



Financial Aid for the Purchase of Zero-Emission Medium and Heavy-Duty Vehicles

An Ecosystem of Support Initiatives for Transport and Logistics –
A Lean & Green Event

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LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de l'Économie



Financial incentives for the purchase of zero-emission heavy duty vehicles (categories N2 and N3)

Objective : Facilitating and accelerating the purchase of zero-emission vehicles for the transport of goods in Luxembourg

Limited to projects of a **particular scale**

Financial aid on simple application



Investments to be carried out:

- Heavy and medium duty vehicles (N2 and N3 categories) are eligible if they are equipped with zero-emission powertrains. This includes pure electric vehicles and hydrogen powered vehicles.
- It also takes into account the cost of retrofitting a heavy-duty vehicle with a combustion engine into a zero-emission vehicle.



The amount of aid is calculated on this basis:

- additional cost, i.e. the difference between the purchase price of a zero-emission vehicle and the purchase price of an equivalent vehicle with a combustion engine.

or

- costs associated with the retrofitting of a zero emission vehicle.



The amount of aid is calculated as follows:

- additional costs for the purchase of zero-emission vehicles

Warning:

The purchase of used vehicles and leasing are not eligible.

Operating costs and costs incurred in complying with legal, regulatory or administrative obligations are not eligible.

The eligible costs do not include any taxes or other fiscal charges.

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Zero-emission heavy duty vehicles	Small business	Medium sized business	Large business
Amount of aid	<ul style="list-style-type: none">• Cost difference between a zero-emission vehicle and an equivalent vehicle with a combustion engine• Cost of retrofitting a zero-emission vehicle		
Maximum intensity	60 %	50 %	40 %
Absolute aid ceiling per company (group)	300 000 €		



Good to know

Example:

Indicative example of the purchase of 3 fully electric 16-tonne trucks (category N3) by a medium-sized enterprise [Group with: Headcount < 250, Annual turnover < EUR 50 million and Annual balance-sheet total < EUR 43 millions]

Sales tax-exclusive list price for a diesel vehicle: EUR 55,000

Sales tax-exclusive list price for a fully electric vehicle: EUR 290,000

Extra cost for a fully electric vehicle compared to its diesel equivalent: EUR 235,000

Applicable maximum intensity of aid (for a medium-sized enterprise): 50 %

Maximum subsidy per vehicle: EUR 117,500

Subsidy for 3 vehicles: EUR 352,500 (exceeds the cap of EUR 300,000 per group)

Applicable maximum subsidy for the group: EUR 300,000



Administrative procedures



Support measures:

- Digital submission platform via MyGuichet
- Support from Luxinnovation to ensure availability of information and advice

