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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)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

Regulation (EU) 2019/1242¹ sets CO₂ emission performance standards for new heavy-duty vehicles. It is a key contribution to achieve the objectives set in the EU climate law, including the 2050 climate neutrality and the 2030 target to reduce economy-wide CO₂ emissions by 55% compared to 1990.

The automotive industry is of key importance for the EU economy and accounts for over 7% of the EU's GDP. It provides jobs - directly or indirectly, in manufacturing, sales, maintenance, construction and transport services - to around 13 million Europeans. The automotive sector is undergoing a structural transformation including changes in clean and digital technologies. The CO₂ standards provide long-term certainty and predictability for investors along the value chain, therefore enabling such sectoral transformation, while allowing sufficient lead time for a fair transition towards zero-emission vehicles.

The regulation requires that the annual EU fleet-wide average CO₂ emissions from new heavy-duty vehicles are reduced in five-year intervals. In 2025, a target of 15% reduction of CO₂ compared to 2019 values starts applying in each reporting period for the 2025–2029 period for heavy lorries with a technically permissible maximum laden mass (TPMLM) greater than 16 t. This is followed by a CO₂ reduction target for a wider group of heavy-duty vehicles, including lorries with TPMLM > 5t and buses with TPMLM > 7,5 t of 43% applicable as from 2030 onwards. The latter target effectively requires a significant share of zero-emission (e.g. battery electric) vehicles amongst the registered new vehicles of a manufacturer.

Each year, the average CO₂ emissions and the specific CO₂ emissions target for each manufacturer are established, based on the EU fleet-wide target, in order to evaluate the manufacturers' performance in complying with their targets.

Regulation (EU) 2019/1242 allows manufacturers to collect emission credits if their specific CO₂ emissions are below the CO₂ emissions reduction trajectory, which is a linear trajectory between the targets applicable at the beginning of two subsequent 5-years periods. These emission credits can then be used for compliance at a later stage.

This targeted amendment provides manufacturers with an additional flexibility on CO₂ targets, allowing them to collect more emission credits in the years before 2030. It would facilitate compliance in the period as of 2030, while maintaining the targets for reducing CO₂ emissions. Further possible modifications of this Regulation are entirely outside of the scope and aims of the present proposal. The need for such modifications may be assessed, as appropriate, in the context of the upcoming review of the Regulation. To maintain regulatory certainty and predictability, it is essential that this additional flexibility is agreed between the European Parliament and Council swiftly and without delay. The Commission will constructively engage with the co-legislators, in order to ensure that the legislative process on the present proposal fully preserves its essential object and does not distort it.

¹ 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 (OJ L 198, 25.7.2019, p. 202).

- **Consistency with existing policy provisions in the policy area**

This proposal does not amend the substantive rules of Regulation (EU) 2019/1242 and it maintains the targets. The proposal responds to concerns expressed in the EU by the automotive sector, by providing an additional flexibility for manufacturers to comply with the objectives of the Regulation.

- **Consistency with other Union policies**

The European Climate Law Regulation² establishes the framework for achieving climate neutrality within the EU by 2050. The regulation requires the reduction of net EU greenhouse-gas emissions by at least 55% (compared to 1990 levels) by 2030. In line with the EU Climate Law reduction targets, Regulation (EU) 2019/1242 sets emission reduction targets for heavy-duty vehicles.

The Commission also proposed an amendment to the European Climate Law that enshrines the 2040 target of 90% reduction. Both Council and the European Parliament have established their positions on the file, which is currently in co-decision.

The current proposal does not change the CO₂ emission reduction targets and does not lower the overall CO₂ emission standards ambitions. It introduces an additional flexibility for heavy-duty vehicle manufacturers to comply with the 2030 emission reduction targets, while keeping the certainty and predictability for investors along the value chain.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Legal basis**

The legal basis for this proposal is Article 192 of the Treaty of the Functioning of the European Union (TFEU). In accordance with Article 191 and 192(1) TFEU, the European Union shall contribute to the pursuit, inter alia, of the following objectives: preserving, protecting and improving the quality of the environment; promoting measures at international level to deal with regional or worldwide environmental problems, and in particular combating climate change. Based on Article 192 of the TFEU, the Union has already adopted policies to address CO₂ emissions from heavy-duty in Regulation (EU) 2019/1242 and its first amendment through Regulation (EU) 2024/1610³.

