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#### OUTCOME OF PROCEEDINGS

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| From:    | General Secretariat of the Council                                                                                                                                                                                                                                                                                                      |
| To:      | Delegations                                                                                                                                                                                                                                                                                                                             |
| Subject: | Amended proposal for a Directive of the European Parliament and of the Council amending Directive 1999/62/EC, Council Directive 1999/37/EC and Directive (EU) 2019/520 as regards the CO <sub>2</sub> emission class of heavy-duty vehicles with trailers and clarifying and simplifying certain provisions<br>- Outcome of proceedings |

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Delegations will find in the Annex, for information, the final compromise text with a view to agreement of the amended proposal for a Directive of the European Parliament and of the Council amending Directive 1999/62/EC clarifying and simplifying certain provisions, approved by the Permanent Representatives Committee on 15 July 2026.

2023/0134 (COD)

Amended proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Directive 1999/62/EC ■ clarifying and simplifying certain provisions

(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 91(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,

Whereas:

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<sup>1</sup> OJ C/2023/874, 8.12.2023, ■ ELI: <http://data.europa.eu/eli/C/2023/874/oj>.

- (1) ■ Directive (EU) 2022/362 of the European Parliament and of the Council <sup>2</sup>, ***which was adopted in February 2022***, strengthened the ‘polluter pays’ and ‘user pays’ principles through the introduction of mandatory charging on the basis of CO<sub>2</sub> emissions, either by varying the infrastructure and user charges according to vehicles’ CO<sub>2</sub> emissions or by applying an external-cost charge for CO<sub>2</sub> emissions. ■

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<sup>2</sup> Directive (EU) 2022/362 of the European Parliament and of the Council of 24 February 2022 amending Directives 1999/62/EC, 1999/37/EC and (EU) 2019/520, as regards the charging of vehicles for the use of certain infrastructures (OJ L 69, 4.3.2022, p. 1, ***ELI: <http://data.europa.eu/eli/dir/2022/362/oj>***).

- (11) It is appropriate to clarify and simplify certain provisions of Directive 1999/62/EC *of the European Parliament and of the Council*<sup>3</sup> to reflect the amendments *introduced by* Regulation (EU) 2024/1610 of the European Parliament and of the Council<sup>4</sup> to Regulation (EU) 2019/1242 of the European Parliament and of the Council<sup>5</sup>, as well as the amendments *introduced by* Commission Regulation (EU) 2022/1379<sup>6</sup> to Commission Regulation (EU) 2017/2400<sup>7</sup>. The proposed changes concern the definitions of CO<sub>2</sub> emissions, zero-emission vehicle, low-emission heavy-duty vehicle, vehicle group, emission reduction trajectory and reference CO<sub>2</sub> emissions, as well as of Article 7ga and Article 8(3), while preserving their original meaning.

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<sup>3</sup> ***Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of vehicles for the use of road infrastructures (OJ L 187 20.7.1999, p. 42, ELI: <http://data.europa.eu/eli/dir/1999/62/oj>).***

<sup>4</sup> Regulation (EU) 2024/1610 of the European Parliament and of the Council of 14 May 2024 amending Regulation (EU) 2019/1242 as regards strengthening the CO<sub>2</sub> emission performance standards for new heavy-duty vehicles and integrating reporting obligations, amending Regulation (EU) 2018/858 and repealing Regulation (EU) 2018/956 (OJ L, 2024/1610, 6.6.2024, ELI: <http://data.europa.eu/eli/reg/2024/1610/oj>).

<sup>5</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>.

<sup>6</sup> Commission Regulation (EU) 2022/1379 of 5 July 2022 amending Regulation (EU) 2017/2400 as regards the determination of the CO<sub>2</sub> emissions and fuel consumption of medium and heavy lorries and heavy buses and to introduce electric vehicles and other new technologies (OJ L 212, 12.8.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/1379/oj>).

