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WORKING DOCUMENT

From: To:	General Secretariat of the Council Working Party on Land Transport
N° Cion doc.:	17016/1/25 REV1 + ADD1 REV1 + ADD2
Subject:	Proposal for a Regulation of the European Parliament and of the Council on clean corporate vehicles - Comments from Poland

Delegations will find, attached, comments from **Poland** on the above-mentioned proposal.

UWAGI DLA PREZ CY W ZWIĄZKU Z POSIEDZENIEM GRUPY ROBOCZEJ RADY H.01 W DN. 17 LUTEGO 2026 R. WS. ROZPORZADZENIA DOT. EKOLOGICZNIE CZYSTYCH POJAZDÓW KORPORACYJNYCH

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Reporting

- In Polish opinion the Commission's assumption that "large undertaking" status can be determined at the time of vehicle registration does not take into account the financial reporting cycle of undertakings. The Commission indicated that this should not be a problem because, although Member States report at the end of the calendar year, the time of vehicle registration during the year determines the enterprise's status. However, in Polish opinion that this approach is not reflected in the reality of financial data availability. The data underlying the classification (balance sheet, turnover, and employment) are determined only after the close of the financial year (in the case of large undertaking, this often falls at a date other than the end of the calendar year), and are then subject to the procedure of preparing financial statements, their approval, and publication in the appropriate register. This process is multi-stage and time-consuming, causing a significant delay in the availability of verified financial data. Consequently, it is impossible to reliably assess the status of a "large undertaking" in real time, as no public database publishes this data on an ongoing basis or updates it throughout the year. Given the frequent delays in filing reports and the need for corrections, the publication of data necessary to assess the size of companies occurs with significant delays.
- Additionally, it should be noted that another reporting problem is the need to create a new reporting system from scratch or integrate existing databases. Building a new system would entail significant administrative, financial, and personnel burdens. Integrating existing registers is also not a simple solution, as the information collected in them is not adequately aggregated. This necessitates the development of a separate analytical algorithm that, based on available financial, employment, and registration data, would verify whether a given enterprise meets the regulatory thresholds for recognition as a "large undertaking," and subsequently verify the number of zero- and low-emission vehicles registered by it. Furthermore, legal considerations related to the transfer of data between public administration bodies, including data protection and statistical confidentiality regulations, must be taken into account, which may further complicate the reporting process.

SPV

- Poland notes the Commission’s explanation that the targets are at the national level and therefore do not impose a direct compliance obligation on individual entities. However, the PL view is that these explanations are insufficient to address the practical and legal consequences of including specialised operational vehicles within the scope of the Regulation.
- In Poland’s view, counting specialised vehicles used for public safety, crisis response and healthcare within the scope (including those falling under categories M1 and N1) may indirectly but predictably result in constraints at a national level through procurement practices, eligibility conditions in public support schemes and the market behaviour of financing intermediaries (e.g. leasing/rental). This risk materialises irrespective of the formal design of national targets and may therefore affect the operational capacity of services that must remain in continuous readiness and reliability in all operating conditions.
- Poland is particularly concerned that the provision on the prohibition of financial support may, as currently drafted, be interpreted from 2028 as a general restriction on the use of public funds for vehicles other than zero- or low-emission. Poland considers that such a broad reading would capture, unintentionally, specialised vehicles indispensable for the protection of life and health

and for public safety and emergency response (e.g. ambulances, fire-fighting vehicles, emergency power service , and technical rescue vehicles). Given their specific duty cycles, technical requirements and reliability constraints, an abrupt limitation of public support would risk undermining the ability to deliver essential services and to maintain minimum operational capabilities.

- Poland also underlines that the same provision may negatively affect targeted programmes pursuing social objectives, including measures aimed at preventing transport exclusion and ensuring accessible, functionally adapted mobility for vulnerable users. Absent an explicit differentiation in the legal text, there is a material risk that such schemes would be constrained, despite being outside the core policy rationale of corporate fleet decarbonisation.
- Against this background, Poland considers that reliance on interpretative clarifications in meetings does not provide the necessary legal certainty for Member States and stakeholders. Poland therefore requests an explicit amendment to the Regulation providing for a clear exclusion of specialised operational vehicles serving public safety, emergency response and the protection of life and health from the scope of the Regulation and from any restriction on public financial support. In addition, Poland calls for the text to explicitly safeguard Member States' ability to continue public support for schemes of a social character (including transport poverty).
- Poland notes that the draft Regulation does not define the notion of "financial support". In Poland's view, this creates legal uncertainty as to whether Article 4 could be interpreted broadly so as to capture targeted national schemes of a social character, including measures addressing transport poverty or limited only to providing tax exemptions. Poland therefore requests that the Regulation clarifies the scope of "financial support". We call for explicitly excluding from its application public-interest and social support schemes.

