












# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Awaiting Council's 1st reading position
Accounting of greenhouse gas emissions of transport services	
Subject 3.20.01 Air transport and air freight 3.20.02 Rail transport: passengers and freight 3.20.03 Maritime transport: passengers and freight 3.20.04 Inland waterway transport 3.20.05 Road transport: passengers and freight 3.70.02 Atmospheric pollution, motor vehicle pollution 3.70.03 Climate policy, climate change, ozone layer 3.70.18 International and regional environment protection measures and agreements	

Key players			
European Parliament	Joint Committee Responsible	Rapporteur	Appointed
	 <a href="#">Transport and Tourism</a>		12/10/2023
	<a href="#">Environment, Public Health and Food Safety</a>	 <a href="#">THALER Barbara</a>	12/10/2023
		 <a href="#">CANFIN Pascal</a>	
		Shadow rapporteur	
		 <a href="#">MARINESCU Marian-Jean</a>	
		 <a href="#">PLUMB Rovana</a>	
		 <a href="#">DANTI Nicola</a>	
		 <a href="#">DEPARNAY-GRUNENBERG Anna</a>	
		 <a href="#">DZHAMBAZKI Angel</a>	
	 <a href="#">KOUNTOURA Elena</a>		
	 <a href="#">MODIG Silvia</a>		
	 <a href="#">Transport and Tourism</a>		
	<a href="#">Environment, Public Health and Food Safety</a>		

Council of the European Union  
European Commission

Commission DG  
[Mobility and Transport](#)

Commissioner  
VĂLEAN Adina-Ioana

European Economic and  
Social Committee  
European Committee of the  
Regions

### Key events

11/07/2023	Legislative proposal published	<a href="#">COM(2023)0441</a>	Summary
19/10/2023	Committee referral announced in Parliament, 1st reading		
19/10/2023	Referral to joint committee announced in Parliament		
04/03/2024	Vote in committee, 1st reading		
06/03/2024	Committee report tabled for plenary, 1st reading	<a href="#">A9-0070/2024</a>	Summary
10/04/2024	Decision by Parliament, 1st reading	<a href="#">T9-0205/2024</a>	

### Technical information

Procedure reference	2023/0266(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Treaty on the Functioning of the EU TFEU 100-p2; Treaty on the Functioning of the EU TFEU 091-p1; Rules of Procedure EP 58
Mandatory consultation of other institutions	<a href="#">European Economic and Social Committee</a> <a href="#">European Committee of the Regions</a>
Stage reached in procedure	Awaiting Council's 1st reading position
Committee dossier	CJ46/9/13469

### Documentation gateway

Legislative proposal	<a href="#">COM(2023)0441</a>	11/07/2023	EC	Summary
Document attached to the procedure	<a href="#">SEC(2023)0441</a>	12/07/2023	EC	
Document attached to the procedure	<a href="#">SWD(2023)0440</a>	12/07/2023	EC	
Document attached to the procedure	<a href="#">SWD(2023)0441</a>	12/07/2023	EC	
Document attached to the procedure	<a href="#">SWD(2023)0442</a>	12/07/2023	EC	
Committee draft report	<a href="#">PE757.207</a>	11/12/2023	EP	
Amendments tabled in committee	<a href="#">PE758.067</a>	18/01/2024	EP	
Amendments tabled in committee	<a href="#">PE758.158</a>	18/01/2024	EP	

Committee of the Regions: opinion	<a href="#">CDR4958/2023</a>	01/02/2024	CofR	
Committee report tabled for plenary, 1st reading/single reading	<a href="#">A9-0070/2024</a>	06/03/2024	EP	Summary
Text adopted by Parliament, 1st reading/single reading	<a href="#">T9-0205/2024</a>	10/04/2024	EP	

### Additional information

Research document	<a href="#">Briefing</a>	12/12/2023
-------------------	--------------------------	------------

