



Opinion of the European Economic and Social Committee

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

(COM(2025) 784 final)

(C/2026/3242)

Rapporteur: **Corina MURFA BENGHA**

Advisor	Elena-Loredana OCENIC (to the rapporteur)
Legislative procedure	EU Law Tracker
Referral	European Parliament, 12.1.2026 Council of the European Union, 20.3.2026
Legal basis	Articles 192(1) and 304 of the Treaty on the Functioning of the European Union
European Commission documents	COM(2025) 784 final Summary of COM(2025) 784 final
Relevant Sustainable Development Goals (SDGs)	SDG 13
Section responsible	Transport, Energy, Infrastructure and the Information Society
Adopted in section	9.3.2026
Adopted at plenary session	18.3.2026
Plenary session No	604
Outcome of vote (for/against/abstentions)	205/1/6

1. RECOMMENDATIONS

THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE (EESC)

1.1. Acknowledges the importance of the automotive industry in the European economy regarding job creation, value added to the economy and society as a whole. The EESC recognises that for manufacturers to maintain their global competitiveness, particularly against heavily subsidised international actors, and to protect highly skilled jobs, a supportive regulatory framework is essential. However, the EESC underlines that the automotive industry – alongside other economic sectors – needs to be part of the collective effort to reduce greenhouse gas emissions, including, but not limited to, carbon dioxide (CO₂) emissions. Therefore, the EESC recommends that any changes to existing legislation abide by the following principles: the technological neutrality principle, the ‘polluter pays’ principle ⁽¹⁾, the ‘do no significant harm’ principle ⁽²⁾, the principle of economy-wide preparedness (in cases of war, natural disasters ⁽³⁾, etc.), and industrial competitiveness vis-à-vis global competitors.

⁽¹⁾ Article 191(2) of the Treaty on the Functioning of the European Union.

⁽²⁾ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>).

⁽³⁾ The recent situation in Portugal, when ZEV fleets for public operators were not able to operate due to lack of electricity supply, shows that a thorough emergency preparedness plan needs to be designed, alongside transport decarbonisation, with back-up solutions where needed.

1.2. Supports the collection of emission credits when manufacturers outperform the linear reduction trajectory, stressing that credits should reward genuine technological leadership. The EESC acknowledges the industry's concerns regarding the current lack of enabling conditions, such as sufficient charging infrastructure and grid capacity. However, the EESC remains cautious about a full indexation to 2025 for the entire period until 2029, especially since charging infrastructure should follow rather than dictate climate policy, for which examples of good practice exist (including in Belgium and Sweden).

1.3. As a pragmatic compromise, the EESC recommends maintaining the indexation of credit and penalty calculations to the year 2025 until the year 2027. This is justified by the fact that no formal impact assessment was conducted for this targeted amendment and that the underlying Regulation (EU) 2019/1242 ⁽⁴⁾ is scheduled for an in-depth, comprehensive review in 2027, according to the European Commission, and predictability is highly important for the business environment. From 2027 onwards, a linear reduction trajectory should be restored to ensure a smooth ramp-up towards the 2030 targets – unless the future impact assessment of the European Commission shows that another approach is more suitable. This temporary approach provides short-term flexibility to avoid immediate penalties while preserving long-term integrity of climate policy and predictability of economic policies.

1.4. To support the uptake of low-emission heavy-duty vehicles (HDVs), the EESC believes that the effort should be equitably spread between producers (supply-side), transportation companies and shippers (demand-side) and the state/energy sector (charging infrastructure as an enabling condition). Furthermore, to increase the demand for zero-emission HDVs, a combination of tax incentives and grants/financial instruments for the rapid development of charging infrastructure is the appropriate policy. The EESC points to the necessity of enabling conditions, such as the model of the Eurovignette as a good practice that drives change. For instance, while Austria and Belgium apply substantial road toll discounts for zero-emission HDVs, Germany continues to provide a full toll exemption until 2031. Such incentives are specifically designed to make the use of zero-emissions HDVs financially more competitive compared to higher emitting vehicles. Overall, ten Member States have reduced tolls for such vehicles, according to the European Automobile Manufacturers' Association (ACEA). However, the EESC warns that such measures must be harmonised across Member States to avoid distorting the single market, especially since HDVs are subject to cross-border, long-distance transportation by nature of their economic activity.

1.5. To ensure that the initial ethical dimension, European values and the objective effects of the proposed measures are not overlooked, the EESC calls for a comprehensive study and in depth assessments of their real and measurable impacts: on the environment and climate on the one hand, and on Europe's economy and employment on the other. Depending on the results, European strategies and policies could be revised based on such clear yardsticks.

