Council of the European Union
General Secretariat

PUBLIC

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LIMITE

TRANS	**ENV**
AVIATION	**ENER**
MAR	**ECOFIN**
CLIMA	**IND**
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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Land Transport
Subject:	Proposal for a Regulation of the European Parliament and of the Council on clean corporate vehicles - Presentation by the Commission

Delegations will find, attached, the presentation given by the Commission services during the Land transport working party on 17 March 2026.

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INDUSTRIAL ACCELERATOR ACT

Proposal for a Regulation - COM(2026) 100

Transport Working Party

17 March 2026

European Commission

Article 13: Financial support for corporate vehicles

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Scope: corporate cars and vans

Art. 4 of December's Proposal for a Regulation on clean corporate vehicles:

Without prejudice to Article 107 and 108 of the Treaty, as from two years before the date referred to in Article 3(1) Member States shall provide financial support for the uptake of corporate cars and vans only if the cars and vans are 'made in the European Union.'

Made in EU

Made in the EU requirements established in IAA, art 13:

- ✓ Requires compliance on vehicle components criteria [Part II of Annex III of IAA]
- ✓ Reference to Article 7: Union origin means EU27

Annex III - MiEU Vehicle components and batteries

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	EIF + 6 months	EIF + 3 years
EVs 	• Assembled in the EU • 3 battery components (among which cells) MiEU • 70% non-battery components MiEU	• Assembled in the EU • 5 battery components (among which cells, CAM & BMS) MiEU • 70% non-battery components MiEU (incl. 50% of e-powertrain components MiEU and 50% main electronic systems MiEU)
Small EVs 	• Assembled in the EU • 3 battery components MiEU *or* 70% non-battery components MiEU	

EIF = Entry into force of the IAA

Thank you



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