## Accounting of greenhouse gas emissions of transport services

**PURPOSE:** to lay down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services.

**PROPOSED ACT:** Regulation of the European Parliament and of the Council.

**ROLE OF THE EUROPEAN PARLIAMENT:** the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

**BACKGROUND:** greenhouse gas emissions accounting is used in various economic sectors including transport to quantify greenhouse gas emissions data from specific activities of businesses and individuals. Making reliable data on emissions available can encourage sustainability, innovation and behavioural change towards sustainable transport options. Unlocking the potential of greenhouse gas emissions accounting in transport requires that the underlying calculations are comparable and accurate, addressing the specific characteristics of a particular transport service. Therefore, emissions should be quantified based on a scientifically sound, detailed and harmonised methodological approach. However, there is currently no universally accepted framework for greenhouse gas emissions accounting of transport services. To quantify those emissions, transport stakeholders can choose among different standards, methodologies, calculation tools and multiple emissions default values databases and datasets. This often leads to a significant discrepancy in results that compromises the comparability of greenhouse gas emission figures on the market and provides inaccurate and misleading information on a transport services performance. It also risks selecting an emissions calculation method and default data based on what is more beneficial for an individual entity. This creates conditions for greenwashing and can give wrong incentives to users. The lack of a standard framework is generally recognised and has resulted in several attempts by industry or national governments to produce one. However, none of these efforts have led to harmonising greenhouse gas emissions accounting methods or consistently using greenhouse gas data at Union level.

It is estimated that almost 600 000 entities in the EU transport sector measure their greenhouse gas emissions (2020), but only 21 660 of these do it at the disaggregated level needed to produce greenhouse gas emissions data of transport services. This is only 1.2% of approximately 1.8 million entities performing transport operations on their own. The low uptake of greenhouse gas emissions accounting is mainly observed among SMEs, which represent the vast majority of entities operating in the EU transport market.

Laying down harmonised rules for accounting greenhouse gas emissions of freight and passenger transport services is therefore appropriate. This initiative should make available a reference framework for other emissions reduction measures that may be further undertaken by public authorities and industry, including where establishing greenhouse gas transparency clauses in transport contracts, providing information on greenhouse gas emissions of a travel or delivery option to passengers or customers, or setting climate-related criteria for green procurement procedures.

This legislative proposal is part of the Greening Freight Package of proposals covering several modes of transport. Its aim is to advance the decarbonisation of freight transport, promote intermodal transport and complete the single European railway area. In addition to this proposal, it includes:

- the revision of Council Directive 92/106/EEC (the Combined Transport Directive) to encourage the use of intermodal transport;
- the [proposed](#) revision of Council Directive 96/53/EC on weights and dimensions;
- this proposal for a regulation establishing a harmonised framework for GHG emissions from freight and passenger transport services (the CountEmissions EU initiative).

**CONTENT:** the proposed regulation establishes rules for the accounting of the greenhouse gas emissions of transport services that start or end on the Union territory. It will apply to any entity providing or organising freight and passenger services in the Union that calculates greenhouse gas emissions of a transport service starting or ending on the Union territory and discloses disaggregated information on those emissions to any third party for commercial or regulatory purposes.

In particular, the Commission is proposing a common methodological approach for companies to calculate their greenhouse gas emissions if they choose to publish this information, or if they are asked to share it for contractual reasons. The proposed methodology is based on the recently adopted EN ISO 14083 standard for the quantification and reporting of greenhouse gas emissions arising from the operation of transport chains of passengers and freight.

The general objective of this proposal is to incentivise behavioural change among businesses and customers to reduce greenhouse gas emissions from transport services through the uptake and use of comparable and reliable greenhouse gas emissions data.

The proposal includes:

- a common reference methodology provided by EN ISO 14083 standard, ensuring that the calculation of greenhouse gas emissions of transport services is performed in a standardised way across the entire transport sector;
- a harmonised approach for input data, by incentivising the use of primary data, allowing modelled data, increasing the reliability, accessibility

and adequacy of default values (default values for emission intensity and greenhouse gas emission factors) and mitigating variations between national, regional and sectorial datasets;

- a core EU database of default values for greenhouse gas emission intensity to improve the comparability of greenhouse gas emissions results;

- a central EU database of default greenhouse gas emission factors;

- appropriate metrics for generating and sharing the greenhouse gas emissions data, as well as common rules on the communication and transparency of the emissions accounting results;

- a common, proportionate and reliable verification system for the information on greenhouse gas emissions generated from transport services, and for the underlying calculation processes. SMEs should be exempted from the requirements related to the verification, unless these enterprises wish to obtain a respective proof of compliance;

- rules related to the development and use of technical emissions calculation tools.

It is proposed that all these provisions should be fully applicable 42 months after the entry into force of this Regulation.

