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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 Sweden

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

Government Offices of Sweden

Memorandum

13 February 2026
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PUBLIC

Ministry of Rural Affairs and infrastructure

Views and questions from the Sweden regarding the Regulation of the European Parliament and of the Council on Clean Corporate Vehicles, COM (2025) 994.

The Swedish government shares the Commission's conclusion that the market deployment of zero-emission vehicles is progressing too slowly in parts of the EU and that the transition of the EU transport sector needs to be accelerated. However, the government sees significant difficulties with the proposal.

To begin with, this proposal is another layer of regulation that add to the already existing policy instruments and targets at EU level aimed at reducing the Union's greenhouse gas emissions, including from road transport.

The Swedish government questions therefore the introduction of additional binding national targets for the share of newly registered zero-emission and low-emission vehicles, as these risk increasing the cost of achieving the EU's climate targets and disadvantaging countries that have taken early action in the transition..

Clarifications are also needed on a number of issues within the proposal. For example, we note that the impact assessment lacks, among other things, calculations of the effects on different parts of the transport market, for example for transport buyers and the vehicle industry.

Regarding the introduction of incentives tied to requirements for EU manufacturing, the government's general position is that such measures should only be applied once other measures have proven insufficient, and if so, be time-limited. They should apply within clearly defined areas where the

EU faces a strategically high-risk dependency, and be designed in a way that does not distort competition in the internal market, undermine trade relations with like-minded partners, or lead to an administrative burden.

Furthermore, it is important that any incentives introduced are designed in a way that benefits early movers in the transition and strengthens the competitiveness of the industry.

It is a priority for the Swedish government to reduce the regulatory burden on businesses. New or amended rules should be clear—both to ensure that they are easy for businesses to comply with and for authorities to implement and monitor. Overregulation and unnecessary requirements for companies should be avoided.

The Swedish delegation would like to have clarifications on how the regulation's provisions on financial support for corporate vehicles relate to the tax area, including the legal basis.

We note that the proposal does not include any definition or information on what is intended to be covered by "financial support". Due to the fact that fiscal measures are mentioned as possible incentives to reach the targets, Sweden would thus like to have clarified that fiscal measures would not fall under the restrictions on "financial support" in article 4. The Swedish government is, as a matter of principle, opposed to increased tax harmonisation at EU level, particularly in the area of direct taxation. The benefits of harmonised rules must, in each individual case, be weighed against, among other things, the restriction such harmonisation imposes on Member States' ability to introduce and design their own national tax rules.

EU needs a regulatory framework that contributes to industrial competitiveness, economic efficiency, flexibility, and technological neutrality. Rules should be well-targeted and should not impose unnecessary administrative burdens on businesses and authorities. From a public-finance perspective, the effects should be carefully balanced and sustainable in the long term. The Swedish government does not consider that the proposal, in its current form, meets these criteria as a whole.

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