- **Subsidiarity (for non-exclusive competence)**

This initiative is consistent with the principle of subsidiarity. Amendment of Regulation (EU) 2019/1242 to provide this additional flexibility cannot be achieved by the Member States themselves.

- **Proportionality**

The proposal is consistent with the principle of proportionality, because it does not go beyond what is necessary in order to achieve the Union's objectives of reducing greenhouse gas

² Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

³ Regulation (EU) No 2024/1610 of the European Parliament and of the Council of 14 May 2024 amending Regulation (EU) 2019/1242 as regards strengthening the CO₂ emission performance standards for new heavy-duty vehicles and integrating reporting obligations, amending Regulation (EU) 2018/858 and repealing Regulation (EU) 2018/956 (<http://data.europa.eu/eli/reg/2024/1610/oj>).

emissions in a cost-effective manner, while providing vehicles manufacturers with an additional flexibility for their compliance while maintaining the level of ambition of the targets.

- **Choice of the instrument**

The proposal amends Regulation (EU) 2019/1242 only as regards providing an additional flexibility on the compliance periods. Thus, it should follow the same form of act, i.e. a regulation.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

No evaluation is necessary for the proposal, since it only provides for a temporary flexibility for vehicles manufacturers to comply with the 2030 CO₂ emission reduction targets.

- **Stakeholder consultations**

The Commission held intense and extensive discussions with manufacturers and stakeholders from the automotive value chain in bilateral meetings and in the context of high-level meetings on heavy-duty vehicles, which took place in Q3 and Q4 of 2025.

- **Collection and use of expertise**

The proposal has been elaborated following a process of internal scrutiny of existing obligations and is based on experience in implementing the related legislation, including the annual monitoring process of manufacturers' CO₂ compliance.

- **Impact assessment**

The proposal concerns targeted changes of Regulation (EU) 2019/1242 to provide manufacturers with an additional temporary flexibility as regards their compliance obligations. It does not change the level of ambition of the targets. Therefore no impact assessment was performed.

- **Regulatory fitness and simplification**

Compared to the current Regulation, the proposal is not expected to increase administrative costs. In addition, it is not increasing the complexity of the legal framework.

- **Fundamental rights**

The proposal respects the fundamental rights and observes the principles recognised in particular by the Charter of Fundamental Rights of the European Union⁴. In particular, it contributes to the objective of a high level of environmental protection in accordance with the principle of sustainable development as laid down in Article 37 of the Charter of Fundamental Rights of the European Union.

⁴ Charter of Fundamental Rights of the European Union (OJ C 326, 26.10.2012, p. 391)

4. BUDGETARY IMPLICATIONS

The legislative financial statement setting out the implications for budgetary, human and administrative resources was attached to the proposal which led to the adoption of Regulation (EU) 2019/1242 and its latest revision by Regulation (EU) 2024/1610.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

This proposal does not change the substance of the rules, the implementation assessment remains the same as of the proposal which led to the adoption of Regulation (EU) 2019/1242, as amended by Regulation (EU) 2024/1610.

- **Detailed explanation of the specific provisions of the proposal**

Article 1(1) of this Regulation amends:

- Article 7(1)(a) of Regulation (EU) 2019/1242 in order to specify the revised rules for determining the emission credits;
- Annex I of Regulation (EU) 2019/1242 in order to introduce the necessary formulas in Annex I point 5.2, implementing the amendment to Article 7(1)(a).

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)

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 Committee⁵,

Having regard to the opinion of the Committee of the Regions⁶,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) Regulation (EU) 2019/1242 of the European Parliament and of the Council⁷ sets out the CO₂ 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.
- (2) Regulation (EU) 2019/1242 sets progressively stricter CO₂ 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 CO₂ 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.

⁵ OJ C , , p. .

⁶ OJ C , , p. .

⁷ 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>).

- (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 CO₂ emissions are below the specific CO₂ emissions target rather than below the CO₂ 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 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 those objectives.
- (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 amended as follows:

“(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 from 2025 to 2029; and the difference between the CO₂ emissions reduction trajectory for reporting periods of years other than from 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 Brussels,

For the European Parliament
The President

For the Council
The President

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1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2019/1242 to include an additional flexibility for manufacturers of new heavy-duty vehicles as regards the calculation of emission credits in the reporting periods of the years 2025 to 2029

1.2. Policy area(s) concerned

Climate policy

1.3. Objective(s)

1.3.1. General objective(s)

The CO₂ standards provide long-term certainty and predictability for investors along the automotive value chain, while allowing sufficient lead time for a fair transition. The amending proposal aims at providing additional flexibility for manufacturers to comply with the 2030 CO₂ target, while leaving the level of ambition unchanged.

