



**Opinion of the European Economic and Social Committee**

**Proposal for a Regulation of the European Parliament and of the Council on clean corporate vehicles**

(COM(2025) 994 *final* – 2025/0421 (COD))

(C/2026/3237)

Rapporteur: **Corina MURFA BENGHA**

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|-----------------------------------------------|--------------------------------------------------------------------------------|
| Advisor                                       | Dragoș TÂLVEȘCU (Rapporteur's advisor)                                         |
| Legislative procedure                         | EU Law Tracker                                                                 |
| Referral                                      | European Parliament, 12.1.2026;<br>Council of the European Union, 18.2.2026    |
| Legal basis                                   | Articles 192(2) and 304 of the Treaty on the Functioning of the European Union |
| European Commission documents                 | COM(2025) 994 <i>final</i><br>Summary of COM(2025) 994 <i>final</i>            |
| Relevant Sustainable Development Goals (SDGs) | SDG 11 – Sustainable cities and communities<br>SDG 13 – Climate action         |
| Section responsible                           | Section for Transport, Energy, Infrastructure and the Information Society      |
| Adopted in section                            | 9.3.2026                                                                       |
| Adopted at plenary session                    | 18.3.2026                                                                      |
| Plenary session No                            | 604                                                                            |
| Outcome of vote<br>(for/against/abstentions)  | 191/7/3                                                                        |

**1. RECOMMENDATIONS**

THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE (EESC)

1.1. takes note of the proposed EU-wide, demand-side approach to clean corporate vehicles. However, brings into attention the fact that national targets should not be lower than what the market is already delivering, must not turn into company-based targets during transposition, must be accompanied by an effective roll-out of supporting charging infrastructure and adequate capacity of the electricity grids, to safeguard business competitiveness;

1.2. recommends that the Regulation maintains a clear signal for zero and low-emissions vehicles. Low-emission vehicles act as a short and mid-term enabler of alternative fuel infrastructure and support industrial adaptation, when used primarily in an electric mode;

1.3. calls on Member states to consider tax incentives for decarbonising corporate fleets, including by removing direct and indirect advantages for fossil-fuel company cars.

1.4. recognises that SMEs may be affected indirectly through supply chains and leasing markets and calls on the Commission to assess the overall direct and indirect impact on SMEs if they were mandated with targets for zero-emission cars and vans. The results of this assessment should inform any potential inclusion of SMEs in the scope of the regulation, upon future revision processes it will undergo. Where Member States introduce support schemes, these should be open to companies of all sizes. Schemes should support vehicle operators and end users, including lessees, rather than lessors;

1.5. stresses that national targets are only achievable if the electricity grid, and charging and refuelling infrastructure are available and reliable, including in the TEN-T network and rural and remote areas. The infrastructure should ensure user-friendly payment and access conditions, as detailed in AFIR;

1.6. calls for the national plans drafted under the Regulation to be practical delivery documents. Plans should be structured by sector and vehicle category, and where needed, address specific regional circumstances such as remoteness. The plans should cover infrastructure, grid readiness, permitting and financing pathways, and measures for segments supplying the second-hand market, including scrapping the highest-emission vehicles, clean materials, processing, recycling, and end-of-life innovation. They should not prescribe company-level targets. Plans should set out measures, timelines and responsibilities in a clear way;

1.7. asks that national plans be prepared through structured consultation with social partners and relevant civil society organisations, including consumers, environmental, disability, road safety and local authority stakeholders. Implementation should protect workers, including drivers, address skills, health and safety, and ensure that charging and compliance requirements do not undermine legally protected rest and working time.

