



Opinion of the European Economic and Social Committee

**Proposal for a Directive of the European Parliament and of the Council amending
Directive 1999/62/EC as regards the extension of the period in which zero-emission heavy-duty
vehicles can benefit from significantly reduced rates of infrastructure or user charges or from
exemptions to pay them (2025/0188 (COD))**

(COM(2025) 348 final)

(C/2026/41)

Rapporteur: **Dumitru FORNEA**

Advisor	Mihai IVAȘCU (for the rapporteur)
Legislative procedure	EU Law Tracker
Referral	Council of the European Union, 1.7.2025; European Parliament, 29.7.2025
Legal basis	Article 91(1) and 304 of the Treaty on the Functioning of the European Union
European Commission documents	COM(2025) 348 final Summary
Relevant Sustainable Development Goals (SDGs)	SDG 7, 12, 13
Section responsible	Transport, Energy, Infrastructure and the Information Society
Adopted in section	4.9.2025
Adopted at plenary session	18.9.2025
Plenary session No	599
Outcome of vote (for/against/abstentions)	96/0/2

1. RECOMMENDATIONS

The European Economic and Social Committee (EESC)

1.1. welcomes the European Commission's proposal for a Directive ⁽¹⁾ to extend the exemption period during which zero-emission heavy-duty vehicles (ZEVs) benefit from significantly reduced or exempted infrastructure or user charges, and considers this a timely and necessary measure to support the decarbonisation of road transport;

1.2. supports the proposed extension until 30 June 2031, as it provides legal and investment certainty, aligns with the CO₂ performance standards under Regulation (EU) 2019/1242 ⁽²⁾, and offers a concrete demand-side incentive for operators to shift towards cleaner technologies;

⁽¹⁾ COM(2025) 348 – Proposal for a Directive of the European Parliament and of the Council amending Directive 1999/62/EC.

⁽²⁾ 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).

1.3. reiterates its earlier positions ⁽³⁾ advocating a fair, inclusive and balanced approach to the green transition in commercial road transport and highlights the need to ensure small and medium-sized transport operators are not left behind;

1.4. stresses the urgent need to accelerate the deployment of charging and refuelling infrastructure along the TEN-T core and comprehensive networks. Without sufficient infrastructure, ZEV adoption – particularly for long-haul freight – will remain constrained;

1.5. recommends that the European Commission introduce a requirement to earmark revenues derived from CO₂-related tolls to support infrastructure rollout and financial support schemes for operators investing in zero- and low-emission vehicles;

1.6. warns against the risk of double taxation under the current Eurovignette framework, where operators could be subject to overlapping CO₂-based toll charges and external cost charges, potentially distorting market signals and undermining investments;

1.7. calls for a new mid-term evaluation clause (December 2028) to assess the impact of the Directive on ZEV uptake, CO₂ reductions, infrastructure deployment and market readiness, and adjust incentive mechanisms as needed;

1.8. urges co-legislators to preserve the clear link between road pricing policies and CO₂ performance standards for heavy-duty vehicles (HDVs) and to ensure the Eurovignette Directive ⁽⁴⁾ works synergistically with the EU Emissions Trading System 2 (ETS 2) and other climate instruments.

2. EXPLANATORY NOTES

Arguments in support of recommendations 1.1 and 1.2

2.1. The extension of toll exemptions until June 2031 offers essential continuity and policy predictability, encouraging fleet operators to plan long-term investments in zero-emission technologies.

2.2. The Commission's action reflects recommendations from the Industrial Action Plan for the Automotive Sector ⁽⁵⁾ and provides a tangible financial benefit to support the shift to cleaner road transport.

2.3. This extension helps bridge the investment and deployment gap. It aligns with the strategic goal of reducing HDV emissions by 45 % by 2030 and gives ZEV technology more time to reach maturity and competitiveness.

2.4. The proposed five-and-a-half-year window provides a stable planning horizon for fleet operators. It creates a direct economic incentive to adopt cleaner vehicles while infrastructure builds up. This approach mirrors EESC support for combining regulatory standards with economic stimuli.

⁽³⁾ Opinion of the European Economic and Social Committee on 'Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2019/1242 as regards strengthening the CO₂ emission performance standards for new heavy-duty vehicles and integrating reporting obligations, and repealing Regulation (EU) 2018/956' (COM(2023) 88 final – 2023/0042 (COD)) (OJ C 349, 29.9.2023, p. 134) and Opinion of the European Economic and Social Committee on the 'Proposal for a Regulation of the European Parliament and of the Council on the monitoring and reporting of CO₂ emissions from and fuel consumption of new heavy-duty vehicles' (COM(2017) 279 final – 2017/0111 (COD)) (OJ C 81, 2.3.2018, p. 95).

