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| From: | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director |
| date of receipt: | 18 December 2025 |
| To: | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union |
| Subject: | REGULATORY SCRUTINY BOARD OPINION<br>Impact assessment on Clean Corporate Vehicles |

Delegations will find attached document SEC(2025) 994 final.

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EUROPEAN COMMISSION

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# REGULATORY SCRUTINY BOARD OPINION

Clean Corporate Vehicles

{COM(2025) 994}

{SWD(2025) 1060-1061}

EUROPEAN COMMISSION
REGULATORY SCRUTINY BOARD

Brussels,
RSB

# Opinion

## Title: Impact assessment on Clean Corporate Vehicles

## Overall opinion: POSITIVE WITH RESERVATIONS

**(A) Policy context**

In the context of Europe's efforts to decarbonise road transport and of the EU's climate targets and objectives, the Commission intends to put forward an initiative that would increase the share of zero emission vehicles (ZEV) used in corporate fleets while safeguarding the competitiveness of the European automotive industry and ensuring a fair transition. This should also subsequently lead to a higher share of zero emission vehicles on the second-hand market for citizens and SMEs, given the high turnover of vehicles in the corporate sector.

This initiative is presented together with an initiative on CO2 standards for vehicles.

**(B) Summary of findings**

**The Board notes the additional information provided in advance of the meeting and commitments to make changes to the report.**

**However, the report still contains significant shortcomings. The Board gives a positive opinion with reservations because it expects the DG to rectify the following aspects:**

**(1) The report does not sufficiently assess the magnitude and persistence of the identified problems and their root causes in view of the dynamic baseline of the existing climate legislation in force. The report is not clear on whether the competitiveness of the EU automotive sector is part of the problem.**

**(2) It is not explained how discretion of Member States to determine the specific measures for achieving the targets will address the fragmented support framework. The report does not sufficiently analyse the total cost of ownership of ZEVs including those related to the operational constraints; it is also not clear how the intervention proposes to tackle them.**

**(3) The analysis of expected costs and benefits is not sufficiently robust, in particular as the potentially significant costs linked to the different choices taken at national level are not established. In terms of analysis of expected impacts, the report**

This opinion concerns a draft impact assessment which may differ from the final version.

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**lacks evidence regarding the improvement of competitiveness and improved functioning of the internal market.**

**(C) What to improve**

(1) The report should be clearer on what the intervention is supposed to achieve in addition to the existing framework, which also includes the Effort Sharing Regulation (ESR). It should also better substantiate the statement that the identified problems are likely to persist under the dynamic baseline including EU climate targets, ETS2 and all climate measures already in place.

(2) The report should clarify whether the intervention does also aim to address problems related to the competitiveness of the EU automotive industry. If competitiveness of the EU automotive industry is added as a problem the report should analyse it, also considering the EU content requirements under the Industrial Accelerator Act in preparation. It should also consider whether the assumption holds that companies will buy primarily EU-produced ZEVs as company cars.

(3) Regarding the underlying causes, the report should thoroughly analyse factors that may affect purchasing choices and the uptake of ZEVs, for example, purchase prices of ZEVs, relative depreciation of value, and operational constraints, including mileage and the availability of charging infrastructure. The report should better explain to what extent and how the problems are related to regulatory or market failures and to what extent the initiative could address the identified problems.

(4) The report should clarify how discretion of the Member States to choose measures for meeting the set targets will address the identified problem driver of a fragmented support framework. The report should also explain how the intervention addresses the identified problem driver linked to operational constraints of zero emission vehicles. The analysis of effectiveness of intervention needs to reflect that the national measures necessary to meeting targets are not identified, and that it is presently unknown how effective they will be in reaching the targets.

(5) Taking into account the improved problem definition, the report should analyse a broader range of options as the 2 options presented appear identical except for the target for lorries and explain how option 2 is realistic considering the high administrative and likely adjustment costs for SMEs.

(6) The national targets should be presented in the main report and the costs of achieving them should be further analysed and explained. The report should explain the modelling of national measures for each policy option. Taking into account the diversity of actions that Member States might choose to comply with the target as well as the related potentially significant cost (divergences), the report should be clear on the robustness of the figures on costs and cost savings and consequently the benefit-cost ratios. The total cost of ownership and how it likely affects the actions and choices of the actors involved

should be assessed in more detail. Considering the impact analysis is largely based on modelling, it should better factor in uncertainties.

(7) The report should further clarify how it assessed the impact on competitiveness, the improved level playing field and the functioning of the internal market.

(8) In terms of coherence, the report should clarify how the intervention will interplay with the ETS2, ESR and Alternative Fuels Infrastructure Regulation and allocative efficiency.

(9) Stakeholder views should be presented systematically throughout the report in a detailed manner by stakeholder group, including where there are dissenting views and why.

*Some more technical comments have been sent directly to the author DG.*

**(D) Conclusion**

**The DG must revise the report in accordance with the Board's findings before launching the interservice consultation.**

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| Full title | Proposal for a Directive on clean corporate vehicles |
| Reference number | PLAN/2025/477 |
| Submitted to RSB on | 3 December 2025 |
| Date of RSB meeting | Written procedure |