

---

# Fiscal incentives for commuting: The balance is still off



ECF gratefully acknowledges  
financial support from the LIFE  
Programme of the European Union



ECF gratefully acknowledges financial  
support from the cycling industry via  
Cycling Industries Europe



---

**Transport represents almost a quarter of Europe’s greenhouse gas emissions and is the main cause of air pollution in cities. The EU has committed itself to reducing transport sector greenhouse gas emissions by 60% in 2050, compared to 1990 levels – but it will not achieve this aim with current fiscal policies for transport in place. To give an overview of national policies, ECF has developed an interactive tool comparing tax regimes for different modes of transport. The results are striking: The tool shows that fiscal incentives for cycling in European countries only reach a maximum of 15% of the tax subsidies for company cars.**

**The tool answers the following question: How many euros per year can an average commuter save in taxes by using a specific mode of transport for his trip to work? For cycling, this could be for example a tax-free kilometric reimbursement or the tax-free provision of company bikes. Purchase subsidies for Electrically Power Assisted Cycles (EPACs) are also included. The amounts are then compared to the yearly tax subsidies for company cars as estimated by the OECD in a 2014 study. <sup>1</sup>**

**By clicking on a certain country, you can retrieve the figures, see the overall trend in fiscal policy since 2014, and read about new developments in legislation. For more information about the legislation in place, please consult our comprehensive 2014 report “Commuting: Who pays the bill?” and the 2016 report “Electromobility for all” on purchase subsidies for EPACs. Further below, you can also find the results for each mode of transport.**

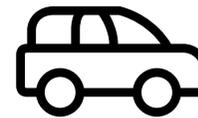
---

<sup>1</sup> Harding, M. (2014), “Personal Tax Treatment of Company Cars and Commuting Expenses: Estimating the Fiscal and Environmental Costs”, OECD Taxation Working Papers, No. 20, OECD Publishing, Paris. <http://dx.doi.org/10.1787/5jz14cg1s7vl-en>

---



	Austria	Belgium	Denmark	France
Germany	Hungary	Italy	Luxembourg	Poland
Spain	Sweden	Switzerland	The Netherlands	United Kingdom