1.8. calls for EU-level oversight of national plans. Oversight should assess completeness and progress against the set targets, enable structured comparison of the national plans, and support corrective follow-up and shared learning;

1.9. considers that the first review of the Regulation may assess whether demand-side measures could be extended to additional vehicle categories, including heavy-duty vehicles and buses and coaches. The review should assess infrastructure and grid readiness against the need to align demand-side measures with supply-side regulation and infrastructure development;

1.10. highlights the market role of public fleets and public procurement. The effectiveness of existing legislation should be assessed against the option of including public fleets in the Regulation's scope at its first revision;

1.11. reaffirms the principle of technological neutrality for decarbonising road transport. Planning should be consistent across transport modes and adhere to sustainability, lifecycle and economic feasibility criteria;

1.12. supports European manufacturing and value chains, innovation, research and development. Taking note of ongoing 'Made in the European Union' discussions, the Committee welcomes the principle of directing public support towards products that help strengthen domestic value chains in the automotive sector. It therefore recommends that the criteria preserve quality employment, affordability, availability, and single market cohesion in the automotive sector. It requests that the European Commission put forward the related delegated act without delay, with a clear methodology, evidence requirements and provisions addressing the integrated supply chain;

1.13. calls for national plans to emphasise social fairness and affordability, using fiscal measures and mobility budgets to encourage public transport, shared mobility and support for walking and cycling;

1.14. stresses that a stronger second-hand market for zero-emission vehicles is crucial in order to achieve decarbonisation goals. To build trust, the EU should carry out lifecycle assessments, address vehicle weight and safety, monitor battery ageing, and ensure transparent battery health information for second-hand transactions;

1.15. recommends that the Commission establish a practical repository of national and local measures. The repository should highlight approaches that work and approaches that underperform. It should include case studies, enabling conditions and stakeholder satisfaction indicators.

## 2. EXPLANATORY NOTES

### *Arguments in support of recommendation 1*

2.1. Targets below what the market is already delivering risk turning the proposed Regulation in unnecessary bureaucracy and risk weakening the demand signal for supply planning, charging deployment, grid investment and vehicle residual values.

2.2. Targets that are set above what the market is already delivering, if accompanied by proper enabling conditions, may improve predictability, reduce internal market fragmentation and reinforce CO<sub>2</sub> standards.

2.3. A national planning approach is more suitable than company-level targets. Clear national measures provide predictability while avoiding excessive administrative burden, legal risk and distortions in leasing and subcontracting markets.

### *Arguments in support of recommendation 2*

2.4. The Regulation should maintain a clear and credible long-term signal in favour of zero-emission vehicles. At the same time, low-emission vehicles (LEVs) can play a transitional role by supporting industrial adaptation in the short and medium term, preserving quality jobs and maintaining the competitiveness of the European automotive sector. This approach provides companies and workers with the necessary time to invest, innovate and reskill, thereby facilitating an orderly transition towards full electrification while safeguarding Europe's industrial and social fabric.

2.5. Plug-in hybrids deliver climate and air-quality benefits only under conditions of predominantly electric use. Therefore, consumer behaviour should be effectively incentivised and guided towards maximising electric driving, through appropriate regulatory frameworks, targeted incentives and clear information to users.

2.6. They may serve as a tool to support alternative fuel infrastructure where market or geographic conditions require flexibility.

### *Arguments in support of recommendation 3*

2.7. National tax frameworks for corporate vehicles remain one of the most powerful demand-side levers. Aligning company car taxation, benefit-in-kind rules and depreciation schemes with the objectives of the Regulation can speed up purchasing decisions, influence vehicle use patterns and support timely fleet renewal.

2.8. In line with NAT/946, phasing out environmentally harmful subsidies and avoiding untargeted fiscal support strengthens the credibility of the transition.

### *Arguments in support of recommendation 4*

2.9. Member States may use incentives to reach national targets. Although the Regulation applies only to large undertakings, such incentives should apply to all corporate vehicles, not only those owned or operated by large firms, in order to avoid unfair competition for SMEs.

### *Arguments in support of recommendation 5*

2.10. National targets for clean corporate vehicles are credible only if grid capacity and charging and refuelling infrastructure develop in parallel with fleet uptake. Grid bottlenecks, slow connection procedures or insufficient corridor coverage would undermine implementation.

2.11. Infrastructure must reflect real operating patterns, including in the TEN-T network, logistics hubs, industrial areas and rural or remote regions.

*Arguments in support of recommendation 6*

2.12. National targets are credible only if accompanied by practical delivery plans. Such plans should set out concrete measures, timelines, financing pathways and responsible authorities, covering infrastructure, grid readiness and permitting, rather than relying on targets alone. Fragmented approaches or delays in enabling conditions would undermine the achievability of national targets.

