



Brussels, 27 February 2026
(OR. en)

6522/1/26
REV 1

LIMITE

TRANS 87
ENV 146
FIN 285
CODEC 266

**Interinstitutional File:
2023/0134 (COD)**

NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee

No. prev. doc.: 14619/3/25 REV 3

Subject: Amended 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
- Mandate for negotiations with the European Parliament

I. INTRODUCTION

1. On 4 May 2023, the Commission submitted to the European Parliament and to the Council a proposal for a Directive amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures.
2. The proposal aims to take into account the effect of trailers and semi-trailers on the CO₂ emissions of heavy-duty vehicle combinations in road charging schemes that differentiate charges according to environmental performance. By incentivising the use of more energy-efficient trailers, the proposal seeks to contribute to the reduction of emissions from road freight transport, in line with the ‘user pays’ and ‘polluter pays’ principles.

3. On 2 October 2025, the European Commission presented an amendment to its proposal. The amendment aims to clarify and simplify certain provisions of the Directive considering the reform of CO₂ emission performance standards for heavy-duty vehicles adopted in 2024¹, while preserving the original objectives of the legislative initiative.

II. WORK AT THE PREPARATORY BODY

4. The Working Party on Land Transport discussed the initial proposal in May 2023. A very large majority of delegations rejected the initial proposal relating to trailer performance. The positive attributes of sustainable trailers for the environment, the climate and the economic performance of operations were acknowledged and welcome; however, the envisaged variation of road charges was considered too complex and burdensome for toll system operators and drivers. Strong concerns related mainly to the functioning and handling of on-board units to identify vehicles, to the frequent change of truck-trailer combinations, to possible causes for complaints and challenges to enforcement, and questioned the overall CO₂ impact of subsequent decisions of the haulage sector.
5. The same Working Party started work on the proposal for amendment submitted in October 2025, as of the same month. Delegations supported the amendment to the proposal focusing on technical aspects of vehicle (re)classification and links to the latest CO₂-standards.
6. The Danish and Cyprus Presidencies developed a compromise text based on delegations' comments. Its main elements are the following:

¹ Regulation (EU) 2024/1610 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 (OJ L, 2024/1610, 6.6.2024).

a) Rules relating to trailers

The changes to the Directive envisaged by the initial proposal were not retained (recitals 1-11, art. 1(1) point (g), art. 1(3) to (4) and (6) to (8), art. 2 and art. 3 as well as annex VIII). By focusing the proposal on the amendments from October 2025, the Commission is given more time to develop, where appropriate, an alternative scenario for trailer recognition in road charges. At the same time while necessary legal clarifications concerning the interplay between CO₂-standards and vehicle classification under Directive 1999/62 have a chance to be adopted swiftly.

b) Clarifications and simplifications

The compromise supports the Commission's amendments to its proposal. Besides some corrections (art. 1(2), Art. 1(3) point (b)) and further simplification (art. 1(1) (a)), the compromise opts for an application on fixed calendar dates of variations to vehicle sub-groups and adjustments to reference CO₂ emissions, giving Member States at least one year implementation time (art. 1(3) point (a)).

c) Retrofitted electric vehicles

Electric heavy-duty vehicles, having received the best classification before first registration, may subsequently undergo retrofitting with an additional fuel engine. The proposal solves this problem by imposing a reclassification to the level of traditionally fuelled vehicles. However, this measure should be understood as a transitional solution to avoid the misuse of a beneficial classification. As such retrofitted vehicles significantly increase driving range and therefore become more attractive to the haulage sector, the Commission should, within two years, assess options for a technical solution allowing a classification for the purposes of road charges based on certified CO₂ emissions (recital 17, art. 1(3) point (b) seventh subparagraph).

d) Transposition and implementation

The transposition time was changed from “one year after entry into force” to 1 January 2028 (art. 2). This will most probably provide Member States with a slightly longer transposition time. The choice of a fixed end date ensures that the application of the first variation to vehicle sub-groups (art. 7ga(1) second subparagraph of the amended Directive), expected in autumn 2026, could enter into force on the day which is also the latest implementation date.

The same rationale applies to the necessary reclassification of vehicles which may receive, from July 2026, a wrong classification based on the application of an altered emission reduction trajectory (art. 7ga(2) first added subparagraph of the amended Directive). The Commission’s proposal to achieve this reclassification within two months was rejected by most Member States as unrealistic.

III. WORK IN OTHER INSTITUTIONS

7. In the European Parliament, the Committee on Transport and Tourism is responsible for the proposal, which appointed Mr Matteo RICCI (S&D, IT) as rapporteur. The rapporteur plans to table a draft report to the committee in March, aiming at a vote in the committee and a mandate for negotiations from the Plenary in May 2026.
8. The European Economic and Social Committee adopted an opinion on 20 September 2023; it confirmed its opinion on 3 December 2025 in view of the Commission’s amendment to its proposal. The European Committee of the Regions decided not to issue an opinion.