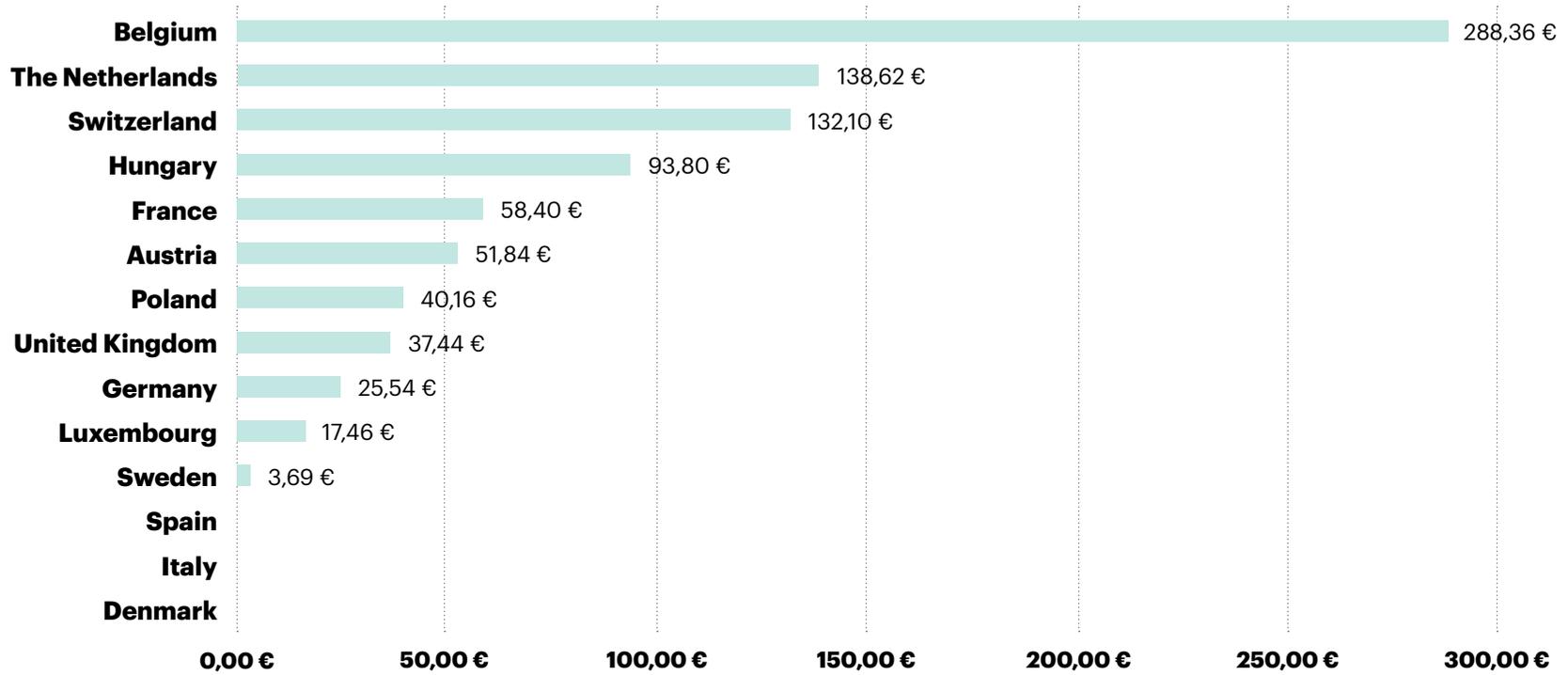
Cycling

EPAC

Public Transport

Company Cars

# Cycling



Cycling



EPAC

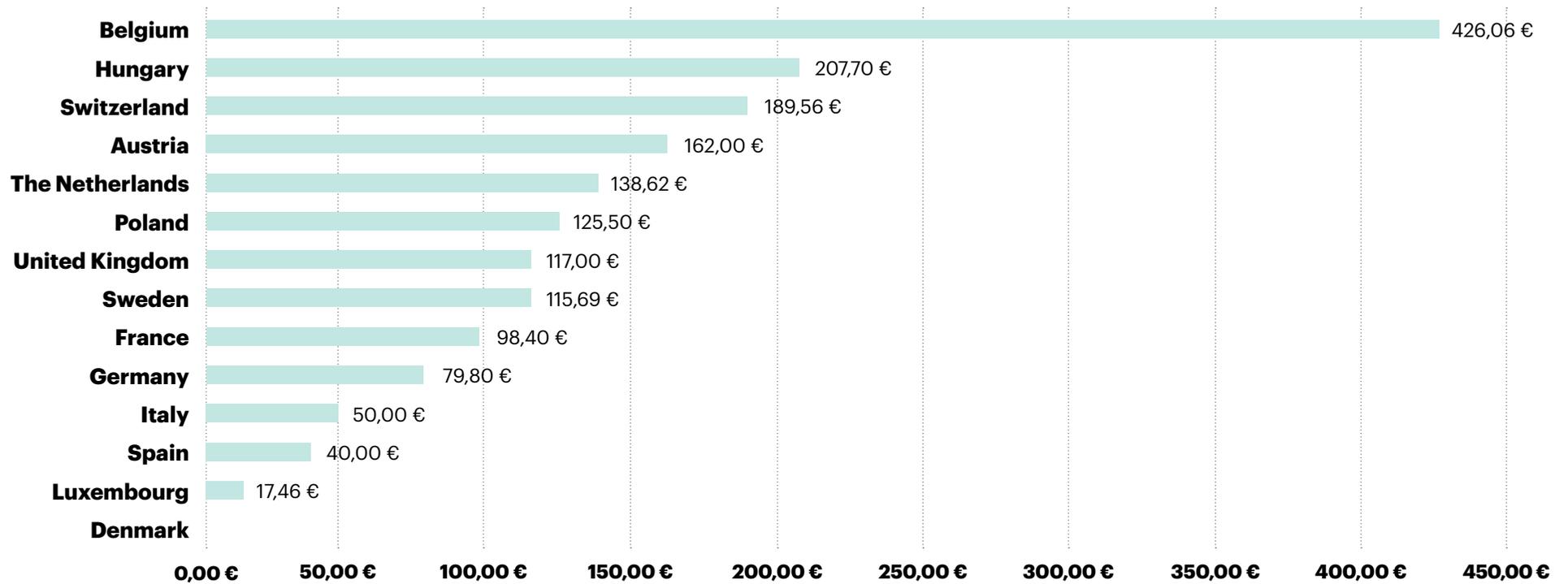


Public Transport



Company Cars

# EPAC



Cycling



EPAC

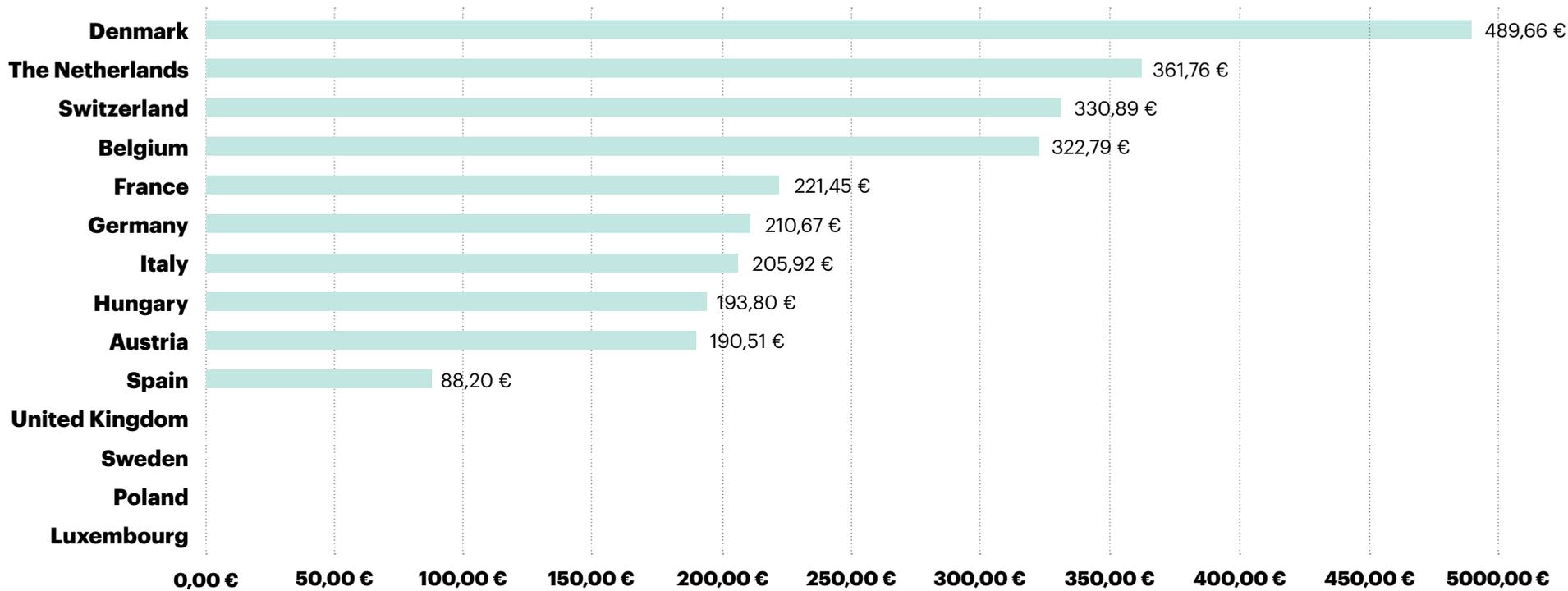


Public Transport



Company Cars

# Public Transport



Cycling



EPAC

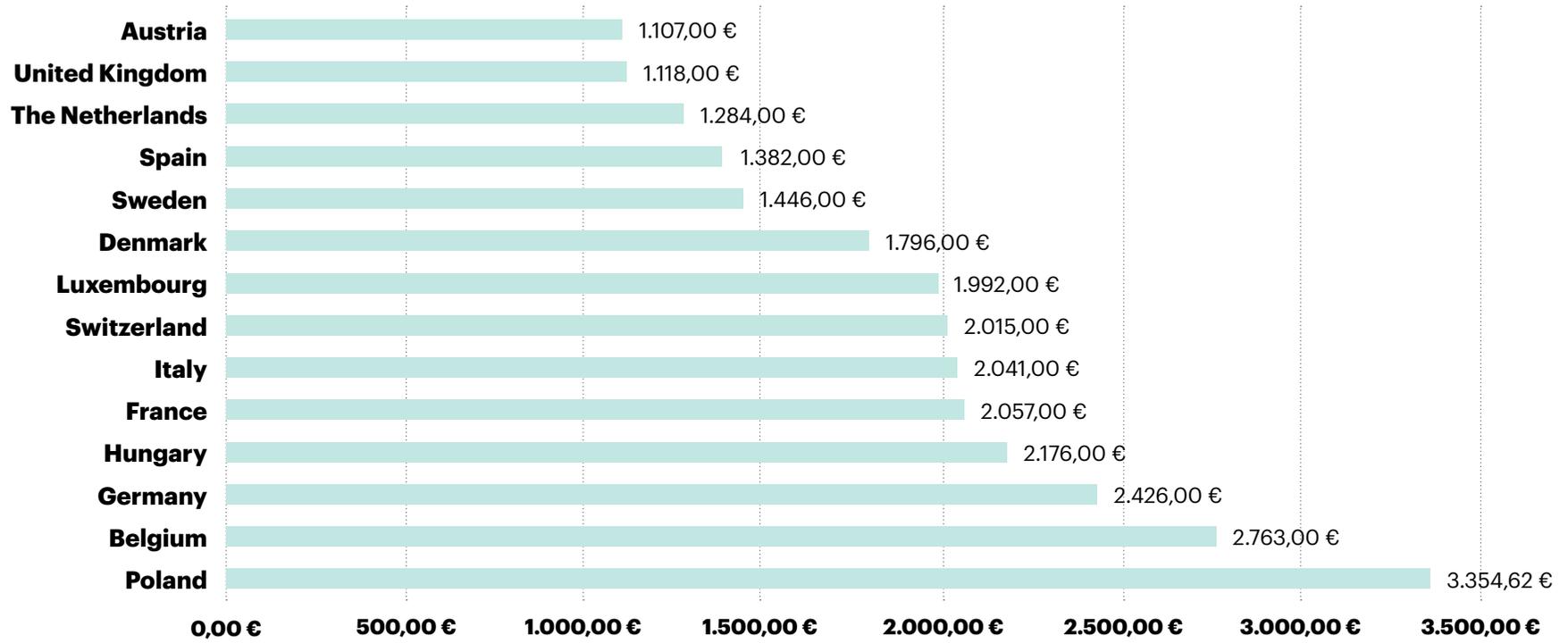


Public Transport



Company Cars

# Company Cars



Cycling



EPAC



Public Transport



Company Cars

# 01 Austria



Cycling



EPAC



Public Transport



Company Cars

## Trend since 2014

## Changes since 2014

## Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 01 Austria



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

