



Basic information	
2023/0266(COD) 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 Legislative priorities Joint Declaration 2023-24	

Key players			
European Parliament	Joint committee responsible		Rapporteur
	<div>ENVI</div> Environment, Climate and Food Safety		DECARO Antonio (S&D)
	<div>TRAN</div> Transport and Tourism		LINS Norbert (EPP)
			Shadow rapporteur SOLÍS PÉREZ Susana (EPP) KALFON François (S&D) NAGYOVÁ Jana (PfE) HAIDER Roman (PfE) SZYDŁO Beata (ECR) VASCONCELOS Ana (Renew) SINKEVIČIUS Virginijus (Greens/EFA) EICKHOUT Bas (Greens/EFA) ANDERSSON Li (The Left) KYLLÖNEN Merja (The Left)
	Former joint committee responsible		Former rapporteur
			Appointed

	ENVI Environment, Public Health and Food Safety	CANFIN Pascal (Renew)	12/10/2023
	TRAN Transport and Tourism	THALER Barbara (EPP)	12/10/2023
		Shadow rapporteur MARINESCU Marian-Jean (EPP) PLUMB Rovana (S&D) DANTI Nicola (Renew) DEPARNAY-GRUNENBERG Anna (Greens/EFA) DZHAMBAZKI Angel (ECR) KOUNTOURA Elena (The Left) MODIG Silvia (The Left)	
Council of the European Union			
European Commission	Commission DG	Commissioner	
	Mobility and Transport	VĂLEAN Adina	
European Economic and Social Committee			
European Committee of the Regions			

Key events			
Date	Event	Reference	Summary
11/07/2023	Legislative proposal published	COM(2023)0441 	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	A9-0070/2024	Summary
10/04/2024	Decision by Parliament, 1st reading	T9-0205/2024	Summary
10/04/2024	Results of vote in Parliament		
13/11/2024	Committee referral announced in Parliament, 1st reading		
04/12/2024	Committee decision to open interinstitutional negotiations after 1st reading in Parliament		
	Committee decision to enter into interinstitutional negotiations announced in		

16/12/2024	plenary (Rule 72)		
03/12/2025	Approval in committee of the text agreed at early 2nd reading interinstitutional negotiations	PE781.187 PE781.188	

Forecasts

27/04/2026	Indicative plenary sitting date, 1st reading
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Technical information



Procedure reference	2023/0266(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Rules of Procedure EP 59 Treaty on the Functioning of the EU TFEU 100-p2 Treaty on the Functioning of the EU TFEU 091-p1
Mandatory consultation of other institutions	European Economic and Social Committee European Committee of the Regions
Stage reached in procedure	Awaiting Council's 1st reading position
Committee dossier	CJ46/9/13469




Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE757.207	11/12/2023	
Amendments tabled in committee		PE758.067	18/01/2024	
Amendments tabled in committee		PE758.158	18/01/2024	
Amendments tabled in committee		PE758.169	04/03/2024	
Committee report tabled for plenary, 1st reading/single reading		A9-0070/2024	06/03/2024	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0205/2024	10/04/2024	Summary
Text agreed during interinstitutional negotiations		PE781.188	02/12/2025	
Committee letter confirming interinstitutional agreement		PE781.187	04/12/2025	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2023)0441 	11/07/2023	Summary
Document attached to the procedure	SEC(2023)0441 	12/07/2023	

Document attached to the procedure	SWD(2023)0440 	12/07/2023	
Document attached to the procedure	SWD(2023)0441 	12/07/2023	
Document attached to the procedure	SWD(2023)0442 	12/07/2023	
Commission response to text adopted in plenary	SP(2024)377	29/07/2024	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	CZ_CHAMBER	COM(2023)0441	14/11/2023	
Contribution	CZ_SENATE	COM(2023)0441	22/12/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES2269/2023	25/10/2023	
CofR	Committee of the Regions: opinion	CDR4958/2023	01/02/2024	

Additional information

Source	Document	Date
EP Research Service	Briefing	12/12/2023
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
KALFON François	Shadow rapporteur	TRAN	03/10/2025	Société nationale SNCF
KALFON François	Shadow rapporteur	TRAN	02/09/2025	Union des Transports Publics et ferroviaires
KALFON François	Shadow rapporteur	TRAN	09/07/2025	Association des Constructeurs Européens d'Automobiles
LINS Norbert	Rapporteur	TRAN	07/07/2025	European Automobile Manufacturers Association
LINS Norbert	Rapporteur	TRAN	19/02/2025	Bundesverband der Deutschen Industrie e.V.

