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Answer given by Mr Tzitzikostas
on behalf of the European Commission
(3.6.2026)

The Commission proposal for a regulation on clean corporate vehicles uses the broad term ‘financial support’ in Article 4 with the intention to cover any kind of fiscal measures related to corporate vehicles adopted by the Member States, including not only direct subsidies, but also indirect fiscal measures.

However, while every direct subsidy would be a form of financial support, indirect fiscal measures could only be considered a form of financial support when they resulted in a more favourable treatment than the general rule. Any situation where a corporate vehicle is treated more favourably than an equivalent private vehicle would be considered a form of financial support.

Such schemes or measures would be subject to the Union origin requirements set for all public support schemes that support the purchase, lease, rent or hire-purchase of vehicles in the Commission proposal for the Industrial Accelerator Act¹.

A national scheme or measure applicable irrespective of whether the vehicle is under the control of a private individual or a legal entity would not represent a form of financial support to corporate vehicles for the purpose of the Commission proposal and would not be subject to the provisions of its Article 4².

¹ Proposal for a Regulation establishing a framework of measures for the acceleration of industrial capacity and decarbonisation in strategic sectors - COM(2026) 100 final.

² In line with Article 4 paragraph 2 of the Commission proposal for a regulation on clean corporate vehicles, the above is without prejudice to the application of Articles 107 and 108 of the Treaty on the Functioning of the EU (TFEU) to public support measures insofar they meet the criteria to qualify as State aid in accordance with Article 107(1) TFEU.