- National scheme for private enterprises, non-for-profit and religious organisations:

200 € e-bikes

500 € for e-cargobikes

- Several schemes at regional and local level

---

## Company Car Taxation

- Higher taxation of company cars with high CO2 emissions, no taxation of electric cars
-

# 01 Austria



Cycling



EPAC



Public Transport

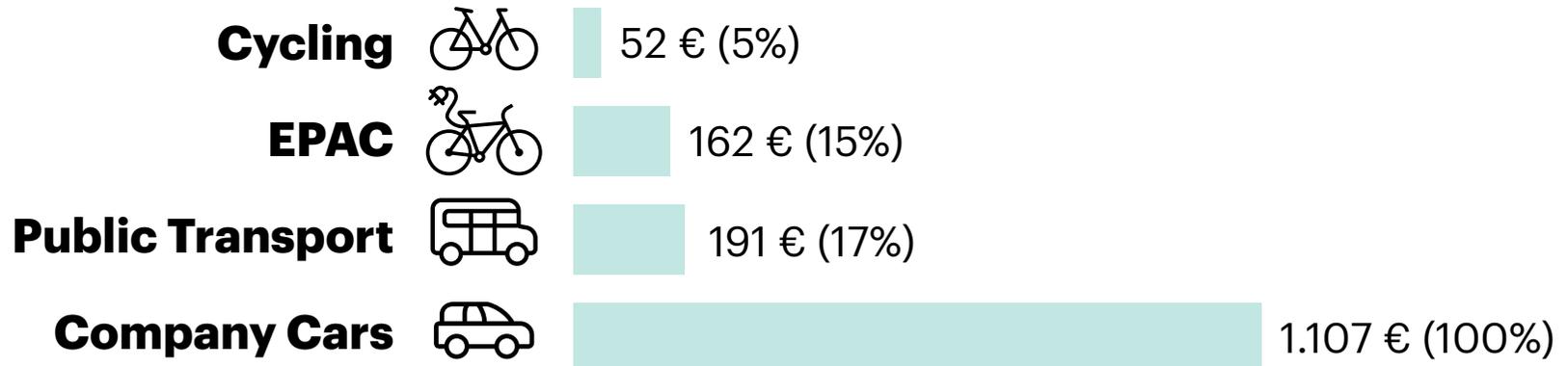


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 02 Belgium



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

+	<b>Austria</b>
+	<b>Belgium</b>
Same	<b>Denmark</b>
++	<b>France</b>
+	<b>Germany</b>
New	<b>Hungary</b>
+	<b>Italy</b>
-	<b>Luxembourg</b>
New	<b>Poland</b>
Same	<b>Spain</b>
++	<b>Sweden</b>
+	<b>Switzerland</b>
--	<b>The Netherlands</b>
Same	<b>United Kingdom</b>

