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INFORMATION NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

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
- Outcome of the European Parliament's first reading
(Strasbourg, 9 to 12 March 2026)

I. INTRODUCTION

On 18 February 2026, the Permanent Representatives Committee agreed on a mandate¹ for the Presidency for negotiations with the European Parliament in line with the Commission's proposal without amendments, with a view to reaching an agreement at first reading with the European Parliament on that basis swiftly.

¹ 6510/26.

After the plenary of the European Parliament approved the request by the Committee on Environment, Climate and Food Safety (ENVI) to proceed according to Rule 170 (Urgent procedure) on 10 March 2026, the ENVI Committee proposed to adopt without amendments the abovementioned proposal for a Regulation. In addition, the Greens/European Free Alliance political group tabled five amendments (amendments 1 to 5) and The Left political group one amendment (amendment 6).

II. VOTE

The European Parliament adopted its first-reading position on 12 March 2026 by taking over the Commission proposal and rejecting all the tabled amendments. This position is contained in its legislative resolution.

The Council should therefore be in a position to approve the European Parliament's position as set out in the Annex hereto, thus bringing to a close the first reading for both Institutions.

The legislative act would then be adopted in the wording which corresponds to the European Parliament's position.

P10_TA(2026)0084

Calculation of emission credits for heavy-duty vehicles for the reporting periods of the years 2025 to 2029

European Parliament legislative resolution of 12 March 2026 on the 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 (COM(2025)0784 – C10-0351/2025 – 2025/0423(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2025)0784),
 - having regard to Article 294(2) and Article 192(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C10-0351/2025),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - after consulting the European Economic and Social Committee,
 - after consulting the Committee of the Regions,
 - having regard to Rules 60 and 170 of its Rules of Procedure,
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

P10_TC1-COD(2025)0423

Position of the European Parliament adopted at first reading on 12 March 2026 with a view to the adoption of Regulation (EU) 2026/... 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)

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,

After consulting the European Economic and Social Committee,

After consulting the Committee of the Regions,

Acting in accordance with the ordinary legislative procedure²,

² Position of the European Parliament of 12 March 2026.

Whereas:

- (1) Regulation (EU) 2019/1242 of the European Parliament and of the Council³ sets out the CO₂ 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 CO₂ 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 CO₂ emissions reduction targets established under Regulation (EU) 2019/1242 remain unchanged.

³ Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO₂ 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>).

- (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 CO₂ emissions are below the specific CO₂ emissions target rather than below the CO₂ emissions reduction trajectory.
- (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 CO₂ 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 CO₂ emissions reduction trajectory as referred to in paragraph 2 for the reporting period of the year 2025 and the average specific CO₂ emissions of that manufacturer for the reporting periods of the years 2025 to 2029 and the difference between the CO₂ emissions reduction trajectory for reporting periods of years other than 2025 to 2029 and the average specific CO₂ 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 ...,

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:

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

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

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

’.