2.13. Operational needs differ significantly between cars and vans, and between urban, rural and remote areas. Tailored design prevents misallocation of resources and uneven implementation.

*Arguments in support of recommendation 7*

2.14. If prepared through structured consultation with social partners and relevant stakeholders national plans ensure practicality, acceptance and smooth implementation.

2.15. Implementation must safeguard workers' rights and conditions, including drivers and depot staff. Plans should address skills needs, health and safety requirements and the practical implications of new technologies in daily operations.

2.16. Charging requirements must not undermine legally protected rest and working time. Charging can only count as rest where it takes place at appropriate locations, without supervision duties and for the full duration of required rest periods. Infrastructure planning should therefore reflect operational realities to avoid compliance risks and unintended pressure on workers.

*Arguments in support of recommendation 8*

2.17. EU-level oversight is needed because national plans will vary in completeness and deliverability. A common assessment framework improves comparability, transparency and accountability, and enables timely corrective follow-up where gaps emerge.

2.18. Oversight should test whether plans are complete and credible and whether measures are appropriate vis-a-vis the national targets.

*Arguments in support of recommendation 9*

2.19. Extending demand-side measures to additional vehicle categories may be considered in the first review of the Regulation to ensure consistency with existing and forthcoming supply-side CO<sub>2</sub> standards for heavy-duty vehicles. Alignment between demand and supply instruments is necessary to provide regulatory predictability, support industrial planning and avoid market distortions.

2.20. Any extension should be conditional on a structured assessment of charging and refuelling infrastructure availability, grid capacity and depot readiness. For heavy-duty vehicles, infrastructure planning cycles, connection lead times and system-level impacts are materially different from those of light-duty vehicles and require coordinated deployment strategies.

*Arguments in support of recommendation 10*

2.21. Stronger consistency between corporate fleet measures and public procurement frameworks would enhance policy credibility and ensure that decarbonisation efforts are distributed in a balanced manner across economic stakeholders. Public fleets can also act as driving force by adopting zero-emission vehicles at an early stage and in a way that is visible.

2.22. The first revision of the Regulation should assess the effectiveness of existing public fleet legislation and evaluate whether inclusion of public fleets within the Regulation's scope would improve alignment of incentives, market predictability and overall emissions reduction.

*Arguments in support of recommendation 11*

2.23. The principle of technology neutrality should be maintained, in line with the definition of zero-emission vehicles in EU legislation. Regulation should set performance objectives, not prescribe specific technologies.

2.24. When used, alternative energy carriers should meet strict sustainability and lifecycle criteria. Criteria should prevent indirect high-emission pathways, avoid reliance on unsustainable feedstocks and ensure measurable greenhouse gas reductions along the full value chain.

*Arguments in support of recommendation 12*

2.25. A 'Made in the European Union' approach can strengthen European manufacturing, innovation and value chains. However, criteria must be defined clearly and early.

2.26. The design of the criteria should reflect the reality of integrated European supply chains. Requirements must be legally robust, based on verifiable evidence and simple to apply, in order to limit administrative burden and reduce the risk of legal disputes.

2.27. Incentive schemes should preserve affordability and vehicle availability across the single market. Measures should support quality employment and industrial capacity without introducing rigid local-content conditions that could fragment the market or slow down fleet renewal.

*Arguments in support of recommendation 13*

2.28. Company car and benefit-in-kind schemes can encourage car dependency and high mileage. Where tax systems favour company cars over other transport options, lower-emission choices may become less attractive. Aligning fiscal rules with mobility budgets is a practical way to reduce emissions and improve social fairness.

2.29. Mobility budgets that can be used for public transport, shared mobility, cycling and walking offer employees a real alternative of equal value. Such schemes can reduce congestion, improve local air quality and make access to mobility support more equitable.

*Arguments in support of recommendation 14*

2.30. A stronger second-hand market is essential for affordability and broad uptake of zero-emission vehicles. Consumer confidence depends on clear information on lifecycle impacts, battery durability and safety as vehicles age, as well as credible measures to address vehicle weight and related safety considerations.

2.31. Transparent and standardised battery health information at the point of resale is needed to make second-hand transactions reliable. Up-to-date EU lifecycle assessments and common approaches to durability and circularity can reinforce these outcomes and speed up fleet renewal.

