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INFORMATION NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 1999/62/EC, Council Directive 1999/37/EC and Directive (EU) 2019/520 as regards the CO2 emission class of heavy-duty vehicles with trailers - Outcome of the European Parliament's first reading (Strasbourg, 5 to 8 October 2026)

I. INTRODUCTION

In accordance with the provisions of Article 294 of the TFEU and the Joint declaration on practical arrangements for the codecision procedure¹, a number of informal contacts have taken place between the Council, the European Parliament and the Commission with a view to reaching an agreement on this proposal at first reading.

¹ OJ C 145, 30.6.2007, p. 5.

In this context, the rapporteur, Matteo RICCI (S&D, IT), presented a compromise amendment (amendment number 18) to the abovementioned proposal for a Directive on behalf of the Committee on Transport and Tourism (TRAN). This amendment had been agreed during the informal contacts referred to above.

In addition, the Europe of Sovereign Nations (ESN) political group tabled two amendments (amendments number 19-20).

II. VOTE

When it voted on 7 October 2026, the plenary adopted the compromise amendment (amendment number 18) to the abovementioned proposal for a Directive. No other amendments were adopted. The Commission's proposal as thus amended constitutes the Parliament's first-reading position which is contained in its legislative resolution as set out in the Annex hereto².

The Parliament's position reflects what had been previously agreed between the institutions. The Council should therefore be in a position to approve the Parliament's position.

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

² The version of the Parliament's position in the legislative resolution has been marked up to indicate the changes made by the amendments to the Commission's proposal. Additions to the Commission's text are highlighted in ***bold and italics***. The symbol "■" indicates deleted text.

P10_TA(2026)0328

CO₂ emission class of heavy-duty vehicles with trailers

European Parliament legislative resolution of 7 October 2026 on the proposal for a directive of the European Parliament and of the Council amending Directive 1999/62/EC, Council Directive 1999/37/EC and Directive (EU) 2019/520 as regards the CO₂ emission class of heavy-duty vehicles with trailers and clarifying and simplifying certain provisions (COM(2025)0589 – C10-0235/2025 – 2023/0134(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2023)0189) and the amended proposal (COM(2025)0589),
 - having regard to Article 294(2) and Article 91(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C10-0235/2025),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinions of the European Economic and Social Committee of 20 September 2023¹ and 3 December 2025²,
 - after consulting the Committee of the Regions,
 - having regard to the provisional agreement approved by the responsible committee under Rule 75(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 15 July 2026 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
 - having regard to Rule 60 of its Rules of Procedure,
 - having regard to the report of the Committee on Transport and Tourism (A10-0131/2026),
1. Adopts its position at first reading hereinafter set out;

¹ OJ C, C/2023/874, 8.12.2023, ELI: <http://data.europa.eu/eli/C/2023/874/oj>.

² OJ C, C/2026/880, 27.2.2026, ELI: <http://data.europa.eu/eli/C/2026/880/oj>.

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.

Position of the European Parliament adopted at first reading on 7 October 2026 with a view to the adoption of Directive (EU) 2026/... of the European Parliament and of the Council amending Directive 1999/62/EC as regards the variation of charges for heavy-duty vehicles based on their CO₂ emissions and to clarify and simplify certain provisions

(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 91(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 opinions of the European Economic and Social Committee³,

After consulting the Committee of the Regions¹,

Acting in accordance with the ordinary legislative procedure⁴,

³ OJ C, C/2023/874, 8.12.2023, ELI: <http://data.europa.eu/eli/C/2023/874/oj> and OJ C, C/2026/880, 27.2.2026, ELI: <http://data.europa.eu/eli/C/2026/880/oj>.

⁴ Position of the European Parliament of 7 October 2026.

Whereas:

- (1) Directive (EU) 2022/362 of the European Parliament and of the Council⁵, **which amended Directive 1999/62/EC of the European Parliament and of the Council**⁶, strengthened the ‘polluter pays’ and ‘user pays’ principles through the introduction of mandatory charging for certain vehicles on the basis of their CO₂ emissions, either by varying the infrastructure charges and user charges according to the CO₂ emissions of the vehicles or by applying an external-cost charge for CO₂ emissions.