IV. CONCLUSION

9. In light of the above, the Permanent Representatives Committee is invited to
- endorse the preparatory work undertaken by the working party, and
 - provide the Presidency with a mandate for negotiations with the European Parliament based on the revised text of the proposal as set out in the annex to this note.
10. **In accordance with the approach to legislative transparency endorsed by Coreper on 14 July 2020², and in full consistency with Regulation (EC) 1049/2001 and the Council's Rules of Procedure, the text of the mandate thus agreed will be made public unless the Permanent Representatives Committee objects.**
-

² Doc. 9493/20

NOTE: The Commission's proposal marks changes compared to its initial proposal with underline and ~~striketrough~~. For distinguishing the Council's changes, the latter are marked with **bold underline grey** and ~~striketrough grey~~.

Amended 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 to clarifying and simplifying 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 opinion of the European Economic and Social Committee³,

Having regard to the opinion of the Committee of the Regions⁴,

Acting in accordance with the ordinary legislative procedure,

Whereas:

³ OJ **C**, C/2023/874, 8.12.2023, p. **ELI: <http://data.europa.eu/eli/C/2023/874/oj>**.

⁴ OJ C , , p. .

- (1) ~~The adoption of Directive (EU) 2022/362 of the European Parliament and of the Council⁵, which was adopted in February 2022,~~ strengthened the ‘polluter pays’ and ‘user pays’ principles through the introduction of mandatory charging on the basis of CO₂ emissions, either by varying the infrastructure and user charges according to vehicles’ CO₂ emissions or by applying an external-cost charge for CO₂ emissions. ~~Currently, road charges of vehicle combinations comprising a motor vehicle and a trailer are variated on the basis of the CO₂ emissions of the motor vehicle, irrespective of the characteristics of the linked trailer, notably of its effect on the CO₂ emissions of the vehicle combination.~~
- (2) ~~Although a trailer does not consume energy by itself, it requires energy from the towing motor vehicle to be moved. The optimisation of the energy efficiency of trailers leads to the reduction of the CO₂ emissions of conventional vehicles and to the increase in vehicles’ autonomy. Such optimisation of trailers derives from the improvements of aerodynamic performance, rolling resistance and weight of trailers. The energy efficiency potential is around 7.5% for drawbar trailers and 15% for semi-trailers as compared to a reference trailer of the year 2020. Therefore, trailers could play an important role in the decarbonisation of the road freight transport sector. However, the market uptake of more efficient trailers is hampered by their higher prices and by the fact that until now buyers of trailers have not been able to compare different trailers in terms of their energy efficiency. This leads to a limited availability of energy efficient trailers on the market. Aerodynamic devices are already available on the market and will become more available in the future, but they are not commonly used in the current Union fleet.~~

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>**).

- (3) Commission Implementing Regulation (EU) 2022/1362⁶ set out legally certified values for the effect of trailers on the CO₂-emissions of heavy goods vehicle combinations. To further reduce the operational cost of more efficient trailers, the rules to include the effect of trailers on the CO₂-emissions of heavy goods vehicle combinations in road charging schemes based on CO₂-differentiation should be laid down. Since motor vehicles can be linked to different trailers, the inclusion of trailers in road charging schemes based on CO₂-differentiation should be based on the trailer actually used.
- (4) The extension of charging on the basis of CO₂-emissions to trailers should apply to trailers to which Implementing Regulation (EU) 2022/1362 applies. Performance of trailers may vary depending on their technical parameters. To evaluate the performance of trailers in terms of energy efficiency, the performance in terms of CO₂-reduction potential of a specific trailer is compared with the performance of a reference trailer, which is similar in terms of axle configuration, maximum permissible axle load and chassis configuration. The ratio between the value of the specific trailer and that of the reference trailer is defined in Implementing Regulation (EU) 2022/1362 as efficiency ratio. More efficient trailers have an efficiency ratio value lower than 1.
- (5) The calculation of the efficiency ratio can be based on kilometre, tonne-kilometres or m³-kilometre. For all trailers except volume-oriented ones, the tonne-kilometre based efficiency ratio should be used. Volume-oriented trailers are those that are primarily designed for the transport of voluminous goods. The tonne-kilometre based efficiency ratio cannot be used for volume-oriented trailers because these trailers have higher rolling resistance and mass than their traditional counterparts. For volume-oriented trailers, the efficiency ratio — m³-kilometre based should be used instead.

