

EU CO₂ standards for cars and vans regulation: where the Parliament and Council stand going into trilogues

- A provision-by-provision comparison of the institutional positions on the revision of Regulation (EU) 2019/631, ahead of the trilogues
- Analysed and compiled by the Financial Times
- No guarantee of completeness

Provision	Initial Commission proposal	European Parliament mandate	Council general approach
HEADLINE TARGETS AND COMPLIANCE ARCHITECTURE			
2030 vans target <i>Art. 1(5)(b) of Reg. 2019/631</i>	40% emissions reduction vs 2021 baseline (lowered from 50%)	Unchanged	Unchanged
2035 cars and vans target <i>Art. 1(5a) of Reg. 2019/631</i>	90% emissions reduction vs 2021 (lowered from 100%); residual 10% to offset via fuel and steel credits	Unchanged	Unchanged
Multi-annual compliance windows for manufacturers <i>Art. 4(1a) of Reg. 2019/631</i>	2025–2027 and 2030–2032 (3-year windows)	Unchanged	Extended to 2025–2029 and 2030–2034 (5-year windows)
Pool formation deadlines <i>Art. 6(2) of Reg. 2019/631</i>	Up to 31 Dec 2027; up to 31 Dec 2032	Unchanged	Extended to 31 Dec 2029 and 31 Dec 2034 respectively
Definition: 'low-emission vehicle' <i>Art. 3, point (n1) – new in Council text</i>	Not defined	Not defined	New definition added: tailpipe CO ₂ above 0 and not exceeding 50 g CO ₂ /km
Definition: 'SME' <i>Art. 3, point (s) – new in EP mandate</i>	Not defined	COMP 10 New definition added by reference to Commission Recommendation 2003/361/EC	Not defined
SUPER-CREDIT INCENTIVES FOR VEHICLES			
Small EU-made zero-emission vehicles <i>Art. 5(1) of Reg. 2019/631</i>	1.3× multiplier; M1 category defined per Annex I of Reg. 2018/858; until 2034; made-in-EU mandatory	COMP 11 1.6× multiplier; M1 with unladen mass ≤1,500 kg; tighter parliamentary oversight on the made-in-EU definition	Unchanged
Low-emission vehicles <i>Art. 5(2) – new in Council text</i>	—	—	New 1.2× multiplier until 2029 for EU-made low-emission vehicles (≤50 g CO ₂ /km) meeting the small-vehicle length criteria

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Zero-emission vehicles qua lifecycle assessment <i>Art. 5c — new in EP mandate</i>	—	COMP 12 New 1.3× multiplier for ZEVs with lifecycle emissions <50 g CO ₂ -eq/km; capped at 8% of 2021 target; 2030–2034; Commission delegated act by end-2027 based on ISO 14040/14044	—
POST-2035 FLEXIBILITY SYSTEM			
Sustainable renewable fuels credit cap <i>Art. 5a — new in EC proposal</i>	3% of 2021 target; 1% sub-cap on Annex IX Part B feedstock biofuels and biogas	COMP 12 Raised to 5%; sub-cap raised to 1.7%; lifecycle threshold of 50 g CO₂-eq/MJ; non-discrimination clause for imported fuels	Raised to 4%; Annex IX Part B sub-cap deleted entirely; no lifecycle threshold
Low-carbon steel credits cap <i>Art. 5b — new in EC proposal</i>	7% of 2021 target	COMP 12 Lowered to 5% + 1.3× multiplier for small-volume manufacturers (1,000–10,000 cars / up to 22,000 LCVs) + SME-diversified sourcing	Raised to 10% (full fungibility within the combined 10% offset); new Recital 13 promises "highest possible flexibility"
Combined fungibility post-2035 <i>Art. 8(5) — new in EC proposal</i>	Fuels and steel each have a fixed cap; combined cap not formally bundled	Balanced: 5% + 5% (fixed split)	Fully fungible: steel credits can fill the entire 10% envelope where fuel credits unavailable
EXCESS EMISSIONS PREMIUM			
Premium amount and calculation <i>Art. 8(5) — new in EC proposal</i>	(average specific emissions of CO ₂ – (fuel credits + low-carbon steel credits)) × EUR 95) × number of newly registered vehicles	Unchanged	Reduced to EUR 85
Use of revenue <i>Art. 8(6) — new in EP mandate</i>	No earmarking; treated as general EU budget revenue	COMP 13 55% earmarked for the Social Climate Fund (reskilling, ZEV demand subsidies for low- and middle-income households, charging infrastructure in less-developed NUTS 3 regions, other SCF-consistent measures)	No earmarking
Investment offset on the premium <i>Art. 8(6) — new in EP mandate</i>	—	COMP 13 From 2035, premium reduction of up to 15% for verified investment in ZEV production, battery manufacturing, charging/refuelling infrastructure, or sustainable fuels (including SAF and marine); audited verification	—
Infrastructure Correction Factor <i>Art. 8(7) — new in EP mandate</i>	—	COMP 13 From 2030, 40% premium reduction for vehicles produced in regions of a Member State that has missed mandatory AFIR targets under Reg. 2023/1804; ends 31 Dec 2039	—

