

Accounting of greenhouse gas emissions of transport services

2023/0266(COD) - 10/04/2024 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 349 votes to 243, with 12 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council on the accounting of greenhouse gas emissions of transport services.

This 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.

The position adopted by the European Parliament at first reading under the ordinary legislative procedure amends the proposal as follows:

Purpose and scope

This Regulation should provide a reference framework for the disclosure of greenhouse gas emissions on a voluntary or contractual basis or due to obligations under Union and national law. 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.

No later than **3 years** after the date of application of this Regulation, the Commission should assess the need for an adjustment of any component of the abovementioned standard, in particular in order to ensure its consistency with the Union's long-term climate objective and intermediate climate targets as laid down in Union climate and energy law.

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.

Central EU database of default values for greenhouse gas emission intensity

The Commission with the assistance of the European Environmental Agency, taking into account the expertise of relevant stakeholders and other sectoral EU bodies, should establish within 18 months after the entry into force of this Regulation, a core EU database of default emission intensity values that is available free of charge.

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.

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.

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.

Governance support for small and medium enterprises

By 12 months from the date of entry into force of this Regulation, the Commission should have developed a simplified calculation tool for SMEs that is publicly accessible, user-friendly and free of charge.

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.