*Arguments in support of recommendation 15*

2.32. Several Member States, regions and cities have already introduced measures such as company-car tax reforms, accelerated depreciation schemes, urban fleet access rules and zero-emission logistics zones. A structured repository would make these experiences accessible in a comparable format and improve the quality and consistency of national plans.

2.33. The repository should not only present successful examples but also identify measures that have delivered limited results and explain why.

## 3. PROPOSED AMENDMENTS TO THE LEGISLATIVE PROPOSAL OF THE EUROPEAN COMMISSION

## Amendment 1

*linked to recommendations 1.2, 1.3, 1.6, 1.7, 1.8, 1.13 and 1.15*

Article 6

Modify

| Text proposed by the European Commission                                                                                                                                                                                                                                                    | EESC amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| By 28 February 2028, and every two years thereafter, each Member State shall submit to the Commission a national plan describing the measures it has in place and the measures that it plans to implement in order to achieve the national targets set out in the Annex of this Regulation. | <p>By 28 February 2028, and every two years thereafter, each Member State shall submit to the Commission a national plan describing the measures it has in place and the measures that it plans to implement in order to achieve the national targets set out in the Annex of this Regulation.</p> <p><b><i>The national plan shall include, as a minimum:</i></b></p> <ul style="list-style-type: none"> <li><b><i>(a) a coherent tax and incentive package for corporate users, including measures providing predictable advantages for zero-emission vehicles;</i></b></li> <li><b><i>(b) quantified milestones for charging and refuelling infrastructure and grid readiness, including depot, workplace and public charging, and permitting and financing measures;</i></b></li> <li><b><i>(c) tailored measures for light commercial vehicles and urban logistics, including, where appropriate, zero-emission logistics zones accompanied by enabling infrastructure and harmonised access rules;</i></b></li> <li><b><i>(d) measures for fleet segments with fast turnover to second-hand markets, including measures improving transparency and confidence in battery condition;</i></b></li> <li><b><i>(e) sector-specific design and, where needed, region-specific measures;</i></b></li> <li><b><i>(f) a summary of consultation with social partners and relevant civil society organisations;</i></b></li> <li><b><i>(g) an overview of regulation or incentives for mobility budgets that can be used for public transport, shared mobility, cycling and walking, offering employees a real alternative of equal value to driving a corporate car;</i></b></li> <li><b><i>(h) measures that encourage the scrapping of the highest-emission vehicles;</i></b></li> <li><b><i>i) measures that will lead to faster used-vehicle transactions toward cleaner options;</i></b></li> <li><b><i>j) measures to stimulate research and innovation in the field of zero and low emission vehicles including but not limited to technologies, waste treatment, travel, maintenance and infrastructure, in order to allow the set targets to be achieved more quickly.</i></b></li> </ul> |

| Text proposed by the European Commission                                                                                                                                                                                                                                                                                                                  | EESC amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                           | <p><b><i>The national plan shall also cover enabling measures for corporate fleets of heavy-duty vehicles and buses or coaches, including charging and refuelling infrastructure and operational requirements.</i></b></p> <p><b><i>Within six months of receiving a national plan, the Commission shall assess the completeness, coherence and deliverability of the plan and shall publish an overview of findings and recommendations.</i></b></p> <p><b><i>The Commission shall maintain a public repository of measures that perform effectively and measures that underperform, including implementation conditions and indicators.</i></b></p> <p><b><i>National plans should not introduce binding targets at the level of individual corporations' fleets beyond the reporting obligations set out in this Regulation.</i></b></p> |
| By 28 February 2031, and every year thereafter, each Member State shall determine and transmit to the Commission the total number of new corporate vehicles registered by large undertakings in its territory during the preceding calendar year, split into cars and vans, and the share of zero- and low-emission vehicles in each of those categories. | By 28 February 2031, and every year thereafter, each Member State shall determine and transmit to the Commission the total number of new corporate vehicles registered by large undertakings in its territory during the preceding calendar year, split into cars and vans, and the share of zero and low-emission vehicles in each of those categories                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

### Reason

Targets will only deliver if national plans are complete, coherent and implementable, with measurable fiscal and infrastructure pathways and evidence of consultation. EU-coordinated assessment and a practical repository strengthen comparability, shared learning and corrective follow-up. Ensuring that heavy-duty vehicles and buses or coaches are covered by enabling measures at an early stage, and monitoring this process, supports infrastructure and operational readiness. Avoiding company-level targets limits administrative burden and reduces avoidance incentives.

