

DRAFT BUDGETARY ACT FOR 2025

TEXT FOR WHICH THE GOVERNMENT IS RESPONSIBLE

pursuant to Article 49(3) of the Constitution

Article 8

① I. – Section 2 of Chapter I of Title II of Book IV of the Taxation Code on Goods and Services shall be amended as follows:

② 1° Article L. 421-62 shall be amended as follows:

③ a) The following three subparagraphs shall be inserted after the first subparagraph:

④

CO₂ scale, WLTP method for the years from 2027 upwards	
Carbon dioxide emissions (in g/km)	Price (in €)
Less than 103	0
103	50
104	75
105	100
106	125
107	150
108	170
109	190
110	210
111	230
112	240
113	260
114	280
115	310
116	330
117	360
118	400
119	450
120	540
121	650
122	740
123	818
124	898
125	983

126	1,074
127	1,172
128	1,276
129	1,386
130	1,504
131	1,629
132	1,761
133	1,901
134	2,049
135	2,205
136	2,370
137	2,544
138	2,726
139	2,918
140	3,119
141	3,331
142	3,552
143	3,784
144	4,026
145	4,279
146	4,543
147	4,818
148	5,105
149	5,404
150	5,715
151	6,126
152	6,637
153	7,248
154	7,959
155	8,770
156	9,681
157	10,692
158	11,803
159	13,014
160	14,325
161	15,736
162	17,247
163	18,858
164	20,569
165	22,380
166	24,291
167	26,302
168	28,413
169	30,624
170	32,935
171	35,346
172	37,857
173	40,468

174	43,179
175	45,990
176	48,901
177	51,912
178	55,023
179	58,134
180	61,245
181	64,356
182	67,467
183	70,578
184	73,689
185	76,800
186	79,911
187	83,022
188	86,133
189	89,244
More than 189	90,000

⑤

CO₂ scale, WLTP method, for the year 2026	
Carbon dioxide emissions (in g/km)	Price (in €)
Less than 108	0
108	50
109	75
110	100
111	125
112	150
113	170
114	190
115	210
116	230
117	240
118	260
119	280
120	310
121	330
122	360
123	400
124	450
125	540
126	650
127	740
128	818
129	898

130	983
131	1,074
132	1,172
133	1,276
134	1,386
135	1,504
136	1,629
137	1,761
138	1,901
139	2,049
140	2,205
141	2,370
142	2,544
143	2,726
144	2,918
145	3,119
146	3,331
147	3,552
148	3,784
149	4,026
150	4,279
151	4,543
152	4,818
153	5,105
154	5,404
155	5,715
156	6,126
157	6,637
158	7,248
159	7,959
160	8,770
161	9,681
162	10,692
163	11,803
164	13,014
165	14,325
166	15,736
167	17,247
168	18,858
169	20,569
170	22,380
171	24,291
172	26,302
173	28,413
174	30,624
175	32,935
176	35,346
177	37,857

178	40,468
179	43,179
180	45,990
181	48,901
182	51,912
183	55,023
184	58,134
185	61,245
186	64,356
187	67,467
188	70,578
189	73,689
190	76,800
191	79,911
More than 191	80,000

⑥

CO₂ scale, WLTP method, for the period from 1 March 2025 to 31 December 2025	
Carbon dioxide emissions (in g/km)	Price (in €)
Less than 113	0
113	50
114	75
115	100
116	125
117	150
118	170
119	190
120	210
121	230
122	240
123	260
124	280
125	310
126	330
127	360
128	400
129	450
130	540
131	650
132	740
133	818
134	898
135	983
136	1,074
137	1,172
138	1,276
139	1,386
140	1,504
141	1,629
142	1,761
143	1,901
144	2,049
145	2,205
146	2,370
147	2,544
148	2,726
149	2,918
150	3,119
151	3,331
152	3,552
153	3,784
154	4,026
155	4,279