<sup>7</sup> Commission Regulation (EU) 2017/2400 of 12 December 2017 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the determination of the CO<sub>2</sub> emissions and fuel consumption of heavy-duty vehicles and amending Directive 2007/46/EC of the European Parliament and of the Council and Commission Regulation (EU) No 582/2011 (OJ L 349, 29.12.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/2400/oj>).

- (12) This Directive should clarify the point in time from when the obligation to vary road charges based on CO<sub>2</sub> emissions for a vehicle sub-group applies. It *should* therefore *consistently* refer to the publication of reference CO<sub>2</sub> emissions of a vehicle sub-group adopted in accordance with Article 11(1) of Regulation (EU) 2019/1242. This Directive should also give sufficient implementation time to national authorities and tolling service providers to classify the vehicles of those vehicle sub-groups into CO<sub>2</sub> emission classes. ■ ***Member States should have at least 12 months for implementing the variation of road charges for new vehicle sub-groups after the publication of their reference CO<sub>2</sub> emissions. For the purposes of predictability and simplification, a variation should always apply either from 1 July of the year following the year of publication of its reference CO<sub>2</sub> emissions, if this publication occurred before 1 July, or from 1 January of the second year following the year of publication, if this publication occurred on or after 1 July.*** As regards the vehicle sub-groups originally covered by that Regulation, the obligation to vary road charges has applied since 13 May 2023, which was two years after the date of publication of Commission Implementing Decision (EU) 2021/781 <sup>8</sup>.

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<sup>8</sup> Commission Implementing Decision (EU) 2021/781 of 10 May 2021 on the publication of a list indicating certain CO<sub>2</sub> emissions values per manufacturer as well as average specific CO<sub>2</sub> emissions of all new heavy-duty vehicles registered in the Union and reference CO<sub>2</sub> emissions pursuant to Regulation (EU) 2019/1242 of the European Parliament and of the Council for the reporting period of the year 2019 (OJ L 167, 12.5.2021, p. 47, ELI: [http://data.europa.eu/eli/dec\\_impl/2021/781/oj](http://data.europa.eu/eli/dec_impl/2021/781/oj)).

- (13) This Directive should clarify the date from when the adjustments to the reference CO<sub>2</sub> emissions adopted pursuant to Article 11(2) of Regulation (EU) 2019/1242 apply. ***Member States should have at least 12 months for implementing the adjusted reference CO<sub>2</sub> emissions. For the purposes of predictability and simplification, a variation should always apply either from 1 July of the year following the year of publication of its reference CO<sub>2</sub> emissions, if this publication occurred before 1 July, or from 1 January of the second year following the year of publication, if this publication occurred on or after 1 July.*** ■

Moreover, Commission Implementing ***Regulation (EU) 2025/2545***<sup>9</sup> ■ adjusted reference CO<sub>2</sub> emissions with application from reporting period 2025 for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH. The current version of the definition of emission reduction trajectory provides that the adjusted values apply from the reporting period commencing after the date of application of that act. They should therefore apply from 1 July 2026. To ***ensure legal certainty*** ■, the date of application of 1 July 2026 is explicitly maintained.

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<sup>9</sup> ***Commission Implementing Regulation (EU) 2025/2545 of 15 December 2025 amending Implementing Regulation (EU) 2025/2335 by setting the adjusted reference CO<sub>2</sub> emissions and specifying the methodology for defining representative vehicles (OJ L, 2025/2545, ELI: [http://data.europa.eu/eli/reg\\_impl/2025/2545/oj](http://data.europa.eu/eli/reg_impl/2025/2545/oj)).***

