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COMMISSION IMPLEMENTING REGULATION (EU) 2026/330

of 9 February 2026

amending Implementing Regulation (EU) 2024/2754 imposing a definitive countervailing duty on imports of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China following a partial interim review pursuant to Article 19(2) of Regulation (EU) 2016/1037 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union [1] ('the basic Regulation'), and in particular Articles 13, 15 and 19 thereof,

Whereas:

1. PROCEDURE

1.1. Previous investigations and measures in force

(1) By Commission Implementing Regulation (EU) 2024/2754 [2], the European Commission (the 'Commission') imposed countervailing duties on imports of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China ('the original measures'). The investigation that led to the imposition of the original measures will hereinafter be referred to as 'the original investigation'.

(2) Recital 1422 of Implementing Regulation (EU) 2024/2754 stated that a mutually agreed solution inter alia with individual exporting producers could be identified and implemented even after the imposition of definitive measures. In this context, the Commission has received an undertaking offer by an exporting producer of the product concerned, Volkswagen (Anhui) Automotive Co., Ltd. ('VW (Anhui)').

1.2. Initiation of an interim review

(3) Having determined, after informing the Committee established by Article 15(1) of Regulation (EU) 2016/1036 of the European Parliament and of the Council [3], that sufficient evidence existed regarding the relevant criteria set out in Articles 13 and 19 of the basic Regulation, on 4 December 2025 the Commission initiated on its own initiative a partial interim review with regard to imports into the Union of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China ('the country concerned') on the basis of Article 19(2) of the basic Regulation. It published a Notice of Initiation in the *Official Journal of the European Union* [4] ('the Notice of Initiation').

(4) That partial interim review is limited in scope to the examination of the form of the measure and, specifically, to the examination of the acceptability and practicability of an undertaking that had been offered by VW (Anhui), an exporting producer in the People's Republic of China.

[1] OJ L 176, 30.6.2016, p. 55, ELI: http://data.europa.eu/eli/reg/2016/1037/oj.
[2] Commission Implementing Regulation (EU) 2024/2754 of 29 October 2024 imposing a definitive countervailing duty on imports of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China (OJ L, 2024/2754, 29.10.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/2754/oj).
[3] Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj).
[4] Notice of initiation of a partial interim review of the countervailing measures applicable to imports of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China (OJ C, C/2025/6545, 4.12.2025, ELI: http://data.europa.eu/eli/C/2025/6545/oj).

1.3. **Interested parties**

(5) In the Notice of Initiation, interested parties were invited to contact the Commission in order to participate in the investigation. Interested parties had an opportunity to comment on the initiation of the interim review, the undertaking offered by the exporting producer and to request a hearing with the Commission and/or the Hearing Officer in trade proceedings.

1.4. **Subsequent procedure**

(6) Comments on the initiation were received from the Government of China (GOC), the China Chamber of Commerce for Import and Export of Machinery and Electronic Products ('CCCME') and from Volkswagen (Anhui) together with its related importer in the EU, SEAT S.A. The comments were addressed as set out in the following recitals. None of the interested parties requested a hearing on the initiation of the investigation.

(7) The GOC and the CCCME claimed that the CCCME, on behalf of the group of Chinese exporting producers, had already previously proposed a comprehensive solution representing the collective position of the industry. They criticised the Commission for having engaged in bi-lateral discussions with individual enterprises. The GOC emphasised that the Commission should strictly abide to the principle of non-discrimination and continue its dialogue with the Chinese authorities. Finally, both parties requested the Commission to disclose more details regarding the terms of the undertaking offered by VW (Anhui).

(8) The Commission recalled that Article 13(1)(b) of the basic Regulation mentions that any exporter can undertake 'to revise its prices […] as long as such exports benefit from countervailable subsidies, if the injurious effect of the subsidies is thereby eliminated'. This is also recognised in recital 1422 of the definitive Regulation, where individual exporting producers are also expressly mentioned.

(9) In this specific case, the Commission has received an undertaking offer by an individual company that contained sufficient elements to be considered practicable and compliant with the conditions set out in Article 13 of the basic Regulation, which was the basis of the initiation of the current review. This was the only undertaking offer formally submitted to the Commission since the imposition of the definitive countervailing measures. Therefore, the approach of the Commission cannot be considered discriminatory, given that there was no other similar situation that should have been treated in the same way. The Commission rejected the claim.

(10) As regards these parties' request to disclose more details of the undertaking offer, the Commission recalled that a detailed open version of the undertaking offer was made available to all interested parties and allowed interested parties to reasonably understand the substance of the information provided in confidence within the meaning of Articles 13(4) and 29(2) of the basic Regulation. The Commission also recalled that in accordance with Article 29(5) of the basic Regulation it shall not reveal any information that it received pursuant to the basic Regulation for which confidential treatment had been requested. Therefore, the request to provide further information on the elements of the undertaking offer was rejected.

(11) VW (Anhui) in their comments reiterated the main features of the undertaking offered, and concluded that, it in its view, the undertaking offer fulfils the criteria set in Article 13 of the basic Regulation.

(12) On 12 January 2026, the Commission disclosed the essential facts and considerations on the basis of which it intended to accept the undertaking offered by VW (Anhui) and thus amend the regulation imposing definitive measures. All parties were granted a period within which they could make comments on the disclosure.

(13) Following the disclosure the GOC and VW (Anhui) with SEAT S.A. provided their comments. The comments made by interested parties were considered by the Commission and taken into account, where appropriate

(14) The GOC in their submission reiterated its comments submitted already at the initiation of the investigation emphasising that the Commission should adhere to the principle of non-discrimination and WTO rules, and evaluate each price undertaking application from Chinese enterprises in an objective and impartial manner. The GOC also requested that the Commission should disclose more details regarding the price undertaking clauses of the relevant companies.