VASCONCELOS Ana	Shadow rapporteur	TRAN	06/02/2025	Stichting Connekt
LINS Norbert	Rapporteur	TRAN	28/01/2025	European Chemical Industry Council
VASCONCELOS Ana	Shadow rapporteur	ENVI	22/01/2025	Société nationale SNCF
LINS Norbert	Rapporteur	TRAN	14/01/2025	CLECAT - European association for forwarding, transport, logistic and Customs services
LINS Norbert	Rapporteur	TRAN	14/01/2025	Alstom
VASCONCELOS Ana	Shadow rapporteur	TRAN	03/12/2024	Bureau Européen des Unions de Consommateurs Community of European Railway and Infrastructure Companies
VASCONCELOS Ana	Shadow rapporteur	TRAN	02/12/2024	Association des Constructeurs Européens d'Automobiles CLECAT - European association for forwarding, transport, logistic and Customs services International Road Transport Union Permanent Delegation to the EU
VASCONCELOS Ana	Shadow rapporteur	TRAN	02/12/2024	Airlines for Europe European Community Shipowners' Associations Transport and Environment (European Federation for Transport and Environment) World Shipping Council
LINS Norbert	Rapporteur	TRAN	21/11/2024	Connekt
VASCONCELOS Ana	Shadow rapporteur	TRAN	07/11/2024	DHL Group
LINS Norbert	Rapporteur	TRAN	18/10/2024	Skyscanner Limited
LINS Norbert	Rapporteur	TRAN	16/10/2024	SNCF
LINS Norbert	Rapporteur	TRAN	16/10/2024	ACEA
LINS Norbert	Rapporteur	TRAN	16/10/2024	DHL Group
LINS Norbert	Rapporteur	TRAN	04/10/2024	ZF Friedrichshafen AG
THALER Barbara	Rapporteur	TRAN	26/03/2024	LKW WALTER Internationale Transportorganisation AG
PLUMB Rovana	Shadow rapporteur	TRAN	14/02/2024	GE Aerospace
VILLUMSEN Nikolaj	Shadow rapporteur	ENVI	13/02/2024	Rådet for Grøn Omstilling
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	Topsector Logistic
DANTI Nicola	Shadow rapporteur	TRAN	12/01/2024	FedEx Express BE BV
DANTI Nicola	Shadow rapporteur	TRAN	12/01/2024	Community of European Railway and Infrastructure Companies
PLUMB Rovana	Shadow rapporteur	TRAN	11/01/2024	The European Consumer Organisation
WÖLKEN Tiemo	Shadow rapporteur	ENVI	11/01/2024	Bureau Européen des Unions de Consommateurs

PLUMB Rovana	Shadow rapporteur	TRAN	09/01/2024	European Automobile Manufacturers Association
THALER Barbara	Rapporteur	TRAN	09/01/2024	ACEA
PLUMB Rovana	Shadow rapporteur	TRAN	08/01/2024	European Express Association
PLUMB Rovana	Shadow rapporteur	TRAN	08/01/2024	International Road Transport Union
WÖLKEN Tiemo	Shadow rapporteur	ENVI	05/01/2024	Transport and Environment (European Federation for Transport and Environment)
THALER Barbara	Rapporteur	TRAN	20/12/2023	Alstom
DANTI Nicola	Shadow rapporteur	TRAN	08/12/2023	Trainline SAS
DANTI Nicola	Shadow rapporteur	TRAN	04/12/2023	European Chemical Industry Council
THALER Barbara	Rapporteur	TRAN	01/12/2023	Deutsche Bahn AG
THALER Barbara	Rapporteur	TRAN	30/11/2023	ZF Group
THALER Barbara	Rapporteur	TRAN	28/11/2023	ÖBB-Holding AG
THALER Barbara	Rapporteur	TRAN	16/11/2023	Climanomics CIPRA Land Tirol
THALER Barbara	Rapporteur	TRAN	15/11/2023	ÖBB-Holding AG
DANTI Nicola	Shadow rapporteur	TRAN	13/11/2023	Transport and Environment (European Federation for Transport and Environment)
DANTI Nicola	Shadow rapporteur	TRAN	13/11/2023	Topsector Logistic
THALER Barbara	Rapporteur	TRAN	09/11/2023	SNCF Connect
THALER Barbara	Rapporteur	TRAN	07/11/2023	UIRR, International Union for Road-Rail Combined Transport
DANTI Nicola	Shadow rapporteur	TRAN	26/10/2023	UIRR, International Union for Road-Rail Combined Transport
DANTI Nicola	Shadow rapporteur	TRAN	26/10/2023	Société nationale des chemins de fer
PLUMB Rovana	Shadow rapporteur	TRAN	24/10/2023	UIRR, International Union for Road-Rail Combined Transport
THALER Barbara	Rapporteur	TRAN	23/10/2023	DHL Group
PLUMB Rovana	Shadow rapporteur	TRAN	23/10/2023	Société nationale SNCF
PLUMB Rovana	Shadow rapporteur	TRAN	23/10/2023	IRU
PLUMB Rovana	Shadow rapporteur	TRAN	12/10/2023	European Express Association
PLUMB Rovana	Shadow rapporteur	TRAN	10/10/2023	DHL Group
THALER Barbara	Rapporteur	TRAN	08/09/2023	Wirtschaftskammer Österreich

Other Members

Transparency		
Name	Date	Interest representatives
KIRCHER Sophia	20/11/2024	ÖAMTC
CHAHIM Mohammed	16/01/2024	Topsector Logistiek

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.

Accounting of greenhouse gas emissions of transport services

2023/0266(COD) - 11/07/2023 - Legislative proposal

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 service's 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

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.