions on investments in ICE manufacturing plants	Fuel consumption targets, planned ban on ICE vehicles			Carbon tax on ICE vehicles
	Standards for EV / E2W safety & homologation	Safety and homologation standards for EVs	EV Power Exchange Safety Requirements in place	Standards for batteries, charging systems & vehicles	Safety standards for imported e-vehicles		
Counteracting policies	Fuel subsidies						Fuel subsidy introduced in August 2021

1. State-owned or via subsidies to third party providers; 2. Special tariffs in some states

High-potential area for policy intervention *E2W-specific policy 2




Comprehensive policy in place Moderate policy in place No policy in place Counteractive policy in place



Increasing number of countries implement policies to support E2W adoption; reductions in tax, import duties & electricity tariffs relevant for East Africa

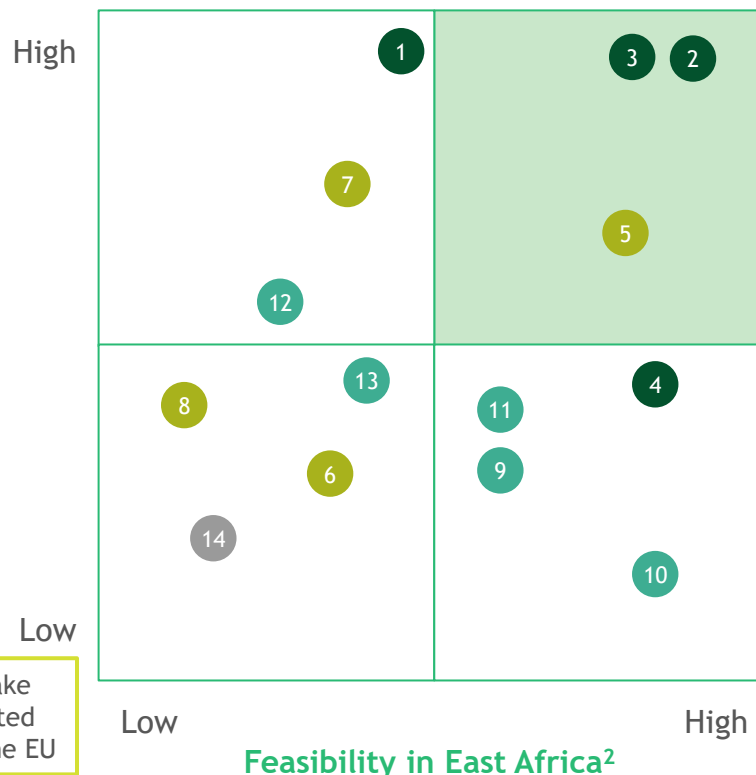
Globally, countries are impacting E2W adoption by implementing regulations in 3 policy areas

For East Africa, tax/tariff cuts and reductions in electricity costs with highest impact and feasibility

-  **Purchasing price**
 - 1 Purchase subsidies
 - 2 Reduced VAT / tax
 - 3 Reduced import tariffs
 - 4 Vehicle registration rebate
-  **Charging**
 - 5 Reduced electricity tariffs
 - 6 Standardization / interoperability of chargers
 - 7 Installation of publicly-accessible chargers¹
 - 8 Incentives to install charging points at home
-  **Ecosystem**
 - 9 Support for EV/E2W R&D and production
 - 10 Targets for EV / E2W sales
 - 11 Preferential treatment for EVs / E2Ws
 - 12 Restrictions / taxation on ICE vehicles
 - 13 Standards for EV / E2W safety & homologation
 - 14 Requirements for battery recycling

Nascent policy area, will likely take some more years to be implemented broadly; currently in planning by the EU













Impact on E2W adoption



1. State-owned or via subsidies to third party providers; 2. Considering government resources (e.g., (in-)ability to provide cash subsidies) and stakeholders necessary to be involved in policy change