(15) Since the GOC has not provided any new argumentation regarding the facts and considerations presented in the recitals above, the Commission confirmed its conclusions set out in recitals 8 to 10. As already set out in recital 10, in accordance with Article 29(5) of the basic Regulation the Commission shall not reveal any information that it received pursuant to the basic Regulation for which confidential treatment had been requested. Therefore, the Commission confirmed that the request to provide further information was rejected.

(16) VW (Anhui) and SEAT S.A. emphasised in their joint submission on the final disclosure that they advanced the preparations for the application of the proposed undertaking. The companies reaffirmed their commitment to comply with all terms the undertaking offer.

(17) None of the parties requested a hearing.

(18) Therefore, the Commission decided to accept the undertaking offer by Commission Implementing Decision (EU) 2026/328 ([5]).

(19) The measures provided for in this regulation are in accordance with the opinion of the Committee established by Article15(1) Regulation (EU) 2016/1036,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2024/2754

1. In Article 1(2):

‘Other cooperating companies (Annex)	20,7 %’

is replaced by:

‘Other cooperating companies (Annex I)	20,7 %’

2. New Articles 2a and 2b are added:

‘*Article 2a*

1. Imports declared for release into free circulation shall be exempt from the countervailing duty imposed by Article 1, provided that they are manufactured, shipped and invoiced by a company from which an undertaking is accepted by the Commission and whose name is listed in Commission Implementing Decision (EU) 2026/328, and have been imported in conformity with the provisions of the same Implementing Decision.

([5]) Commission Implementing Decision (EU) 2026/328 of 9 February 2026 accepting an undertaking offered in connection with the anti-subsidy measures concerning imports of new battery electric vehicles designed for the transport of persons originating in the People’s Republic of China for the period of application of definitive measures (OJ L, 2026/328, 10.2.2026, ELI: http://data.europa.eu/eli/dec_impl/2026/328/oj).

2. The imports mentioned in paragraph 1 shall be exempt from the countervailing duty on condition that:

(a) for such imports, an undertaking declaration is presented to customs, containing at least the elements stipulated in Annex II to this Regulation; and

(b) the goods declared and presented to customs correspond precisely to the description on both the undertaking declaration and the commercial invoice relating to the import consignment declared for release into free circulation.

A customs debt shall be incurred at the time of acceptance of the declaration for release into free circulation:

(a) whenever it is established, in respect of imports described in paragraph 1, that one or more of the conditions listed in that paragraph and paragraph 2 are not fulfilled; or

(b) when the Commission withdraws its acceptance of the undertaking pursuant to Article 13(9) of Regulation (EU) 2016/1037 in a Regulation or Decision which refers to particular transactions and declares the relevant undertaking invoices as invalid.

Article 2b

A company from which an undertaking is accepted by the Commission and whose name is listed in Implementing Decision (EU) 2026/328 and subject to certain conditions specified therein, will also issue an invoice for transactions which are not exempted from the countervailing duty. This invoice is a commercial invoice containing at least the elements stipulated in Annex III to this Regulation.'.

3. The Annex is renamed 'Annex I'. New Annexes II and Annex III are added in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 February 2026.

For the Commission

The President

Ursula VON DER LEYEN

ANNEX

New Annexes II and III are added to Implementing Regulation (EU) 2024/2754 as follows:

‘*ANNEX II*

The following elements shall be indicated in the Undertaking Declaration covering the Company's sales to the European Union of goods which are subject to the Undertaking:

(1) The heading “UNDERTAKING DECLARATION COVERING GOODS SUBJECT TO AN UNDERTAKING”;

(2) The name of the Company issuing the Undertaking Declaration;

(3) The Commercial Invoice number to which the Undertaking Declaration is related;

(4) The date of issue of the Commercial Invoice to which the Undertaking Declaration is related;

(5) The TARIC additional code under which the goods covered by the Undertaking Declaration are to be customs-cleared at the European Union frontier (as specified in the Regulation imposing the definitive countervailing duty);

(6) The exact plain language description of the goods and:

— TARIC code,

— quantity (to be given in units expressed in number of vehicles);

(7) Name of the Company acting as an importer to which the invoice is issued directly by the Company;

(8) The name of the official of the Company that has issued the Undertaking Declaration and the following signed declaration:

“I, the undersigned, certify that the sale for direct export to the European Union of the goods covered by this Undertaking Declaration is being made within the scope and under the terms of the Undertaking offered by [Company], and accepted by the European Commission through [Regulation] [Decision]. I declare that the information provided on this Undertaking Declaration is complete and correct.”.

Moreover, the Undertaking Declaration shall be accompanied by the relevant consignment tracking request details as issued under the TRON platform by DG TRADE AND ECONOMIC SECURITY of the European Commission.

ANNEX III

The following elements shall be indicated in the Commercial Invoice accompanying the Company’s sales to the European Union of goods, which are subject to the countervailing duties:

(1) The heading “COMMERCIAL INVOICE ACCOMPANYING GOODS SUBJECT TO COUNTERVAILING DUTIES”;

(2) The name of the Company issuing the Commercial Invoice and the name of the Company manufacturing the goods;

(3) The Commercial Invoice number;

(4) The date of issue of the Commercial Invoice;

(5) The TARIC additional code under which the goods on the invoice are to be customs-cleared at the European Union frontier;

(6) The exact plain language description of the goods and:

— technical specifications of the company product code number (CPC),

— the company product code number (CPC),

— TARIC code,

— quantity (to be given in units expressed in number of vehicles);

(7) The description of the terms of the sale, including:

— total price,

— the applicable payment terms,

— the applicable delivery terms,

— total discounts and rebates;

(8) The name and signature of the official of the Company that has issued the Commercial Invoice.’.