⁶ Commission Implementing Regulation (EU) 2022/1362 of 1 August 2022 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the performance of heavy-duty trailers with regard to their influence on the CO₂-emissions, fuel consumption, energy consumption and zero-emission driving range of motor vehicles and amending Implementing Regulation (EU) 2020/683 (OJ L 205, 5.8.2022, p. 145, **ELI**: http://data.europa.eu/eli/reg_impl/2022/1362/oj).

- (6) The CO₂ emission class of a vehicle combination with a more efficient trailer should be higher than the CO₂ emission class of the motor vehicle alone, therefore granting access to a higher reduction of road charges. The effect of the CO₂ emission reduction potential of a trailer on the CO₂ emission class of a vehicle combination should be based on the comparison between the efficiency ratio of the specific trailer with the efficiency ratio thresholds referred to in this Directive. Different thresholds are foreseen for semi-trailers and for other trailers as their potential to reduce CO₂ emissions in a cost efficient way is different.
- (7) Where the Member State includes the effect of trailers on the CO₂ emissions of heavy goods vehicle combinations in road charging schemes on its territory and imposes specific charges on vehicle combinations deviating from the maximum weights and/or dimensions laid down in Council Directive 96/53/EC⁷, that Member State should be allowed to apply the reduction of road charges to such vehicle combinations that employ at least one more efficient trailer.
- (8) The Commission should be empowered to amend Annex VIII to Directive 1999/62/EC, by means of delegated acts, to define or adjust the efficiency ratio thresholds set out therein, and to define a methodology for the allocation to trailer classes of trailers that have undergone a retrofitting process, especially those to which an efficiency ratio was not assigned in accordance with Implementing Regulation (EU) 2022/1362. The definition of the efficiency ratio thresholds should be made as soon as data on the efficiency of trailers is collected for at least one year pursuant to Regulation (EU) 2018/956 of the European Parliament and of the Council⁸. The efficiency ratio thresholds should be based on the average efficiency of the trailer fleet when reference CO₂ emissions for such vehicles are published, and on the potential that trailers have to generate efficiency improvements. They should then be adjusted to reflect technical progress and an increasing penetration of new technologies, such as trailers with driven axles.

⁷ Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorised dimensions in national and international traffic and the maximum authorised weights in international traffic (OJ L 235, 17.9.1996, p. 59; **ELI: <http://data.europa.eu/eli/dir/1996/53/oj>**).

⁸ Regulation (EU) 2018/956 of the European Parliament and of the Council of 28 June 2018 on the monitoring and reporting of CO₂ emissions from and fuel consumption of new heavy-duty vehicles (OJ L 173, 9.7.2018, p. 1, **ELI: <http://data.europa.eu/eli/reg/2018/956/oj>**).

The definition of a methodology for retrofitted trailers should consider the installation of equipment improving their energy, such as aerodynamic devices, that can be verified during the periodic roadworthiness test and that should be reported on the roadworthiness certificate, as referred to in Directive 2014/45/EU of the European Parliament and of the Council⁹.

(9) — In order to ensure that drivers correctly declare the performance of the trailer connected to the motor vehicle when making use of the reduction of charges based on CO₂ emissions, it is necessary that enforcement officers are provided, upon request, with evidence of the emission class of the vehicle combination, that is including evidence attesting the performance of the trailer. If such evidence is not provided, a Member State would be entitled to apply charges on the basis of the emission class of the motor vehicle only.

(10) — In order to ensure the coherent application of road charges variation according to CO₂ emissions, it is necessary to amend Council Directive 1999/37/EC¹⁰ to require, where available on their certificate of conformity or on the individual vehicle approval certificate, that the efficiency ratio of trailers be indicated on their registration certificate. It is important to ensure that data relating to the efficiency of trailers are available for the exchange of information between Member States, as set out in Directive (EU) 2019/520 of the European Parliament and of the Council¹¹.

⁹ — Directive 2014/45/EU of the European Parliament and of the Council of 3 April 2014 on periodic roadworthiness tests for motor vehicles and their trailers (OJ L 127, 29.4.2014, p. 51, **ELI: <http://data.europa.eu/eli/dir/2014/45/oj>**).

¹⁰ — Council Directive 1999/37/EC of 29 April 1999 on the registration documents for vehicles (OJ L 138, 1.6.1999, p. 57, **ELI: <http://data.europa.eu/eli/dir/2014/45/oj>**).

¹¹ — 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>**).