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REVIEW CLAUSE			
Year of first review <i>Art. 15(1) of Reg. 2019/631</i>	2035, every 5 years thereafter	COMP 14 2032 , every 5 years thereafter; report to EP and Council with possible legislative proposal	2031 , every 5 years thereafter
Mandated assessment items <i>Art. 15(1) of Reg. 2019/631</i>	Effectiveness for zero-emission mobility; impact of local content requirements; fleet-wide targets	COMP 14 Lifecycle methodology assessment by end-2029, with explicit off-ramp to a mandatory lifecycle compliance mechanism from 2035 at a 40 g CO₂-eq/km threshold ; impacts on insular and peripheral Member States; SMEs in the value chain; consumer affordability	Local content requirements; review of credit schemes in Arts. 5a and 5b (sustainability, availability, affordability of renewable fuels and low-carbon steel); effectiveness of premium levels in Art. 8
SOCIAL DIMENSION AND JUST TRANSITION			
Just transition safeguards <i>Art. 15c – new in EP mandate / Art. 14a(2)(g) – new in Council text</i>	—	COMP 15 New Article 15c : advance notification of restructuring linked to ZEV transition; mandatory workforce transition plan (redeployment, reskilling); state-aid conditionality on compliance; delegated act on "substantial downsizing" thresholds after consultation with trade unions	New reference : Art. 14a(2)(g) expanded to mention financial measures for just transition, including for Union islands and outermost regions
Recitals on social, SME and territorial dimensions <i>Recitals 13a, 14a, 14b, 14c, 20a, 22a, 23a – new in EP mandate</i>	Minimal recital coverage	COMP 1–9 Extensive new recital framework : low-carbon steel; SMEs in the automotive value chain; EU steel industry strategic role; social dialogue and workforce anticipation; second-hand market; made-in-EU labour and social criteria; socio-economic monitoring; insular and peripheral Member States	Unchanged
VEHICLE LABELLING			
Lifecycle GHG indicator on the label <i>Art. 15a(1), 3rd subparagraph – new in EP mandate</i>	Not included; label covers tailpipe data only	COMP 15 Mandatory lifecycle GHG indicator (g CO ₂ eq/km) on every vehicle label, based on EU average electricity and fuel mix; consistent with ISO 14040/14044; methodology to be adopted by Commission end-2027	Unchanged
Battery state of health for second-hand ZEVs <i>Art. 15a(1) – new in EC proposal</i>	Distributor informs buyer based on information from the vehicle display per Reg. 2025/1707	Unchanged	Standardised SoH certificate under Reg. 2023/1542 (Batteries Regulation), ensuring comparable and independently verifiable format Union-wide

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Market surveillance reporting <i>Art. 15b(1) – new in EC proposal</i>	Member States designate a market surveillance authority	COMP 15 Biennial reporting obligation for national authorities to the Commission, EP and Council on application of the regulation and on manufacturer/distributor compliance with labelling	Unchanged
OTHER PROVISIONS			
Made-in-EU delegated act framework <i>Arts. 5(3), 5b(6), 15a(7) – new in EC proposal</i>	Commission empowered to adopt delegated acts; no detailed criteria	COMP 11, 15 Tightened parliamentary oversight: minimum EU value-added share, sourcing rules for batteries and critical raw materials, verification and certification procedures, respect for collective bargaining and fair wages, early EP/Council involvement	Unchanged
Crisis suspension clause <i>Art. 1, new paragraph 8 – new in EP mandate</i>	—	AM 67b Suspension mechanism in "exceptional circumstances" , allowing temporary derogation until circumstances cease	—

READING THIS TABLE

Article references in the left column point to the article of Regulation (EU) 2019/631 being amended, except where flagged as "new" (referring to articles or paragraphs first introduced by the Commission proposal, the EP mandate or the Council general approach). "COMP" numbers identify the ENVI compromise amendment in which each EP change sits. Text in red marks substantive divergences from the Commission proposal. Single em-dashes (—) indicate that the provision is absent from the respective institution's text.

SOURCES

- Commission proposal COM(2025) 995 final, 16 December 2025
- Commission staff working documents accompanying COM(2025) 995
- ENVI compromise amendments and voting list, 13 April 2026
- Council general approach (2025/0420 (COD)), 24 April 2026