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## **WORKING DOCUMENT**

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From:	General Secretariat of the Council
To:	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 Spain

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

## Clean Corporate Fleets (CCF) – written comments from Spain

2 May 2026

Spain supports the adoption of this Regulation as it introduces demand-side measures that are essential to accelerate the decarbonisation of the transport sector, which remains the largest source of greenhouse gas emissions both at EU and at national level.

In addition, the approval of this Regulation is expected to generate also positive effects on the second-hand vehicle market by increasing the availability of zero-emission vehicles at more affordable prices. This will help broaden access to electric mobility beyond the first buyer by large undertakings, facilitating a fairer and more rapid uptake of clean vehicles across different income groups, making the transition towards electric mobility more equitable, while supporting manufacturers comply with their CO<sub>2</sub> targets.

Because of the different issues mentioned before, Spain considers that this Regulation is an essential tool for the decarbonization of the road transport sector, specially taking into account the proposal of amendment of the LDV regulation that reduces the emission targets for light duty vehicles.

### Article 1: Subject matter

By including low-emission vehicles within the scope of the Regulation and setting specific targets for this category, it is essential to update the utility factor to ensure a realistic reflection of the emissions associated with plug-in hybrid electric vehicles (PHEVs). Although a revision of this factor is scheduled for 2027 under Regulation (EU) 2023/443, it is important to underline that it should not be suspended nor further weakened, as this would undermine its ability to reflect real-world greenhouse gas emissions.

As the utility factor constitutes the primary basis for consumer information on vehicle emissions, an inaccurate value could lead to purchasing decisions based on misleading assessments of environmental performance. Updating the utility factor is therefore also crucial to ensure accurate vehicles labelling in accordance with Regulation (EU) 2019/631, so that reported emissions are as representative as possible of real-world emissions and support the development of a transparent and reliable market based on accurate and comparable information.

## Article 2: Definitions

The definition of zero- and low-emission vehicles should be maintained as set out in Regulation 2019/631, namely vehicles with tailpipe emissions of 0 or less than 50 g CO<sub>2</sub>/km.

## Article 4: Financial support for corporate vehicles

We agree that public funds should be directed towards the decarbonisation of vehicles; however, to ensure effective and genuine decarbonisation, such support should be limited to vehicles with zero tailpipe emissions, as they represent the most cost-effective, mature and fully decarbonised technology.

## Article 7: review

Given that the review of the targets for both zero- and low-emission vehicles is scheduled for 2032 and considering that electric mobility is expected to be well established by then, we consider it appropriate to envisage the phase-out of financial support and specific targets for low-emission vehicles.

## Availability of relevant data and feasibility of identifying the share of CV registered by large undertakings

Currently, Spain is not able to identify the share of low and zero emission vehicles registered by large undertakings. To obtain these specific data it is necessary to cross-reference several databases, as well as setting an agreed definition of large undertakings and SMEs. As these databases belong to different institutions, some institutional arrangements would be previously set to the exchange of data.

The National Statistics Institute (INE) could provide a table classifying companies as large enterprises or SMEs, based on existing databases. For this purpose, it would be necessary to supply vehicle registration data (including individual emissions of any vehicle) from the Directorate-General for Traffic (DGT), including the companies' tax identification number, together with an agreed definition of SMEs and large enterprises, according to criteria such as the number of employees and annual turnover.