- (14) This Directive should preserve the meaning of the definition of emission reduction trajectory of Directive 1999/62/EC as amended by Directive (EU) 2022/362. Regulation (EU) 2024/1610 amended Regulation (EU) 2019/1242 by introducing a CO<sub>2</sub> emissions reduction target for 2030 of 43%. This change affects the gradient of the emission reduction trajectory defined in Directive 1999/62/EC for years up to and including 2030. Certain CO<sub>2</sub> emission classes thresholds up to and including 2030 are therefore stricter than for 2031 and the following years. The resulting shape of the emission reduction trajectory was not an intended consequence of the adoption of Regulation (EU) 2024/1610. The original shape of the emission reduction trajectory should therefore be reinstated by setting a CO<sub>2</sub> emissions reduction target of 30% *for* 2030 in Directive 1999/62/EC. Until this change applies, it is possible that certain vehicles may be allocated to a CO<sub>2</sub> emission class with an emission reduction trajectory based on a CO<sub>2</sub> emissions reduction target for 2030 of 43%. To ensure equal treatment with vehicles that are allocated to a CO<sub>2</sub> emission class after the adoption of this Directive, Member States should reclassify those vehicles by using an emission reduction trajectory based on a CO<sub>2</sub> emissions reduction target for 2030 of 30% ■ ***To ensure that vehicles always belong to the same emission class when circulating in the Union, Member States should apply the reclassification from the same date, coinciding with the latest date for transposing this Directive.***

- (15) This Directive should clarify how to allocate to CO<sub>2</sub> emission classes vehicles accompanied by a customer information file and first registered before the start of the emission reduction trajectory. For vehicle sub-groups with reference period 2021 or 2025, as set in Regulation (EU) 2019/1242, a discrepancy exists between the date when their emission reduction trajectories start and the deadline for manufacturers to provide new vehicles with a customer information file that has been issued in accordance with Article 9 of Commission Regulation (EU) 2017/2400. The start date of the emission reduction trajectory of a vehicle sub-group is the first day of the reference period for that vehicle sub-group, as set out in point 3.2 of Annex I to Regulation (EU) 2019/1242. The deadline for manufacturers to provide new vehicles of a vehicle sub-group with the customer information file is set out in Article 24 of Commission Regulation (EU) 2017/2400. For those vehicle sub-groups, the deadline for manufacturers precedes the start date of the emission reduction trajectory. Directive 1999/62/EC does not indicate how to classify in CO<sub>2</sub> emission classes vehicles that were first registered before the start of the emission reduction trajectory. Member States should classify *vehicles* in a CO<sub>2</sub> emissions class *where* ■ the owner can provide evidence of their CO<sub>2</sub> emissions in a customer information file. The thresholds of the CO<sub>2</sub> emissions classes before the start of the emission reduction trajectory are those of the first year of the emission reduction trajectory.

- (16) This Directive should clarify how to allocate vocational vehicles to CO<sub>2</sub> emission classes. Regulation (EU) 2019/1242 distinguishes vocational vehicles, such as vehicles used for garbage collection or construction works, from other types of vehicles by defining vocational vehicle sub-groups. *Those* vehicles are responsible for approximately 2% of the emissions of the heavy-duty sector and operate mostly in cities. Following the adoption of Regulation (EU) 2024/160, vocational vehicles are identified as such only after their first registration. The customer information file of a new vehicle therefore does not provide information on the vocational nature of the vehicle. Vocational vehicles cannot therefore be recognised as belonging to a vocational sub-group when they are classified in a CO<sub>2</sub> emission class. For objective and practical reasons, vocational vehicles should be treated as belonging to the corresponding non-vocational vehicle sub-group for the purposes of Directive 1999/62/EC.

