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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	17 December 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

Subject:	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
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Delegations will find attached document COM(2025) 784 annex.

Encl.: COM(2025) 784 annex



EUROPEAN
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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:

“

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

“

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

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

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

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

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

“.