⁵ Directive (EU) 2022/362 of the European Parliament and of the Council of 24 February 2022 amending Directives 1999/62/EC, 1999/37/EC and (EU) 2019/520, as regards the charging of vehicles for the use of certain infrastructures (OJ L 69, 4.3.2022, p. 1, **ELI: <http://data.europa.eu/eli/dir/2022/362/oj>**).

⁶ **Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of vehicles for the use of road infrastructures (OJ L 187, 20.7.1999, p. 42, ELI: <http://data.europa.eu/eli/dir/1999/62/oj>)**.

- (2) *It is appropriate to clarify and simplify certain provisions of Directive 1999/62/EC to reflect the amendments that were introduced by Regulation (EU) 2024/1610 of the European Parliament and of the Council⁷ to Regulation (EU) 2019/1242 of the European Parliament and of the Council⁸, as well as the amendments that were introduced by Commission Regulation (EU) 2022/1379⁹ to Commission Regulation (EU) 2017/2400¹⁰.*

⁷ *Regulation (EU) 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 (OJ L, 2024/1610, 6.6.2024, ELI: <http://data.europa.eu/eli/reg/2024/1610/oj>).*

⁸ *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>).*

⁹ *Commission Regulation (EU) 2022/1379 of 5 July 2022 amending Regulation (EU) 2017/2400 as regards the determination of the CO₂ emissions and fuel consumption of medium and heavy lorries and heavy buses and to introduce electric vehicles and other new technologies (OJ L 212, 12.8.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/1379/oj>).*

¹⁰ *Commission Regulation (EU) 2017/2400 of 12 December 2017 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the determination of the CO₂ emissions and fuel consumption of heavy-duty vehicles and amending Directive 2007/46/EC of the European Parliament and of the Council and Commission Regulation (EU) No 582/2011 (OJ L 349, 29.12.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/2400/oj>).*

- (3) *This Directive should clarify the date from which the obligation to vary road charges based on CO₂ emissions of a vehicle sub-group applies. This Directive should therefore consistently refer to the publication of reference CO₂ emissions of a vehicle sub-group adopted in accordance with Article 11(1) of Regulation (EU) 2019/1242. This Directive should also give sufficient implementation time to national authorities and toll service providers to classify the vehicles of those vehicle sub-groups into CO₂ emission classes. Member States should have at least 12 months to implement the variation of road charges for new vehicle sub-groups after the publication of their reference CO₂ emissions. For the purposes of predictability and simplification, such variation should always apply either from 1 July of the year following the year of publication of the new vehicle sub-group's reference CO₂ emissions, if that publication occurred before 1 July, or from 1 January of the second year following the year of publication of the new vehicle sub-group's reference CO₂ emissions, if that publication occurred on or after 1 July. As regards the vehicle sub-groups originally covered by Regulation (EU) 2019/1242, the obligation to vary road charges has applied since 13 May 2023, which was two years after the date of publication of Commission Implementing Decision (EU) 2021/781¹¹.*

¹¹ *Commission Implementing Decision (EU) 2021/781 of 10 May 2021 on the publication of a list indicating certain CO₂ emissions values per manufacturer as well as average specific CO₂ emissions of all new heavy-duty vehicles registered in the Union and reference CO₂ emissions pursuant to Regulation (EU) 2019/1242 of the European Parliament and of the Council for the reporting period of the year 2019 (OJ L 167, 12.5.2021, p. 47, ELI: http://data.europa.eu/eli/dec_impl/2021/781/oj).*