- (17) *Retrofitting, generally meaning the amendment of the technical characteristics of a vehicle after its first registration, including physical or software changes, could support the vehicle's emission reduction or affect its emission performance. The existing legal framework does not allow for determining CO<sub>2</sub> emissions of retrofitted vehicles. To allow the allocation of retrofitted vehicles to CO<sub>2</sub> emission classes taking into account the effect of the retrofitting process, the Commission should assess options for determining CO<sub>2</sub> emissions of retrofitted vehicles, considering the possible effects on the application and effectiveness of Regulation (EU) 2019/1242, and, where appropriate, submit a proposal to amend this Directive. In the absence of such general rules on determining CO<sub>2</sub> emissions of retrofitted vehicles, this Directive should clarify how to allocate retrofitted zero-emission vehicles to CO<sub>2</sub> emission classes. Regulation (EU) 2019/1242 sets targets for manufacturers to reduce the CO<sub>2</sub> emissions of new heavy-duty vehicles. Under that regulation, manufacturers particularly benefit from placing zero-emission vehicles on the market. Directive 1999/62/EC incentivises demand for those vehicles by granting reduced charges in accordance with CO<sub>2</sub> emission class 5. An existing drawback of zero-emission vehicles is that they have a lower operational range than conventional vehicles. To increase the vehicle's operational range, it is possible to retrofit zero-emission vehicles by replacing a battery pack with a fuel generator in order to increase the vehicle's operational range. Such retrofitted vehicles thus become hybrid vehicles. Under Directive 1999/62/EC, vehicles are classified into CO<sub>2</sub> emission classes according to the vehicle documentation that is produced by manufacturers before the vehicle's first registration. This means that, under the current legislative framework, such retrofitted vehicles would continue to benefit from reduced charges in accordance with CO<sub>2</sub> emission class 5 although they use a fuel generator. This treatment however distorts the road freight transport market to the disadvantage of operators using zero-emission vehicles that are not retrofitted, and it does not reflect the actual emission reductions over the vehicles' lifetime for the purposes of Regulation (EU) 2019/1242. To ensure that all vehicles are **allocated to** CO<sub>2</sub> emission classes based on the results of the VECTO simulation tool, zero-emission vehicles that are retrofitted with a fuel-powered engine should therefore be treated under Directive 1999/62/EC as belonging to CO<sub>2</sub> emission class 1.*

- (18) This Directive should clarify how to allocate dual-fuel vehicles to CO<sub>2</sub> emission classes. Article 24(2), point (g), of Commission Regulation (EU) 2017/2400, obliges manufacturers to issue a customer information file for dual-fuel vehicles starting from 1 January 2024. However, certain dual-fuel vehicles were registered before that date without a customer information file. Vehicles that were first registered before that date cannot access more favourable toll rates and may suffer from a competitive disadvantage to similar vehicles that were registered at a later time. It is possible for manufacturers to determine the CO<sub>2</sub> emissions of a vehicle that has already been registered by performing a new simulation that takes into account the latest requirements of Regulation (EU) 2017/2400. Member States should accept the result of those simulations as a proof of the vehicle's CO<sub>2</sub> emissions. The Commission should prevent the use of illegitimate simulation results by overseeing manufacturers' use of this option. A manufacturer that decides to use this option should therefore notify it to the Commission. Member States should only accept this document if it is received directly from a manufacturer, if the document is in digital format, as this is less vulnerable to fraud, and if a positive Commission Decision has been addressed to that manufacturer.
- (19) This Directive should delete certain provisions that *have become* obsolete. Directive 1999/62/EC provides for the extension of its scope to include vehicle sub-groups that are covered by Regulation (EU) 2017/2400 but that are not yet covered by Regulation (EU) 2019/1242. The relevant provisions of Directive 1999/62/EC are Article 2(1), point 30(b); Article 2(1), point 38(b); Article 7ga(1), third subparagraph, and Article 7ga(7). Regulation (EU) 2024/1610 extended the scope of Regulation (EU) 2019/1242 to match the scope of Regulation (EU) 2017/2400. The relevant provisions of Directive 1999/62/EC have therefore become obsolete and should be deleted in order to simplify the text of that Directive.