156	4,543
157	4,818
158	5,105
159	5,404
160	5,715
161	6,126
162	6,637
163	7,248
164	7,959
165	8,770
166	9,681
167	10,692
168	11,803
169	13,014
170	14,325
171	15,736
172	17,247
173	18,858
174	20,569
175	22,380
176	24,291
177	26,302
178	28,413
179	30,624
180	32,935
181	35,346
182	37,857
183	40,468
184	43,179
185	45,990
186	48,901
187	51,912
188	55,023
189	58,134
190	61,245
191	64,356
192	67,467
More than 192	70,000

’;

⑦ b) In the first row of the table in the second subparagraph, the words: ‘the years from 2024 upwards’ are replaced by the words: ‘the period from 1 January 2024 to 28 February 2025’;

⑧ 2° In the first row of the table in the last subparagraph of Article L. 421-63, the words: ‘2014 to’ are replaced by the words: ‘2015 and’;

⑨ 3° Article L. 421-64 shall be amended as follows:

⑩ a) The following three subparagraphs shall be inserted after the first subparagraph:

⑪

Administrative power scale for the years from 2027 upwards

Administrative power (in CV)	Rate for 2027 (in EUR)
Less than 3	0
3	750
4	2,500
5	5,500
6	8,750
7	12,000
8	17,500
9	24,000
10	32,250
11	39,750
12	48,250
13	57,500
14	67,750
15 and more	90,000

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Administrative power scale for the year 2026

Administrative power (in CV)	Rate for 2026 (in EUR)
Less than 3	0
3	500
4	2,000
5	4,750
6	7,500
7	10,250
8	15,250
9	21,250
10	29,000
11	36,000
12	44,000
13	52,750
14	62,500
15 and more	80,000

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Administrative power scale for the period from 1 March 2025 to 31 December 2025

Administrative power (in CV)	Rate for 2025 (in EUR)
Less than 3	0
3	250
4	1,500
5	4,000
6	6,250
7	8,500
8	13,000
9	18,500
10	25,750
11	32,250
12	39,750
13	48,000
14	57,250
15 and more	70,000

14

b) In the first row of the table in the second subparagraph, the words: ‘the years from 2024 upwards’ are replaced by the words: ‘the period from 1 January 2024 to 28 February 2025’;

⑮ c) In the first row of the table in the last subparagraph, the words: ‘2014 to’ are replaced by the words: ‘2015 and’;

⑯ 4° Article L. 421-66 shall be amended as follows:

⑰ a) The beginning of point 1 shall be amended as follows:

⑱ – the number: ‘80’ is replaced by the number: ‘85’;

⑲ – 1 January 2026, the number: ‘85’ is replaced by the number: ‘90’;

⑳ – 1 January 2027, the number: ‘90’ is replaced by the number: ‘95’;

㉑ b) 1 January 2027, at the beginning of point 2, the number: ‘4’ is replaced by the number: ‘5’;

㉒ 5° Article L. 421-75 shall be amended as follows:

㉓ a) The following subparagraph shall be inserted after the first subparagraph:

㉔

Scale for the years from 2026 upwards

Fraction of mass in running order (kg)	Marginal tariff (in EUR)
Up to 1,499	0
From 1,500 to 1,699	10
From 1,700 to 1,799	15
From 1 800 to 1 899	20
From 1 900 to 1 999	25
From 2000	30

’;

㉕ b) At the end of the first row of the table in the second subparagraph, the words: ‘from 2024 upwards’ are replaced by the words: ‘2024 and 2025’;

⑥ 6° On 1 January 2026, in the first subparagraph of Article L. 421-77, the number: ‘500’ is replaced by the number: ‘600’;

⑦ 6a° On 1 July 2026, Article L. 421-78 is worded as follows:

⑧ ‘ Article L. 421-78. – The following shall be exempt:

⑨ ‘1° Any vehicle whose energy source is exclusively hydrogen;

⑩ ‘2° (new) Any vehicle whose energy source is a combination of hydrogen and electricity;

⑪ ‘3° Any vehicle with a low-carbon footprint within the meaning of Article L. 224-6-5 of the Environmental Code, the energy source of which is exclusively electricity.’;

⑫ 6b° On 1 July 2026, after the same Article L. 421-78, Article L. 421-78-1 shall be inserted as follows:

⑬ ‘ Article L. 421-78-1. – For vehicles whose energy source is exclusively electricity, other than that referred to in point 3 of Article L. 421-78, the mass in running order shall be reduced by 600 kilograms.