Countries across the world speed up EV adoption through policy-making

Area	Policies & Regulations	 China	 India	 Indonesia	 Taiwan	 Japan	 Rwanda	 South Africa	 Brazil	 Costa Rica	 Mexico	 European Union ¹	 USA ²
Purchasing price	Purchase subsidies	✓	✓		✓	✓		✓				✓	✓
	Reduced VAT / tax	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	
	Reduced import tariffs	✓		✓			✓			✓	✓	✓	
	Vehicle registration rebate		✓				✓					✓	
Charging	Reduced electricity tariffs	✓	✓	✓	✓		✓				✓		
	Standardization / interoperability of chargers					✓						✓	✓
	Installation of publicly-accessible chargers ³	✓		✓	✓	✓	✓					✓	✓
	Incentives to install charging points at home	✓	✓						✓			✓	✓
Ecosystem	Support for EV/E2W R&D and production	✓	✓	✓	✓	✓	✓	✓	✓				✓
	Targets for EV / E2W sales	✓		✓	✓	✓	✓	✓		✓	✓	✓	
	Preferential treatment for EVs / E2Ws	✓		✓	✓		✓		✓	✓	✓	✓	
	Restrictions / taxation on ICE vehicles	✓	✓		✓	✓	✓		✓			✓	✓
	Standards for EV / E2W safety & homologation	✓	✓	✓	✓	✓						✓	
Counteracting policies	Fuel subsidies	✓		✓		✓	✓		✓	✓	✓	✓	

1. Focused on Norway & Germany; 2. Focused on federal policies & California;
 3. State-owned or via subsidies to third party providers



Regulatory environment | Set of subsidies and plan to ban home charging

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	✔ Purchase subsidies on EVs, phase out by end-2022; Requirements: New vehicle price <RMB 300K (\$42k) For BEV: 300km≤Driving Range<400km: 9.1k RMB (\$1.3k); 400≤Driving Range: 12.6k RMB (\$1.8k)
	Reduced VAT / tax	✔ Exemption form vehicle acquisition tax (until end-2022) and from vehicle and vessel tax
	Reduced import tariffs	✔ Reduced/exempted tariffs for electric motors and electric control systems imported from RCEP member countries
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	✔ Price caps on e-charging service fee (at 15% of gas price)
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	✔ Central-government subsidies to local governments to set up charging infrastructure; recent plans to transition to subsidies on operation of charging / swapping stations
	Incentives to install charging points at home	⚠ Restrictions on home charging of E2W, in high-rise civil buildings, encouragement to set up separate charging points with fire safety measures in place; planned ban on home / indoor charging
Ecosystem	Support for EV/E2W R&D and production	✔ Incentives for EV manufacturers on national and provincial level based on number of vehicles sold; 2020 relaxation of threshold to apply as EV manufacturer
	Targets for EV / E2W sales	✔ Target of 20% of new car sales to be electric by 2025
	Preferential treatment for EVs	✔ Different road access initiatives and parking fee incentives, varying across regions
	Restrictions / taxation on ICE vehicles	✔ Restrictions on new investments in ICE manufacturing plants
	Standards for EV / E2W safety & homologation	✔ Electric Vehicle Power Exchange Safety Requirements introduced in 2021
Counteracting policies	Fuel subsidies	⚠ Announced to subsidize refiners if global oil prices exceed \$130 / barrel

1. State-owned or via subsidies to third party providers



Regulatory environment | Set of subsidies and zero-emission targets in place

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	<ul style="list-style-type: none"> Subsidies on EVs based on battery (INR 10,000 / \$123 per kWh for first 10,000 purchases) Subsidies on E2W under FAME scheme based on battery (INR 15,000 / \$172 per kWh)
	Reduced VAT / tax	Reduced VAT (called GST) from 18% to 5% on EVs
	Reduced import tariffs	
Charging	Vehicle registration rebate	No permit fees for commercially used E2W and E3W
	Reduced electricity tariffs	Limited EV commission, must not exceed the average cost of supply in the given state by 15%
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	
	Incentives to install charging points at home	Subsidies available in some states e.g., "Switch Delhi" campaign supporting 30,000 new charge stations
Ecosystem	Support for EV/E2W R&D and production	Government funding for R&D projects incl. 100% automotive FDI in EV, incubators, credit guarantees
	Targets for EV / E2W sales	
	Preferential treatment for EVs	
	Restrictions / taxation on ICE vehicles	Higher taxation for ICE vehicles vs. EVs
Counteracting policies	Standards for EV / E2W safety & homologation	Safety and homologation standards for EVs
	Fuel subsidies	