# 02 Belgium



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

- Amount: 0.23 € km per km cycled
- Speed pedelecs are now treated like normal bikes regarding tax benefits

### E-bikes

- Different local + regional schemes in place for several years
- No national scheme

## Company Car Taxation

- Less deductible costs for employers who give fuel for company cars to employees

## Mode Neutral Solutions

- Mobility budget” introduced, but only as a low-taxed net salary replacement for existing company cars and without stimulating measures for sustainable commutin

# 02 Belgium



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 03 Denmark



Cycling



EPAC



Public Transport



Company Cars

## Trend since 2014

## Changes since 2014

## Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 03 Denmark



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 03 Denmark



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

**Cycling**



0 € (0%)

**EPAC**



0 € (0%)

**Public Transport**



490 € (27%)

**Company Cars**



1.796 € (100%)

# 04 France



Cycling



EPAC



Public Transport



Company Cars

## Trend since 2014

## Changes since 2014

## Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 04 France



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

- Kilometric reimbursement scheme has been introduced since 13 February 2016
- Amount: 0.25 € km per km cycled
- Yearly threshold for exemption from social security contributions + income tax: 200 € not obligatory

### E-bikes

- Different local + regional schemes in place for several years
- National scheme in 2017:
  - 20% of acquisition price, 200 € maximum
  - 250'000 bikes bought with the help of the scheme, ca. double than estimated
- Restricted in 2018 to poor households and municipalities that have a local scheme in place

# 04 France



Cycling



EPAC



Public Transport

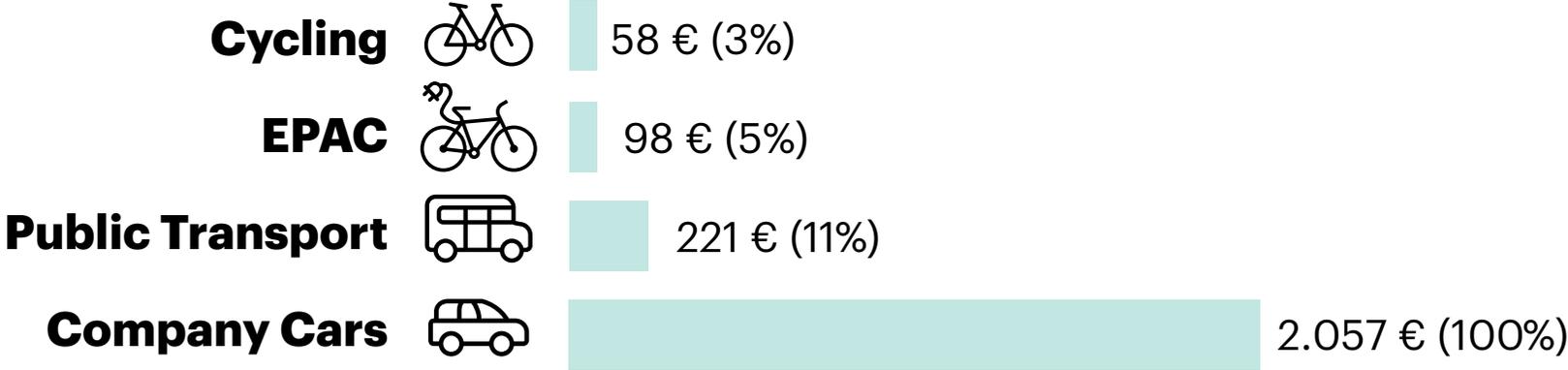


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 05 Germany



Cycling



EPAC



Public Transport



Company Cars

## Trend since 2014

## Changes since 2014

## Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 05 Germany



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

- National scheme planned for commercial users of (electric) cargobikes
- Several regional and local schemes in place, mostly for commercial users and for (electric) cargobikes

# 05 Germany



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 06 Hungary



Cycling



EPAC



Public Transport



Company Cars

## Trend since 2014

## Changes since 2014

## Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 06 Hungary



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

A company can buy bicycles for employees (reducing the taxable company income by the costs), and let the employees use the bicycles additionally for home to work travel, but the bicycles have to be also used in a way that can be linked to generating company's income (e.g. delivering packages, visiting clients etc.). The employee or employer does not have to pay any income tax based on the value of the bicycle in this case.

The employer can open a "health saving account" ("Egészsegepenztar") to its employees, which can be easily used with a specific bankcard. On the expense of the account the employee can buy dietary supplements, sport and fitness services or devices. Bicycle is eligible under this scheme. The amount paid in / used not considered as a taxable income from the employee side, but taxed on the employer side (with slightly reduced tax rate). In case an individual pays in into this account can reimburse 20% of the amount from her/his tax to be paid.

The employer can pay 15 HUF/km (0,05 Euro/km) reimbursement for the employee to support the commute to the workplace from the place of living. This amount is independent from the mode of transport (walking, cycling, e-bike, car etc.) and depends on the distance only. In certain cases (if the place of living is in an other town/village or the person has reduced mobility or commuting by public transport is complicated) the employer is obliged to provide this reimbursement (not an option).

# 06 Hungary



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

No specific incentives for E-bikes.

Pedelecs up to 300 W are treated as bicycles, stronger pedelecs – as motorbikes.