⁽⁴⁾ 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).

⁽⁵⁾ COM/2025/95 final – Industrial Action Plan for the European automotive sector.

2.5. Although sales of electrically chargeable HDVs have recorded clear year-on-year gains, their absolute numbers remain low compared to conventional diesel vehicles. Without a rapid scale-up of charging infrastructure, reinforcement of grid capacity and targeted public funding, the current growth trajectory will fall short of the EU's decarbonisation objectives. In the first half of 2025, total truck registrations in the EU dropped by 15,4 % year-on-year. While sales of electric trucks grew in some markets, their overall share remains modest, underscoring the need for continued demand-side support.

2.6. The EESC considers the proposed extension of the toll exemption until June 2031 to be necessary and clearly a step in the right direction. However, it is not sufficient on its own to significantly accelerate the uptake of zero-emission vehicles. A broader and more coherent policy mix is required, including substantial investment in charging infrastructure, targeted public funding and harmonised support mechanisms across Member States.

2.7. The EESC recommends, taking into account available studies on total cost of ownership (TCO), that the Directive's scope be expanded to incentivise the use of low-carbon fuels in long-haul transport, as such fuels are already delivering measurable emission reductions in the EU.

Arguments in support of recommendation 1.4 and 1.5

2.8. A temporary and mandatory earmarking of CO₂ toll revenues would help fund the infrastructure and support needed by road transport operators, especially SMEs, in transitioning to zero emissions. This reinvestment is vital to ensure the policy delivers its intended environmental and social benefits.

2.9. Temporarily allocating toll revenue to ZEV infrastructure or purchase incentives would increase the impact of the directive. Without earmarking, funds may be absorbed into general budgets with no direct climate benefit.

2.10. The persistent absence of reliable infrastructure is a major obstacle for ZEV deployment. Long-haul freight depends on accessible, interoperable and widespread charging and hydrogen refuelling stations.

Arguments in support of recommendation 1.6

2.11. The possibility for Member States to apply both rate variation based on CO₂ classes and external cost charges entails a risk of multiple taxation on the same emissions. A clear provision preventing double charging is necessary to maintain fairness and economic efficiency in the system.

2.12. Operators should not be penalised multiple times for the same emissions. Without safeguards, Member States may impose both CO₂-based rate variation and external cost charges simultaneously. This could raise operational costs unfairly and deter clean investment. In line with its principles of fairness, proportionality and predictability, the EESC demands that such overlapping burdens be avoided. This is especially important for small and medium-sized road operators that cannot absorb unpredictable or excessive tolls.

Arguments in support of recommendation 1.7

2.13. A mid-term review clause would ensure the policy remains responsive to market developments, such as technological progress, fuel availability and infrastructure deployment. It also enables corrective actions should market uptake fall short of expectations.

Arguments in support of recommendation 1.8

2.14. The EESC strongly believes that the effectiveness of the Eurovignette Directive in supporting transport decarbonisation depends on its coherence and alignment with the broader suite of EU climate policies – notably the CO₂ emission performance standards for heavy-duty vehicles and the upcoming EU ETS 2 for road transport.

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

Amendment 1

linked to recommendations 1.4 and 1.5

Text proposed by the European Commission	EESC amendment
	<i>Insert new paragraph:</i> <i>‘Member States shall allocate toll revenues linked to CO₂-based charges, for a minimum period of five years, to support infrastructure deployment and financial incentives for the uptake of zero- and low-emission heavy-duty vehicles.’</i>

Reason

Revenue earmarking will reinforce the policy's impact by directly funding the investments needed for effective decarbonisation of road transport.

Amendment 2

linked to recommendation 1.6

Text proposed by the European Commission	EESC amendment
	<i>Insert new paragraph:</i> <i>‘Member States shall ensure that the application of CO₂-based toll differentiation does not result in overlapping or multiple charges on the same emission source.’</i>

Reason

Preventing double taxation is essential to avoid excessive cost burdens on transport operators and to maintain a coherent and fair tolling framework.

Brussels, 18 September 2025.

The President
of the European Economic and Social Committee
Oliver RÖPKE