

Accounting of greenhouse gas emissions of transport services

2023/0266(COD) - 28/04/2026 - Text adopted by Parliament, 2nd reading

The European Parliament adopted a legislative resolution **endorsing** the Council's position at first reading with a view to the adoption of the regulation of the European Parliament and of the Council on the greenhouse gas emissions accounting of transport services.

The proposed regulation aims to establish common rules for accounting for greenhouse gas emissions from transport services that originate or terminate within the territory of the Union. It is based on a recently adopted ISO standard. It also aims to encourage customers to change their behaviour in order to reduce greenhouse gas emissions from transport services through the adoption and use of comparable and reliable GHG emissions data.

The proposed regulation aims to simplify the greenhouse gas (GHG) emissions calculation process for transport operators, while limiting administrative burdens. The use of the common framework established by the regulation is only mandatory for entities that choose (or are otherwise required) to calculate and publish disaggregated GHG emissions data.

The main elements of the Council's position are as follows:

ISO standard

The Council's position maintains EN ISO 14083 as the reference method for calculating transport service emissions, while providing for its possible revision and clarification, if necessary.

Use of primary data

The use of primary data is preferred but not mandatory for all entities in the transport and platform sector, not just small and medium-sized enterprises (SMEs). Member States may, however, choose to require the use of primary data for operations carried out within their territory.

Several provisions have been approved with the aim of prioritising the use of primary data:

- Member States can develop incentive frameworks and the Commission assesses, during the review of the regulation, how to further encourage their use;
- transport and platform sector entities can indicate whether they have used only primary data or not;
- the reuse of primary data for *ex ante* calculations is permitted and facilitated;
- the scope of technical quality controls for external third-party data and datasets is specified.

Primary data already verified under other Union acts in the maritime and aviation sectors should be considered as meeting the requirements set out in the Regulation with regard to input data, without any further verification process being carried out for this purpose. Output data verified under other Union acts, and in compliance with the requirements laid down in the Regulation, should be deemed to have been verified under the Regulation, without any further verification process being carried out for this purpose.

Support for SMEs

The text provides practical support for SMEs by requiring the Commission to develop a simple, free-to-use EU calculation tool and an accompanying manual (the tool's technical specifications are to be set out in an implementing act).

The use of primary data by SMEs through access to embedded data should only be considered in the context of a forthcoming legislative proposal concerning access to embedded data.

Databases

The Council's position empowers the Commission to create default value databases at EU level, taking into account existing relevant regulations, and sets out rules for the assessment of data from databases and calculation tools operated by third parties.

It sets precise and reasonable implementation timelines for databases, tool development and quality-assurance measures necessary to ensure operational readiness.

Access to Union databases of greenhouse gas emission intensity and factor values should be available in all EU official languages. They should be established with the voluntary input of Member States, and, for the maritime sector, the intensity values should be derived from existing sectorial databases.

When developing the Union databases, the Commission should apply the location-based approach, while leaving room for a market-based approach for electricity whenever appropriate, sufficiently developed and consistent with EN ISO 14083.

Conformity assessment bodies

Conformity assessment bodies accredited under MRV Maritime, Fuel EU Maritime or ETS Aviation should be automatically deemed to be accredited to perform verification duties under this Regulation for data that falls within the remit of their sectorial expertise.

Review

The Council's position defers any potential decision regarding methodological extensions under a review clause, tasking the Commission with assessing developments at the international level and the feasibility of such extensions four years after the regulation's entry into force. Furthermore, any issues related to the accessibility of EN ISO 14083 standard must be assessed by the Commission in the context of the Regulation's evaluation.

During the review of the regulation, the Commission will assess the feasibility of extending GHG accounting to the production, maintenance, and disposal of vehicles. It will report on the progress made within ISO towards the development of a globally accepted standard based on life-cycle emissions.