



**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**

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 <sup>(1)</sup> ('the basic Regulation'), and in particular Articles 13 and 15 thereof,

After consulting the Committee established by Article 15(1) of 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 <sup>(2)</sup>,

Whereas:

**1. PROCEDURE**

- (1) Following an anti-subsidy investigation ('the original investigation'), by Implementing Regulation (EU) 2024/2754 <sup>(3)</sup> the Commission imposed definitive countervailing duties on new battery electric vehicles, principally designed for the transport of nine or less persons, including the driver, excluding L category vehicles according to Regulation (EU) No 168/2013 of the European Parliament and of the Council <sup>(4)</sup> and motorcycles, propelled (regardless of the number of wheels set in motion) solely by one or more electric motors, including those with an internal combustion range extender (an auxiliary power unit), currently falling under CN code ex 8703 80 10 (TARIC code 8703 80 10 10) and originating in the People's Republic of China ('China' or the 'country concerned') ('the product concerned'). The measures took the form of an *ad valorem* duty ranging from 7,8 % to 35,3 %.
- (2) Recital 1422 of Regulation (EU) 2024/2754 stated that a mutually agreed solution with the Government of China ('GOC') in the form of an undertaking with the China Chamber of Commerce for Import & Export of Machinery & Electronic Products ('CCCME') and/or with individual exporting producers can 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').
- (3) On 4 December 2025, by a notice in the Official Journal of the European Union <sup>(5)</sup>, the Commission initiated a partial interim review of the definitive measures ('Notice of Initiation'). The review was 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 the exporting producer of the product concerned, Volkswagen (Anhui).

<sup>(1)</sup> OJ L 176, 30.6.2016, p. 55. ELI: <http://data.europa.eu/eli/reg/2016/1037/oj>.

<sup>(2)</sup> OJ L 176, 30.6.2016, p. 21. ELI: <http://data.europa.eu/eli/reg/2016/1036/oj>.

<sup>(3)</sup> 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](http://data.europa.eu/eli/reg_impl/2024/2754/oj)).

<sup>(4)</sup> Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52, ELI: <http://data.europa.eu/eli/reg/2013/168/oj>).

<sup>(5)</sup> OJ C, C/2025/6545, 4.12.2025, ELI: <http://data.europa.eu/eli/C/2025/6545/oj>.

- (4) On 12 January 2026, the essential facts and considerations on the basis of which it was intended to accept the undertaking offered by VW (Anhui) was disclosed to interested parties. They were given the opportunity to comment. Their comments have been assessed before taking a final decision.

## 2. UNDERTAKING

### 2.1. Undertaking offer

- (5) Following the imposition of the definitive measures, on 10 October 2025, VW (Anhui) together with its related importer in the EU, SEAT S.A. ('SEAT') offered an undertaking covering the new battery electric vehicles ('BEVs') they produce and export to the Union. It related to one model of the product concerned, namely CUPRA Tavascan ('product covered').
- (6) The undertaking offer consisted of four main elements for the product covered, namely an annual quota, the respect of a minimum import price ('MIP') for all exports to the Union, the respect of formal requirements for all exports, such as, issuing Undertaking Declarations, Commercial Invoices and Re-sale Invoices containing information enumerated in the relevant annex, exporting the product covered exclusively via specified sales channels, in particular exports to the EU via sole related importer in the Union, and the respect of other obligation for exports. The fourth element comprises the submission of detailed sales reports, the acceptance of verification visits, the requirement to consult with the European Commission any difficulties or questions, which may arise during the implementation and subsequent application of the undertaking, and further commitments. These further commitments relate to BEV-related investment projects in the EU, both in relation to the completion of ongoing projects and to the launch and completion of new projects. Other commitments concern sales channels, pricing policies and the setting of the net sales prices.
- (7) The undertaking offered by VW (Anhui) is limited to the CUPRA Tavascan. It is the sole BEV model the company produces in China for export to the EU. The company committed to export the product covered to the EU solely to SEAT. VW Anhui also undertakes not to sell any other vehicles (such as plug-in electric vehicles, hybrid electric vehicles or internal combustion engine vehicles) to the same customer.
- (8) Since the product covered has not been produced during the investigation period of the original investigation that run from 1 October 2023 to 30 September 2024, the MIPs for the different types of the product covered were established on the basis of a non-subsidised price. They were constructed using cost of production data for a comparable BEV manufactured by the Volkswagen Group in the Union, and a reasonable profit margin. The MIPs have been adjusted for physical differences in respect of their exterior and interior design features and certain equipment, where appropriate.
- (9) VW (Anhui) also committed to export a maximum number of CUPRA Tascans per year subject to the undertaking and simultaneously refrain from exporting other BEVs to the Union.
- (10) To ensure compliance with the MIP and to provide a standardised approach to its sales channels, SEAT committed to apply a uniform policy on the approval of both re-sale prices and any subsequent support payments to its distributors in the Union, along with a clear traceability based on related documentation for each individual vehicle. To this end, SEAT also undertook certain commitments with respect to fleet sales.
- (11) Regarding the BEV-related investment projects in the Union, the company further undertook certain periodic reporting and consultation obligations.
- (12) Lastly, Volkswagen (Anhui) and SEAT committed to regular reporting on the exports of the product concerned. They have also committed to regularly report the corresponding resales within the Union of the product covered.
- (13) The Commission carried out an on-spot verification at the premises of SEAT to verify the information provided, the underlying calculation of the MIPs and the adjustments to the resale prices in the Union, as proposed in the undertaking offer.