(11) Additionally, it is appropriate to amend Directive 1999/62/EC for the purpose of reflecting the new structure of Regulation (EU) 2019/1242, as amended by [add reference once known]. The necessary changes aim at preserving the current meaning of the definitions of zero-emission vehicle, low-emission vehicle, reference CO₂-emissions and emission reduction trajectory, and should update the latter one so as to harmonise its applicability with the abovementioned Regulation after 2030. These changes should also preserve the obligation to variate infrastructure and user charges and the time from which this obligation applies. As regards vehicle sub-groups already covered by the Regulation, these changes should in particular clarify that this obligation applies from 13 May 2023, namely two years after the date of publication of Commission Implementing Decision (EU) 2021/781¹², which specifies reference CO₂-emissions for those vehicle sub-groups. To ensure the timely adoption of these changes in respect to the date of entry into force of the amendments to Regulation (EU) 2019/1242, a one-year deadline for transposition into national legislation should be established.

¹² 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).

(11) It is appropriate to clarify and simplify certain provisions of Directive 1999/62/EC¹³ to reflect the amendments of introduced by Regulation (EU) 2024/1610 of the European Parliament and of the Council¹⁴ to Regulation (EU) 2019/1242 of the European Parliament and of the Council¹⁵, as well as the amendments of introduced by Commission Regulation (EU) 2022/1379¹⁶ to Commission Regulation (EU) 2017/2400¹⁷. The proposed changes concern the definitions of CO₂ emissions, zero-emission vehicle, low-emission heavy-duty vehicle, vehicle group, emission reduction trajectory and reference CO₂ emissions, as well as of Article 7ga and Article 8(3), while preserving their original meaning.

¹³ **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>).**

¹⁴ 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>).

¹⁵ 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>.

¹⁶ 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>).

¹⁷ 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>).

(12) This Directive should clarify the point in time from when the obligation to vary road charges based on CO₂ emissions for a vehicle sub-group applies. It **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 tolling service providers to classify the vehicles of those vehicle sub-groups into CO₂ emission classes. ~~A six-month implementation period is provided following the publication of the reference CO₂ emissions.~~ **Member States should have at least 12 months for implementing the variation of road charges for new vehicle sub-groups after the publication of their reference CO₂ emissions. For the purposes of predicatability and simplification, a variation should always apply from either 1 January or 1 July of the year following the year of publication of their reference CO₂ emissions.** As regards the vehicle sub-groups originally covered by that Regulation, 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) 2021/781¹⁸.

¹⁸ 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).

(13) This Directive should clarify the date from when 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 for implementing the adjusted reference CO₂ emissions. For the purposes of predictability and simplification, a variation should always apply either from 1 July of the year following the year of publication of its reference CO₂ emissions, if this publication occurred before 1 July, or from 1 January of the second year following the year of publication, if this publication occurred on or after 1 July.** A six-month period is appropriate to implement this change. This date should be the in all Member States in order to ensure same equal treatment of transport operators that own similar vehicles first registered on the same date but that are established in different Member States. Moreover, Commission Implementing **Regulation (EU) 2025/2545**¹⁹ Decision (EU) .../... adjusting reference CO₂ emissions indicated in Commission Implementing Decision (EU) 2021/781 and specifying the methodology for defining representative vehicles [add reference once known] adjusted reference CO₂ emissions with application from reporting period 2025 for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH. The current version of the definition of emission reduction trajectory provides that the adjusted values apply from the reporting period commencing after the date of application of that act. They should therefore apply from 1 July 2026. To **ensure legal certainty** avoid the six-month implementation period lapsing too soon after the adoption of this Directive and leaving an insufficient period for **implementation**, the date of application of 1 July 2026 is explicitly maintained.

¹⁹ **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).**

(14) This Directive should preserve the meaning of the definition of emission reduction trajectory of Directive 1999/62/EC as amended 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%. This change affects the gradient of the emission reduction trajectory defined in Directive 1999/62/EC for years up to and including 2030. Certain CO₂ emission classes thresholds up to and including 2030 are therefore stricter than for 2031 and the following 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 setting a CO₂ emissions reduction target of 30% for 2030 in Directive 1999/62/EC. Until this change applies, it is possible that certain vehicles may be allocated to a CO₂ emission class with an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 43%. To ensure equal treatment with vehicles that are allocated to a CO₂ emission class after the adoption of this Directive, Member States should reclassify those vehicles by using an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 30%. **To ensure that vehicles always belong to the same emission class when circulating in the Union, Member States should apply the reclassification from the same date, coinciding with the latest date for transposing this Directive.** ~~within two months following the entry into force of this Directive.~~

- (15) This Directive should clarify how to allocate to CO₂ emission classes vehicles accompanied by a customer information file and first registered before the start 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 when 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 Article 9 of Commission 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 point 3.2 of 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 Article 24 of Commission Regulation (EU) 2017/2400. For those vehicle sub-groups, the deadline for manufacturers 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 of the emission reduction trajectory. Member States should classify **vehicles** in a CO₂ emissions class **where those vehicles for which** the owner can provide evidence of their CO₂ emissions in a customer information file. The thresholds of the CO₂ emissions classes before the start of the emission reduction trajectory are those of the first year of the emission reduction trajectory.
- (16) This Directive should clarify how to allocate vocational vehicles to 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 by defining vocational vehicle sub-groups. These 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) 2024/160, 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. Vocational vehicles cannot therefore 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.