#### Budgetary implications

The proposal gives rise to net present costs for the Union Budget of EUR 600 000 over the period from 2025 to 2027, and additional resources of EUR 6.3 million from 2028 to 2050.

## Accounting of greenhouse gas emissions of transport services

---

The Committee on the Environment, Public Health and Food Safety and the Committee on Transport and Tourism adopted the joint report by Pascal CANFIN (Renew, FR) and Barbara THALER (EPP, AT) on the proposal for a regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services.

The committee responsible recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the proposal as follows:

#### Subject matter

The proposed Regulation establishes rules for the accounting and the disclosure of the greenhouse gas emissions of transport services that start or end on the Union territory.

#### Scope

It should apply to:

- entities providing or organising freight and passenger transport services in the Union that calculate greenhouse gas emissions of a transport service starting or ending on the Union territory, and disclose disaggregated information on those emissions to any third party;

- data intermediaries that calculate information on greenhouse gas emissions of transport services and not only disclose information on those emissions provided by a concerned entity or other relevant legal or natural person.

#### Method for calculating greenhouse gas emissions of transport services

The amended text stipulated that by the date of entry into force of this Regulation, the Commission should make access to EN ISO 14083:2023 standard free of charge, via an easily accessible website.

By 2 years from the date of entry into force of this Regulation, the Commission should present a report setting out a common Union methodology to calculate the life-cycle greenhouse gas emissions of all transport modes, in particular emissions stemming from manufacturing, maintenance and disposal of vehicles.

Moreover, the Commission should assess the feasibility and economic, environmental, health and social impacts of the inclusion of accounting of air pollution caused by transport services that start or end on the Union territory to the scope of this Regulation.

#### Use of primary and secondary data

Entities referred to above should use primary data to calculate the greenhouse gas emissions of a transport service which they provide, with the exception of services provided by micro, small and medium-sized enterprises.

SMEs should prioritise the use of primary data for calculating greenhouse gas emissions of a transport service.

When SMEs operate as transport subcontractors, they should be able to rely on secondary data, even if the transport organiser is using primary data for calculating the greenhouse gas emissions deriving from a transport service performed by other transport subcontractors or its own fleet.

Member States may introduce administrative, financial or operational incentives to stimulate the use of primary data and should notify to the Commission their nature and timeframe.

#### Core EU database of default values for greenhouse gas emission intensity

When establishing the core EU database of default emission intensity values, the Commission and the European Environmental Agency should produce a separate table for each mode of transport.

#### Databases and datasets of default values for greenhouse gas emission intensity operated by third parties

The Commission should publish and maintain an up-to-date list of the databases of default values for greenhouse gas emission intensity operated by third parties that have been positively assessed.

Access to the database, to consult or use default emission intensity values should be open to the public and free of charge for SMEs.

#### Central EU database of default greenhouse gas emission factors

By 12 months from the date of entry into force of this Regulation, the Commission should establish a central EU database of default greenhouse gas emission factors.

#### Report and review

The Commission should carry out an evaluation of this Regulation in light of the objectives that it pursues and present a report on the main findings to the European Parliament and the Council by 3 years (as opposed to 5 years) after the Regulation is applicable.

Transparency				
THALER Barbara	Rapporteur	TRAN	26/03/2024	LKW WALTER Internationale Transportorganisation AG
PLUMB Rovana	Shadow rapporteur	TRAN	14/02/2024	GE Aerospace
DANTI Nicola	Shadow rapporteur	TRAN	24/01/2024	Transport and Environment (European Federation for Transport and Environment)
THALER Barbara	Rapporteur	TRAN	17/01/2024	GE Aerospace
DANTI Nicola	Shadow rapporteur	TRAN	12/01/2024	Community of European Railway and Infrastructure Companies
DANTI Nicola	Shadow rapporteur	TRAN	12/01/2024	FedEx Express BE BV
DANTI Nicola	Shadow rapporteur	TRAN	12/01/2024	Topsector Logistic
WÖLKEN Tiemo	Shadow rapporteur	ENVI	11/01/2024	Bureau Européen des Unions de Consommateurs
PLUMB Rovana	Shadow rapporteur	TRAN	11/01/2024	The European Consumer Organisation
THALER Barbara	Rapporteur	TRAN	09/01/2024	ACEA
CHAHIM Mohammed	Member	16/01/2024	Topsector Logistiek	