

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

2025/0423(COD) - 16/12/2025 - Legislative proposal

PURPOSE: to amend Regulation (EU) 2019/1242 to provide additional flexibility for manufacturers of new heavy-duty vehicles as regards the calculation of emission credits for heavy-duty vehicles for the reporting periods of the years 2025 to 2029.

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: Regulation (EU) 2019/1242 of the European Parliament and of the Council 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.

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.

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.

CONTENT: the proposal focuses on targeted amendments to the regulation on CO₂ emissions from heavy-duty vehicles in order **to offer manufacturers additional flexibility** to comply with the 2030 CO₂ emissions target, while leaving the level of ambition unchanged: 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.

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.

The proposed regulation amends Regulation (EU) 2019/1242 to specify the revised rules for determining emission credits and amends Annex I to the Regulation to introduce the formulas required for Annex I.

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.