⑭ 7° Article L. 421-79-1 shall be amended as follows:

⑮ a) (new) On 1 July 2026, after the reference: ‘ L. 421-78’, the following reference shall be inserted: ‘ L. 421-78-1’;

⑯ b) On 1 January 2027, after the word: ‘electricity’, the words: ‘and whose maximum net power of the electric motor is 30 kilowatts or more’ shall be inserted.

⑰ II. – I of this Article enters into force on 1 March 2025, other than two final subparagraphs of points *a* and *b* of points 4 and 6 to 7 which enter into force on the dates provided for.

Article 8a

- ① I. – Chapter I of Title II of Book IV of the Taxation Code on Goods and Services shall be amended as follows:
- ② 1° Paragraph 1 of the single subsection of Section 1 shall be amended as follows:
 - ③ a) In the first subparagraph of Article L. 421-1, the words: ‘and bodywork of’ are replaced by the words: ‘, bodywork, versions and administrative documents of’;
 - ④ aa) (*new*) The first five subparagraphs of Article L. 421-2 are replaced by three subparagraphs worded as follows:
 - ⑤ ‘ Passenger vehicles are defined as the following vehicles, determined by decree:
 - ⑥ ‘1° Vehicles of category M1, with the exception of those which, having regard to their bodywork, equipment and other technical characteristics, are intended for professional or residential use;
 - ⑦ ‘2° Among vehicles of category N1, vehicles which, having regard to their bodywork, equipment and other technical characteristics, are likely to be used for purposes other than professional or residential use.’;
 - ⑧ b) An Article L. 421-3-1 shall be added, worded as follows:
 - ⑨ ‘ *Article. L. 421-3-1. – Low-emission, very low-emission and low-carbon footprint light vehicles shall have the same meaning as in Articles L. 224-6-2, L. 224-6-4 and L. 224-6-5 of the Environmental Code.*’;
- ⑩ 2° Subsection 1 of Section 3 shall be amended as follows:
 - ⑪ a) After point 1 of Article L. 421-94, point 1a shall be inserted as follows:
 - ⑫ ‘1a° For fleets of at least 100 vehicles which fulfil the conditions laid down in paragraph 3a of this subsection, an annual incentive tax on the acquisition of low-emission light vehicles;’
 - ⑬ b) In point 3 of Article L. 421-95, after the word: ‘circulates’, the following words shall be inserted: ‘, for at least one month during the calendar year,’;

- ⑭ c) Article L. 421-98 shall be amended as follows:
- ⑮ – at the end of the first subparagraph, the words: ‘shall be understood’ are replaced by the word: ‘is’;
- ⑯ – in points 1 and 2, the words: ‘ L. 421-95, of’ are replaced by the reference: ‘ L. 421-95,’;
- ⑰ d) In the heading of paragraph 3, after the words: ‘to the’ the following shall be inserted: ‘annual taxes on’;
- ⑱ e) After paragraph 3, paragraph 3a shall be inserted as follows:
- ⑲ ‘ Paragraph 3a
- ⑳ ‘ Provisions specific to the annual incentive tax on the acquisition of low-emission light vehicles
- ㉑ ‘ Subparagraph 1
- ㉒ ‘ Vehicle fleet of a company
- ㉓ ‘ *Article. L. 421-99-1.* – The vehicle fleet of a company means all the vehicles to which it is allocated pursuant to point 1 of Article L. 421-98 and the second subparagraph of this Article.
- ㉔ ‘ By way of derogation from point 1 of Article L. 421-98, the company to which the vehicle is leased or otherwise made available to a company means the company which has the vehicle at its disposal in connection with that lease or making available.
- ㉕ ‘ The date of integration of a vehicle into the fleet shall be understood as the date of the start of the allocation for economic purposes.
- ㉖ ‘ *Article. L. 421-99-2.* – The annual size of the vehicle fleet of a company means the quotient between:
- ㉗ ‘1° In the numerator, the sum of the periods of allocation for economic purposes, during the calendar year, of the vehicles included in that fleet;