1.3.2. Specific objective(s)

The proposal concerns targeted changes of the CO₂ heavy-duty vehicle Regulation to provide manufacturers with an additional flexibility: it provides for the possibility to collect more emission credits in the years before 2030, which then can be used for compliance in the years after.

1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

The amendment, if adopted, would determine that during the reporting periods of the years 2025 to 2029 manufacturers shall collect emission credits if their specific CO₂ emissions are below the CO₂ targets rather than below the emissions reduction trajectory.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

Monitor the CO₂ compliance of manufacturers in the period 2025 - 2030.

1.4. The proposal/initiative relates to:

- ☐ a new action
- ☐ a new action following a pilot project / preparatory action⁸
- ☒ the extension of an existing action
- ☐ a merger or redirection of one or more actions towards another/a new action

⁸ As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

1.5. Grounds for the proposal/initiative

1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative

The amending proposal aims at providing additional flexibility for manufacturers to comply with the CO₂ targets, while maintaining overall ambition on the CO₂ reduction targets over the period 2025-2040.

1.5.2. Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone.

Climate change is a trans-boundary problem, which cannot be solved by national or local action alone. Coordination of climate action must be taken at European level and EU action is justified on grounds of subsidiarity. Given the need to modify Regulation (EU) 2019/1242 by providing an additional flexibility as regards the compliance periods, the objectives of this initiative cannot be achieved by the Member States themselves.

1.5.3. Lessons learned from similar experiences in the past

The proposal builds on existing legislation which will ensure continuous reductions in the CO₂ emissions of the EU fleet of new heavy-duty vehicles.

1.5.4. Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments

No additional resources required.

1.5.5. Assessment of the different available financing options, including scope for redeployment

No additional resources required.

1.6. Duration of the proposal/initiative and of its financial impact

☒ limited duration

- ☐ in effect from [DD/MM]YYYY to [DD/MM]YYYY
- ☐ financial impact from YYYY to YYYY for commitment appropriations and from YYYY to YYYY for payment appropriations.

☐ unlimited duration

- Implementation with a start-up period from YYYY to YYYY,
- followed by full-scale operation.

1.7. Method(s) of budget implementation planned⁹

☒ Direct management by the Commission

- ☒ by its departments, including by its staff in the Union delegations;
- ☐ by the executive agencies

☐ Shared management with the Member States

☐ Indirect management by entrusting budget implementation tasks to:

- ☐ third countries or the bodies they have designated
- ☐ international organisations and their agencies (to be specified)
- ☐ the European Investment Bank and the European Investment Fund
- ☐ bodies referred to in Articles 70 and 71 of the Financial Regulation
- ☐ public law bodies
- ☐ bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees
- ☐ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees
- ☐ bodies or persons entrusted with the implementation of specific actions in the common foreign and security policy pursuant to Title V of the Treaty on European Union, and identified in the relevant basic act
- ☐ bodies established in a Member State, governed by the private law of a Member State or Union law and eligible to be entrusted, in accordance with sector-specific rules, with the implementation of Union funds or budgetary guarantees, to the extent that such bodies are controlled by public law bodies or by bodies governed by private law with a public service mission, and are provided with adequate financial guarantees in the form of joint and several liability by the controlling bodies or equivalent financial guarantees and which may be, for each action, limited to the maximum amount of the Union support.

Comments

⁹ Details of budget implementation methods and references to the Financial Regulation may be found on the BUDGpedia site: <https://myintracomm.ec.europa.eu/corp/budget/financial-rules/budget-implementation/Pages/implementation-methods.aspx>.

No additional resources required.

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

No change to the monitoring and reporting rules is introduced, since the current system also allows to monitor the application of the proposed additional flexibility.

2.2. Management and control system(s)

2.2.1. *Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed*

The proposal is not implementing a financial programme but introducing an additional flexibility in terms of compliance by the heavy-duty vehicles manufacturers with CO₂ emissions targets. Management mode, funding implementation mechanisms, payment modalities and control strategy in relation to error rates are not applicable.

2.2.2. *Information concerning the risks identified and the internal control system(s) set up to mitigate them*

This proposal does not concern a spending programme. Efficient monitoring of vehicle registration data is essential for ensuring legal certainty in enforcing the legislation and for ensuring level playing field between different manufacturers.

