



**EUROPEAN UNION**

**THE EUROPEAN PARLIAMENT**

**THE COUNCIL**

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**Strasbourg, 29 April 2026  
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**REGULATION  
OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL  
AMENDING REGULATION (EU) 2019/1242  
AS REGARDS THE CALCULATION OF EMISSION CREDITS  
FOR HEAVY-DUTY VEHICLES FOR THE REPORTING PERIODS  
OF THE YEARS 2025 TO 2029**

**REGULATION (EU) 2026/...**  
**OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**of 29 April 2026**

**amending Regulation (EU) 2019/1242**  
**as regards the calculation of emission credits for heavy-duty vehicles**  
**for the reporting periods of the years 2025 to 2029**

**(Text with EEA relevance)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee<sup>1</sup>,

After consulting the Committee of the Regions,

Acting in accordance with the ordinary legislative procedure<sup>2</sup>,

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<sup>1</sup> Opinion of 18 March 2026 (not yet published in the Official Journal).

<sup>2</sup> Position of the European Parliament of 12 March 2026 (not yet published in the Official Journal) and decision of the Council of 30 March 2026.

Whereas:

- (1) Regulation (EU) 2019/1242 of the European Parliament and of the Council<sup>3</sup> sets out the CO<sub>2</sub> targets for new heavy-duty vehicles. Those targets form a key part of the Union framework to reduce by 2030 net greenhouse gas emissions by at least 55 % below 1990 levels and to reach economy-wide climate neutrality by 2050.
- (2) Regulation (EU) 2019/1242 sets progressively stricter CO<sub>2</sub> emissions reduction targets for manufacturers. Those targets provide long-term certainty and predictability for investors along the value chain, while allowing sufficient lead-in time for a just transition towards climate neutrality. It is therefore essential that the level of the CO<sub>2</sub> emissions reduction targets established under Regulation (EU) 2019/1242 remain unchanged.
- (3) In order to facilitate compliance with the targets applicable as of 2030 and in light of the delay in the deployment of the public charging infrastructure along motorways for heavy-duty vehicles, manufacturers should be able to generate more emission credits before that year, which might also incentivise the earlier deployment of zero-emission heavy-duty vehicles.
- (4) During the reporting periods of the years 2025 to 2029, manufacturers should collect emission credits if their specific CO<sub>2</sub> emissions are below the specific CO<sub>2</sub> emissions target rather than below the CO<sub>2</sub> emissions reduction trajectory.

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<sup>3</sup> Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO<sub>2</sub> emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019, p. 202, ELI: <http://data.europa.eu/eli/reg/2019/1242/oj>).

- (5) As the deployment of zero-emission urban buses is already advanced and their use is not negatively affected by a possible lack of public charging infrastructure along motorways, this Regulation should not apply to urban buses.
- (6) Since the objective of this Regulation to provide vehicles manufacturers with an additional flexibility for their compliance, while maintaining the level of ambition of the CO<sub>2</sub> reduction targets, cannot be sufficiently achieved by the Member States, but can rather, by reason of the scale and effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (7) Regulation (EU) 2019/1242 should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

## *Article 1*

Regulation (EU) 2019/1242 is amended as follows:

- (1) In Article 7(1), point (a) is replaced by the following:
  - ‘(a) the difference between the CO<sub>2</sub> emissions reduction trajectory as referred to in paragraph 2 for the reporting period of the year 2025 and the average specific CO<sub>2</sub> emissions of that manufacturer for the reporting periods of the years 2025 to 2029 and the difference between the CO<sub>2</sub> emissions reduction trajectory for reporting periods of years other than 2025 to 2029 and the average specific CO<sub>2</sub> emissions of that manufacturer for the same reporting period, if that difference is positive (‘emission credits’); or’;
- (2) Annex I is amended in accordance with the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the twentieth 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 Strasbourg,

*For the European Parliament*  
*The President*

*For the Council*  
*The President*

**ANNEX**

Annex I is amended as follows:

- (1) the table in point 5.2. is replaced by the following:

|               | 2019 ≤ Y < 2025                          | 2025 ≤ Y < 2030                          | 2030 ≤ Y < 2040                      |
|---------------|--|--|--------------------------------------|
| $cCO_2(NO)_Y$ | $[ET(2025)_Y - CO_2(2025)_Y] \times V_Y$ | $[ET2025(NO)_Y - CO_2(NO)_Y] \times V_Y$ | $[ET(NO)_Y - CO_2(NO)_Y] \times V_Y$ |
| $dCO_2(NO)_Y$ | 0  | $[CO_2(2025)_Y - T(2025)_Y] \times V_Y$  | $[CO_2(NO)_Y - T(NO)_Y] \times V_Y$  |
| $cCO_2(M)_Y$  | 0  | $[ET2025(M)_Y - CO_2(M)_Y] \times V_Y$   | $[ET(M)_Y - CO_2(M)_Y] \times V_Y$   |
| $dCO_2(M)_Y$  | 0  | 0  | $[CO_2(M)_Y - T(M)_Y] \times V_Y$    |

- (2) in point 5.2. the following is added:

‘Where  $ET2025(NO)_Y$  and  $ET2025(M)_Y$  are defined as follows:

$$ET2025(NO)_Y = \sum_{sg} share_{sg} \times MPW_{sg} \times ET_{sg,2025}$$

$$ET2025(MCO_2)_Y = \sum_{sg} share_{sg} \times MPW_{sg} \times [(1 - pv_{sg}) \times ET_{sg,2025} + pv_{sg} \times ETp_{sg,2025}]$$

$$ET2025(M)_Y = ET2025(MCO_2)_Y + ET(MZE)_Y$$