- (4) *This Directive should clarify the date from which the adjustments to the reference CO₂ emissions adopted pursuant to Article 11(2) of Regulation (EU) 2019/1242 apply. Member States should have at least 12 months to implement the adjusted reference CO₂ emissions. For the purposes of predictability and simplification, the adjusted reference CO₂ emissions should always apply either from 1 July of the year following the year of their publication, if that publication occurred before 1 July, or from 1 January of the second year following the year of their publication, if that publication occurred on or after 1 July. However, Commission Implementing Regulation (EU) 2025/2545¹² adjusted reference CO₂ emissions of vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH, with application from the 2025 reporting period. The definition of ‘emission reduction trajectory’, as introduced by Directive (EU) 2022/362, provides that the adjusted values apply from the reporting period commencing after the date of application of the act containing those adjusted values. They therefore apply from 1 July 2026 and, to ensure legal certainty, the date of application of 1 July 2026 should be explicitly maintained.*

¹² *Commission Implementing Regulation (EU) 2025/2545 of 15 December 2025 amending Implementing Regulation (EU) 2025/2335 by setting the adjusted reference CO₂ emissions and specifying the methodology for defining representative vehicles (OJ L, 2025/2545, 16.12.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2545/oj).*

- (5) *This Directive should preserve the meaning of the definition of ‘emission reduction trajectory’ in Directive 1999/62/EC, as it was introduced by Directive (EU) 2022/362. Regulation (EU) 2024/1610 amended Regulation (EU) 2019/1242 by introducing a CO₂ emissions reduction target for 2030 of 43 %. That change affects the gradient of the emission reduction trajectory defined in Directive 1999/62/EC for the years up to and including 2030. Certain CO₂ emission classes thresholds for the years up to and including 2030 are therefore stricter than the thresholds for 2031 and subsequent years. The resulting shape of the emission reduction trajectory was not an intended consequence of the adoption of Regulation (EU) 2024/1610. The original shape of the emission reduction trajectory should therefore be reinstated by amending Directive 1999/62/EC to set a CO₂ emissions reduction target for 2030 of 30 %. Until that change is applied, it is possible that certain vehicles will be classified in a CO₂ emission class by using an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 43 %. To ensure equal treatment with vehicles that are classified in a CO₂ emission class after the entry into force of this Directive, Member States should reclassify those vehicles whose classification is based on a 43 % target by using an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 30 %. To ensure that vehicles belong to the same CO₂ emission class irrespective of where in the Union they circulate, Member States should apply that reclassification from the same date, namely the latest date for transposing this Directive.*

- (6) *This Directive should clarify how to classify in CO₂ emission classes vehicles accompanied by a customer information file as defined in Regulation (EU) 2017/2400 and first registered before the start date of the emission reduction trajectory. For vehicle sub-groups with reference period 2021 or 2025, as set in Regulation (EU) 2019/1242, a discrepancy exists between the date on which their emission reduction trajectories start and the deadline for manufacturers to provide new vehicles with a customer information file that has been issued in accordance with Regulation (EU) 2017/2400. The start date of the emission reduction trajectory of a vehicle sub-group is the first day of the reference period for that vehicle sub-group, as set out in Annex I to Regulation (EU) 2019/1242. The deadline for manufacturers to provide new vehicles of a vehicle sub-group with the customer information file is set out in Regulation (EU) 2017/2400. For those vehicle sub-groups, the deadline for manufacturers to provide the customer information file precedes the start date of the emission reduction trajectory. Directive 1999/62/EC does not indicate how to classify in CO₂ emission classes vehicles that were first registered before the start date of the emission reduction trajectory. Member States should classify vehicles in a CO₂ emission class where the owner can provide evidence of the vehicle's CO₂ emissions in a customer information file. The thresholds of the CO₂ emission classes before the start date of the emission reduction trajectory are those of the first year of the emission reduction trajectory.*

- (7) *This Directive should clarify how to classify vocational vehicles in CO₂ emission classes. Regulation (EU) 2019/1242 distinguishes vocational vehicles, such as vehicles used for garbage collection or construction works, from other types of vehicles. Those vehicles are responsible for approximately 2 % of the emissions of the heavy-duty sector and operate mostly in cities. Following the adoption of Regulation (EU) 2024/1610, vocational vehicles are identified as such only after their first registration. The customer information file of a new vehicle therefore does not provide information on the vocational nature of the vehicle. Consequently, vocational vehicles cannot be recognised as belonging to a vocational sub-group when they are classified in a CO₂ emission class. For objective and practical reasons, vocational vehicles should be treated as belonging to the corresponding non-vocational vehicle sub-group for the purposes of Directive 1999/62/EC.*

