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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
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Subject:	Proposal for a 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 - Mandate for negotiations with the European Parliament

I. INTRODUCTION

1. On 16 December 2025, the Commission adopted its proposal for a 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[1].

2. The proposal does not amend the substantive rules of Regulation (EU) 2019/1242. It aims to respond to concerns expressed by the automotive sector by providing additional flexibility for manufacturers to facilitate compliance with the 2030 targets of the Regulation.

[1] Doc. 16977/25 + ADD 1

3. In the European Parliament, the Committee on the Environment, Public Health and Food Safety (ENVI) is responsible for examining the proposal. The decision on the appointment of a rapporteur for the file is still pending at this stage.

II. EXAMINATION IN THE COUNCIL

4. The Commission presented the proposal to the Working Party on the Environment (WPE) on 7 January 2026.

5. The WPE examined the proposal during its meetings on 26 January 2026 and on 9 February 2026. While there have been suggestions for its refinement, a large majority of delegations supports a swift adoption of a mandate for negotiations with the European Parliament without any amendments to the Commission proposal. Subsequently, the Presidency suggests agreeing on the proposal without any amendments.

III. CONCLUSION

6. Based on the above, the Permanent Representatives Committee is invited to examine the text attached to this note with a view to agreeing on a mandate for negotiations with the European Parliament.

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ANNEX

Proposal for a

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

(Text with EEA relevance)

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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[2],

Having regard to the opinion of the Committee of the Regions[3],

Acting in accordance with the ordinary legislative procedure,

Whereas:

(1) Regulation (EU) 2019/1242 of the European Parliament and of the Council[4] sets out the CO_2 targets for new heavy-duty vehicles, that form a key part of the Union framework to reduce by 2030 net greenhouse gas emissions by at least 55 % below 1990 levels and reach economy-wide climate-neutrality by 2050.

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2 OJ C , , p. .

3 OJ C , , p. .

4 Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (OJ L 111, 25.4.2019, p. 13, ELI: http://data.europa.eu/eli/reg/2019/631/oj).

(2) Regulation (EU) 2019/1242 sets progressively stricter CO_2 emission reduction targets for manufacturers. Those reduction targets provide long-term certainty and predictability for investors along the value chain, while allowing sufficient lead time for a fair transition. It is therefore essential to keep the level of the CO_2 emissions reduction targets established under Regulation (EU) 2019/1242 unchanged.

(3) In order to facilitate compliance with the targets applicable as of 2030, in consideration of the delay in the deployment of the public charging infrastructure along motorways for heavy-duty vehicles, the manufacturers should be able to generate more emission credits before 2030, which may also incentivise earlier deployment of zero-emission heavy-duty vehicles.

(4) Therefore, it is appropriate that only during the reporting periods of the years 2025 to 2029 manufacturers should collect emission credits if their specific CO_2 emissions are below the specific CO_2 emissions target rather than below the CO_2 emissions reduction trajectory.

(5) Taking into account that deployment of zero-emission urban buses is already advanced and their use is not negatively affected by a possible lack of development of the public charging infrastructure along motorways, this amendment should not apply to urban buses.

(6) Since the objectives of this Regulation to provide vehicles manufacturers with an additional flexibility for their compliance while maintaining the level of ambition of the CO_2 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 those objectives.

(7) Regulation (EU) 2019/1242 should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

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Article 1

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

(1) In Article 7(1), point (a) is amended as follows:

"(a) the difference between the CO_2 emissions reduction trajectory as referred to in paragraph 2 for the reporting period of the year 2025 and the average specific CO_2 emissions of that manufacturer for the reporting periods of the years from 2025 to 2029; and the difference between the CO_2 emissions reduction trajectory for reporting periods of years other than from 2025 to 2029 and the average specific CO_2 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 Brussels,

For the European Parliament *For the Council*

The President *The President*

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ANNEX

Annex I is amended as follows:

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

“

	2019 ≤ Y< 2025	2025 ≤ Y< 2030	2030 ≤ Y< 2040
$cCO2(NO)_Y$	$[ET(2025)_Y - CO2(2025)_Y] \times V_Y$	$[ET2025(NO)_Y - CO2(NO)_Y] \times V_Y$	$[ET(NO)_Y - CO2(NO)_Y] \times V_Y$
$dCO2(NO)_Y$	0	$[CO2(2025)_Y - T(2025)_Y] \times V_Y$	$[CO2(NO)_Y - T(NO)_Y] \times V_Y$
$cCO2(M)_Y$	0	$[ET2025(M)_Y - CO2(M)_Y] \times V_Y$	$[ET(M)_Y - CO2(M)_Y] \times V_Y$
$dCO2(M)_Y$	0	0	$[CO2(M)_Y - T(M)_Y] \times V_Y$

“

(b) in point 5.2, the following is added:

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

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

$$ET2025(MCO2)_Y = \sum_{sg} share_{sg} \times MPW_{sg} \times \left[\left(1 - pv_{sg}\right) \times ET_{sg,2025} + pv_{sg} \times ETp_{sg,2025}\right]$$

$$ET2025(M)_Y = ET2025(MCO2)_Y + ET(MZE)_Y$$

“.

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