## Company Car Taxation

Expenses related to company car can be company expenses (reducing the taxable company income) even if the car is occasionally or regularly used for private purposes (e.g. for trips to/from work). Actually the government suspects that all company cars are used partially for private use (even detailed trip reports are provided and prove the opposite) and because of it a special “company car tax” needs to be paid by the company. The amount of this tax depends on the power (kW) and environmental category (electric, emission of the combustion engine) of the car and varies between 7.700 HUF (25 Euro) and 44.000 HUF (142 Euro) per month. The employee should not pay any further tax connected to the private use of the car (not increasing the taxable income).

# 06 Hungary



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Public Transport Reimbursement

Maximum 86% of the public transport subscription (maximum 35.340 HUF/month approx. 115 euro per month) can be reimbursed to the employee by the employer. The real costs needs to be documented by named seaon tickets. This reimbursement is not considered as a taxable income on the employee side and accepted as a cost on the employers side.

---

## Mode neutral solutions

See above.

---

## Personal Income Tax Deduction for Home-Work Travel

There is no deduction from the taxable income of the employees in case of home-work travel.

---

# 06 Hungary



Cycling



EPAC



Public Transport

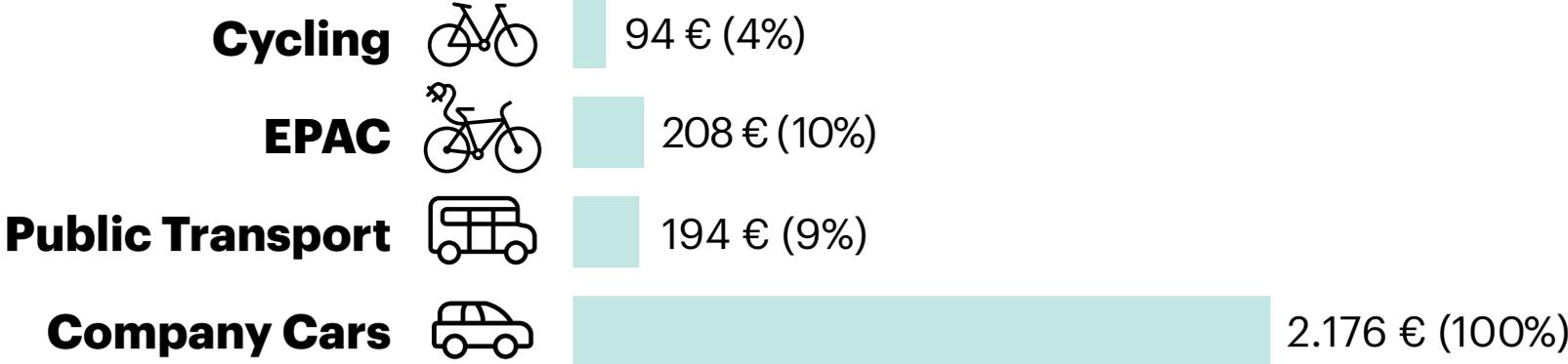


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 07 Italy



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 07 Italy



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

- Local schemes for reimbursing employees cycling to work

### E-bikes

- National scheme for e-bike purchases from 2009 to 2014
- Several regional and numerous local schemes in place

# 07 Italy



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 08 Luxembourg



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 08 Luxembourg



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

- 300EUR can be deducted from personal income tax for the purchase of a new bicycle or pedelec

### E-bikes

- Same income tax deduction of 300 EUR for pedelecs as for conventional bicycles

## Company Car Taxation

- Situation before 2017: 18% of car's new value including VAT is taxable advantage per year
- Situation from 2017:
  - + Taxable advantage per year from 6% to 21.6% of car's new value including VAT, depending on CO2 emissions
  - + Only cars with CO2 emissions higher than 150 g/km are taxed more than before the reform
  - + Average CO2 emissions of new cars sold in 2017 in Luxembourg: 127 g/km

## Public Transport Reimbursement

- Income tax is levied on reimbursement of public transport costs by employers

## Personal Income Tax Deduction for Home-Work Travel

- Income tax deduction possible depending on distance between home and work place
- Regardless of transport mode
- First 4 km not considered
- Maximum deduction 2.574 € per year