- ⑧ '2° In the denominator, the duration of the calendar year.
- ⑨ ' Subparagraph 2
- ⑩ ' Taxable vehicles
- ⑪ ' *Article. L. 421-99-3.* – A taxable vehicle means a vehicle that meets all of the following conditions:
 - ⑫ '1° It fulfils one of the following criteria:
 - ⑬ ' a) It is a passenger vehicle;
 - ⑭ ' b) It is a vehicle of category N1 other than a passenger vehicle and the European bodywork of which is 'van' or 'truck, van';
 - ⑮ ' c) It falls into category L6e or category L7e;
 - ⑯ '2° It is not classified as an off-road vehicle;
 - ⑰ '3° It is not exempted under this subparagraph.
- ⑱ ' *Article. L. 421-99-4.* – Any vehicle located in one of the local authorities governed by Article 73 of the Constitution shall be exempt.
- ⑲ ' *Article. L. 421-99-5.* – Any vehicle allocated for the purposes of transactions exempt from value added tax pursuant to point 9 of Article 261(4) and (7) of the General Tax Code shall be exempt.
- ⑳ ' *Article. L. 421-99-6.* – Any vehicle exclusively allocated by the allocating company to the following activities shall be exempt:
 - ㉑ '1° Leasing;
 - ㉒ '2° The temporary provision to its customers as a replacement for an immobilised vehicle.

③ ‘ Article. L. 421-99-7. – Any vehicle allocated for public passenger transport shall be exempt.

④ ‘ Article. L. 421-99-8. – Any vehicle allocated for agricultural or forestry activities shall be exempt.

⑤ ‘ The benefit of this exemption is subject, under European State aid law, to compliance with the conditions laid down, as the case may be, by the *de minimis* Regulation in the agricultural sector or the general *de minimis* Regulation.

⑥ ‘ Article. L. 421-99-9. – Any vehicle allocated for the following activities shall be exempt:

⑦ ‘1° Instruction in driving or piloting;

⑧ ‘2° Sports competitions.’;

⑨ f) In the heading of paragraph 4, after the word: ‘to the’ the following shall be inserted: ‘annual taxes on’;

⑩ 3° After paragraph 3 of subsection 3 of the same Section 3, paragraph 3a shall be inserted as follows:

① ‘ Paragraph 3a

② ‘ Tariff of the annual incentive tax on the acquisition of low-emission light vehicles

③ ‘ Article. L. 421-132-1. – By way of derogation from Article L. 421-107, the amount of the annual incentive tax relating to the acquisition of low-emission light vehicles shall be determined under the conditions laid down in this paragraph.

④ ‘ Article. L. 421-132-2. – The amount of the tax shall be equal, for each allocating company and each calendar year, to the product of the following factors:

⑤ ‘1° The tariff determined in accordance with the conditions laid down in subparagraph 1 of this paragraph;

⑥ ‘2° The deviation from the target for the integration into the fleet of low-emission light vehicles determined under the conditions set out in subparagraph 2 of this paragraph;

⑦ ‘3° The annual renewal rate for high-emission light vehicles is determined in accordance with the conditions set out in subparagraph 3 of this paragraph.

⑧ ‘ However, the amount of the tax is zero if the factor mentioned in point 2 is negative.