### Amendment 2

*linked to recommendations 1.2, 1.3, 1.4 and 1.12*

### Article 4

#### Modify

| Text proposed by the European Commission                                                                                                                                                                                                               | EESC amendment                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| As from two years before the date referred to in Article 3(1), Member States shall not provide any financial support for the purchase, lease, rent, hire-purchase, or operation of corporate cars and vans other than zero- or low- emission vehicles. | As from two years before the date referred to in Article 3(1), Member States shall not provide any financial support, <b><i>including through tax advantages, depreciation rules, exemptions or reductions in registration and circulation taxes, road charges and equivalent fiscal measures</i></b> , for the purchase, lease, rent, hire-purchase, or operation of corporate cars and vans other than zero- or low emission vehicles. |

| Text proposed by the European Commission                                                                                                                                                                                                                                  | EESC amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.' | 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', <b>in a non-discriminatory manner, open by default to all corporate users, and designed to reach the vehicle user, including where vehicles are leased or rented.</b>                                                  |
| The Commission shall be empowered to adopt delegated acts in accordance with Article 5 to supplement this Regulation by setting up a methodology for determining the criteria for a car or van to be considered 'made in the European Union.                              | The Commission shall be empowered to adopt delegated acts in accordance with Article 5 to supplement this Regulation by setting up a methodology for determining the criteria for a car or van to be considered 'made in the European Union. <b>The Commission shall adopt the delegated act within 12 months of entry into force of this Regulation. The methodology shall set out evidence requirements and how compliance is assessed where production involves integrated supply chains.</b> |

### Reason

Clarification prevents circumvention through fiscal channels, supports non-discriminatory design and reduces pass-through of costs in leasing chains. A clear deadline and evidence requirements reduce uncertainty for Member States while safeguarding affordability and availability.

### Amendment 3

linked to recommendations 1.5, 1.9, 1.10, 1.14

Article 7

Modify

| Text proposed by the European Commission                                                                                                                                                                                                                           | EESC amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| By 31 December 2032, the Commission shall review this Regulation <b>and</b> , where appropriate, submit a legislative proposal for its amendment, including for the setting of targets for the share of zero- and low-emission vehicles for the period after 2035. | By 31 December 2032, the Commission shall review this Regulation, <b>including an assessment of whether heavy-duty vehicles, buses, coaches and public fleets could become part of the Regulation's scope. The assessment shall also appraise the effectiveness of national plans, infrastructure and grid readiness, affordability and second-hand market development, and lifecycle impacts and safety considerations, including battery ageing. The assessment shall consider the coherence with all other relevant Union legislation, e.g. on carbon dioxide standards and charging and refuelling deployment.</b> Where appropriate, <b>the Commission shall</b> submit a legislative proposal for its amendment, including for the setting of targets for the share of zero- and low emission vehicles for the period after 2035. |

**Reason**

A structured review scope supports evidence-based adjustments and policy coherence across climate, air quality, safety and competitiveness.

Brussels, 18 March 2026.

*The President*  
*of the European Economic and Social Committee*  
Séamus BOLAND

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## ANNEX

## LEGISLATIVE FOOTPRINT

**LIST OF INTEREST REPRESENTATIVES FROM WHOM THE RAPPORTEUR HAS RECEIVED  
INPUT**

*The following list is drawn up on a purely voluntary basis under the exclusive responsibility of the rapporteur. The rapporteur has received input from the following interest representatives (organisations and/or self-employed individuals) in the preparation of the TEN/862 Clean corporate vehicles:*

Organisations and/or self-employed individuals

ChargeUp Europe

ETF (European Transport Workers' Federation)

FNA (Fédération Nationale de l'Automobile)

FuelsEurope

Leaseurope

T&E (European Federation for Transport and Environment)

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