# 08 Luxembourg



Cycling



EPAC



Public Transport

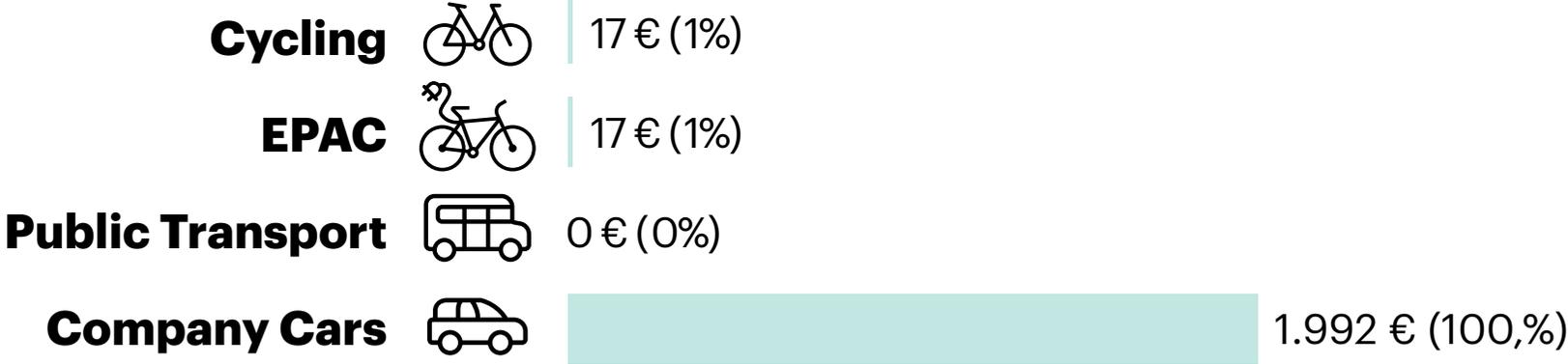


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 09 Poland



Cycling



EPAC



Public Transport



Company Cars

## Trend since 2014

## Changes since 2014

## Tax Subsidies

### Overall trend since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 09 Poland



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

A company can buy bicycles for employees (reducing the taxable company income by the costs), and let the employees use the bicycles additionally for home to work travel, but the bicycles have to be also used in a way that can be linked to generating company's income (e.g. delivering packages, visiting clients etc.) There is an overview of the subject in Polish at <http://zm.org.pl/?a=rower-podatki> (11 years old, so the number might have changed). No specific fiscal incentives directly for the employee, but no taxation of private use of company bikes.

### E-bikes

No specific incentives for E-bikes. Pedelecs up to 25 km/h and 250 W are treated as bicycles, stronger pedelegs – as motorbikes.

## Company Car Taxation

Expenses related to company car can be company expenses (reducing the taxable company income), even if the car is occasionally used for private purposes (e.g. for trips to/from work). In June 2018, the government announced a plan to make the expenses only 50% deductible (unless detailed inventory of all trips is provided), but the plans have not been implemented yet. If there is a private use of the company car, the company cannot claim full VAT on it. Employees can be reimbursed fixed amount / km for using their private car or motorcycle for work purposes (travel during work, e.g. to visit a client, not to/from work). No similar procedures / values are provided for private bicycles. If an employee uses company car for private purposes, their taxable income is increased by 60-100 euro/month (fixed amount depending on engine capacity). The increase only applies to periods of actual usage, so not if e.g. the employee goes on a holiday and leaves the car at company parking.

# 09 Poland



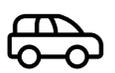
Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Public Transport Reimbursement

No public transport costs to/from work are reimbursable.

If the commuting costs by public transport exceed mode neutral allowance (see below), the employee can subtract from income the real costs documented by named season tickets.

## Mode neutral solutions

See below.

## Personal Income Tax Deduction for Home-Work Travel

Employees subtract a fixed amount from their taxable income, representing the costs of home-work travel, around 25 euro/month. The amount can be increased if the employee is living in a different settlement than workplace or if he is getting income from more than one workplace, but the general impact on tax is low (usually around 50-100 euro/year).

# 09 Poland



Cycling



EPAC



Public Transport

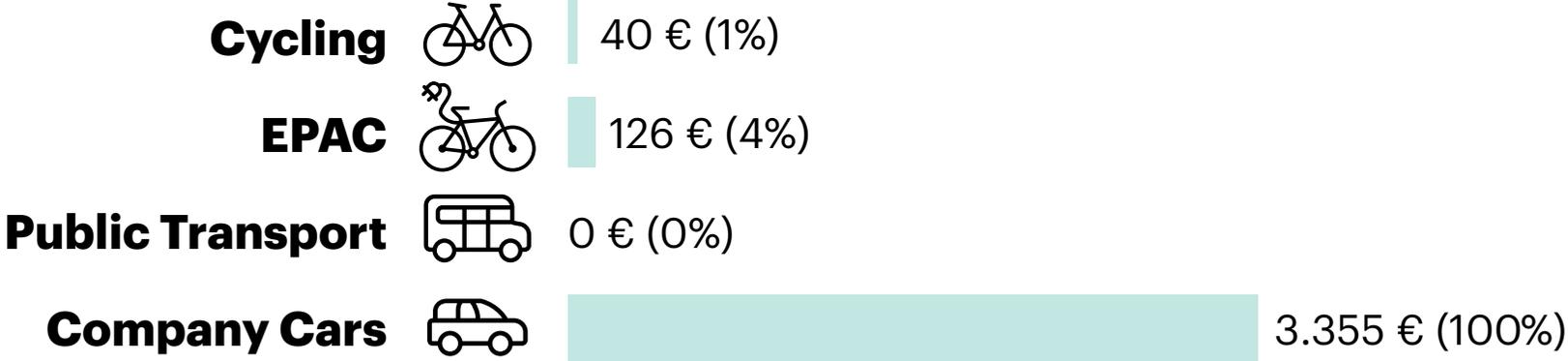


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 10 Spain



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 10 Spain



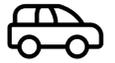
Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

- Small national subsidy scheme for e-bike purchases
- Regional and local schemes in place

