# Accounting of greenhouse gas emissions of transport services

2023/0266(COD) - 06/03/2024 - Committee report tabled for plenary, 1st reading/single reading

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.