2. EXPLANATORY NOTES

Arguments in support of recommendation 1.1

2.1. Climate change mitigation and public health should be balanced with the practical realities of infrastructure deployment. While 182 000 premature deaths ⁽⁵⁾ are still attributed in the European Union to exposure to fine particulate matter (PM_{2.5}), a disorderly climate transition in the transport sector without adequate charging depots could lead to an aging transport fleet if operators choose to keep older, more polluting HDVs longer due to high costs and lack of infrastructure. It is also worth highlighting that climate-driven risks, such as intensified heatwaves, are disproportionately affecting the most vulnerable segments of society, particularly women and the elderly, which is why a balanced approach needs to be carefully designed.

⁽⁴⁾ 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>).

⁽⁵⁾ <https://www.eea.europa.eu/en/analysis/indicators/health-impacts-of-exposure-to>.

2.2. The EESC highlights that European manufacturers are currently facing a 'perfect storm' in the sense that energy prices in many Member States remain high, and global competitors are rapidly gaining market share through different economic models. Protecting the European HDV market is therefore a matter of strategic sovereignty. By internalising the health and climate costs and benefits of zero-emission HDVs through credits and debts, the business case of zero-emission HDVs is improving, while that of more polluting versions is decreasing. Therefore, this can lead to a more competitive European HDV market on a global scale in the medium and longer term.

Arguments in support of recommendations 1.2 and 1.3

2.3. The lack of an impact assessment for the proposed amendments makes it difficult to predict the exact volume of additional credits that could be generated at European level, or whether the costs outweigh the benefits of such a measure. By limiting the 2025 indexation until 2027, the EESC argues that it can avoid the risk of 'regulatory rent' or 'windfall credits' while giving manufacturers the flexibility requested to reinvest profits into research and development rather than paying penalties or carbon credit to their competitors (debts).

2.4. A *de-facto* plateau until 2029, as initially proposed by the European Commission, could result in a last-minute ramp-up in 2030, which may be technically and economically disruptive and/or unfeasible. A mid-period shift back to linearity in 2027 provides a more stable bridge towards 2030, in line with the predictability requested by infrastructure providers who need clear signals to invest in the necessary infrastructure (including high-power grid connections, chargers, etc.), while also providing manufacturers with the desired short-term flexibility.

2.5. The European Climate Law (Regulation (EU) 2021/1119 of 30 June 2021) ⁽⁶⁾ requires a continuous and linear path towards climate neutrality by 2050. While flexibility is a useful tool to manage short-term bottlenecks (like the monthly charges and related infrastructure needed), it should not replace the long-term structural signal that electrification is the primary path forward. Moreover, the first-mover advantage among manufacturers will be maintained with the approach put forward by the EESC.

Arguments in support of recommendation 1.4

2.6. The EESC notes that the majority of charging stations for HDVs are expected to be located at depots. Therefore, targeted demand-side measures for fleet owners are just as critical as public motorway infrastructure. If transport operators, many of whom are small and medium-sized enterprises (SMEs), cannot find a business case for vehicles that are currently roughly twice as expensive as the internal combustion models, the manufacturing transition will stall regardless of credit flexibility.

Arguments in support of recommendation 1.5

2.7. The EESC was surprised that the European Commission did not carry out any impact assessment for the current targeted amendment. The evidence that we were informed of comes from civil society organisations and shows that the proposed measure might have a completely adverse effect on global greenhouse gas emissions than the one planned. Moreover, the implemented strategy leads the EU automotive industry and the EU transport sector to lose competitiveness, in particular due to insufficient mastery of critical technologies and decline in manufacturing capacity. Due to this shift, many European workers have already lost, and will continue to lose, their jobs.

2.8. Since the regulation on CO₂ standards is due for a comprehensive revision in 2027, the EESC has difficulty reconciling an amendment put forward in 2026 with the better regulation agenda, and calls for this practice to not be repeated in the future.

⁽⁶⁾ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>).

3. PROPOSED AMENDMENTS TO THE LEGISLATIVE PROPOSAL OF THE EUROPEAN COMMISSION

Amendment 1

linked to recommendation 1.1-1.4

Text proposed by the European Commission	EESC amendment
Regulation (EU) 2019/1242 is amended as follows:	Regulation (EU) 2019/1242 is amended as follows:
(1) In Article 7(1), point (a) is amended as follows:	(1) In Article 7(1), point (a) is amended as follows:
‘(a) the difference between the CO ₂ emissions reduction trajectory as referred to in paragraph 2 for the reporting period of the year 2025 and the average specific CO ₂ emissions of that manufacturer for the reporting periods of the years from 2025 to 2029 ; and the difference between the CO ₂ emissions reduction trajectory for reporting periods of years other than from 2025 to 2029 and the average specific CO ₂ emissions of that manufacturer for the same reporting period; if that difference is positive (“emission credits”); or’	‘(a) the difference between the CO ₂ emissions reduction trajectory as referred to in paragraph 2 for the reporting period of the year 2025 and the average specific CO ₂ emissions of that manufacturer for the reporting periods of the years 2025 and 2026 ; and the difference between the CO ₂ emissions reduction trajectory for reporting periods of years other than 2025 and 2026 and the average specific CO ₂ emissions of that manufacturer, if that difference is positive (“emission credits”); or’