Leasing and rent a car

- Leasing companies purchase fixed assets (including cars) based on prior customer selection and only then make these assets available to customers under leasing or rental agreements. Leasing companies therefore have no influence on the selection of a specific fixed asset and therefore should not be burdened with any regulations that would force customers to choose specific fixed assets. Since SME customers are excluded from the Regulation, it will be incomprehensible to them if they encounter a possible refusal or restrictions when entering into a leasing agreement, as registration under a leasing company will be subject to national limits. In Poland, at the end of 2025, **SMEs and micro-enterprises accounted for 70.9% of customers financed by leasing companies**. The cross-country structure of leasing demand confirms that this is not a Poland-specific issue. According to Leaseurope's Annual Market Report (2024), breakdown shows that SMEs constitute the majority of private-sector leasing volumes across a range of markets (e.g. SMEs; IT: 81%; HU: 80%; NL: 77%; BE: 73%; CZ: 63%) Against this background, including leased and rented vehicles within the definition of "corporate fleets" risks de facto extending the Regulation to SME end users via the supply channel, despite the stated policy intention to exclude them.
- Although the draft Regulation differentiates national targets and transfers to member states the obligation to provide support measures adequate to achieve national targets, it also interferes with national tax systems and seeks to unify them by proposing in Article 4 that financial support for the purchase, leasing, rental, hire purchase, or use of company cars be discontinued, with the exception of zero- or low-emission vehicles. This represents a far-reaching interference with national economic ecosystems, which employ diverse solutions tailored to the specifics of the local market and customer segments, which are intended to maintain the necessary pace of investment, asset renewal, economic development, and employment. Therefore, interference with

national systems that are functioning properly is inadvisable, as it may lead to disruptions in economic processes (including investment).

- It is also important to remember that in Poland, **36% of leased passenger cars and 40% of leased light commercial vehicles are used**. Customers need access to used fixed assets and the financing necessary to obtain such assets. Changing the conditions of access to certain fixed assets by increasing the costs of acquiring them will have a negative impact on entrepreneurs' investment appetite and, consequently, on other economic processes. In summary, the proposed change will lead to a significant distortion of economic processes and increase the costs of access to investment. It should be emphasized that the draft Regulation does not apply solely to the company car market per se but interferes with a much broader context of the functioning of the economic system, particularly the mechanism for allocating investment capital.
- Financial institutions operate under strict prudential regulations, including, in particular, capital requirements. According to an analysis commissioned in May 2025 by Leaseurope, a European federation of industry organizations in the vehicle leasing and rental sector, the introduction of regulations for corporate fleets focused on electric vehicles could lead to a significant equity shortfall in leasing and rental companies in Europe, estimated at approximately €30 billion, as well as a decline in the EECI capital adequacy ratio from approximately 11% to approximately 6%. In such a situation, financing entities would be forced to take adaptive measures, such as significantly limiting new business or increasing leasing and rental costs to rebuild capital. This would in practice lead to a decrease in the availability of financing and a reduction in the investment appetite of enterprises, particularly self-employed companies, and SMEs, which would then be inclined to postpone investment decisions and extend the life of their current fleets. Leasing is a key channel for financing business investments in Poland, with vehicles being a significant part of the financed assets. Regulations that indirectly restrict the leasing sector's activities in one segment consequently impact the entire investment financing market.
- It should be noted that the proposed regulations will lead to an increase in the costs of purchasing leased vehicles and then transferring these costs to businesses in the form of higher leasing prices. This effect applies to the entire economy, not just the zero-emission vehicle segment. Limiting financing options for combustion and hybrid vehicles may encourage businesses to purchase in cash, reduce market transparency, and weaken the role of the financial sector as a tool for implementing public policies, which is contrary to the declared objectives of the proposed regulations. A significant extension of vehicle use is also highly likely, which will further increase the average age of the vehicle fleet and reduce demand for new cars, thus contributing to a decline in production.
- Another factor negatively impacting the assessment of the Commission's proposal is the fact that forcing the rapid electrification of company fleets without supporting demand in the secondary market by providing the necessary support measures could lead to a collapse in the residual value of vehicles. The long-term rental industry already has a large fleet of used electric cars, for which **there is no demand due to advancing technology**.