# 10 Spain



Cycling



EPAC



Public Transport

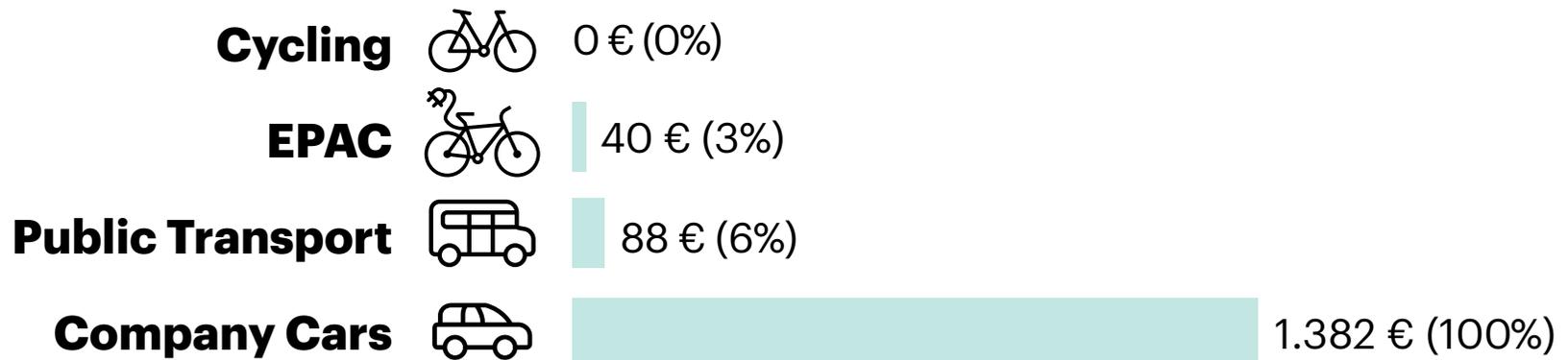


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 11 Sweden



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

.....	.....
+	<b>Austria</b>
.....	.....
+	<b>Belgium</b>
.....	.....
Same	<b>Denmark</b>
.....	.....
++	<b>France</b>
.....	.....
+	<b>Germany</b>
.....	.....
New	<b>Hungary</b>
.....	.....
+	<b>Italy</b>
.....	.....
-	<b>Luxembourg</b>
.....	.....
New	<b>Poland</b>
.....	.....
Same	<b>Spain</b>
.....	.....
++	<b>Sweden</b>
.....	.....
+	<b>Switzerland</b>
.....	.....
--	<b>The Netherlands</b>
.....	.....
Same	<b>United Kingdom</b>
.....	.....

# 11 Sweden



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

- Nationwide scheme in place for 2018-2020: 25% of purchase price up to 10'000 SEK (ca. 1'000 €)

## Company Car Taxation

When congestion charges in Stockholm or Gothenburg are paid by employer, this creates a taxable benefit for employees starting from 2018

# 11 Sweden



Cycling



EPAC



Public Transport

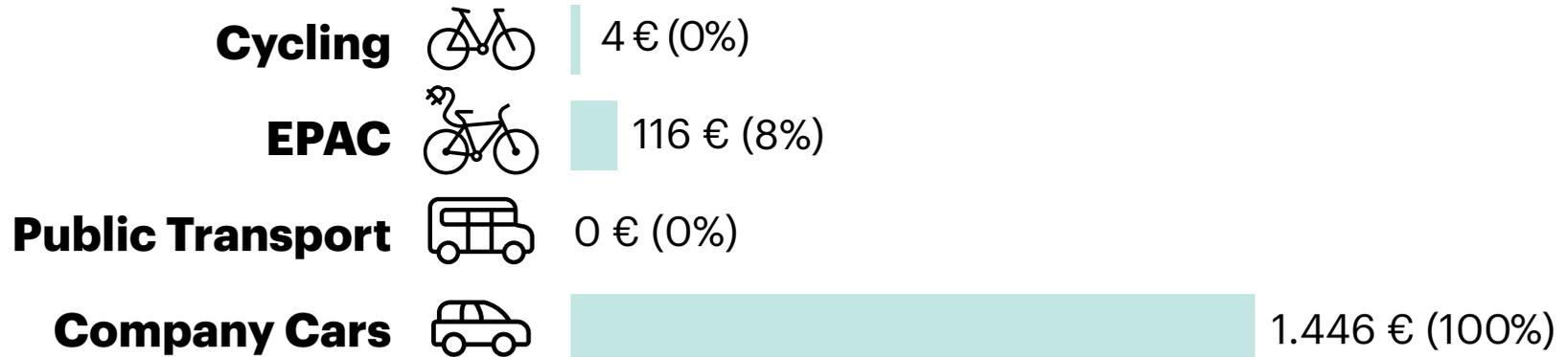


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 12 Switzerland



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

+	<b>Austria</b>
+	<b>Belgium</b>
Same	<b>Denmark</b>
++	<b>France</b>
+	<b>Germany</b>
New	<b>Hungary</b>
+	<b>Italy</b>
-	<b>Luxembourg</b>
New	<b>Poland</b>
Same	<b>Spain</b>
++	<b>Sweden</b>
+	<b>Switzerland</b>
--	<b>The Netherlands</b>
Same	<b>United Kingdom</b>

# 12 Switzerland



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

- Numerous local purchase subsidy schemes in place

## Income Tax Deduction for Home-Work Travel

- Income tax deduction for home-work travel limited to 3000 CHF per year
- Deduction for cycling can now be combined with deduction for public transport tickets

# 12 Switzerland



Cycling



EPAC



Public Transport

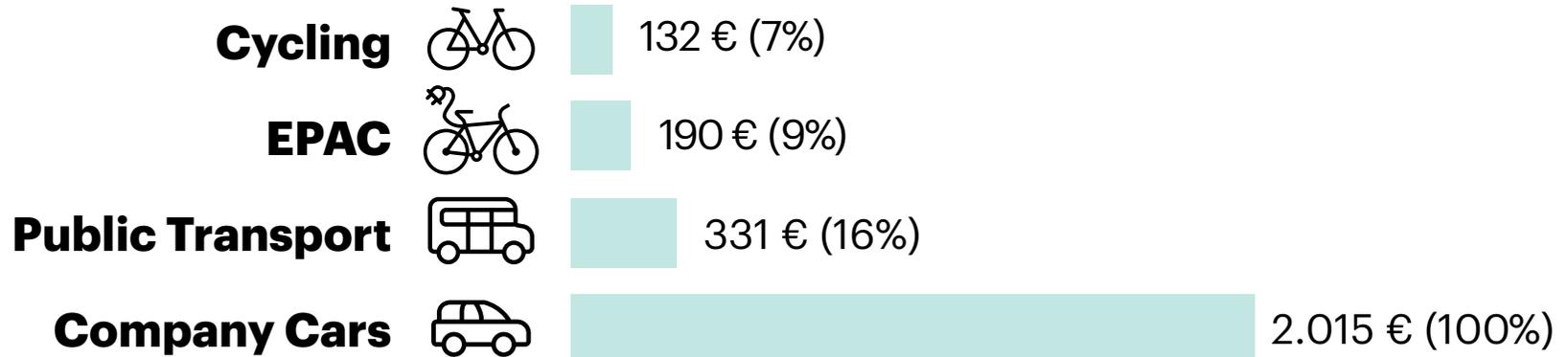


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 13 The Netherlands



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

+	<b>Austria</b>
+	<b>Belgium</b>
Same	<b>Denmark</b>
++	<b>France</b>
+	<b>Germany</b>
New	<b>Hungary</b>
+	<b>Italy</b>
-	<b>Luxembourg</b>
New	<b>Poland</b>
Same	<b>Spain</b>
++	<b>Sweden</b>
+	<b>Switzerland</b>
--	<b>The Netherlands</b>
Same	<b>United Kingdom</b>