2.2.3. *Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)*

This initiative does not bring about new significant controls/risks that would not be covered by an existing internal control framework. No specific measures beyond the application of the Financial Regulation have been envisaged.

2.3. Measures to prevent fraud and irregularities

In addition to the application of the Financial Regulation to prevent fraud and irregularities, the additional flexibility for compliance with the CO₂ reduction requirements provided for in this proposal will be accompanied by monitoring and reporting of different datasets as provided for in Regulation (EU) 2019/1242.

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

No additional resources required. The current team will continue managing the initiative.

- Existing budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff. ¹⁰	from EFTA countries ¹¹	from candidate countries and potential candidates ¹²	From other third countries	other assigned revenue
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

- New budget lines requested

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff.	from EFTA countries	from candidate countries and potential candidates	from other third countries	other assigned revenue
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

¹⁰ Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

¹¹ EFTA: European Free Trade Association.

¹² Candidate countries and, where applicable, potential candidates from the Western Balkans.

3.2. Estimated financial impact of the proposal on appropriations

3.2.1. Summary of estimated impact on operational appropriations

- ☒ The proposal/initiative does not require the use of operational appropriations
- ☐ The proposal/initiative requires the use of operational appropriations, as explained below

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework	Number	
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DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes ¹³							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	

¹³ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former ‘BA’ lines), indirect research, direct research.

TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Heading of multiannual financial framework	Number	
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DG: <.....>			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes ¹⁴							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b +3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

¹⁴ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

DG: <.....>			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes ¹⁵							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

¹⁵ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations Under Heading 1 to 6 of the multiannual financial framework (Reference amount)	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Heading of multiannual financial framework	7	‘Administrative expenditure’ ¹⁶				
DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021- 2027
• Human resources		0.000	0.000	0.000	0.000	0.000
• Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021- 2027
• Human resources		0.000	0.000	0.000	0.000	0.000
• Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

¹⁶

The necessary appropriations should be determined using the annual average cost figures available on the appropriate BUDGpedia webpage.

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)	0.000	0.000	0.000	0.000	0.000
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EUR million (to three decimal places)

		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL appropriations under HEADINGS 1 to 7	Commitments	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework	Payments	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000

			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....>	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Heading of multiannual financial framework	Number	
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DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes ¹⁷							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

¹⁷ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under Headings 1 to 6 of the multiannual financial framework (Reference amount)	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Heading of multiannual financial framework	7	‘Administrative expenditure’ ¹⁸
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EUR million (to three decimal places)

DG: <.....>	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021- 2027
• Human resources	0.000	0.000	0.000	0.000	0.000
• Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	0.000	0.000	0.000	0.000	0.000
Appropriations					

DG: <.....>	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021- 2027
• Human resources	0.000	0.000	0.000	0.000	0.000

¹⁸

The necessary appropriations should be determined using the annual average cost figures available on the appropriate BUDGpedia webpage.

• Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)	0.000	0.000	0.000	0.000	0.000
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EUR million (to three decimal places)

		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL appropriations under HEADINGS 1 to 7	Commitments	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework	Payments	0.000	0.000	0.000	0.000	0.000

3.2.2. Estimated output funded from operational appropriations (not to be completed for decentralised agencies)

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and outputs ↓			Year 2024		Year 2025		Year 2026		Year 2027		Enter as many years as necessary to show the duration of the impact (see Section1.6)						TOTAL	
	OUTPUTS																	
	Type ¹⁹	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1 ²⁰ ...																		
- Output																		

¹⁹ Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

²⁰ As described in Section 1.3.2. 'Specific objective(s)'

- Output																	
- Output																	
Subtotal for specific objective No 1																	
SPECIFIC OBJECTIVE No 2 ...																	
- Output																	
Subtotal for specific objective No 2																	
TOTALS																	

3.2.3. Summary of estimated impact on administrative appropriations

- ☒ The proposal/initiative does not require the use of appropriations of an administrative nature
- ☐ The proposal/initiative requires the use of appropriations of an administrative nature, as explained below

3.2.3.1. Appropriations from voted budget

VOTED APPROPRIATIONS	Year	Year	Year	Year	TOTAL 2021 - 2027
	2024	2025	2026	2027	
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