⑨ ‘ Subparagraph 1

⑩ ‘ Tariff

⑪ ‘ *Article. L. 421-132-3.* – The tax rate shall be equal to the following amount, expressed in euros and determined according to the calendar year in question:

⑫

‘

Calendar year	2025	2026	From 2027 upwards
Tariff	EUR 2 000	EUR 4 000	EUR 5 000

⑬ ‘ Subparagraph 2

⑭ ‘ Target for the integration of low-emission light vehicles into the fleet

⑤ ‘ Article. L. 421-132-4. – The deviation from the target objective of integration into the fleet of low-emission light vehicles of an allocating company referred to in point 2 of Article L. 421-132-2 is equal to the difference between the following terms:

⑥ ‘1° The product of the following factors:

⑦ ‘a) The following rate determined according to the calendar year in question:

⑧

‘

Calendar year	2025	2026	2027	2028	2029	2030
Rate	15%	18%	25%	30%	35%	48%

⑨ ‘b) The annual size of the company’s taxable vehicle fleet;

⑩ ‘2° The annual size of its fleet of taxable low-emission light vehicles, where applicable adjusted under the conditions laid down in Article L. 421-132-5.

⑪ ‘ Only vehicles which entered the fleet at the earliest during the third previous calendar year shall be taken into account.

⑫ ‘ Article. L. 421-132-5. – For the determination of the annual size of the fleet of taxable low-emission light vehicles referred to in point 2 of Article L. 421-132-4, the period of allocation for economic purposes shall be taken into account up to their real value plus the following rate, determined on the basis of the categorisation of the vehicle and its environmental qualification:

⑬

‘

Categorisation	Environmental qualification	Rate of increase
Non-special purpose passenger vehicle	Low carbon footprint	50%
Special purpose passenger vehicle or vehicle that is not a passenger car	Low emissions	100%
	Low carbon footprint	150%

⑭ ‘ Subparagraph 3

- ⑤ ‘ Annual renewal rate of high-emission light vehicles
- ⑥ ‘ *Article. L. 421-132-6.* – The annual rate of renewal of high-emission light vehicles of an allocating company referred to in point 3 of Article L. 421-132-2 is equal to the quotient between:
 - ⑦ 1° In the numerator, the sum of the following terms:
 - ⑧ ‘a) The number of taxable vehicles which it owns and which entered its fleet during the calendar year and those which, for a period of at least one year, are leased or otherwise made available to it;
 - ⑨ ‘b) $1/365^{\text{th}}$ of the cumulative period of allocation for economic purposes, during the calendar year, of taxable vehicles leased or otherwise made available to it for a period of less than one year;
 - ⑩ 2° In the denominator, the annual size of its fleet of taxable vehicles.
- ① ‘ Low-emission light vehicles shall not be taken into account for the determination of the numerator referred to in point 1 of this Article.
- ② 4° In Article L. 421-159, the words: ‘of paragraph 3’ are replaced by the words: ‘paragraphs 3 or 3a’;
- ③ 5° The second subparagraph of Article L. 421-164 is worded as follows:
 - ④ ‘ A decree lays down, according to the characteristics specific to the tax, the elements relevant for the assessment of the tax that appear on the recapitulative statement.’
 - ⑤ Ia (*new*). – In the first sentence of the first subparagraph of I of Article L. 141-5 of the Energy Code, the words: ‘of III of Article L-224-7’ shall be replaced by the words: ‘Article L. 224-6-1’;
 - ⑥ II. – Chapter IV of Title II of Book II of the Environmental Code shall be amended as follows:
 - ⑦ 1° A Section 2a shall be inserted, entitled: ‘ Purchase and use of low-emission road motor vehicles’ and including Articles L. 224-7 to L. 224-12-1;

⑧ 2° At the beginning of Section 2a, as resulting from point 1 of this II, a subsection 1 shall be added, worded as follows:

⑨ ‘ Subsection 1

⑩ ‘ Characterisation of vehicles according to their emissions

⑪ ‘ Paragraph 1

⑫ ‘ Low-emission and very low-emission vehicles

⑬ ‘ *Article. L. 224-6-1.* – The criteria for recognising a low-emission vehicle or a very low-emission vehicle for the application of this Section are, for vehicles of categories M1 and N1, provided for in Articles L. 224-6-2 to L. 224-6-4.

