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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. 13 STYCZNIA 2026 R. WS. ROZPOR-ZADZENIA DOT. CZYSTYCH POJAZDÓW SŁUŻBOWYCH

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Poland's written comments to be presented to the Cypriot Presidency by 30 January

- We agree that an increased share of low and zero-emission vehicles in corporate fleets will help accelerating transport emission reductions. We appreciate the fact the SMEs and micro-enterprises were excluded from the proposed regulation, as targets would disproportionally strongly affect their operations and competitiveness and cause decisions to limit the fleet exchange, therefore minimizing the positive effects of switching to new lower emission cars and decreasing the demand for the new cars manufactured in Europe.
- In Poland's opinion, the Commission's intention to include leased, rented (rented) vehicles into the category of „corporate fleets" leads to a situation where, contrary to the Commission's declarations, the new rules will also apply to small and medium-sized enterprises, which will drastically increase the costs of their operation due to their weaker financial resources (higher purchase cost, the need to purchase additional vehicles to maintain existing efficiency).
- It should be borne in mind that it is mainly these entrepreneurs who, due to their relatively small financial resources and fiscal conditions, are the customers of leasing and rental companies. However, the lessor or renter of vehicles, as an undertaking meeting the conditions set out in the project, of the Regulation on clean corporate vehicles, will have to purchase zero-emission vehicles, therefore the lessee or tenant will have a very limited possibility to choose a vehicle other than an electric one.
- In order to meet the proportionality rules, it is important to make sure that SMEs remain excluded from the regulation also indirectly.
- Therefore, leasing and rental companies acting as financing institutions rather than end users and providing significant number of cars to SMEs should be partially excluded from the obligation coming from proposed article 3 at least in the scope of services provided to SMEs and individual customers.
- Poland is in favour of a voluntary scheme to support the decarbonisation of corporate fleets. However, if the mandatory quotas for member states are maintained, it is advisable to exclude leasing and long-term vehicle rental companies from the scope of the Regulation and to take this into account in the proposed quotas.
- Poland maintains its opinion on the harmfulness of the Commission's proposed total ban on subsidies for non-zero or low-emission vehicles from 2030. This ban would have a very negative impact on programmes aimed at preventing transport exclusion, by limiting the possibility of subsidies for the purchase of the cheapest vehicles within the financial capacities of the beneficiaries of these programmes.
- In particular, Poland wishes to underline that, as currently drafted, the provision may be read as a general prohibition which goes beyond business-oriented corporate fleets and may therefore encompass vehicle categories and support schemes that are linked to public-interest objectives. This concerns, notably, financial support for specialised vehicles indispensable for public safety, the protection of life and health, and crisis response, such as ambulances, fire-fighting vehicles and technical rescue vehicles. These vehicles must be kept in continuous operational readiness, and the reliability and availability requirements may significantly constrain the immediate transition to exclusively zero- and low-emission alternatives.
- In this context, Poland would like to ask the Commission to clarify the precise scope of Article 4, notably whether the provision is intended to also apply to targeted national schemes or whether it is limited only to corporate cars and vans registered by large undertakings.
- Poland would like to better understand what falls under the term "financial support" in the abovementioned article.
- Poland underlines that certain support programmes are designed to secure affordable and functionally adapted mobility for individuals with disabilities (including co-financing adapted passenger cars, new or used, for persons with severe disabilities, e.g. wheelchair users), as well as for entities providing accessible transport services. Poland is concerned that, if Article 4 were applied without an explicit differentiation, it could unintentionally restrict such measures and thereby weaken efforts to prevent transport exclusion, alongside the impacts already identified for specialised public-safety and crisis-response vehicles.

- Poland underlines that, under the proposed draft Regulation, Member States would be required to report to the Commission by 28 February 2031 and every year thereafter on the total number of new corporate vehicles registered in the previous calendar year, while the status of a “large undertaking” is to be determined in accordance with Directive 2013/34/EU as at the balance-sheet date. In practice, due to the variety of financial year-ends across Member States, many undertakings may not have their 'large undertaking' status formally established for the reporting period by the time the annual report is required. This can lead to entities being qualified inconsistently, data being incomparable, and significant difficulties for national administrations in aggregating and reporting data to the Commission in a timely manner.
- Poland stresses the need to clarify whether the Commission has assessed the practical feasibility of meeting these reporting obligations in Member States, given that timely reporting may require access to additional company-level information beyond vehicle registries and, in many cases, the combination of data held in separate administrative systems. This could involve significant implementation efforts and an administrative burden at the national level.
- Poland appreciates the fact that the project does not include more rigid approach to zero-emission cars, ant takes into account the increased flexibility and role of low-emission vehicles. This direction should prevail especially in the context of 2030 and constantly developing charging infrastructure. Given the need to maximise flexibility, the target for zero-emission vehicles should be voluntary.