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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 Finland

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

Clean Corporate Fleets – written comments from Finland

Finland is still in the process of finalizing its national views. The following comments are therefore preliminary.

As a general and initial position, we support the Commission's approach of setting the targets for Member States rather than for companies themselves. The alternative of introducing mandatory minimum that apply to companies directly could create a high administrative burden not only for companies but also for government authorities responsible for monitoring compliance.

We also agree with the Commission that it is essential for Member States to retain full flexibility regarding the implementation pathway under the binding overall targets.

In addition, we support the Commission's proposal to exclude corporate vehicles registered by SMEs from the scope. This exemption is important, as inclusion could lead to unnecessary administrative and potentially financial burdens for SMEs.

A further issue concerns overlapping or interlinked regulation. Changes to related legislation—such as the Accounting Directive and definitions concerning large undertakings—may significantly alter reporting obligations. It would be important to clarify how such changes will be managed to avoid inconsistencies in the future.

We would also note that the concept of vehicle "ownership" is interpreted differently across Member States. It may be necessary to explain these differences in a recital, particularly considering varying practices between countries such as Finland and the Netherlands. Moreover, the regulation should not implicitly require Member States to modify their national vehicle registration systems.

Regarding the proposal we do have the following questions and notes:

- The definions in general may need further clarification:
    - When defining "new car", the definition should make explicit how it interlinks with CO_2 Regulation (EU) 2019/631 and clarify whether a vehicle previously registered outside the EU can be considered "new" when registered within the EU.
    - Do the definitions "car" or "van" under the scope of this regulation exclude ambulances and other similar special-purpose vehicles that are outside the scope of manufacturers' CO_2 legislation, even if they fall under the M1 or N1 categories?
    - Definitions "corporate vehicle": More clarity is needed on the treatment of leasing vehicles and vehicles bought with financing options. In leasing arrangements, the registered keeper, legal owner, holder, and actual user may be different entities. It should be specified which of these determines the obligations under the regulation. There also appears to be a potential risk of double counting. For vehicles bought with financing options, a vehicle purchased by a natural person can be registered to be owned by the financial entity as a financing collateral. The current definition has a risk of counting these as corporate vehicles.

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  - The proposal does not specify whether vehicles used or owned by **public entities even if registered by legal entities** fall within the scope. It remains unclear whether a vehicle registered by a municipality, regional authority or the State would qualify as a “corporate vehicle”. As drafted, the scope is not unequivocal, and further clarification is required.

- It appears possible that the ZLEV target could be met while the ZEV minimum target is not, or vice versa, which may lead to interpretation challenges. We would therefore welcome clarification or guidance on the relationship between the two targets. In particular, does this imply that ZLEV vehicles would not, in practice, count toward meeting the targets in the long term?

- In the annexes, the term “target” is used, while the article refers to values “at least equal to”. Additionally, the annex shows one column titled “minimum target” and another titled “target”. It should be clarified whether this distinction is intentional and, if so, what difference is meant. If not, the terminology should be aligned to avoid ambiguity.