## 2.2. Comments of the interested parties on the undertaking offer

- (14) Following the publication of the Notice of initiation, interested parties were given the opportunity to comment on any aspects regarding the initiation of the investigation and request for a hearing.
- (15) Interested parties were also invited to make their views known, submit information and provide supporting evidence within the deadline specified in the Notice of initiation.
- (16) Comments on the initiation were received from the GOC, the China Chamber of Commerce for Import and Export of Machinery and Electronic Products ('CCCME') and from Volkswagen (Anhui) and SEAT. 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.
- (17) 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).
- (18) The Commission recalled that Article 13(1)(b) of Implementing Regulation (EU) 2016/1037 provides 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 Regulation (EU) 2024/2754, where individual exporting producers are also expressly mentioned.
- (19) 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.
- (20) 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.
- (21) VW (Anhui) in their comments reiterated the main features of the undertaking offered, as mentioned in point 2.1 above and concluded that, in its view, the undertaking offer fulfils the criteria set in Article 13 of the basic Regulation.
- (22) None of the interested parties requested to be heard by the Commission.

## 2.3. Evaluation of the undertaking offer

- (23) The Commission, taking into consideration comments submitted by all interested parties, assessed the undertaking offered by VW (Anhui) on its acceptability and practicability.
- (24) The Commission established that the proposed MIPs were set at a non-subsidised price for a comparable model, with adjustments due to physical differences in respect of their exterior and interior design features and certain equipment between the comparable model and the product covered, as well as addressing the different product types and design and equipment configurations of the product covered. The company also included an annual quota as part of the undertaking offer, and will not export the product concerned to the Union other than in conformity with the terms of the undertaking.

- (25) The company further committed that each of the individual transactions involving the selling of the product covered would respect the established MIPs. Since the company sells the product covered via related companies in the Union, for the purposes of the comparison of the individual sales price with the respective MIP, VW (Anhui) undertook to adjust its resale prices reflecting the specifics of the product covered and the facts relating to the undertaking offer. It included the SG&A expenses specific for sales to each EU Member State, other costs and a reasonable margin of profit.
- (26) Therefore, the Commission, concluded that the undertaking offer is appropriate to eliminate the injurious effect of the subsidisation.
- (27) Under the terms of the undertaking offer, VW (Anhui) is required to report all exports of the product covered to the Union. In order to submit the reports, the company must use the dedicated Commission reporting system requiring registration of each export transaction to the Union. For each of these transactions the company will be given an individual alpha-numerical code along with a Quick Response Code ('QR Code') allowing verification of the sales by customs authorities upon declaration to release into free circulation. Moreover, it will allow the Commission to closely monitor the imports of the product covered before the importation the goods into the Union.
- (28) Additionally, the company will provide regular reports on resales of the product to the first independent customers in the Union on the quarterly basis, allowing the Commission to verify the compliance with the undertaking commitments, in particular with the applicable MIPs.
- (29) Given SEAT's commitments that include standardising its sales channels, the limitation of export to the Union to one model of the product concerned, and the extensive reporting obligations, it is considered that there are sufficient mitigating measures to address the risk of cross-compensation, under the terms of the undertaking offer.
- (30) Lastly, the Commission evaluated the undertaking offer from the perspective of other general policy reasons. In this regard, the Commission considered the further commitment of the company to significant investments in the BEV industry in the Union. Such investments in the EU automotive industry will enhance the green transition and electrification, with a positive impact on the employment in the EU and an increase of the environmental standards in the Union.
- (31) On the basis of the above, the Commission concluded that the undertaking offered by VW (Anhui) is acceptable and practicable.

#### **2.4. Comments following information about the Commission's intention to accept the undertaking offer**

- (32) In accordance to Article 13(4) of the basic Regulation, all interested parties including the Union industry have been given an opportunity to comment on the intention of the acceptance of the undertaking offered by VW (Anhui).
- (33) The parties were given an opportunity to be heard, however none of the interested parties requested a hearing.
- (34) 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
- (35) 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.

- (36) 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 23 to 31. As already set out in recital 20, 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.
- (37) 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.
- (38) In view of the above, the Commission confirmed its conclusion that the undertaking offer submitted by VW (Anhui) should be accepted.

### 3. IMPLEMENTATION AND WITHDRAWAL

- (39) Whenever, pursuant to Article 13(9) of the basic Regulation, the Commission withdraws its acceptance of an undertaking following a breach by referring to particular transactions and declares the relevant undertaking invoices to be invalid, a customs debt is to be incurred at the time of acceptance of the declaration for release into free circulation.
- (40) Importers should be aware that a customs debt may be incurred, as a normal trade risk, at the time of acceptance of the declaration for release into free circulation even if an undertaking offered by the exporting producer from whom they were buying, directly or indirectly, had been accepted by the Commission.
- (41) Pursuant to Article 24(7) of the basic Regulation, customs authorities should inform the Commission immediately whenever indications of a breach of the undertaking are found.
- (42) In the event of a breach or withdrawal of the undertaking or in case of withdrawal of acceptance of the undertaking by the Commission, the definitive countervailing duty imposed in accordance with Article 15(1) of the basic Regulation shall automatically apply by means of Article 13(9) of the basic Regulation,

HAS ADOPTED THIS DECISION:

#### *Article 1*

The undertaking offered by the company listed below together with its related importer SEAT S.A. in connection with the anti-subsidy proceedings concerning imports of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China, is hereby accepted.

Country	Company	TARIC additional code
People's Republic of China	Produced and sold by <i>Volkswagen (Anhui) Automotive Co., Ltd</i> to SEAT S.A., acting as importer in the European Union.	89FZ

*Article 2*

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

Done at Brussels, 9 February 2026.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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