(17) **Retrofitting, generally meaning 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 determining CO₂ emissions of retrofitted vehicles. To allow the allocation of retrofitted vehicles to CO₂ emission classes taking into account the effect of the retrofitting process, the Commission should assess options for determining CO₂ emissions of retrofitted vehicles, considering the possible effects on the application and effectiveness of Regulation (EU) 2019/1242, and, where appropriate, submit a proposal to amend this Directive. In the absence of such general rules on determining CO₂ emissions of retrofitted vehicles, this Directive should clarify how to allocate retrofitted zero-emission vehicles to 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 particularly benefit from placing zero-emission vehicles on the market. Directive 1999/62/EC incentivises demand for those vehicles by granting reduced 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 vehicle's operational range, it is possible to retrofit zero-emission vehicles by replacing a battery pack with a fuel generator in order to increase the vehicle's operational range. Such retrofitted vehicles thus become hybrid vehicles. Under Directive 1999/62/EC, vehicles are classified into 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 although they use a fuel generator. This treatment, however, 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 vehicles' lifetime for the purposes of Regulation (EU) 2019/1242. To ensure that all vehicles are **allocated to** CO₂ emission classes based on the results of the VECTO simulation tool, 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.

- (18) This Directive should clarify how to allocate dual-fuel vehicles to CO₂ emission classes. Article 24(2), point (g), of Commission Regulation (EU) 2017/2400, obliges 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 toll rates and may suffer from a competitive disadvantage to similar vehicles that were registered at a later time. It is possible 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 those simulations as a proof of the vehicle's CO₂ emissions. The Commission should prevent the use of illegitimate simulation results by overseeing manufacturers' use of this option. A manufacturer that decides to use this option should therefore notify it to the Commission. Member States should only accept this document if it is received directly from a manufacturer, if the document is in digital format, as this is less vulnerable to fraud, and if a positive Commission Decision has been addressed to that manufacturer.
- (19) This Directive should delete certain provisions that became obsolete. 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 that are not yet covered by Regulation (EU) 2019/1242. The relevant provisions of Directive 1999/62/EC are Article 2(1), point 30(b); Article 2(1), point 38(b); Article 7ga(1), third subparagraph, and Article 7ga(7). 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.
- (20) Directives 1999/62/EC, ~~1999/37/EC~~ and ~~(EU) 2019/520~~ should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 1999/62/EC

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) provided in point 2.6.1 of its customer information file 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 point 2.6.4 of its customer information file if it is a coach or a bus, as defined 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/reg/2017/2400/oj>);

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

‘(a) a heavy-duty motor vehicle referred to in Article 3, point 11, subpoints (a) and 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) No 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>);

(bc) ~~In point 30, point (b)~~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;’;

~~‘(b) a heavy-duty vehicle from a vehicle group covered by an implementing act adopted pursuant to Article 7ga(7), with CO₂ emissions lower than 50% of the reference CO₂ emissions of its vehicle group, other than a zero-emission vehicle;’;~~

(d) point 35 is replaced by the following:

‘(35) ‘vehicle group’ means a vehicle group as defined in the first subparagraph of Article 4 of Regulation (EU) 2017/2400;’;

(ee) point 37 is replaced by the following:

‘(37) ‘emission reduction trajectory’ of a vehicle sub-group (sg) means an emission 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 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;’;

~~‘(37) — ‘emission reduction trajectory’, for vehicle sub-group (sg) and the reporting period of a year (Y), namely $ET_{sg,Y}$, means the product of the annual CO₂ emissions reduction factor ($RET_{sg,Y}$) times the reference CO₂ emissions (rCO_{2sg}) of the sub-group (sg), namely $ET_{sg,Y} = RET_{sg,Y} \times rCO_{2sg}$; $RET_{sg,Y}$ is determined in accordance with point 5.1 of Annex I to Regulation (EU) 2019/1242;’;~~

(df) 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;’;

~~‘(38) ‘reference CO₂ emissions’ means:~~

~~(a) for vehicles sub-groups covered by Regulation (EU) 2019/1242, the amount calculated in accordance with the formula in point 3 of Annex I to that Regulation;~~

~~(b) for a vehicle group covered by an implementing act adopted pursuant to Article 7ga(7), the reference CO₂ emissions specified therein, corresponding to the average value of all CO₂ emissions of vehicles in that vehicle group, reported in accordance with Regulation (EU) 2018/956 of the European Parliament and of the Council (6) for the first reporting period, which will start after the date on which the registration, sale or entry into service of vehicles in that vehicle group, that do not comply with the obligations referred to in Article 9 of Regulation (EU) 2017/2400, is prohibited in accordance with Article 24 of Regulation (EU) 2017/2400;’;~~