- (8) *Retrofitting, which generally means the amendment of the technical characteristics of a vehicle after its first registration, including physical or software changes, could support the vehicle's emission reduction or affect its emission performance. The existing legal framework does not allow for the determination of the CO₂ emissions of retrofitted vehicles. To enable the classification of retrofitted vehicles in CO₂ emission classes, taking into account the effect of the retrofitting process, the Commission should assess options for determining the CO₂ emissions of retrofitted vehicles, taking into account the possible effects on the application and effectiveness of Regulation (EU) 2019/1242, and, if appropriate, should submit a proposal to amend this Directive. In the absence of such general rules on determining the CO₂ emissions of retrofitted vehicles, this Directive should clarify how to classify retrofitted zero-emission vehicles in CO₂ emission classes. Regulation (EU) 2019/1242 sets targets for manufacturers to reduce the CO₂ emissions of new heavy-duty vehicles. Under that Regulation, manufacturers benefit in particular from placing zero-emission vehicles on the market. Directive 1999/62/EC supports the demand for those vehicles by granting reduced infrastructure charges and user charges in accordance with CO₂ emission class 5. An existing drawback of zero-emission vehicles is that they have a lower operational range than conventional vehicles.*

To increase the operational range of a zero-emission vehicle, it is possible to retrofit the vehicle by replacing a battery pack with a fuel generator. Such retrofitted vehicles thus become hybrid vehicles. Under Directive 1999/62/EC, vehicles are classified in CO₂ emission classes according to the vehicle documentation that is produced by manufacturers before the vehicle's first registration. This means that, under the current legislative framework, such retrofitted vehicles would continue to benefit from reduced charges in accordance with CO₂ emission class 5 despite using a fuel generator. However, the continuation of that benefit distorts the road freight transport market to the disadvantage of operators using zero-emission vehicles that are not retrofitted, and it does not reflect the actual emission reductions over the lifetime of such retrofitted vehicles for the purposes of Regulation (EU) 2019/1242. To ensure that all vehicles are classified in CO₂ emission classes based on the results of the simulation tool referred to in Regulation (EU) 2017/2400 (the vehicle energy consumption calculation tool – VECTO), zero-emission vehicles that are retrofitted with a fuel-powered engine should therefore be treated under Directive 1999/62/EC as belonging to CO₂ emission class 1.

- (9) *This Directive should clarify how to classify dual-fuel vehicles in CO₂ emission classes. Regulation (EU) 2017/2400 requires manufacturers to issue a customer information file for dual-fuel vehicles, starting from 1 January 2024. However, certain dual-fuel vehicles were registered before that date without a customer information file. Vehicles that were first registered before that date cannot access more favourable rates and might suffer from a competitive disadvantage compared to similar vehicles that were registered at a later date. It is an option for manufacturers to determine the CO₂ emissions of a vehicle that has already been registered by performing a new simulation that takes into account the latest requirements of Regulation (EU) 2017/2400. Member States should accept the result of such simulations as proof of the vehicle's CO₂ emissions. The Commission should prevent the use of unauthorised simulation results by overseeing manufacturers' use of that option. A manufacturer that decides to use that option should therefore notify its intention to the Commission. Member States should only accept a document containing such simulation results if it is received directly from a manufacturer in a digital format, as that is less vulnerable to fraud, and if a positive decision of the Commission has been addressed to that manufacturer.*