Reason

The EESC proposes a pragmatic approach. By limiting the 2025 indexation to the years 2025 and 2026, the amendment acknowledges the current lack of enabling conditions (infrastructure and grid readiness), while highlighting the fact that no formal impact assessment was conducted for a full five-year departure from the linear trajectory. Since Regulation (EU) 2019/1242 is mandated to undergo a comprehensive in-depth revision in 2027, this compromise provides immediate regulatory relief to protect the competitiveness of European manufacturers and workers in the short term, while ensuring that the transition returns to a predictable, linear path towards 2030 targets immediately following the review (unless the legislative review suggests other, more suitable measures).

Amendment 2

linked to recommendation 1.1-1.4

Text proposed by the European Commission	EESC amendment
Annex I is amended as follows:	Annex I is amended as follows:
(a) the table in point 5.2. is replaced by the following:	(a) the table in point 5.2. is replaced by the following:
$ \begin{array}{c} \text{'2019} \leq Y < \text{2025} \quad \text{2025} \leq Y < \textbf{2030} \quad \textbf{2030} \leq Y < \text{2040} \\ \\ \text{cCO}_2(\text{NO})_Y \quad \frac{[\text{ET}(\text{2025})_Y - \text{CO}_2(\text{2025})_Y] \times V_Y}{[\text{ET}(\text{2025})_Y - \text{CO}_2(\text{NO})_Y] \times V_Y} \quad \frac{[\text{ET}(\text{NO})_Y - \text{CO}_2(\text{NO})_Y] \times V_Y}{[\text{ET}(\text{NO})_Y - \text{CO}_2(\text{NO})_Y] \times V_Y} \\ \\ \text{dCO}_2(\text{NO})_Y \quad 0 \quad \frac{[\text{CO}_2(\text{2025})_Y - \text{T}(\text{2025})_Y] \times V_Y}{[\text{CO}_2(\text{NO})_Y - \text{T}(\text{NO})_Y] \times V_Y} \\ \\ \text{cCO}_2(\text{M})_Y \quad 0 \quad \frac{[\text{ET}(\text{2025})_Y - \text{CO}_2(\text{M})_Y] \times V_Y}{[\text{ET}(\text{M})_Y - \text{CO}_2(\text{M})_Y] \times V_Y} \\ \\ \text{dCO}_2(\text{M})_Y \quad 0 \quad 0 \quad \frac{[\text{CO}_2(\text{M})_Y - \text{T}(\text{M})_Y] \times V_Y}{[\text{CO}_2(\text{M})_Y - \text{T}(\text{M})_Y] \times V_Y} \end{array} $	$ \begin{array}{c} \text{'2019} \leq Y < \text{2025} \quad \text{2025} \leq Y < \textbf{2027} \quad \textbf{2027} \leq Y < \text{2040} \\ \\ \text{cCO}_2(\text{NO})_Y \quad \frac{[\text{ET}(\text{2025})_Y - \text{CO}_2(\text{2025})_Y] \times V_Y}{[\text{ET}(\text{2025})_Y - \text{CO}_2(\text{NO})_Y] \times V_Y} \quad \frac{[\text{ET}(\text{NO})_Y - \text{CO}_2(\text{NO})_Y] \times V_Y}{[\text{ET}(\text{NO})_Y - \text{CO}_2(\text{NO})_Y] \times V_Y} \\ \\ \text{dCO}_2(\text{NO})_Y \quad 0 \quad \frac{[\text{CO}_2(\text{2025})_Y - \text{T}(\text{2025})_Y] \times V_Y}{[\text{CO}_2(\text{NO})_Y - \text{T}(\text{NO})_Y] \times V_Y} \\ \\ \text{cCO}_2(\text{M})_Y \quad 0 \quad \frac{[\text{ET}(\text{2025})_Y - \text{CO}_2(\text{M})_Y] \times V_Y}{[\text{ET}(\text{M})_Y - \text{CO}_2(\text{M})_Y] \times V_Y} \\ \\ \text{dCO}_2(\text{M})_Y \quad 0 \quad 0 \quad \frac{[\text{CO}_2(\text{M})_Y - \text{T}(\text{M})_Y] \times V_Y}{[\text{CO}_2(\text{M})_Y - \text{T}(\text{M})_Y] \times V_Y} \end{array} $

Reason

The EESC proposal restores linearity after 2027, rather than 2030. By keeping the static ET2025 term with the annual trajectory ET for the years 2027-2040, the amendment ensures that the regulatory flexibility is limited to the period preceding the scheduled 2027 legislative review. This avoids the risk of 'regulatory rent' or 'windfall credits', while maintaining the market pressure necessary to scale up zero-emission technologies in time for the 2030 targets.

Brussels, 18 March 2026.

The President
of the European Economic and Social Committee
Séamus BOLAND