~~(eg) the following points are added:~~

~~‘(42) ‘trailer’ means a trailer as defined in Article 3, point 17 of Regulation (EU) 2018/858 and falling within the scope of Commission Implementing Regulation (EU) 2022/1362 (***)’;~~

~~(43) ‘semi-trailer’ means a trailer which fulfils the definition of a semi-trailer in Article 3, point 33 of Regulation (EU) 2018/858 and falling within the scope of Commission Implementing Regulation (EU) 2022/1362.’~~

~~***_Commission Implementing Regulation (EU) 2022/1362 of 1 August 2022 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the performance of heavy-duty trailers with regard to their influence on the CO₂ emissions, fuel consumption, energy consumption and zero-emission driving range of motor vehicles and amending Implementing Regulation (EU) 2020/683 (OJ L 205, 5.8.2022, p. 145, [ELI: http://data.europa.eu/eli/reg_impl/2022/1362/oj](http://data.europa.eu/eli/reg_impl/2022/1362/oj));~~

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

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

(23) Article 7ga is amended as follow:

(a) in paragraph 1, the second, third, and fourth subparagraphs are replaced by the following:

‘Member States shall apply that variation to the vehicle sub-groups covered by Regulation (EU) 2019/1242 ~~at the latest six months after the publication of~~ ~~on the basis of~~ **following the publication of** the reference CO₂ emissions of those vehicle sub-groups, ~~adopted~~ ~~published~~ in accordance with Article 11(1) of that Regulation. **The variation shall apply either from 1 July of the year following the year of publication, if it occurred before 1 July, or from 1 January of the second year following the year of publication, if it occurred on or after 1 July.** However, for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD, 10-LH, Member States shall apply that variation at the latest **two years after the publication of the reference CO₂ emissions for those vehicle sub-groups in Commission Implementing Decision (EU) 2021/781** ~~on 13 May 2023~~.

Member States shall apply ~~Where~~ the reference CO₂ emissions ~~as~~ ~~are~~ adjusted pursuant to Article 11(2) of Regulation (EU) 2019/1242 **either from 1 July of the year following the year of publication, if it occurred before 1 July, or from 1 January of the second year following the year of publication, if it occurred on or after 1 July,** ~~starting from the first day of the sixth month following their publication.~~ However, for vehicle sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD and 10-LH, Member States shall apply the reference CO₂ emissions as adjusted pursuant to Commission Implementing **Regulation (EU) 2025/2545**²⁰ ~~Regulation (EU) .../... [add reference once known]~~ starting from 1 July 2026, ~~those reference CO₂ emissions shall apply as of the start of the following reporting period.~~

²⁰ **Commission Implementing Regulation (EU) 2025/2545 of 15 December 2025 amending Commission Implementing Regulation (EU) 2025/2335 by setting the adjusted reference CO₂ emissions and specifying the methodology for defining representative vehicles (OJ L, 2025/2545).**

~~By derogation from the second subparagraph, for CO₂ emission classes 1, 4 and 5, referred to in paragraph 2 of this Article, that variation shall apply to vehicle groups covered by implementing acts adopted pursuant to paragraph 7 at the latest two years following the adoption of those implementing acts. The variation shall be based on the reference CO₂ emissions specified therein and it shall apply until reference CO₂ emissions for the vehicle sub-groups concerned are published in accordance with Article 11(1) of Regulation (EU) 2019/1242. As of the publication of reference CO₂ emissions in accordance with Article 11(1) of Regulation (EU) 2019/1242, Member States shall apply those reference CO₂ emissions instead of the ones specified pursuant to paragraph 7 and the variation for the vehicles sub-groups concerned shall be applied for all emission classes.’;~~

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

‘Member States shall reclassify the vehicles that have been classified in CO₂ emission class ~~12~~ or ~~23~~ with an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 43% by instead using an emission reduction trajectory based on a CO₂ emissions reduction target for 2030 of 30%, at the latest by [date of entry into force of this Directive + two months].

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 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 for that sub-group shall apply.

Member States shall treat vocational vehicles, as defined 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.

By [two years from the entry into force of this Directive], the Commission shall assess the options determining CO₂ emissions for retrofitted vehicles, considering the possible effects on the application and effectiveness of Regulation (EU) 2019/1242. Based on that assessment, the Commission shall, where appropriate, submit a proposal to amend this Directive.