- (10) *Directive 1999/62/EC provides for the extension of its scope to include vehicle sub-groups that are covered by Regulation (EU) 2017/2400 but not yet covered by Regulation (EU) 2019/1242. However, Regulation (EU) 2024/1610 extended the scope of Regulation (EU) 2019/1242 to match the scope of Regulation (EU) 2017/2400. The relevant provisions of Directive 1999/62/EC have therefore become obsolete and should be deleted in order to simplify the text of that Directive.*
- (11) *Directive (EU) 2022/362 introduced a variation in infrastructure charges and user charges for vehicles according to their CO₂ emission class, as a contribution to lowering CO₂ emissions in road transport. To promote the rollout of zero-emission vehicles, Member States were allowed to temporarily exempt zero-emission vehicles from road charges. To supplement such a measure, Member States should have the possibility to provide an appropriate reduction for low-emission vehicles in respect of infrastructure charges or user charges. To ensure complementarity between measures to support demand for zero-emission vehicles and for low-emission vehicles, that possibility should only be available in combination with measures applied to zero-emission vehicles and should, after 30 June 2031, be limited to the level of the established maximum reduction of 50 %.*

- (12) *Although efficient trailers are able to reduce the CO₂ emissions of conventional vehicles and increase vehicles' range, this Directive does not provide a legal basis for Member States to consider the characteristics of trailers when setting toll rates. The Commission should assess options to implement the variation of tolls based on the characteristics of trailers. Such implementation options should require minimal effort by the transport operators and should be able to be introduced in existing tolling systems in a cost-effective way. The Commission should consider the various technologies and equipment available on the market, including the retrofit of the existing trailer fleets, and the total energy reduction from using those technologies and equipment. The Commission should take due account of the results of any pilot projects in that area, and should consider the administrative burden, the operational constraints, the economic parameters of technologies on the market and the cost-effectiveness.*

- (13) *Cooperation mechanisms between Member States on the exchange of data related to the vehicle classification parameters are able to simplify administrative processes and facilitate mutual recognition. Therefore, the Commission should coordinate work within a group of experts to identify and promote the exchange of best practices and to make suggestions for a common approach. As part of that work, the suitability of using existing mechanisms, such as the electronic certificate of conformity of the vehicle, the exchange of information under Directive (EU) 2019/520 of the European Parliament and of the Council¹³ and the exchange of information on vehicle registration data, should be assessed.*
- (14) *Since the objectives of this Directive, namely to ensure the consistent application throughout the Union of the rules for classifying heavy-duty vehicles into CO₂ emission classes and varying infrastructure charges and user charges accordingly, cannot be sufficiently achieved by the Member States but can rather, by reason of their scale and effects, 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 Directive does not go beyond what is necessary in order to achieve those objectives.*
- (15) *Directive 1999/62/EC* ■ *should therefore be amended accordingly,*

HAVE ADOPTED THIS DIRECTIVE:

¹³ *Directive (EU) 2019/520 of the European Parliament and of the Council of 19 March 2019 on the interoperability of electronic road toll systems and facilitating cross-border exchange of information on the failure to pay road fees in the Union (OJ L 91, 29.3.2019, p. 45, ELI: <http://data.europa.eu/eli/dir/2019/520/oj>).*

Article 1

Directive 1999/62/EC is amended as follows:

(1) Article 2(1) is amended as follows:

(a) *point (28) is replaced by the following:*

‘(28) “CO₂ emissions” of a heavy-duty vehicle means its specific CO₂ emissions (gCO₂/t-km) if it is a heavy goods vehicle, or its specific CO₂ emissions (gCO₂/p-km) if it is a coach or a bus, as provided in its customer information file set out in Part II of Annex IV to Commission Regulation (EU) 2017/2400();*

(*) *Commission Regulation (EU) 2017/2400 of 12 December 2017 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the determination of the CO₂ emissions and fuel consumption of heavy-duty vehicles and amending Directive 2007/46/EC of the European Parliament and of the Council and Commission Regulation (EU) No 582/2011 (OJ L 349, 29.12.2017, p. 1, ELI: <http://data.europa.eu/eli/req/2017/2400/oj>).’;*

(b) **in** point (29), point (a) is replaced by the following:

- ‘(a) a heavy-duty motor vehicle as referred to in Article 3, point 11(a) or (b), of Regulation (EU) 2019/1242 of the European Parliament and of the Council^(*); or

(*) ***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>).’;***

(c) point (30) is replaced by the following:

‘(30) “low-emission heavy-duty vehicle” means a low-emission heavy-duty vehicle as defined in Article 3, point 12, of Regulation (EU) 2019/1242;’;

(d) point (35) is replaced by the following:

‘(35) “vehicle group” means a vehicle group as referred to in Article 4, first paragraph, of Regulation (EU) 2017/2400;’;

(e) point (37) is replaced by the following:

‘(37) “emission reduction trajectory” of a vehicle sub-group (sg) means a CO₂ emissions reduction trajectory for heavy goods vehicles (ET_{sg,Y}) or for buses and coaches (ETp_{sg,Y}), as determined in accordance with point 5.1.2.1 of Annex I to Regulation (EU) 2019/1242 and adjusted as follows:

(a) for years $Y \leq 2030$, the CO₂ emissions reduction target for 2030 ($rf_{sg,Y}$ or $rfp_{sg,Y}$, where $Y=2030$) is 30 %; and

(b) for years $Y > 2030$, the target factor ($RET_{sg,Y}$ or $RETp_{sg,Y}$) is 0,7;’;

(f) point (38) is replaced by the following:

‘(38) ‘reference CO₂ emissions’ means reference CO₂ emissions as defined in Article 3, point 1, of Regulation (EU) 2019/1242;’;

(2) *in Article 2(2), the introductory wording is replaced by the following:*

‘(2) For the purposes of paragraph 1, point 3:’;

(3) Article 7ga is amended as follows:

(a) paragraph 1 is replaced by the following:

‘1. Member States shall vary infrastructure charges and user charges for heavy-duty vehicles in accordance with this Article.

Member States shall apply that variation to the vehicle sub-groups covered by Regulation (EU) 2019/1242 **following** the **publication** of the reference CO₂ emissions **of those vehicle sub-groups** in accordance with Article 11(1) of that Regulation. **That variation shall apply either from 1 July of the year following the year of such publication, if the publication occurred before 1 July, or from 1 January of the second year following the year of such publication, if the publication occurred on or after 1 July.** However, for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9RD, 9-LH, 10-RD and 10-LH, Member States shall apply that variation at the latest **from 13 May 2023**.

Member States shall apply the reference CO₂ emissions as adjusted pursuant to Article 11(2) of Regulation (EU) 2019/1242 either from 1 July of the year following the year of publication of the adjusted reference CO₂ emissions, if the publication occurred before 1 July, or from 1 January of the second year following the year of such publication, if the publication occurred on or after 1 July. However, for vehicle sub-groups 4-UD, 4-RD, 4LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH, Member States shall apply the reference CO₂ emissions as adjusted from 1 July 2026.

Without prejudice to the reduction of rates provided for in paragraph 3 of this Article, Member States may provide for reduced rates of infrastructure charges or user charges, or exemptions from the obligation to pay infrastructure charges or user charges, for zero-emission vehicles of any vehicle group from 24 March 2022 to 30 June 2031. Within that period, provided that an exemption from the obligation to pay infrastructure charges or user charges is in place for zero-emission vehicles, Member States may apply an appropriate reduction of the rate of infrastructure charges or user charges for low-emission vehicles that shall be limited to 75 % compared to the charge applicable to vehicles in CO₂ emission class 1, as set out in paragraph 2 of this Article. From 1 July 2031, reductions for zero-emission vehicles shall be limited to 75 % compared to the charge applicable to vehicles in CO₂ emission class 1. From 1 July 2031, a reduction of the rate of infrastructure charges or user charges for low-emission vehicles may be applied only if a higher rate of reduction is in place for zero-emission vehicles, and shall be limited to 50 % compared to the charge applicable to vehicles in CO₂ emission class 1.’;

(b) *in paragraph 2, the following subparagraphs are added:*

‘Member States shall ensure that vehicles that have been classified in CO₂ emission class 1 or 2 by using an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 43 % are reclassified by using an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 30 %.