# 13 The Netherlands



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### Cycling to work

- Since 2015, it's not possible anymore to get a bike from the employer free of taxes.
- The bike can be included in a general benefit scheme.

### E-bikes

- Numerous local purchase subsidy schemes were in place, most of them phased out now.

# 13 The Netherlands



Cycling



EPAC



Public Transport

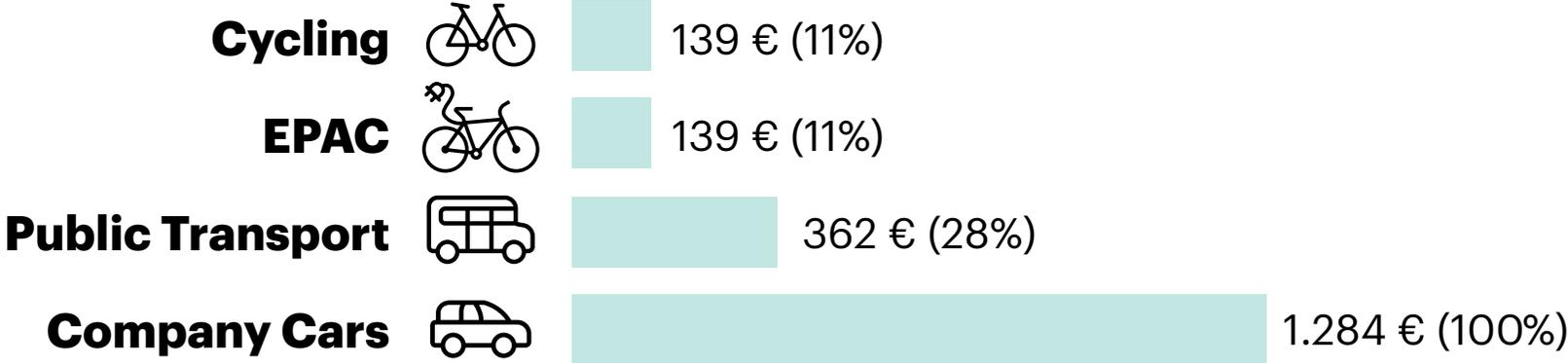


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies



# 14 United Kingdom



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

Overall trend  
since 2014

+	<b>Austria</b>
+	<b>Belgium</b>
Same	<b>Denmark</b>
++	<b>France</b>
+	<b>Germany</b>
New	<b>Hungary</b>
+	<b>Italy</b>
-	<b>Luxembourg</b>
New	<b>Poland</b>
Same	<b>Spain</b>
++	<b>Sweden</b>
+	<b>Switzerland</b>
--	<b>The Netherlands</b>
Same	<b>United Kingdom</b>

# 14 United Kingdom



Cycling



EPAC



Public Transport



Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies

## Cycling

### E-bikes

- No purchase subsidy schemes (except Jersey)

# 14 United Kingdom



Cycling



EPAC



Public Transport

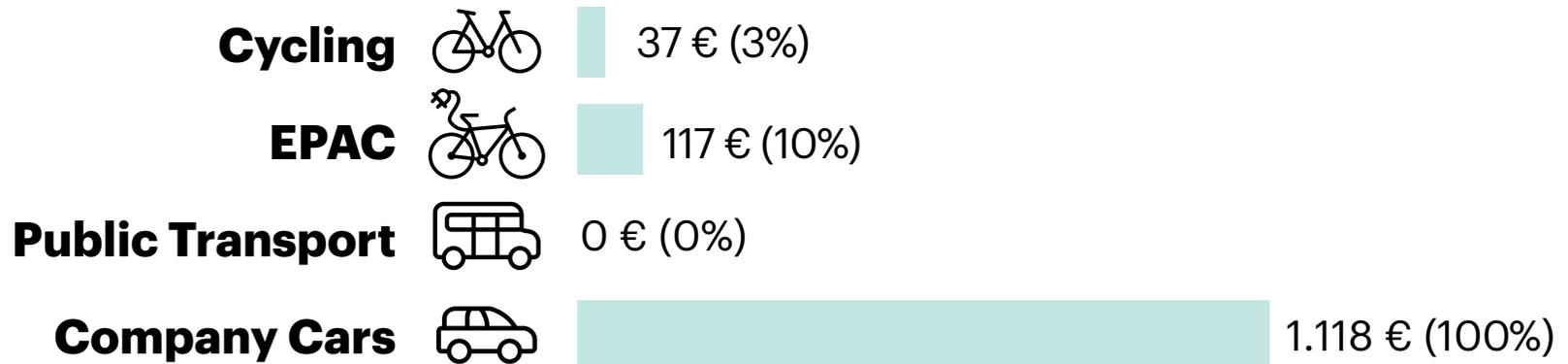


Company Cars

Trend since 2014

Changes since 2014

Tax Subsidies





ECF gratefully acknowledges financial support from the Life programme of the European Commission. The information and views set out in this report are those of the author(s) and do not necessarily reflect the official opinion of the European Union. Neither the European Union institutions and bodies nor any person acting on their behalf may be held responsible for the use which may be made of the information contained therein.