Vehicle manufacturers may use the simulation tool referred to provided for 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 this possibility 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. 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 a manufacturer sends them the results of the simulation directly and in digital form together with the Commission Decision addressed to that manufacturer.';

~~(bc) paragraph 7 is deleted. In paragraph 7, the first sub-paragraph is replaced by the following:~~

~~'The Commission shall adopt implementing acts to specify the reference CO₂ emissions for the vehicle groups other than sub-groups 4-UD, 4-RD, 4-LH, 5-RD, 5-LH, 9-RD, 9-LH, 10-RD, 10-LH.'~~

(3) the following Article is inserted:

Article 7ge

1. Until 30 June 2030, Member States may take into account the effect of trailers on the CO₂ emissions of its combination with a motor vehicle when applying Article 7ga. From 1 July 2030 they shall take into account that effect.

Where a Member State applies the first subparagraph, the CO₂ emission class of the vehicle combination referred in Article 7ga (2) shall be affected by the trailer class of the towed trailer in accordance with Annex VIII.

2. Where a Member State applies the first paragraph and, in accordance with Article 9(1), point (a), imposes specific charges on vehicle combinations deviating from the maximum weights and/or dimensions laid down in Annex I to Council Directive 96/53/EC *, in accordance with Article 4(4) of that Directive, it may apply a reduction of road charges to such vehicle combinations that employ at least one trailer to which a trailer class is assigned in accordance with Annex VIII to this Directive.

The amount of the reduction of the road charge may correspond to the reduction granted to vehicle combinations not deviating from the maximum weights and/or dimensions.

3. The Commission is empowered to adopt a delegated act in accordance with Article 9d in order to amend Annex VIII to determine the efficiency ratio thresholds laid down therein, or to adjust them to reflect technical progress. Their first determination shall be based on the average efficiency of the trailer fleet when reference CO₂ emissions for these vehicles are published, and on the potential that trailers have to generate efficiency improvements, taking into consideration the different potential between semi-trailers and other trailers.

For trailer classes 1 and 2 as identified in the table in Annex VIII, the Commission shall adopt a delegated act determining the efficiency ratio thresholds at the latest one year after the publication of reference CO₂ emissions for trailers according to Article 11(1) of Regulation (EU) 2019/1242.

Trailer For trailer class 3, as identified in the table in Annex VIII, applies to zero-emission trailers as defined in Article 3, point 11, subpoint (c), of Regulation (EU) 2019/1242 and complying with the efficiency ratio threshold for trailer class 3, applicable to trailers equipped with a device that actively supports their propulsion and has no internal combustion engine or has an internal combustion engine emitting less than 5gCO₂/kWh, ~~The Commission shall adopt a delegated act determining the efficiency ratio thresholds after legally certified values for those trailers are available.~~

The Commission is empowered to adopt a delegated act in accordance with Article 9d in order to amend Annex VIII to lay down a methodology for determining the allocation to a trailer class of trailers which are retrofitted with equipment improving their energy efficiency, especially those that were registered, sold or to enter into service before the date of application of Implementing Regulation (EU) 2022/1362.

4. For the purpose of recording the equipment referred to in paragraph 3, fourth subparagraph, Member States shall make use of item 10 (other information) of Annex II to Directive 2014/45/EU**.

* Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorized dimensions in national and international traffic and the maximum authorized weights in international traffic (OJ L 235, 17.9.1996, p. 59)

** Directive 2014/45/EU of the European Parliament and of the Council of 3 April 2014 on periodic roadworthiness tests for motor vehicles and their trailers (OJ L 127, 29.4.2014, p. 51)²;

(4) In Article 7j (2a), the first subparagraph is replaced by the following:

‘Where a driver or, where applicable, the transport operator or the European Electronic Toll Service (EETS) provider, is unable to provide evidence of the emission class of the vehicle for the purposes of Article 7g(2), Article 7ga and Article 7gb, Member States may apply tolls or user charges up to the highest level chargeable. Where a driver or, where applicable, the transport operator or the European Electronic Toll Service (EETS) provider, is unable to provide evidence of the emission class of the vehicle combination for the purposes of Article 7ge, Member States may apply tolls or user charges on the basis of the emission class of the motor vehicle.’;

(53) 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.’;

(56) In Article 9d, the first subparagraph is replaced by the following:

‘The Commission is empowered to adopt delegated acts in accordance with Article 9e to amend this Directive in respect of Annex 0, the formulas in points 4.1 and 4.2 of Annex IIIa, the amounts indicated in the tables of Annexes IIIb and IIIc in order to adapt them to scientific and technical progress, and the efficiency ratio thresholds indicated in table in Annex VIII in order to determine them or to adjust them to reflect technical progress.’;

(67) In Article 11, point c is replaced by the following:

‘(c) the variation of infrastructure charges or user charges according to the environmental performance of vehicles, pursuant to Article 7g, 7ga, 7gb or 7ge’;

(78) the text in the Annex to this Directive is added as Annex VIII.

