

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 (Text with EEA relevance)

Article 7

Emission credits and emission debts

1 For the purpose of determining a manufacturer's compliance with its specific CO₂ emissions targets in the reporting periods of the years 2025 to 2029, account shall be taken of its emission credits or emission debts determined in accordance with point 5 of Annex I, which correspond to the number of new heavy-duty vehicles, excluding vocational vehicles, of the manufacturer in a reporting period, multiplied by:

- a the difference between the CO₂ emissions reduction trajectory as referred to in paragraph 2 and the average specific CO₂ emissions of that manufacturer, if that difference is positive ('emission credits'); or
- b the difference between the average specific CO₂ emissions and the specific CO₂ emissions target of that manufacturer, if that difference is positive ('emission debts').

Emission credits shall be acquired in the reporting periods of the years 2019 to 2029. However, the emission credits acquired in the reporting periods of the years 2019 to 2024 shall be taken into account for the purpose of determining the manufacturer's compliance with the specific CO₂ emissions target of the reporting period of the year 2025 only.

Emission debts shall be acquired in the reporting periods of the years 2025 to 2029. However, the total emission debt of a manufacturer shall not exceed 5 % of the manufacturer's specific CO₂ emissions target in the reporting period of the year 2025 multiplied by the number of heavy-duty vehicles of the manufacturer in that period ('emission debt limit').

Emission credits and emission debts acquired in the reporting periods of the years 2025 to 2028 shall, where applicable, be carried-over from one reporting period to the next reporting period. Any remaining emission debts shall be cleared in the reporting period of the year 2029.

2 The CO₂ emissions reduction trajectory shall be set for each manufacturer in accordance with point 5.1 of Annex I, based on a linear trajectory between the reference CO₂ emissions referred to in the second paragraph of Article 1 and the CO₂ emissions target for the reporting period of the year 2025 as specified in point (a) of the first paragraph of that Article, and between the CO₂ emissions target for the reporting period of the year 2025 and the CO₂ emissions target for the reporting periods of the year 2030 onwards as specified in point (b) of the first paragraph of that Article.

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) 2019/1242 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex 2 Pt. 2 words inserted by S.I. 2022/1361 reg. 16(9)
- Art. 3(9) words inserted by S.I. 2022/1361 reg. 16(3)(a)
- Art. 3(10) substituted by S.I. 2022/1361 reg. 16(3)(b)
- Art. 3(11) words inserted by S.I. 2022/1361 reg. 16(3)(c)(i)
- Art. 3(11) words inserted by S.I. 2022/1361 reg. 16(3)(c)(ii)
- Art. 3(16)-(21) inserted by S.I. 2022/1361 reg. 16(3)(d)
- Art. 8(1)(a) sum substituted by S.I. 2020/1402 reg. 8(2)(b)
- Art. 8(1)(b) sum substituted by S.I. 2020/1402 reg. 8(2)(c)
- Art. 11(1)(a) word substituted by S.I. 2020/1402 reg. 11(2)(b)
- Art. 11(1)(b) word substituted by S.I. 2020/1402 reg. 11(2)(c)
- Art. 11(1)(d) word substituted by S.I. 2020/1402 reg. 11(2)(d)
- Art. 11(1)(f) word substituted by S.I. 2020/1402 reg. 11(2)(e)(i)
- Art. 11(1)(f) words substituted by S.I. 2020/1402 reg. 11(2)(e)(ii)
- Art. 15(2)(b) words substituted by S.I. 2022/1361 reg. 16(8)(a)
- Art. 15(2)(d) words inserted by S.I. 2022/1361 reg. 16(8)(b)
- Art. 15(2)(e) words omitted by S.I. 2020/1402 reg. 15(3)
- Art. 15(2)(g) words substituted by S.I. 2022/1361 reg. 16(8)(c)