1. State-owned or via subsidies to third party providers



Regulatory environment | Tax exemptions and production targets

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	
	Reduced VAT / tax	✓ Transportation tax exemption for all Evs in Jakarta
	Reduced import tariffs	✓ No import tariffs on incomplete electric vehicles to boost local EV industry
Charging	Vehicle registration rebate	
	Reduced electricity tariffs	✓ Reduced cost for electricity consumed at EV charging stations
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	✓ <ul style="list-style-type: none"> Installation and operation of charge stations by state-owned electricity company Government subsidies for charge station infrastructure and development
Ecosystem	Incentives to install charging points at home	
	Support for EV/E2W R&D and production	✓ <ul style="list-style-type: none"> Fiscal incentives for R&D, industrial vocational trainings Delegation of production rights for BEV technology whose patents had been held by government
	Targets for EV / E2W sales	✓ <ul style="list-style-type: none"> Target to reach 25% electric out of vehicle new sales Aim to produce 400,000 EVs in 2025 and 5.7 million in 2035
	Preferential treatment for EVs	✓ Special parking rates and exclusion from driving restrictions on certain roads
Counteracting policies	Restrictions / taxation on ICE vehicles	
	Standards for EV / E2W safety & homologation	✓ Product certifications and technical standards for BEV (component) industries
	Fuel subsidies	⊗ Fuel subsidy, recently lowered for budgetary reasons

1. State-owned or via subsidies to third party providers



Implemented



In planning



E2W-specific regulation



Regulatory environment | Set of subsidies and zero-emission targets in place

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	<ul style="list-style-type: none"> Government subsidy on E2W new sales of up to NT \$7000 (US\$ 220) Additional local subsidies: Nantou County providing the highest subsidy amount of up to US\$800
	Reduced VAT / tax	License tax and goods tax exemptions until 2025
	Reduced import tariffs	Exemption from fuel tax for BEVs
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	Announced EV exclusive tariff, provided by TaiPower
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	Government announced to install 6,500 EV chargers by 2025
	Incentives to install charging points at home	
Ecosystem	Support for EV/E2W R&D and production	Formulation of promotion strategies including subsidizing local production, using vehicles to drive components and subsidizing development of key components
	Targets for EV / E2W sales	All vehicles required to be zero-emission by 2040 (35% by 2030, 70% by 2035)
	Preferential treatment for EVs	Free parking / concessions for some parking spaces
	Restrictions / taxation on ICE vehicles	Fuel consumption and control targets in place, ban on sale of ICE vehicles in planning
	Standards for EV / E2W safety & homologation	Set of standards for batteries, charging systems and vehicles
Counteracting policies	Fuel subsidies	

1. State-owned or via subsidies to third party providers



Regulatory environment | Purchase subsidies and tax exemptions

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	✔ Purchase subsidies for EVs (up to JPY 850k / \$5.9k) and separate subsidy for E2Ws (up to JPY 60k / \$430)
	Reduced VAT / tax	✔ Exemption from tonnage, ownership and acquisition taxes
	Reduced import tariffs	
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	
	Standardization / interoperability of chargers	✔ Standardization of charging method, plug design (CHAdeMO)
	Installation of publicly-accessible chargers ¹	✔ <ul style="list-style-type: none"> • Installation of quick chargers by the government • Government subsidies for purchasing and installation costs of EV chargers
	Incentives to install charging points at home	
Ecosystem	Support for EV/E2W R&D and production	✔ Government-funded R&D plan to support EV-related projects
	Targets for EV / E2W sales	✔ Target to have all passenger cars electrified by mid-2030
	Preferential treatment for EVs	
	Restrictions / taxation on ICE vehicles	✔ Fuel efficiency standards for passenger cars
Counteracting policies	Standards for EV / E2W safety & homologation	✔ Japan Electric Vehicle Standard as collective standard for EVs
	Fuel subsidies	✔ Temporary subsidy to mitigate drastic price increases

1. State-owned or via subsidies to third party providers



Regulatory environment | Tax exemptions and free land for charge stations

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	
	Reduced VAT / tax	✓ No VAT on EVs, spare parts, batteries and charge station equipment
	Reduced import tariffs	✓ <ul style="list-style-type: none"> Exemption of import and excise duties on EVs, spare parts, batteries and charge station equipment Exemption of withholding tax of 5% at customs
Charging	Vehicle registration rebate	
	Reduced electricity tariffs	✓ <ul style="list-style-type: none"> Tariff for charge station providers capped at industrial level Reduced charging tariffs during off-peak hours
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	✓ Provision of rent-free land for charge stations (for government owned land)
Ecosystem	Incentives to install charging points at home	
	Support for EV/E2W R&D and production	✓ Preferential corporate income tax for investors and companies operating in e-mobility
	Targets for EV / E2W sales	✓ Targets to convert 30% of 2Ws, 20% of buses and 25% of mini-buses to electric by 2030
	Preferential treatment for EVs	✓ <ul style="list-style-type: none"> Access to high-occupancy vehicle lanes and restricted green zones EV-preference for vehicles hired by the government
	Restrictions / taxation on ICE vehicles	✓ Carbon tax on ICE vehicles
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	✓ Fuel subsidy introduced in August 2021

