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PUBLIC

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LIMITE

TRANS	**ENV**
AVIATION	**ENER**
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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 Ireland

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

Land Working Party
IE Comments
3rd February 2026

PUBLIC

Comments:

Ireland welcomes the publication of the Clean Corporate Vehicles proposal and is currently examining the legislative details. It is a proposal which will need to be assessed individually and in conjunction with the other associated files in the Automotive package.

Ireland is in favour of EU-level intervention to accelerate the greening of corporate fleets, specifically by requiring a particular percentage of larger corporate fleets to be BEV by 2030.

The recognition of SMEs in the application of these mandates is important. The corporate fleet sector is diverse, consisting of large and small companies, ranging from traditional company car executive fleets to large shipping and freight companies, leasing companies and short-term rental companies. Each of these sub-sectors have unique conditions that would make a one-size-fits-all approach ineffective.

We are considering the proposal in further detail, and how it aligns with the overall objective of incentivising demand for EVs. We will submit specific questions in writing, particularly concerning the scope and applicability of the regulation and the allocation of targets at MS level.

Specific Questions:

1) Can the Commission expand on the scope and applicability of the regulation in respect of large undertakings. IE would welcome clarification on how it would be applied in practice. Will the Commission provide guidance or a harmonised methodology to sure consistency and avoid potential discrepancies in how MS classify undertakings under the Accounting Directive thresholds.

2) The proposal states that MS retain full flexibility regarding the measures to achieve the targets. Could the Commission clarify how this flexibility operates in practice? Are MS permitted to exclude particular subsectors, such as rental or leasing companies, from the targets?

3) Could the Commission clarify what is meant by 'financial support' in Article 4? Specifically, does this definition cover all forms of public support (purchase grants, tax reliefs, benefit-in-kind, VAT exemptions, favourable depreciation rules)