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**WORKING DOCUMENT**

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| From:<br>To: | General Secretariat of the Council<br>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<br>- Additional comments from Poland |

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

# UWAGI DLA PREZ CY W ZWIĄZKU Z POSIEDZENIEM GRUPY ROBOCZEJ RADY H.01 W DN. 17 MARCA 2026 R. WS. ROZPORZĄDZENIA DOT. EKOLOGICZNE CZYSTYCH POJAZDÓW KORPORACYJNYCH

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**General comment**

Poland recalls that, in its most recent written comments, it submitted detailed drafting suggestions and comments covering the text of the Regulation. In this regard, Poland would appreciate it if those comments were also taken into account in the discussion at the next meeting, as regards Article 3 and the subsequent provisions, which are to be examined during that session.

In addition, and by way of complement, Poland submits the written comments below as article-specific observations relating to the provisions under discussion.

**Art. 3 Targets for the share of zero- and low- emission corporate vehicles**

- Targets should be voluntary and based on incentive mechanisms, allowing market development to progress at a pace adapted to the infrastructure and specific economic conditions of Member States.
- Charging infrastructure across the EU remains unevenly developed among Member States, which results in different starting conditions for the market transition.
- We do not see a reason for preemptive action, as many charging infrastructure development projects are ongoing and we need to wait for their completion to see the results and spur of wider adoption of electric vehicles.
- Introducing rigid mandatory targets in the absence of sufficient infrastructure may lead to disproportionate burdens for some Member States.

<u>Exclusion of leasing companies and long-term rental companies</u>

- Poland considers that leasing companies and long-term rental operators should be partially excluded from the scope of the Regulation. This issue is particularly important in Poland due to the specific structure of the leasing market.
- In 2025, 70.9 % of leasing companies' clients were SMEs and micro-enterprises, which are also the main drivers of the Polish economy. SMEs and micro-enterprises generate approximately 46,6 % of Poland's GDP.
- Poland underlines that SMEs account for 99% of all businesses in the EU, employ around 80 million people and provide two out of three jobs across the Union.
- Poland considers that the legal design of the Regulation should ensure that SMEs are not affected indirectly through vehicle financing channels, in particular leasing and long-term rental.
- These companies most frequently use leasing because:
  - leasing is a simpler form of acquiring a vehicle than a bank loan. Banks often require creditworthiness, credit history and extensive documentation, whereas leasing involves fewer formalities since the vehicle remains the property of the leasing company and therefore serves as collateral. Bank loans often require a higher down payment, which SMEs and micro-enterprises frequently cannot afford, whereas the initial payment in leasing is usually lower.
  - leasing instalments can be treated as business expenses and part of the VAT can be deducted, making leasing more financially attractive than a bank loan.
  - leasing offers often include maintenance services, administrative support and insurance, which is more convenient for clients.

- in practice, for many SMEs and micro-enterprises, leasing is not merely one financing option among others, but the only realistic and economically viable route to vehicle acquisition. Many such undertakings do not have sufficient capital reserves, collateral, or creditworthiness to finance vehicles through standard credit instruments.

- Poland also emphasizes that without a distinction between vehicles used by leasing companies for their own operational purposes and those registered by them and made available to customers, the pool of registered vehicles upon which the targets applicable to Member States are based would be incorrect and unproportionally and harmfully affect markets where leasing is wide-spread.
  Consequently, including leasing companies within the scope of the Regulation would shift the regulatory burden onto SMEs and micro-enterprises, increasing the cost of doing business and limiting access to vehicle financing. Such a situation would have a direct negative impact not only on the development of such companies but also on their continued operation, violating the goal of the regulation.

<u>Exclusion of special purpose vehicles (SPV)</u>

- Poland considers that special purpose vehicles should be excluded from the scope of the Regulation.
- Vehicles used by emergency services and other special applications must, above all, meet the operational requirements of these services, ensuring maximum reliability and operational readiness for stable operation in all weather and organizational conditions.
- In life-saving situations, technological limitations such as charging time, infrastructure availability or operational range may pose significant operational risks.
- Furthermore, in the current geopolitical context, including threats related to armed conflict or cyber-attacks on critical infrastructure, it is essential to maintain high operational resilience of such fleets, including the possibility of relying on conventional technologies.

**Art. 4 Financial support for corporate vehicles**

- Poland awaits the clarification of the term “financial support” as it possibly could have a significant negative impact on enterprises, especially from the transport and logistics sectors and economy as a whole.
- Poland considers that special purpose vehicles should be excluded from the scope of Article 4, as their primary function is to ensure public safety and crisis response and the maintenance of important transport services, including for persons at risk of transport poverty and persons with reduced mobility or disabilities. Under current technological and geopolitical conditions, Member States should retain the possibility to financially support fleets based also on conventional technologies, which ensure the highest level of reliability and operational readiness in all circumstances.
- Beyond Article 4, Poland maintains its position that special purpose vehicles should be excluded from the scope of the Regulation as a whole. In Poland’s view, such vehicles cannot be assessed according to the same logic as ordinary corporate fleets. Their purpose is not standard commercial mobility, but the performance of specific public-interest, safety-related or operational functions. Poland therefore sees no sufficient justification for subjecting those vehicles to the same regulatory framework and decarbonisation assumptions as vehicles used for ordinary corporate purposes.