1. State-owned or via subsidies to third party providers



Regulatory environment | Very limited policies in place

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	Planned cash grant to incentivize potential buyers (details tbd)
	Reduced VAT / tax	
	Reduced import tariffs	
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	
	Incentives to install charging points at home	
Ecosystem	Support for EV/E2W R&D and production	Cashback for e-mobility investments for manufacturers producing a minimum of 5,000 EVs / year
	Targets for EV / E2W sales	
	Preferential treatment for EVs	
	Restrictions / taxation on ICE vehicles	
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	

1. State-owned or via subsidies to third party providers



Regulatory environment | Reduced VAT and preferential treatment of EVs

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	
	Reduced VAT / tax	✓ No ownership tax on EVs in some regions (e.g., Rio Grande do Sul, Paraná, etc) and reduced rate in other regions (e.g., Sao Paulo, Rio de Janeiro, Mato Grosso do Sul, etc)
	Reduced import tariffs	
Charging	Vehicle registration rebate	
	Reduced electricity tariffs	
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	
	Incentives to install charging points at home	✓ Regulation for new residential buildings in Sao Paolo to be equipped with EV charging solutions
Ecosystem	Support for EV/E2W R&D and production	✓ Tax benefits for e-mobility R&D
	Targets for EV / E2W sales	
	Preferential treatment for EVs	✓ EVs not affected by circulation restrictions, access to free parking in some cities
	Restrictions / taxation on ICE vehicles	✓ Ban on ICE vehicles in certain cities / districts (e.g.,: Distrito Estadual of Fernando de Noronha)
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	✓ Reduced indirect tax on fuels to slow down inflation

1. State-owned or via subsidies to third party providers



Regulatory environment | Tax exemption schemes with gradual phase-outs

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	
	Reduced VAT / tax	<ul style="list-style-type: none"> Ownership tax exemption: 2023 - 100% exempted; 2024 - 80%; gradual phase out until 2028 VAT 0% in 2022, gradually increasing by 1 percentage point every year to 15% in 2035
	Reduced import tariffs	Exemption from import tariffs: Full exemption from 2022 until 2024, thereafter, gradual increase of tariff until full amount payable in 2034
Charging	Vehicle registration rebate	
	Reduced electricity tariffs	
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	
	Incentives to install charging points at home	
Ecosystem	Support for EV/E2W R&D and production	
	Targets for EV / E2W sales	<ul style="list-style-type: none"> Target for 35% of light vehicles to be electric by 2035 and 95% by 2050 Target for 35% of public transport fleet to be free of CO2 emissions by 2035 and 85% by 2050
	Preferential treatment for EVs	Free and preferential parking in cities; exemption from certain driving restrictions
	Restrictions / taxation on ICE vehicles	
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	Fixed maximum price of petrol to slow down inflation

1. State-owned or via subsidies to third party providers



Implemented



In planning



E2W-specific regulation



Regulatory environment | Tax exemptions and reduced energy tariffs

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	
	Reduced VAT / tax	<ul style="list-style-type: none"> Exemption from vehicle ownership tax in some state (e.g., Mexico city) Income tax deductible up to 175,000 pesos (\$ 8.7k)
	Reduced import tariffs	No import tariffs for BEV
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	Reduced energy tariffs for at home and at publicly accessible chargers
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	
	Incentives to install charging points at home	
Ecosystem	Support for EV/E2W R&D and production	
	Targets for EV / E2W sales	Target for 50% of all vehicles produced in Mexico to be BEV
	Preferential treatment for EVs	<ul style="list-style-type: none"> Not affected by traffic regulation restrictions (e.g., "hoy no circula") Eligible for reduced road tolls
	Restrictions / taxation on ICE vehicles	
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	Recent subsidy on petrol to slow down inflations