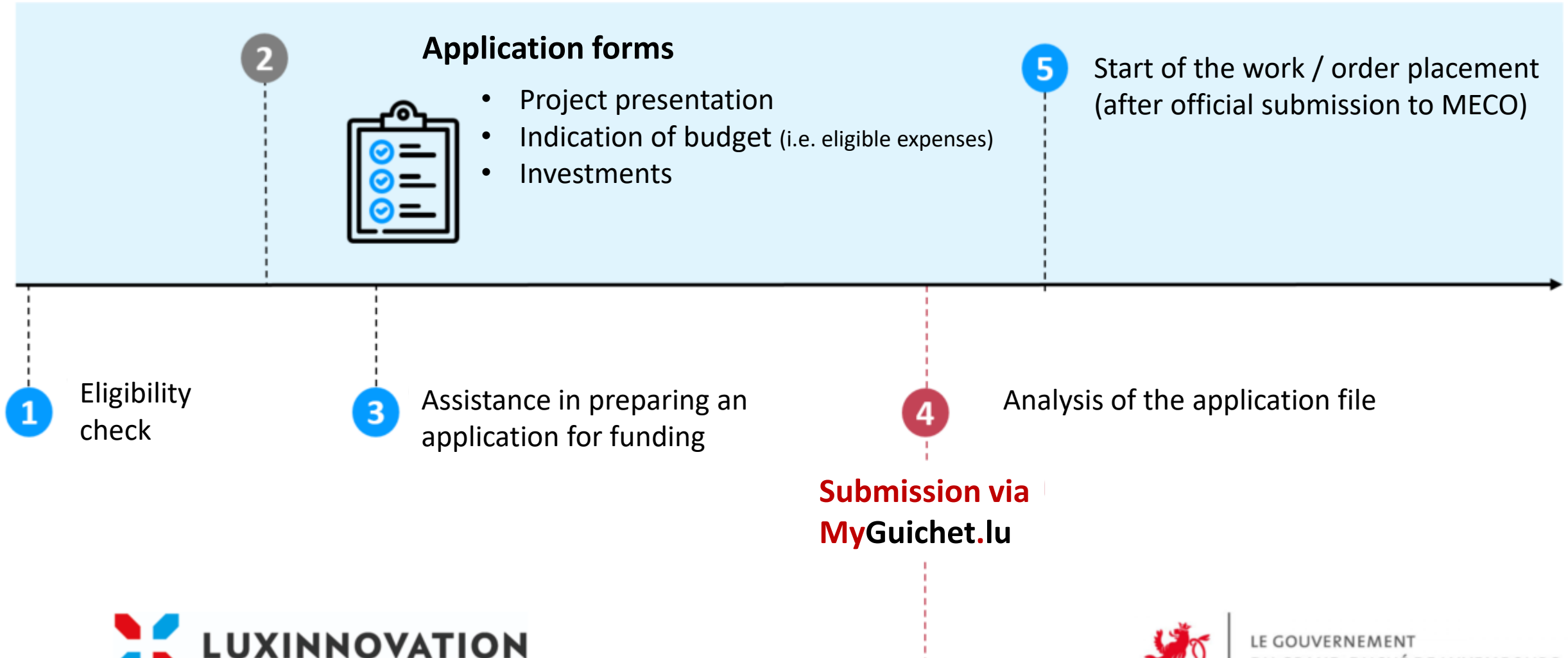
 Guichet.lu MyGuichet.lu

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Administrative procedures



Suggested steps on how to apply for financial support from the Ministry of Economy:





The screenshot shows the Guichet.lu website interface. The breadcrumb trail is circled in red: [Home](#) > [Business](#) > [Financing & Support measures](#) > [Environmental protection aid schemes](#) > [Zero-emission vehicles](#) > [Financial aid for the purchase of zero-emission vehicles](#). The main heading is "Financial aid for the purchase of zero-emission vehicles". Below the heading are social media icons for Facebook, Twitter, and LinkedIn. A navigation bar includes "MyGuichet.lu", "Large businesses", "Self-employed", and "SMEs".

Financial aid for the purchase of zero-emission vehicles

Overview

Who is concerned	
Prerequisites	▼
Deadlines	
How to proceed	▼
Good to know	
Forms / Online services	
Who to contact	

In view of the tripartite agreement of 31 March 2022, the Government has established a new funding scheme to assist in the **purchase of zero-emission heavy-goods vehicles (categories N2 and N3)**. This is a time-limited aid scheme and will be reviewed when the new EU regulations on State aid are transposed into Luxembourg national law.

Aid application forms are **available on MyGuichet.lu**.

Luxinnovation can provide help to set up your projects.

Who is concerned

Any **business** that has obtained a business permit.

Prerequisites

COMPLIANCE WITH THE GENERAL TERMS AND CONDITIONS

All businesses which meet the general conditions that apply to State aid are entitled to this type of aid.



