

(English version)

**Question for written answer E-002086/26
to the Commission
Merja Kyllönen (The Left)
(20 May 2026)**

Subject: Differing national interpretations of the classification of pickup vehicles and their impact on the coherence of the internal market

It is clear that vehicle taxation and certain classification issues are matters for the Member States. However, according to recent information, there has been a significant change in the administrative practices in place in Finland when it comes to the classification of certain light commercial vehicles, in particular large pickups such as the Ram 1500.

The data reported show that new vehicles in the category concerned are, in practice, no longer approved for registration as light commercial vehicles (classification N1), but the same vehicle can still be registered as a passenger car (classification M1), albeit subject to significantly higher rates of tax. This situation raises questions on the consistency and predictability of regulation and on the equal treatment of operators in the internal market.

With the above in mind:

1. Does the Commission take the view that different interpretations of vehicle classifications by the Member States (N1 versus M1) could lead to distortions in the internal market, particularly in situations where the same vehicle is treated differently depending on its tax rating?
2. To what extent does EU law allow Member States to apply restrictive interpretation criteria for the classification of light commercial vehicles, particularly where such practices may have a major impact on cross-border trade and market access?
3. Is the Commission aware of recent changes in national administrative practices in this area, does it intend to assess whether classification criteria need to be more harmonised or clarified so as to ensure legal certainty and predictability, and could it consider the need for guidance or legislative clarification on vehicle classification rules, including with regard to the legislation on the circular economy and end-of-life vehicles?

Submitted: 20.5.2026

**Answer given by Executive Vice-President Séjourné on behalf of the European Commission
(20 July 2026)**

Regulation (EU) 2018/858 on the approval and market surveillance of motor vehicles ⁽¹⁾ defines the vehicle categories ⁽²⁾ and sets out harmonised criteria for vehicle categorisation ⁽³⁾.

It also provides different requirements for vehicles of categories M₁ (cars) and N₁ (vans). To be approved and placed on the market, motor vehicles must meet the criteria for the respective vehicle category and the requirements applicable to that category.

In principle, pick-up trucks are categorised and approved as N₁ vehicles. However, the above-mentioned criteria for vehicle categorisation apply for the purpose of vehicle approval and do not necessarily apply to the classification of vehicles for taxation purposes or for tariff classification for customs purposes.

Moreover, taxation on motor vehicles remains an area where Member States retain a large discretion. National registration and circulation taxes vary considerably across Member States.

Thus, the same vehicle can be taxed differently regardless of its category. Member States are also free to change the level and method of calculation of motor vehicle taxes, provided that the principle of non-discrimination of the Treaty on the Functioning of the EU is respected ⁽⁴⁾.

The tariff classification of goods under the EU Combined Nomenclature ⁽⁵⁾, based on global system developed by the World Customs Organisation, follows its own structure and classification rules. Hence, the Commission adopted specific guidance for pick-up vehicles ⁽⁶⁾ to ensure uniform classification of goods across the EU.

⁽¹⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:02018R0858-20240701>.

⁽²⁾ See Article 4 of the regulation (EU) 2018/858.

⁽³⁾ See Annex I to the regulation (EU) 2018/858.

⁽⁴⁾ Under Article 110 of the Treaty on the Functioning of the EU.

⁽⁵⁾ OJ L, 1926, 31.10.2025, p.1

⁽⁶⁾ OJ C 119, 29.3.2019, p. 1.