EUROPEAN
COMMISSION

Brussels, 23.6.2026
COM(2026) 292 final

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on the exercise of the power to adopt delegated acts conferred on the Commission pursuant to Directive 1999/62/EC

1. Introduction

Directive 1999/62/EC on the charging of vehicles for the use of road infrastructures ([1]), as last amended by Directive (EU) 2025/2459 ([2]) (hereinafter, "the Directive"), regulates the imposition of road charges in the Union. The Directive implements the user pays and polluter pays principles in road transport.

The Directive empowers the Commission to adopt delegated acts in certain cases for a period of five years from 24 March 2022. The Directive requires that the Commission draw up a report in this respect not later than nine months before the end of the five-year period.

Pursuant to Article 9d of the Directive, the Commission is empowered to adopt delegated acts to amend the following Annexes, in order to ensure that they reflect scientific and technical progress:

- Annex 0, defining emission limits for Euro classes,
- the formulas in points 4.1 and 4.2 of Annex IIIa, on the minimum requirements for setting an external-cost charge for air and noise pollution,
- the amounts indicated in the Tables of Annexes IIIb and IIIc, which set reference values for the external-cost charges for air and noise pollution and for CO_2 emissions.

Pursuant to Article 7cb(4) of the Directive, the Commission, under certain circumstances, must also adopt delegated acts to amend Annex IIIc to the Directive in respect of the reference values of the external-cost charge for CO_2 emissions, taking into account the effective carbon price applied to road transport fuels in the Union. In that regard, Article 7cb(4) of the Directive requires the Commission to assess, by 25 March 2027, the implementation and effectiveness of external-cost charging for CO_2 emissions, and its coherence with Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union ([3]) and Council Directive 2003/96/EC ([4]), and, based on that assessment, to submit, where appropriate, a legislative proposal to amend this Article. In accordance with the same provision, if Article 7cb of the Directive has not been amended by 1 January 2027, but Directive 2003/87/EC or Directive 2003/96/EC have been amended in a manner resulting in an effective internalisation of at least part of the external costs of CO_2 emissions from road transport, the Commission must adopt delegated acts amending Annex IIIc to the Directive to adjust the reference values of the external-cost charge for CO_2 emissions, taking into account the effective carbon price

([1]) 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).
([2]) Directive (EU) 2025/2459 of the European Parliament and of the Council of 26 November 2025 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 (OJ L, 2025/2459, 4.12.2025, ELI: http://data.europa.eu/eli/dir/2025/2459/oj).
([3]) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).
([4]) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51, ELI: http://data.europa.eu/eli/dir/2003/96/oj).

applied to road transport fuels in the Union. Article 9d, second paragraph, of the Directive specifies that such amendments must be limited to ensuring that the level of external-cost charges for CO_2 emissions does not go beyond what is necessary to internalise the external costs of CO_2 emissions from road transport. In this respect, the Commission is currently conducting a study on carbon pricing in tolls and user charges, with the aim to assess their implementation and coherence with emissions trading and energy taxation. The study is scheduled for completion at the end of 2026.

The scientific and technical basis for the values in the Annexes referred to in Article 9d as well as Annexes V and VI is the Handbook of external costs of road transport. It is to be noted, in that regard, that the Commission will publish in the second half of 2026 an update of this Handbook.

2. Legal basis for the report

This report is required under Article 9e(2) of the Directive, which limits the delegation of power to the Commission for a period of five years from 24 March 2022 with a possibility of tacit extension for an identical period. This report covers the period from 24 March 2022 to the date of adoption of this report.

3. Use of the delegation

The power to adopt delegated acts conferred on the Commission under Article 9e(2) of the Directive has not been exercised yet. The first reason is the fact that the delegated act referred to in Article 7cb(4) of the Directive is only to be considered in the event that Directive 2003/87/EC or Directive 2003/96/EC have been amended in a manner resulting in an effective internalisation of at least part of the external costs of CO_2 emissions from road transport and that Article 7cb has not been amended by 1 January 2027.This assessment is currently ongoing. The second reason is the absence of significant scientific or technical progress that could have been considered (i.e. an update of the Handbook),

The power to adopt delegated acts remains relevant, first, to ensure the ability to adjust the reference values set in Annex IIIc to the Directive, considering the assessment that is to be carried out by the Commission in accordance with Article 7cb(4) of the Directive in light of the amendment of Directive 2003/87/EC and the application of the new emission trading system (ETS2)[5]; and, second, to retain the possibility to update certain Annexes to reflect the latest scientific and technical progress. As noted above, the Commission will publish in the second half of 2026 an update of the Handbook of external costs of road transport.

[5] Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system (OJ L 130, 16.5.2023, p. 134, ELI: http://data.europa.eu/eli/dir/2023/959/oj).

4. Conclusion

As mentioned in Section 3, the delegation of power to the Commission is still relevant for Directive 1999/62/EC to be effectively implemented.

The Commission invites the European Parliament and the Council to take note of this report.