

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

2025/0423(COD) - 07/05/2026 - Final act

Regulation (EU) 2026/1046 amends Regulation (EU) 2019/1242 on carbon dioxide (CO₂) emission performance standards for new heavy-duty vehicles. It changes the calculation of emission credits for reporting periods from 2025 to 2029, while maintaining the existing CO₂ emission-reduction targets. The Regulation has relevance for the European Economic Area (EEA).

Emission Credits for 2025–2029

For reporting periods from 2025 to 2029, manufacturers may obtain emission credits where the difference between the applicable CO₂ emissions reduction trajectory and their average specific CO₂ emissions is positive. The amended calculation is intended to give manufacturers additional flexibility to comply with targets applying from 2030.

The Regulation responds to delays in deploying public charging infrastructure for heavy-duty vehicles along motorways. It seeks to allow manufacturers to generate more emission credits before 2030 and may encourage the earlier deployment of zero-emission heavy-duty vehicles.

Scope and Calculation Rules

The amended rules apply to heavy-duty vehicles covered by Regulation (EU) 2019/1242. Urban buses are excluded, reflecting the more advanced deployment of zero-emission urban buses and the fact that their use is not affected in the same way by the availability of charging infrastructure along motorways.

The Regulation replaces the relevant calculation table in Annex I to Regulation (EU) 2019/1242. It establishes specific formulae for the periods 2019–2024, 2025–2029 and 2030–2039, including the calculation of credits and emission debts for different vehicle groups. It also adds definitions for the emission trajectories used for the 2025–2029 calculation period.

Legislative Procedure and Entry into Force

The Regulation was adopted under the ordinary legislative procedure. The European Parliament adopted its position on 12 March 2026, followed by the Council's decision on 30 March 2026.

Published in the Official Journal on 7 May 2026, the Regulation enters into force on 27 May 2026. It is binding in its entirety and directly applicable in all Member States.

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