Member States shall consider as eligible for classification in a CO₂ emission class all vehicles for which the road user can provide evidence of the CO₂ emissions in a customer information file issued in accordance with Article 9 of

Regulation (EU) 2017/2400. If the date of the first registration of a vehicle is before the start date of the emission reduction trajectory of the vehicle sub-group to which the vehicle belongs, the values of the first year of the emission reduction trajectory of that sub-group shall apply.

Member States shall treat vocational vehicles, as defined in Article 3, point 9, of Regulation (EU) 2019/1242, as vehicles belonging to the corresponding non-vocational vehicle sub-group.

Member States shall not apply reduced charges in accordance with CO₂ emission class 5 to zero-emission vehicles that have been retrofitted with a fuel-powered engine that generates electrical energy or that contributes to the propulsion of the vehicle. Member States shall instead apply the charges in accordance with CO₂ emission class 1.

Vehicle manufacturers may use the simulation tool referred to in Article 5 of Regulation (EU) 2017/2400 to determine the CO₂ emissions of a dual-fuel vehicle, as defined in Article 3, point 21, of Regulation (EU) 2017/2400, after its production date, where the production date of that vehicle is before 1 January 2024. A manufacturer that intends to use that option shall notify the Commission of its intention to do so and the Commission shall decide whether that manufacturer may use the simulation tool for the purpose set out in this subparagraph and communicate its decision to that manufacturer. For the classification of a vehicle in a CO₂ emission class, Member States shall accept the simulation produced by manufacturers as evidence of a vehicle's CO₂ emissions, provided that the manufacturer concerned sends the Member State concerned the results of that simulation directly and in digital format together with the decision of the Commission communicated to that manufacturer.';

- (c) *paragraph 7 is deleted;*
- (d) *the following paragraph is added:*

‘12. By 30 June 2029, the Commission shall assess the following options:

- (a) allowing Member States to vary toll rates based on the characteristics of trailers taking into account the specific conditions in different Member States, such as the heterogeneity of trailer fleets, the various technologies and equipment on the market and the total energy reduction from using those technologies and equipment; and*
- (b) determining CO₂ emissions of retrofitted motor vehicles and trailers.*

The Commission shall consider the possible effects of the options referred to in the first subparagraph of this paragraph on the application and effectiveness of Regulation (EU) 2019/1242. The Commission shall take due account of the results of any pilot projects in that area, and shall consider the administrative burden, the operational constraints, the economic parameters of technologies on the market and the cost-effectiveness. Based on that assessment, the Commission may, where appropriate, submit a legislative proposal to amend this Directive.’;

- (4) *in Article 8, paragraph 3 is replaced by the following:*
- ‘3. In the case of a common system for user charges referred to in paragraph 1 of this Article, the final date of application of the variations referred to in Article 7ga(1) for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH is 25 March 2025.’;*
- (5) *in Article 9b, the following paragraph is added:*
- ‘To facilitate the exchange of vehicle information relating to the vehicle classification parameters as defined in Article 2, point (17), of Directive (EU) 2019/520, and with the objective of working towards mutual recognition across Member States for the purposes of vehicle classification and enforcement, the Commission shall coordinate work within the group of experts referred to in Article 9e(4) to identify and promote the exchange of best practices and to make suggestions for a common approach.’.*

Article 2



1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by **31 December 2027**. They shall **immediately** inform  **the Commission thereof**.

From 1 January 2028, Member States shall apply the measures necessary to comply with:

- (a) Article 1, point (1)(e), of this Directive; and***
- (b) Article 1, point (3)(b), of this Directive insofar as that point adds a third subparagraph to Article 7ga(2) of Directive 1999/62/EC.***

When Member States adopt those measures, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2. Member States shall communicate to the Commission the text of the main measures of national law which they adopt in the field covered by this Directive.

Article 3

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 4

This Directive is addressed to the Member States.

Done at ..., ...

For the European Parliament
The President

For the Council
The President