*(19a) Directive (EU) 2022/362 introduced a variation of infrastructure charges and user charges according to the CO<sub>2</sub> emission class, as a contribution to lowering CO<sub>2</sub> emissions in road transport. To promote the rollout of zero-emission vehicles, Member States were allowed to temporarily exempt zero-emission vehicles from road charges. To supplement such a measure, a Member State should have the possibility to provide an appropriate reduction for low-emission vehicles in respect of user charges or infrastructure charges. To ensure complementarity, the possibility should only be available in combination with measures applied to zero-emission vehicles and should, after 30 June 2031, be limited at the level of the established maximum reduction of 50%.*

*(19b) Although efficient trailers can reduce the CO<sub>2</sub> emissions of conventional vehicles and increase vehicles' range, this Directive does not provide for a legal basis for Member States to consider the characteristics of trailers to set toll rates. The Commission should assess options to implement the variation of tolls based on the characteristics of trailers. The implementation options should require minimal effort by the transport operators and should be introducible in existing tolling systems in a cost-effective way. The Commissions should consider the various technologies and equipment on the market, including the retrofit of the existing trailer fleet, and the total energy reduction from using those technologies and equipment. The Commissions should take due account of the results of any pilot projects in this area, as well as considerations of administrative burden, operational constraints, economic parameters of technologies on the market.*

*(19c) Cooperation mechanism between Member States on the exchange of data related to the vehicle classification parameters can simplify administrative processes and facilitate mutual recognition. Therefore, the Commission should coordinate work within an expert group to identify and promote the exchange of best practices and to make suggestions for a common approach. In that framework, the suitability of using existing harmonised data processing mechanisms, such as the electronic Certificate of Conformity, the exchange of information under Directive (EU) 2019/520 of the European Parliament and of the Council <sup>10</sup>, and the exchange of information on vehicle registration data, should be assessed.*

(20) Directive 1999/62/EC ■ should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

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<sup>10</sup> *Directive (EU) 2019/520 of the European Parliament and of the Council of 19 March 2019 on the interoperability of electronic road toll systems and facilitating cross-border exchange of information on the failure to pay road fees in the Union (OJ L 91, 29.3.2019, p. 45, ELI: <http://data.europa.eu/eli/dir/2019/520/oj>).*

## Article 1



Directive 1999/62/EC is amended as follows:

(1) Article 2(1) is amended as follows:

(a) point 28 is replaced by the following:

‘(28) ‘CO<sub>2</sub> emissions’ of a heavy-duty vehicle means its specific CO<sub>2</sub> emissions (gCO<sub>2</sub>/t-km) ■ if it is a heavy goods vehicle, or its specific CO<sub>2</sub> emissions (gCO<sub>2</sub>/p-km) **if it is a coach or a bus, as** provided in ■ its customer information file ■, as defined in Part II of Annex IV to Commission Regulation (EU) 2017/2400 (\*);’

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\* Commission Regulation (EU) 2017/2400 of 12 December 2017 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the determination of the CO<sub>2</sub> emissions and fuel consumption of heavy-duty vehicles and amending Directive 2007/46/EC of the European Parliament and of the Council and Commission Regulation (EU) No 582/2011 (OJ L 349, 29.12.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/2400/oj>).;

(b) in point 29, point (a) is replaced by the following:

‘(a) a heavy-duty motor vehicle referred to in Article 3, point 11, subpoints (a) or (b), of Regulation (EU) 2019/1242 of the European Parliament and of the Council (\*\*); or’

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\*\* 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) No 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>).;

(c) point 30 is replaced by the following:

‘(30) ‘low-emission heavy-duty vehicle’ means a low-emission heavy-duty vehicle as defined in Article 3, point 12 of Regulation (EU) 2019/1242;’;

(d) point 35 is replaced by the following:

‘(35) ‘vehicle group’ means a vehicle group as defined in the first subparagraph of Article 4 of Regulation (EU) 2017/2400;’;

(e) point 37 is replaced by the following:

‘(37) ‘emission reduction trajectory’ of a vehicle sub-group (sg) means an emission reduction trajectory for heavy goods vehicles ( $ET_{sg,Y}$ ) or for buses and coaches ( $ETp_{sg,Y}$ ), as determined in accordance with point 5.1.2.1 of Annex I to Regulation (EU) 2019/1242 and adjusted as follows:

(a) for years  $Y \leq 2030$ , the CO<sub>2</sub> reduction target for 2030 ( $rf_{sg,Y}$  or  $rfp_{sg,Y}$ , where  $Y=2030$ ) is 30%; and

(b) for years  $Y > 2030$ , the target factor ( $RET_{sg,Y}$  or  $RETp_{sg,Y}$ ) is 0.7;’;

(f) point 38 is replaced by the following:

‘(38) ‘reference CO<sub>2</sub> emissions’ means reference CO<sub>2</sub> emissions as defined in Article 3, point 1, of Regulation (EU) 2019/1242;’;

**(2) in Article 2(2), the introductory part is replaced by the following:**

**‘(2) For the purposes of paragraph 1, point 3:’**

(3) Article 7ga is amended as follow:

- (a) in paragraph 1, the second, third, and fourth subparagraphs are replaced by the following:

‘Member States shall apply that variation to the vehicles sub-groups covered by Regulation (EU) 2019/1242 ***following the publication of*** the reference CO<sub>2</sub> emissions of those vehicle sub-groups ■ in accordance with Article 11(1) of that Regulation. ***The variation shall apply either from 1 July of the year following the year of publication, if it occurred before 1 July, or from 1 January of the second year following the year of publication, if it occurred on or after 1 July.*** However, for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD, 10-LH, Member States shall apply that variation at the latest ***two years after the publication of the reference CO<sub>2</sub> emissions for those vehicle sub-groups in Commission Implementing Decision (EU) 2021/781(\*\*\*)*** ■.

Member States shall apply ■ the reference CO<sub>2</sub> emissions as ■ adjusted pursuant to Article 11(2) of Regulation (EU) 2019/1242 *either from 1 July of the year following the year of publication, if it occurred before 1 July, or from 1 January of the second year following the year of publication, if it occurred on or after 1 July.* ■

However, for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH, Member States shall apply the reference CO<sub>2</sub> emissions as adjusted pursuant to Commission Implementing Regulation (EU) 2025/2545<sup>11</sup> from 1 July 2026 ■ .

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**\*\*\* Commission Implementing Decision (EU) 2021/781 of 10 May 2021 on the publication of a list indicating certain CO<sub>2</sub> emissions values per manufacturer as well as average specific CO<sub>2</sub> emissions of all new heavy-duty vehicles registered in the Union and reference CO<sub>2</sub> emissions pursuant to Regulation (EU) 2019/1242 of the European Parliament and of the Council for the reporting period of the year 2019, OJ L 167, 12.5.2021, p. 47,**

**ELI: [http://data.europa.eu/eli/dec\\_impl/2021/781/oj](http://data.europa.eu/eli/dec_impl/2021/781/oj)**

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<sup>11</sup> **Commission Implementing Regulation (EU) 2025/2545 of 15 December 2025 amending Implementing Regulation (EU) 2025/2335 by setting the adjusted reference CO<sub>2</sub> emissions and specifying the methodology for defining representative vehicles (OJ L, 2025/2545).**

- (b) *in paragraph 1, the fifth subparagraph is replaced by the following:*

*‘Without prejudice to the reduction of rates provided for in paragraph 3, Member States may provide for reduced rates of infrastructure or user charges, or exemptions to pay infrastructure or user charges for zero-emission vehicles of any vehicle group from 24 March 2022 until 30 June 2031. Within that period, Member States may apply an appropriate reduced rate of infrastructure or user charges for low-emission vehicles, should an exemption to pay infrastructure or user charges for zero-emission vehicles be in place; that reduction may not be higher than 75% compared to the charge applicable to CO<sub>2</sub> emission class 1. From 1 July 2031, such reductions for zero-emission vehicles shall be limited to 75 % compared to the charge applicable to CO<sub>2</sub> emission class 1, as defined in paragraph 2, and for low-emission vehicles, reductions may be applied only if a higher reduction is in place for zero-emission vehicles and shall be limited to up to 50% compared to the charge applicable to CO<sub>2</sub> emission class 1.’*