⑭ ‘ For other categories of vehicles, they shall be laid down by decree, taking into account, in particular, in the case of buses and coaches, the level of air pollution in the areas in which they are used.

⑮ ‘ *Article. L. 224-6-2.* – Low-emission light vehicle means a vehicle of category M1 or N1 that meets all of the following conditions:

⑯ ‘1° The vehicle was registered using the so-called WLTP method, pursuant to Article L. 421-7 of the Code of Taxation on Goods and Services or equivalent provisions applicable in the foreign territory in which it was registered, and its carbon dioxide emissions, within the meaning of Article L. 421-8 of the same Code, are less than or equal to 50 grams per kilometre;

⑰ ‘2° Each of the pollutant emission levels provided for in Article L. 224-6-3 of this Code shall be mentioned on the certificate of conformity and shall not exceed 80% of the most stringent emission limit in force within the meaning of the same Article L. 224-6-3.

⑱ ‘ For vehicles of category M1 or N1 which have not been registered using the so-called WLTP method or which do not fall under Article 2 of Regulation (EC) No 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6), a vehicle whose energy source meets the conditions laid down in point 2 of Article L. 224-6-4 of this Code shall be considered a low-emission light vehicle.

99 ‘ *Article. L. 224-6-3.* – For the application of point 2 of Article L. 224-6-2, the pollutant emission levels taken into account are those relating to the number of particles and the mass of nitrogen oxide in relation to the distance travelled.

100 ‘ For each pollutant, the maximum value in real driving conditions for the total journey and the maximum value for the urban part of the journey determined pursuant to Commission Regulation (EU) 2017/1151 of 1 June 2017 supplementing Regulation (EC) No 715/2007 of the European Parliament and of the Council on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information, amending Directive 2007/46/EC of the European Parliament and of the Council, Commission Regulation (EC) No 692/2008 and Commission Regulation (EU) No 1230/2012 and repealing Regulation (EC) No 692/2008, as currently drafted.

101 ‘ For each pollutant, the most stringent emission limit in force shall be the lowest of the emission limits laid down for the vehicle concerned, taking into account its technical characteristics, in Annex I to Regulation (EC) No 715/2007 of the European Parliament and of the Council of 20 June 2007 referred to above.

102 ‘ *Article. L. 224-6-4.* – Very low-emission light vehicle means a vehicle that meets all of the following conditions:

103 ‘1° It is a low-emission light vehicle within the meaning of Article L. 224-6-2;

104 ‘2° Its energy source consists exclusively of electricity, hydrogen or a combination of both.

105 ‘ Paragraph 2

106 ‘ Low-carbon footprint vehicles

107 ‘ *Article. L. 224-6-5.* – A low-carbon footprint light vehicle means a very low-emission vehicle primarily designed for the transport of persons that meets all of the following conditions:

108 ‘1° Its mass in running order is below a threshold laid down by decree, which may be modulated according to the vehicle category defined by Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC, not exceeding 3 500 kilograms;

109 ‘2° Its carbon footprint, within the meaning of Article L. 224-6-6 of this Code, does not exceed the maximums determined under the conditions laid down in Article L. 224-6-8. A decree lays down the procedures according to which it is attested.

110 ‘ Article. L. 224-6-6. – The carbon footprint of a vehicle is the sum of the greenhouse gas emissions attributable to the production of the materials making up that vehicle, to the intermediate transformations and assembly, and to the transport from the assembly site to the distribution site.

111 ‘ A single carbon footprint shall be determined for all vehicles of the same version within the meaning of point 1.3 of Part B of Annex I to Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 referred to above.

112 ‘ Article. L. 224-6-7. – The greenhouse gas emissions referred to in the first subparagraph of Article L. 224-6-6 shall be determined globally for each production or assembly site and for each movement, and then allocated to each vehicle, under the conditions laid down in Article L. 224-6-8, based on the mass of materials or battery capacity specific to it. Emissions from the main materials and, where applicable, from the production of the battery shall be determined separately.