Article 2

Amendment to Directive (EU) 2019/520

In Annex I to Directive (EU) 2019/520, Part I is replaced by the following:

Part I. Data relating to vehicles

Item	M/O ⁽¹⁾	Remarks
Registration number	M	-
Chassis number/Vehicle identification number (VIN)	M	-
Member State of registration	M	-
Make	M	(D.1 ⁽²⁾) e.g. Ford, Opel, Renault
Commercial type of the vehicle	M	(D.3) e.g. Focus, Astra, Megane
EU Category Code	M	(J) e.g. mopeds, motorbikes, cars
Euro emissions class	M	e.g. Euro 4, Euro 6
CO ₂ emission class	Ø	applicable to heavy-duty vehicles
Date of reclassification	Ø	applicable to heavy-duty vehicles
CO ₂ in g/tkm	Ø	applicable to heavy-duty vehicles
Volume orientation: yes/no	Ø	applicable to trailers
Efficiency ratio — tonne kilometre based (-)...	Ø	applicable to trailers
Efficiency ratio — m ³ kilometre based (-)...	Ø	applicable to trailers
Technically permissible maximum laden mass of the vehicle	M	-
(1) M = mandatory when available in national register, O = optional.		
(2) Harmonised Union code, see Directive 1999/37/EC.		

2
=

Article 3

Amendment to Directive 1999/37/EC

In Annex I to Directive 1999/37/EC, in point (V) exhaust emissions, the following points are added:

- (V.11) Efficiency ratio:

For non volume-oriented trailers, efficiency ratio — tonne kilometre where indicated at position 49.11.2 of the certificate of conformity defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683* or at position 49.11.2 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation.

For volume-oriented trailers, efficiency ratio — m³ kilometre based where indicated at position 49.11.3 of the certificate of conformity defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683 or at position 49.11.3 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation.

- The volume orientation is indicated at position 49.10 of the certificate of conformity of heavy-duty trailers defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683 or at position 49.10 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation;

- (V.12) Trailer class determined in accordance with Article 7gc of Directive 1999/62/EC of the European Parliament and of the Council;

• _____

- * Commission Implementing Regulation (EU) 2020/683 of 15 April 2020 implementing Regulation (EU) 2018/858 of the European Parliament and of the Council with regards to the administrative requirements for the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (OJ L 163, 26.5.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/683/oj).

ANNEX

“ANNEX VIII

TRAILERS CLASSIFICATION CRITERIA

This Annex specifies the variation criteria according to which CO₂ emission classes of vehicle combinations shall be differentiated in accordance with Article 7gc.

Type of towed vehicle	Efficiency ratio		CO ₂ emission class of motor vehicle in accordance with Article 7ga without taking into account the effect of the trailer	CO ₂ emission class assigned to vehicle combination, considering the effect of the trailer	Trailer class
	Less than	Not less than			
Semi-trailer	ST1	ST2	1	2	1
			2	3	
Trailer, other than semi-trailer	T1	T2	1	2	
			2	3	
Semi-trailer	ST2	ST3	1 or 2	3	2
Trailer, other than semi-trailer	T2	T3			
Semi-trailer	ST3	ST4	1, or 2, or 3	4	3
Trailer, other than semi-trailer	T3	T4			

[†]The efficiency ratio of a trailer is:

1) For non-volume-oriented trailers, the efficiency ratio — ton-kilometre based, where indicated at position 49.11.2 of the certificate of conformity as defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683^{*†} or at position 49.11.2 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation.

2) For volume-oriented trailers, the efficiency ratio — m³-kilometre based, where indicated at position 49.11.3 of the certificate of conformity of vehicles defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683 or at position 49.11.3 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation.

The volume orientation of the vehicle is indicated at position 49.10 of the certificate of conformity defined in the Appendix to Annex VIII to Commission Implementing Regulation (EU) 2020/683 or at position 49.10 of the individual vehicle approval certificate defined in Appendix 1 to Annex III to that Regulation.

^{*†} Commission Implementing Regulation (EU) 2020/683 of 15 April 2020 implementing Regulation (EU) 2018/858 of the European Parliament and of the Council with regards to the administrative requirements for the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (OJ L 163, 26.5.2020, p. 1)

22

Article 24

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by **1 January 2028** [~~one year from the entry into force of this Directive~~] at the latest. They shall forthwith communicate to the Commission the text of those provisions.

They shall apply Article 1, point (1)(e), and Article 1, point (3)(b), first subparagraph, from 1 January 2028.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

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

Article ~~35~~

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

Article ~~46~~

This Directive is addressed to the Member States.

Done at Brussels,

*For the European Parliament
The President*

*For the Council
The President*