- (c) *in paragraph 2, the following subparagraphs are added:*

*‘Member States shall reclassify the vehicles that have been classified in CO<sub>2</sub> emission class **1 or 2** with an emission reduction trajectory based on a CO<sub>2</sub> emissions reduction target for 2030 of 43% by instead using an emission reduction trajectory based on a CO<sub>2</sub> emissions reduction target for 2030 of 30%-■.*

Member States shall consider as eligible for classification in a CO<sub>2</sub> emission class all vehicles for which the road user can provide evidence of the CO<sub>2</sub> emissions in a customer information file issued in accordance with Article 9 of Regulation (EU) 2017/2400. If the date of the first registration of a vehicle is before the start of the emission reduction trajectory of the vehicle sub-group to which the vehicle belongs, the values of the first year of the emission reduction trajectory for that sub-group shall apply.

Member States shall treat vocational vehicles, as defined Article 3, point 9, of Regulation (EU) 2019/1242, as vehicles belonging to the corresponding non-vocational vehicle sub-group.

Member States shall not apply reduced charges in accordance with CO<sub>2</sub> emission class 5 to zero-emission vehicles that have been retrofitted with a fuel-powered engine that generates electrical energy or that contributes to the propulsion of the vehicle. Member States shall instead apply the charges in accordance with CO<sub>2</sub> emission class 1.

Vehicle manufacturers may use the simulation tool *referred to* in Article 5 of Regulation (EU) 2017/2400 to determine the CO<sub>2</sub> emissions of a dual-fuel vehicle, as defined in Article 3, point 21, of Regulation (EU) 2017/2400, after its production date, where the production date of that vehicle is before 1 January 2024. A manufacturer that intends to use this possibility shall notify the Commission of its intention to do so and the Commission shall decide whether that manufacturer may use the simulation tool for the purpose set out in this *sub*paragraph. For the classification of a vehicle in a CO<sub>2</sub> emission class, Member States shall accept the simulation produced by manufacturers as evidence of a vehicle's CO<sub>2</sub> emissions, provided that a manufacturer sends them the results of the simulation directly and in digital form together with the Commission Decision addressed to that manufacturer.';

(d) paragraph 7 is deleted.■

(e) *the following paragraph is added:*

*‘12. By 30 June 2029, the Commission shall assess the options:*

*a) -to allow Member States to vary toll tariffs based on the characteristics of trailers taking into account the specific conditions in different Member States, such as the heterogeneity of trailer fleets, the various technologies and equipment on the market and the total energy reduction from using those technologies and equipment, and*

*b) to determine CO<sub>2</sub> emissions for retrofitted motor vehicles and trailers.*

*The Commission shall consider the possible effects on the application and effectiveness of Regulation (EU) 2019/1242. The Commission shall take due account of the results of any pilot projects in this area, as well as considerations of administrative burden, operational constraints, economic parameters of technologies on the market, and cost-effectiveness. Based on that assessment, the Commission may, where appropriate, submit a legislative proposal to amend this Directive.’*

■

(4) in Article 8, paragraph 3 is replaced by the following:

*‘3. In the case of a common system for user charges referred to in paragraph 1 of this Article, the final date of application of the variations referred to in Article 7ga(1) for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH is 25 March 2025.’;*

(5) *In Article 9b, the following subparagraph is added:*

*‘To facilitate the exchange of vehicle information relating to the vehicle classification parameters, and with the objective of working towards the mutual recognition for the purposes of vehicle classification and enforcement, the Commission shall coordinate work within the experts group referred to in Article 9e to identify and promote the exchange of best practices and to make suggestions for a common approach.’*



## *Article 2*

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by **1 January 2028**. They shall immediately communicate the text of those measures to the Commission.

*They shall apply Article 1, point (1)(e), and Article 1, point (3)(c), first subparagraph, from 1 January 2028.*

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

### *Article 3*

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

### *Article 4*

This Directive is addressed to the Member States.

Done at Brussels,



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