← ↻ https://guichet.public.lu/en/entreprises/financement-aides/aides-environnement/vehicules-zero-emission/aide-vehicules-zero-emission.html

Who is concerned
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Who to contact

Forms / Online services

Only in FR

Démarche de demande d'aide en faveur des entreprises
Protection des données
MyGuichet.lu
Accéder à la démarche

Only in FR

Pièces à joindre à la démarche en ligne MyGuichet.lu de demande d'aide
Protection des données
Télécharger le formulaire
ZIP, 670 Kb

Only in FR

Démarche de demande de paiement
Protection des données
MyGuichet.lu
Accéder à la démarche



Further explanations



- The aid must encourage the business to carry out the project, which it would not have done in the absence of the aid. The incentive effect of the aid is presumed if the company has submitted an application **before** starting the work.
 - i.e. either the start of the construction work linked to the investment or the **first legally binding commitment to order equipment or any other commitment that makes the investment irreversible**. The purchase of land and preparatory activities, such as obtaining permits and carrying out feasibility studies, are not considered to be the start of construction.
- The following are also excluded :
 - companies in difficulty
 - companies that have failed to comply with an order to recover aid that has been declared illegal or incompatible with the common market by the European Commission.
 - public actors (local authorities, administrations, etc.)
 - zero-emission heavy-duty vehicles intended for resale within 5 years of purchase
 - cumulation with other aid for the same eligible costs



➤ Zero emission heavy duty vehicles:

- must be used for the transport of goods
- must be registered in Luxembourg
- must be new, except in the case of retrofitting where the converted internal combustion engine vehicle must first be registered in Luxembourg
- are operated within the applicant company for a minimum of 5 years from the date they are brought into service
- must be analysed to justify the use of a zero-emission heavy commercial vehicle
- are powered 100% by renewable electricity



Financial aid for the investment in charging infrastructure

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Axis 1

Aid for charging infrastructure

Also applies to the infrastructure for heavy goods vehicles

Objective : Facilitate and accelerate the deployment of a larger network of charging stations and increase charging capacity in Luxembourg

Limited to projects of a **particular scale**

Financial aid based on calls for projects

Axis 2

Supporting charging infrastructure dedicated to small and medium-sized enterprises

Objective : Encourage SMEs to make the transition to e-mobility as part of their business activities

Reserved for SMEs proposing a project with a **limited budget**

Financial aid on simple application





- The aid must encourage the business to carry out the project, which it would not have done in the absence of the aid. The incentive effect of the aid is presumed if the company has submitted an application **before** starting the work.
 - i.e. either the start of the construction work linked to the investment or the **first legally binding commitment to order equipment or any other commitment that makes the investment irreversible**. The purchase of land and preparatory activities, such as obtaining permits and carrying out feasibility studies, are not considered to be the start of construction.
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 - public actors (local authorities, administrations, etc.)
 - zero-emission heavy-duty vehicles intended for resale within 5 years of purchase
 - cumulation with other aid for the same eligible costs





Eligible costs

All costs associated with the investment (CAPEX) required to establish or increase the charging capacity of a charging infrastructure, in particular:

- charging stations(s)
- reinforcement of the connection to the grid
- the intelligent collective load management system
- data transmission equipment
- payment system
- associated civil engineering works
- mandatory safety devices (e.g. pushbuttons)

Excluded costs

- used components
- accessory components such as a roof, photovoltaic panels, etc.
- operating costs
- costs incurred by the company in complying with applicable laws, regulations or administrative requirements
les frais d'études préliminaires
- the fire command centre for the entire building

- Certain eligibility criteria apply (renewable energy, minimum operating period, etc.).
- The eligible costs do not include any taxes or other fiscal charges.



- Possibility of launching a specific call for infrastructures reserved for certain categories of vehicles (e.g. heavy goods vehicles)
- Increased rate of maximum possible aid (max 70%)
- A call for projects for charging infrastructure dedicated to heavy duty vehicles is currently being evaluated and could take place in the second half of 2023





Charging infrastructure	Small business	Medium-sized business
Maximum rate of aid	40%	30%
Additional charge possible for smart charging (>= 4 charging stations)		+10%
Maximum aid intensity for connectivity costs		60%
Absolute aid ceiling per company (group)	40 000 € for costs related to the creation or increase of the charging capacity of a charging infrastructure, excluding grid connection + 60 000 € for grid connection costs	





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