The appropriations required for human resources and other expenditure of an administrative nature will be met by appropriations from the DG that are already assigned to management of the action and/or have been redeployed within the DG, together, if necessary, with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

3.2.4. Estimated requirements of human resources

- ☒ The proposal/initiative does not require the use of human resources
- ☐ The proposal/initiative requires the use of human resources, as explained below

3.2.4.1. Financed from voted budget

Estimate to be expressed in full-time equivalent units (FTEs)²¹

VOTED APPROPRIATIONS	Year 2024	Year 2025	Year 2026	Year 2027
• Establishment plan posts (officials and temporary staff)				
20 01 02 01 (Headquarters and Commission's Representation Offices)	0	0	0	0
20 01 02 03 (EU Delegations)	0	0	0	0
01 01 01 01 (Indirect research)	0	0	0	0
01 01 01 11 (Direct research)	0	0	0	0
Other budget lines (specify)	0	0	0	0
• External staff (inFTEs)				

²¹ Please specify below the table how many FTEs within the number indicated are already assigned to the management of the action and/or can be redeployed within your DG and what are your net needs.

20 02 01 (AC, END from the 'global envelope')		0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0
	- in EU Delegations	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0
Other budget lines (specify) - Heading 7		0	0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0	0
TOTAL		0	0	0	0

The staff required to implement the proposal (in FTEs):

	To be covered by current staff available in the Commission services	Exceptional additional staff*		
		To be financed under Heading 7 or Research	To be financed from BA line	To be financed from fees
Establishment plan posts			N/A	
External staff (CA, SNEs, INT)				

Description of tasks to be carried out by:

Officials and temporary staff	
External staff	

3.2.5. Overview of estimated impact on digital technology-related investments

Compulsory: the best estimate of the digital technology-related investments entailed by the proposal/initiative should be included in the table below.

Exceptionally, when required for the implementation of the proposal/initiative, the appropriations under Heading 7 should be presented in the designated line.

The appropriations under Headings 1-6 should be reflected as "Policy IT expenditure on operational programmes". This expenditure refers to the operational budget to be used to re-use/ buy/ develop IT platforms/ tools directly linked to the implementation of the initiative and their associated investments (e.g. licences, studies, data storage etc). The information provided in this table should be consistent with details presented under Section 4 "Digital dimensions".

TOTAL Digital and IT appropriations	Year	Year	Year	Year	TOTAL MFF
	2024	2025	2026	2027	2021 - 2027

HEADING 7					
IT expenditure (corporate)	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Policy IT expenditure on operational programmes	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

3.2.6. Compatibility with the current multiannual financial framework

The proposal/initiative:

- ☒ can be fully financed through redeployment within the relevant heading of the multiannual financial framework (MFF)

No additional resources required. The current team will continue managing the initiative.

- ☐ requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation

N/A

- ☐ requires a revision of the MFF

N/A

3.2.7. Third-party contributions

The proposal/initiative:

- ☒ does not provide for co-financing by third parties
- ☐ provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	Year 2024	Year 2025	Year 2026	Year 2027	Total
Specify the co-financing body					
TOTAL appropriations co-financed					

3.3. Estimated impact on revenue

- ☒ The proposal/initiative has no financial impact on revenue.
- ☐ The proposal/initiative has the following financial impact:
 - ☐ on own resources
 - ☐ on other revenue
 - ☐ please indicate, if the revenue is assigned to expenditure lines

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative ²²			
		Year 2024	Year 2025	Year 2026	Year 2027
Article					

For assigned revenue, specify the budget expenditure line(s) affected.

N/A

Other remarks (e.g. method/formula used for calculating the impact on revenue or any other information).

N/A

4. DIGITAL DIMENSIONS

The proposal does not include any digital dimension.

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4.1. Requirements of digital relevance

The proposal introduces a flexibility to allow manufacturers to collect emission credits if their specific CO₂ emissions are below the specific CO₂ emissions targets rather than below the CO₂ emissions reduction trajectory in 2025-2029. This means that there is no digital implications or implementation enhancement via digital tools.

4.2. Data

N/A

4.3. Digital solutions

N/A

4.4. Interoperability assessment

N/A

4.5. Measures to support digital implementation

N/A

²²

As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 20% for collection costs.



EUROPEAN
COMMISSION

Brussels, 16.12.2025
COM(2025) 784 final

ANNEX

ANNEX

to 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**

ANNEX

Annex I is amended as follows:

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

“

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

“

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

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

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

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

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

“.