113 ‘ The emission factors for each production or assembly site and each mode of transport are flat-rate values determined under the conditions laid down in the same Article L. 224-6-8. For production or assembly sites, these values shall be differentiated according to the location, taking into account the modes of production of the energy used there, the modes of extraction of the raw materials, the origin of the raw materials and, where appropriate, other criteria having an influence on emissions. The manufacturer may propose values different from those flat-rate values where it justifies that they are closer to reality.

114 ‘ In the case of a multiplicity of sites for the same component of the vehicle, the average of the footprints of those sites, weighted by a criterion characterising the production volumes determined under the conditions laid down in Article L. 224-6-8, shall be used.

115 ‘ Article. L. 224-6-8. – A joint decree of the ministers responsible for energy, the environment, transport and the economy shall determine:

116 ‘1° The maximums referred to in Article L. 224-6-5. These levels are differentiated according to the electric range and the parameters representative of the transport capacity specific to the version to which the vehicle belongs and may not exceed 30 tonnes of greenhouse gases, assessed in terms of the equivalent mass of carbon dioxide;

117 ‘2° The criteria and flat-rate values referred to in Articles L. 224-6-6 and L. 224-6-7 and the calculation rules necessary for the application of this paragraph.’;

118

3° III of Article L. 224-7 is repealed;

119

4° After Article L. 224-9, Article L. 224-9-1 shall be inserted worded as follows:

120

‘ Article. L. 224-9-1. – Companies are subject to the annual incentive tax on the acquisition of low-emission light vehicles referred to in point 1a of Article L. 421-94 of the Code of Taxation on Goods and Services.

121

5° Article L. 224-10 shall be amended as follows:

122

a) The first subparagraph is worded as follows:

123

‘ Companies which directly or indirectly manage, as part of their activities in the competitive sector, a fleet of more than 100 mopeds and light motorcycles, with a maximum power equal to or greater than 1 kilowatt, acquire or use, at the time of the annual renewal of their fleet, vehicles defined in the third subparagraph of Article L. 318-1 of the Highway Code in the minimum proportion: ’;

124

b) The sixth subparagraph is deleted.

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III. – I to II shall enter into force on 1 March 2025.

126

IV (*new*). – For the application in 2025 of the annual incentive tax on the acquisition of low-emission light vehicles, the calendar year shall mean the period beginning on 1 March 2025 and ending on 31 December 2025. By way of derogation from point *b* of point 1 of Article L. 421-132-6 of the Taxation Code on Goods and Services, the factor 1/306^a is applied.

Article 9

1

I. – Chapter I of Title II of Book IV of the Taxation Code on Goods and Services shall be amended as follows:

2

1° The single subsection of Section 1 shall be amended as follows:

3

a) After paragraph 2, paragraph 2a shall be inserted as follows:

4

‘ Paragraph 2a

⑤ ‘ Depreciation of a vehicle

⑥ ‘ *Article. L. 421-7-2.* – The flat-rate depreciation coefficient for a vehicle means the following rate, determined on the basis of the age of the vehicle, itself determined from its date of first registration within the meaning of Article L. 421-5, rounded up to the nearest whole number:

⑦

Age of the vehicle (in months)	Flat-rate depreciation coefficient (%)
From 1 to 3	3
From 4 to 6	6
From 7 to 9	9
From 10 to 12	12
From 13 to 18	16
From 19 to 24	20
From over 25 to 36	28
From 37 to 48	33
From 49 to 60	38
From 61 to 72	43
From 73 to 84	48
From 85 to 96	53
From 97 to 108	58
From 109 to 120	64
From 121 to 132	70
From 133 to 144	76
From 145 to 156	82
From 157 to 168	88
From 169 to 180	94
From 181 onwards	100

⑧ b) Paragraph 2a, in the version resulting from this point 1, shall be amended as follows:

⑨ – at the beginning, an Article L. 421-7-1 shall be added, worded as follows:

⑩ ‘ *Article. L. 421-7-1.* – The flat-rate depreciation coefficient for a vehicle means the sum, up to a maximum of 100%, of the following coefficients:

⑪ ‘1° The age coefficient of the vehicle as defined in Article L. 421-7-2;

⑫

‘2° The coefficient of use of the vehicle as defined in Article L. 421-7-3.’;

⑬

– in the first subparagraph and in the first row of the second column of the table in the second subparagraph of Article L. 421-7-2, the words: ‘flat-rate depreciation’ shall be replaced by the words: ‘age’;

⑭

– Article L. 421-7-3 shall be added, worded as follows:

⑮

‘ *Article. L. 421-7-3.* – The coefficient of use of a vehicle means the following rate, determined on the basis of the average annual distance travelled by the vehicle:

⑯

Average annual distance travelled (in kilometres)	Usage coefficient (in%)
Up to 20,000	0
From 20,001 to 25,000	1
From 25,001 to 30,000	1.5
From 30,001 to 35,000	2
From 35,001 to 40,000	2.5
From 40,001 to 45,000	3
From 45,001 onwards	3.5

⑰

‘ The average annual distance travelled shall be equal to the quotient, rounded to the nearest whole number, of the product of the total distance travelled by the vehicle and 365, divided by the age of the vehicle since the date of its first registration within the meaning of Article L. 421-5, expressed in days.

⑱

2° In the first subparagraph of point 4 of Article L. 421-30, the words: ‘other than those with a “van” bodywork’ shall be deleted;

⑲

3° After the same Article L. 421-30, an Article L. 421-30-1 shall be inserted, worded as follows:

⑳

‘ *Article. L. 421-30-1.* – A passenger vehicle with a “van” bodywork is exempt from the taxes mentioned in point 4 of Article L. 421-30.’

- ① 4° Article L. 421-36 shall be amended as follows:
- ② a) At the end of point 1, the words: ‘, without a “van” bodywork’ shall be deleted;
- ③ b) Points *a* and *b* of point 2 are worded as follows:
 - ④ ‘ *a*) It relates to a vehicle which, at the time of its first registration in France within the meaning of Article L. 421-5, was not subject, as the case may be, to the tax on carbon dioxide emissions or the tax on mass in running order or was subject to a tax amount of zero;
 - ⑤ ‘ *b*) It results from the first modification leading to the vehicle being subject to one of the taxes mentioned in point *a* of this point 2 of an amount that is not zero;’
- ⑥ c) Point 3 shall be repealed;
- ⑦ d) The following subparagraph shall be added:
 - ⑧ ‘ For the purposes of applying point 2, no account shall be taken of an amount of zero resulting from the application of Articles L. 421-74 or L. 421-88.’;
- ⑨ 5° Article L. 421-60 shall be worded as follows:
 - ⑩ ‘ *Article L. 421-60.* – The amount of the tax shall be reduced by the flat-rate depreciation coefficient governed by paragraph 2a of the single subsection of Section 1 of this Chapter.
 - ⑪ ‘ This reduction shall be applied, where appropriate, after the special rules provided for in this paragraph.
 - ⑫ ‘ However, the amount of the tax is zero for vehicles whose first registration, within the meaning of Article L. 421-5, is prior to 1 January 2015. ’;
- ⑬ 6° Article L. 421-73 shall be worded as follows:
 - ⑭ ‘ *Article L. 421-73.* – The amount of the tax shall be reduced by the flat-rate depreciation coefficient governed by paragraph 2a of the single subsection of Section 1 of this Chapter.

⑤ ‘ This reduction shall be applied, where appropriate, after the special rules provided for in this paragraph, with the exception of that referred to in Article L. 421-74.

⑥ ‘ However, the amount of the tax is zero for vehicles whose first registration, within the meaning of Article L. 421-5, is prior to 1 January 2015.

⑦ II. – Point *a* of point 1 and points 5 and 6 of I shall enter into force on 1 March 2025. Points 2 to 4 of the same I shall enter into force on 1 January 2026. Point *b* of point 1 of said I enters into force on 1 January 2027.