Made in the EU

**COM (2025) 994 and IAA COM (2026) 100**

The proposal COM(2025) 994 introduces mandatory targets for Member States regarding the registration of zero-emission and low-emission vehicles by large enterprises. At the same time, Article 4 restricts the possibility of granting public financial support for vehicles other than zero- and low-emission vehicles.

Meanwhile, the Industrial Accelerator Act (COM(2026) 100) in Article 13 provides that financial support for corporate vehicles (cars and vans) 'made in Europe', in accordance with Article 4 of the proposal for a Regulation of 16 December 2025 on clean corporate vehicles, is conditional upon meeting the criteria set out in Annex III, Part II (Other forms of public intervention and financial support for corporate vehicles), namely:

- the vehicle is assembled within the Union;
- the ratio between the total ex-works price of vehicle components – excluding the vehicle battery – originating in the Union and the total ex-works price of all vehicle components – excluding the battery – is equal to or greater than 70%;
- the vehicle's traction battery contains at least three key battery components originating in the Union, including the battery cells;
- the traction battery contains at least five key battery components originating in the Union, including battery cells, cathode active material and the battery management system;
- the ratio between the total ex-works price of e-powertrain components originating in the Union and all e-powertrain components is at least 50%;
- the ratio between the total ex-works price of main electronic systems originating in the Union and all main electronic systems is at least 50%.

This means that financial support is conditional upon demonstrating that key vehicle components meet specific EU production or origin requirements.

Therefore, if the mandatory targets in COM (2025) 994 are extended to leasing companies, there is a risk of indirect impact on SMEs and micro-enterprises.This may be particularly significant in Poland due to the structure of the vehicle financing market. In 2025, SMEs and sole proprietors accounted for 70.9% of leasing companies' clients.

If public support is available only for vehicles meeting these requirements, a significant number of vehicles will fall outside the support scheme, even if they are zero- or low-emission, as they do not meet the requirements This could lead to a reduced choice of models on the market and higher prices for vehicles that qualify for financial support.

If large leasing companies structure their offers around vehicles eligible for such support, this may lead to higher leasing instalments, reduced model availability and slower fleet renewal. In practice, higher costs and reduced availability will dramatically affect their clients, which in Poland are predominantly SMEs and micro-enterprises.

As a result, SMEs and micro-enterprises are likely to bear the greatest impact of these regulations.

Furthermore, the provisions of Article 13 and Annex III, Part II may limit Member States' flexibility in designing their own support programmes. Even if Poland wishes to introduce national schemes supporting zero- and low-emission vehicles, the EU origin requirements may significantly restrict the range of vehicles eligible for such support.

With reference to Annex III, Part II, please provide information on:

1. On what basis were the thresholds for the share of components originating from the EU set?
2. Has there been any analysis of the supply chains in the EU automotive sector to assess whether manufacturers are able to meet these thresholds under current market conditions?
3. Has the Commission assessed what proportion of electric vehicles currently produced in the EU would meet these criteria if they came into force today?
4. At what stage, by which institution or authority, and on the basis of which documentation or data would it be determined whether a given vehicle qualifies for public financial support? In particular, which institution or authority, and on the basis of which methodology or guidance, would verify the ex-works prices of vehicle parts, e-powertrain components and main electronic systems originating in the Union?

**Art. 6 Monitoring and reporting**

- Poland recalls in this context that reducing administrative burdens for enterprises is a declared priority at EU level. The Commission has itself proposed measures aimed at reducing administrative costs and reporting obligations for SMEs by at least 35% by 2030. In Poland's view, requiring Member States to build complex national reporting systems and to interconnect several public registers would not be consistent with that objective.
- Poland considers that the methodological tool for monitoring and reporting should be developed at the level of the European Commission.
- Leaving this task to Member States would lead to significant administrative burdens and additional costs related to the development of national reporting systems.
- A single EU-level system would ensure methodological consistency, transparency and reduced costs for Member States.
- In Member States where vehicles are commonly acquired through leasing or long-term rental, the entity recorded in the vehicle register is often the leasing or rental company, rather than the actual user of the vehicle. Without a clear distinction between the registered owner and the end-user, the data may not allow Member States to identify in a straightforward manner which undertaking actually uses the vehicle. This creates practical difficulties not only for reporting purposes.

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