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From: General Secretariat of the Council
To: Delegations

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

On 18 February 2026, the Permanent Representatives Committee agreed on the proposal by the Commission without amendments as set out in the [Annex](#) of this document as mandate for negotiations with the European Parliament.

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 Committee¹,

Having regard to the opinion of the Committee of the Regions²,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) Regulation (EU) 2019/1242 of the European Parliament and of the Council³ 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.

¹ OJ C , , p. .

² OJ C , , p. .

³ 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 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.
- (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

For the Council

The President

The President

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
$cCO_2(NO)_Y$	$[ET(2025)_Y - CO_2(2025)_Y] \times V_Y$	$[ET2025(NO)_Y - CO_2(NO)_Y] \times V_Y$	$[ET(NO)_Y - CO_2(NO)_Y] \times V_Y$
$dCO_2(NO)_Y$	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	$[CO_2(M)_Y - T(M)_Y] \times V_Y$

“

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

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

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

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

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

“