1. State-owned or via subsidies to third party providers



Regulatory environment | Phase-out of subsidies, planned ban of ICE-sales

Area	Policies & Regulations		Details
Purchasing price	Purchase subsidies		
	Reduced VAT / tax	✓	VAT and tax exemptions when buying and leasing a new or pre-owned EV
	Reduced import tariffs	✓	No import tariffs on Evs (since 1990s)
	Vehicle registration rebate	✓	Reduction on company car tax: 2000 - 2018: 50%, until 2022: 40%, from 2022: 20%
Charging	Reduced electricity tariffs		
	Standardization / interoperability of chargers	✓	EU standard for EV charging plug
	Installation of publicly-accessible chargers ¹	✓	Fast charging stations every 50km set up by the Norwegian government
	Incentives to install charging points at home	✓	Provision of charge equipment grants for housing associations
Ecosystem	Support for EV/E2W R&D and production		
	Targets for EV / E2W sales	✓	Target for all new cars to be sold in 2025 to be zero-emission (currently 64% market share)
	Preferential treatment for EVs	✓	From 1990s until ~2017: exemptions from road taxes, tolls and charges on ferries
	Restrictions / taxation on ICE vehicles	⊘	Plans to ban the sale of ICE vehicles from 2025 onwards
Counteracting policies	Standards for EV / E2W safety & homologation		
	Fuel subsidies		

1. State-owned or via subsidies to third party providers



Implemented



In planning



E2W-specific regulation



Regulatory environment | Purchase subsidies and tax exemptions

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	✓ Different subsidy schemes for EVs, capped at €3000 (\$ 3k) per vehicle 2024 onwards
	Reduced VAT / tax	✓ <ul style="list-style-type: none"> 10-year exemption from motor-vehicle tax Tax reductions for plug-in hybrid EVs used as company cars
	Reduced import tariffs	
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	
	Standardization / interoperability of chargers	✓ <ul style="list-style-type: none"> EU standard for EV charging plug Technical requirements for installation and operation of publicly accessible charging points
	Installation of publicly-accessible chargers ¹	
	Incentives to install charging points at home	✓ Provision of a grant (€900) for the purchase and installation of home charging equipment
Ecosystem	Support for EV/E2W R&D and production	
	Targets for EV / E2W sales	✓ Target to have a minimum of 15million EVs on the road by 2030
	Preferential treatment for EVs	✓ Reduced parking fees, access to special purpose lanes / roads and parking on public roads in some districts / cities
	Restrictions / taxation on ICE vehicles	✓ CO2 tax for ICE vehicles with high emissions
Counteracting policies	Standards for EV / E2W safety & homologation	✓ Mandatory acoustic warning system for all EVs
	Fuel subsidies	✓ Recent subsidy on fuel prices to mitigate price increase

1. State-owned or via subsidies to third party providers



Implemented



In planning



E2W-specific regulation



Regulatory environment | Tax credits for purchase of EV and charge equipment

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	✓ Federal income tax credit up to USD 7,500 depending on income tax and battery size
	Reduced VAT / tax	
	Reduced import tariffs	
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	✓ Tax credits for the installation of commercial charging points
	Incentives to install charging points at home	✓ Tax credits for the installation of charging points at home (USD 1,000 or 30% of cost)
Ecosystem	Support for EV/E2W R&D and production	✓ Loan programs to cover costs of re-equipping or expanding manufacturing sites
	Targets for EV / E2W sales	
	Preferential treatment for EVs	
	Restrictions / taxation on ICE vehicles	✓ 17 states with laws enacted to mirror California's emission policies
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	

1. State-owned or via subsidies to third party providers



Regulatory environment | Purchase subsidies and ban of ICE sales

Area	Policies & Regulations	Details
Purchasing price	Purchase subsidies	✔ Purchase subsidies & rebates for residents with incomes at or below 400% of the federal poverty level Grants to companies in setting up an EV fleet for the first time and meet the criteria
	Reduced VAT / tax	
	Reduced import tariffs	
	Vehicle registration rebate	
Charging	Reduced electricity tariffs	
	Standardization / interoperability of chargers	
	Installation of publicly-accessible chargers ¹	✔ Incentives for purchase and installation of EV charging infrastructure
	Incentives to install charging points at home	✔ Special energy tariffs for companies that provide EV charging on-site
Ecosystem	Support for EV/E2W R&D and production	✔ Loan programs to cover costs of re-equipping or expanding manufacturing sites
	Targets for EV / E2W sales	
	Preferential treatment for EVs	
	Restrictions / taxation on ICE vehicles	✔ Ban on ICE-vehicle sales from 2035 onwards
Counteracting policies	Standards for EV / E2W safety & homologation	
	Fuel subsidies	

1. State-owned or via subsidies to third party providers

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